

**REPORT OF AUDIT**  
**COUNTY OF UNION**  
**STATE OF NEW JERSEY**  
**DECEMBER 31, 2021**

**COUNTY OF UNION, N.J.**

**TABLE OF CONTENTS**

**PART I**

<u>Exhibit</u>		<u>Page</u>
	Independent Auditor's Report	1
	<b><u>CURRENT FUND</u></b>	
A	Comparative Balance Sheet - Regulatory Basis	5
A-1	Comparative Statement of Operations and Changes in Fund Balance - Regulatory Basis	7
A-2	Statement of Revenues - Regulatory Basis	8
A-3	Statement of Expenditures - Regulatory Basis	12
	<b><u>TRUST FUNDS</u></b>	
B	Comparative Balance Sheet - Regulatory Basis	22
	<b><u>GENERAL CAPITAL FUND</u></b>	
C	Comparative Balance Sheet - Regulatory Basis	24
C-1	Statement of Changes in Fund Balance - Regulatory Basis	25
	<b><u>GENERAL FIXED ASSETS</u></b>	
D	Statement of General Fixed Assets - Regulatory Basis	26
	Notes to Financial Statements Year Ended December 31, 2021	27
	Supplementary Data	78

**COUNTY OF UNION, N.J.**

**TABLE OF CONTENTS**  
**(continued)**

<u>Exhibit</u>		<u>Page</u>
<b><u>SUPPLEMENTARY SCHEDULES</u></b>		
<b><u>CURRENT FUND</u></b>		
A-4	Schedule of Cash and Investments	82
A-5	Schedule of Cash - Change Fund	83
A-6	Schedule of Cash - Petty Cash	83
A-7	Schedule of Revenue Accounts Receivable	84
A-8	Schedule of 2021 Tax Levy - Realized Revenue	85
A-9	Schedule of Interfunds	86
A-10	Schedule of Appropriation Reserves	87
A-11	Schedule of Accounts Payable	90
A-12	Schedule of Encumbrances Payable	91
A-13	Schedule of Reserve for Sale of Assets	91
A-14	Schedule of Exchange Account	92
A-15	Schedule of Encumbrances Payable - Exchange Account	92
A-16	Schedule of Cash - Grant Fund	93
A-17	Schedule of Encumbrances Payable- Federal and State Grant Fund	94
A-18	Schedule of Federal and State Grants Receivable Federal and State Grant Fund	95
A-19	Schedule of Appropriated Reserves for Grants	98
A-20	Schedule of Unappropriated Reserves for Grants	101
A-21	Schedule of Interfunds	102
<b><u>TRUST FUND</u></b>		
B-1	Schedule of Cash	103
B-2	Schedule of Accounts Receivable	104
B-3	Schedule of Green Acres Grant Receivable	105
B-4	Schedule of Analysis of Added & Omitted Open Space Taxes Receivable	106
B-5	Schedule of Unappropriated Reserves for Housing Program Trust	107
B-6	Schedule of Appropriated Reserves for Housing Trust	108
B-7	Schedule of Reserve for Miscellaneous Deposits	109
B-8	Schedule of Reserve for Motor Vehicle Fines	110
B-9	Schedule of Commitments Payable - Motor Vehicle Trust Fund	111
B-10	Schedule of Commitments Payable - Housing Trust Fund	112
B-11	Schedule of Reserve for Open Space, Recreation, Farmland and Historic Preservation Expenditures	113
B-12	Schedule of Commitments Payable - Open Space Preservation Trust Fund	114
B-13	Schedule of Commitments Payable - Other Trust Fund	115
B-14	Schedule of Interfunds	116

**COUNTY OF UNION, N.J.**

**TABLE OF CONTENTS**  
**(continued)**

<u>Exhibit</u>		<u>Page</u>
<b><u>GENERAL CAPITAL FUND</u></b>		
C-2	Schedule of Cash	117
C-3	Analysis of Cash	118
C-4	Schedule of Grants Receivable	123
C-5	Schedule of Deferred Charges to Future Taxation - Funded	124
C-6	Schedule of Deferred Charges to Future Taxation - Unfunded	125
C-7	Schedule of General Serial Bonds Payable	132
C-8	Schedule of New Jersey Dam Restoration Loan Program	140
C-9	Schedule of Capital Leases Payable	141
C-10	Schedule of Bond Anticipation Notes Payable	145
C-11	Schedule of Improvement Authorizations	150
C-12	Schedule of Commitments Payable	156
C-13	Schedule of Capital Improvement Fund	156
C-14	Schedule of Reserve for Payment of Bonds	157
C-15	Schedule of Reserve for Preliminary Expense - Redevelopment Counsel	158
C-16	Schedule of Reserve for Preliminary Expense - UCIA	158
C-17	Schedule of Reserve for Arbitrage	159
C-18	Schedule of Reserve for State of NJ Ch. 12 Bonds	159
C-19	Schedule of Interfunds	160
C-20	Schedule of Due from Open Space Trust Fund	161
C-21	Schedule of Bonds and Notes Authorized But Not Issued	162

**PART II**

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	166
General Comments and Recommendations	168
Comments and Recommendations	171
Status of Prior Years' Audit Findings/Recommendations	173

**COUNTY OF UNION**  
**STATE OF NEW JERSEY**

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**PART I**  
**REPORT OF AUDIT ON FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2021**



# WIELKOTZ & COMPANY <sup>LLC</sup>

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners  
County of Union  
Elizabeth, New Jersey 07207

### **Report on the Financial Statements**

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

We have audited the accompanying balance sheets – regulatory basis of the various funds and account group of the County of Union in the State of New Jersey, as of December 31, 2021, 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 the statement of expenditures – regulatory basis of the various funds for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements as listed in the table of contents.

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 accompanying financial statements referred to above do not present fairly the financial position of each fund of the County of Union as of December 31, 2021, or changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the “Division”) and Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County of Union, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse audit opinion.





As described in Note 1 of the financial statements, the 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.

### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above, present fairly, in all material respects, the regulatory basis balances sheet and account group as of December 31, 2021, the regulatory basis statements of operations for the year then ended and the regulatory basis statements of revenues and expenditures and changes in fund balance for the year ended December 31, 2021 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.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and 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.

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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



In performing an audit in accordance with GAAS and Government Auditing Standards, we:

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

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

### ***Emphasis of Matter***

As discussed in Note 5, the County noted that Capital Leases were not included in the prior year balances of the County's Capital Fund. These balances were added to Capital Leases Payable and Deferred Charges – Funded as a prior period adjustment in the amount of \$112,980,000. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### ***Prior Period Financial Statements***

The financial statements of the County for the year ended December 31, 2020 were audited by other auditors whose report dated September 27, 2021 expressed an unmodified opinion on those statements.





*Other Information*


Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Union's basic financial statements. The supplementary information listed in the table of contents and the letter of comments and recommendations section are presented for purposes of additional analysis and are not a required part of the basic financial statements.


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

The letter of comments and recommendations section has not been subject to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or any form of assurance thereon.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 7, 2022 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.

  
Steven D. Wielkottz, C.P.A.  
Registered Municipal Accountant  
No. CR00413

  
WIELKOTZ & COMPANY, LLC  
Certified Public Accountants  
Pompton Lakes, New Jersey

June 7, 2022



## COUNTY OF UNION

## Comparative Balance Sheet-Regulatory Basis

## Current Fund

December 31, 2021 and 2020

	<u>Ref.</u>	<u>2021</u>	<u>2020</u>
<u>Assets</u>			
Current Fund:			
Cash and Investments	A-4	\$ 250,868,257	216,182,596
Change Fund	A-5	<u>2,750</u>	<u>2,750</u>
		<u>250,871,007</u>	<u>216,185,346</u>
Receivables and Other Assets with Full Reserves:			
Revenue Accounts Receivable	A-7	1,454,468	1,493,126
Interfunds	A-9	<u>86,148,767</u>	<u>87,375,291</u>
		<u>87,603,235</u>	<u>88,868,417</u>
		<u>338,474,242</u>	<u>305,053,763</u>
Federal and State Grant Fund:			
Cash	A-16	122,220,540	108,955,431
Grants Receivable	A-18	<u>50,930,450</u>	<u>45,199,140</u>
		<u>173,150,990</u>	<u>154,154,571</u>
Total Assets		<u>\$ 511,625,232</u>	<u>459,208,334</u>

## COUNTY OF UNION

## Comparative Balance Sheet-Regulatory Basis

## Current Fund

December 31, 2021 and 2020

	<u>Ref.</u>	<u>2021</u>	<u>2020</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Current Fund:			
Appropriation Reserves	A-3/A-10	\$ 32,952,785	41,439,320
Accounts Payable	A-11	9,303,865	4,991,716
Encumbrances Payable	A-12	18,271,995	18,860,465
Reserve for Sale of Assets	A-13	10,182,836	11,583,954
Exchange Account	A-14	192	
		<u>70,711,673</u>	<u>76,875,455</u>
Reserve for Receivables	Contra	87,603,235	88,868,417
Fund Balance	A-1	<u>180,159,334</u>	<u>139,309,891</u>
		<u>338,474,242</u>	<u>305,053,763</u>
Federal and State Grant Fund:			
Encumbrances Payable	A-17	29,287,055	31,910,153
Reserve for State and Federal Grants - Appropriated	A-19	89,646,515	63,377,980
Reserve for State and Federal Grants - Unappropriated	A-20	209,570	1,469,791
Interfunds	A-21	<u>54,007,850</u>	<u>57,396,647</u>
		<u>173,150,990</u>	<u>154,154,571</u>
Total Liabilities, Reserves and Fund Balance		<u>\$ 511,625,232</u>	<u>459,208,334</u>

See accompanying notes to financial statements.

## COUNTY OF UNION

## Comparative Statement of Operations and Changes in Fund Balance-Regulatory Basis

## Current Fund

Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Revenues and Other Income:		
Fund Balance Utilized	\$ 37,000,000	53,290,931
Miscellaneous Revenue Anticipated	245,806,033	237,926,683
Receipts from Current Taxes	367,295,299	367,295,300
Non-Budget Revenue	9,360,828	8,493,801
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	35,347,030	5,424,012
Prior Year Interfunds Returned	1,226,524	
Cancellation of Accounts Payable	4,831,471	13,541,777
Cancellation of Appropriated Grants	153,659	5,153
Total Revenues and Other Income	<u>701,020,844</u>	<u>685,977,657</u>
Expenditures:		
Budget and Emergency Appropriations:		
Operations:		
Salaries and Wages	170,881,447	171,064,622
Other Expenses	325,084,344	327,313,451
Capital Improvement Fund	6,050,000	15,250,000
Debt Service	74,731,697	68,951,684
Deferred Charges and Statutory Expenditures	46,127,746	44,283,616
Interfunds Advanced (Net)		1,075
Grant Receivables Canceled	7	1
Refund of Prior Year Revenue	296,160	134,389
Total Expenditures	<u>623,171,401</u>	<u>626,998,838</u>
Statutory Excess to Surplus	77,849,443	58,978,819
Fund Balance, January 1,	<u>139,309,891</u>	<u>133,622,003</u>
	217,159,334	192,600,822
Decreased by:		
Fund Balance Utilized as Budget Revenue	<u>37,000,000</u>	<u>53,290,931</u>
Fund Balance, December 31,	<u>\$ 180,159,334</u>	<u>139,309,891</u>

See accompanying notes to the financial statements.

**COUNTY OF UNION**  
**Statement of Revenues-Regulatory Basis**

**Current Fund**

**Year Ended December 31, 2021**

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Surplus Anticipated	\$ 37,000,000	37,000,000	
Miscellaneous Revenues Anticipated:			
<i>Local Revenues:</i>			
County Clerk	1,650,000	2,428,909	778,909
Surrogate	215,000	179,756	-35,244
Sheriff	500,000	112,310	-387,690
Interest on Investments and Deposits	1,000,000	396,333	-603,667
County Hospital Board of Pay Patients	9,450,000	14,318,232	4,868,232
Register - Realty Transfer Fees	5,000,000	8,992,428	3,992,428
Department of Parks and Recreation Facilities Revenue	5,000,000	7,456,485	2,456,485
Permits - County Road Department	120,000	164,040	44,040
Rent - 921 Elizabeth Avenue	457,000	499,280	42,280
	<u>23,392,000</u>	<u>34,547,773</u>	<u>11,155,773</u>
<i>State Aid:</i>			
County College Bonds (N.J.S.A. 18A:64A-22.6)	<u>3,462,648</u>	<u>3,462,649</u>	<u>1</u>
<i>State Assumption of Costs:</i>			
Supplemental Social Security Income	<u>1,411,035</u>	<u>1,006,932</u>	<u>-404,103</u>
<i>Public and Private Programs:</i>			
Older Americans Act Title III - Federal	2,318,204	2,318,204	
Office on Aging - State Grant	76,000	76,000	
State/Community Partnership Program	440,426	440,426	
Home Health Care - Title XX - NJ Div of Public Welfare	100,000	100,000	
Community Care for the Elderly Area Plan Contract - State	459,442	459,442	
New Jersey Transit Senior Citizen and Disabled Residents - Transportation Assistance Program	1,078,814	1,078,814	
NSIP (USDA) Area Plan Contract - Federal	286,197	286,197	
Human Family Court Services	248,737	248,737	
Paratransit - Elderly and Handicapped Transportation - Title XX - Aging	91,292	91,292	
Respite Care	348,566	348,566	
Sexual Assault, Abuse & Rape Care Program (SAARC) - VAWA	10,000	10,000	
Medication Assisted Treatment for Substance Use Disorder in the New Jersey County Jails	15,085	15,085	
County Wide Comprehensive Alcohol Program	983,736	983,736	
Personal Attendant Services Program (PASP)	70,173	70,173	
Older Americans Area Plan Contract Title III - State	1,041,637	1,041,637	
FTA Section 5310 Mobility Management Grant	300,000	300,000	
New Jersey State Council on the Arts (NJSCA)	149,813	149,813	
Universal Service Fund - CWA Administration	12,396	12,396	
Jail Diversion Fund Project	66,950	66,950	
Community Services Block Grant (CSBG)	929,573	929,573	
Jersey Assistance Community Caregivers (JACC)	57,000	57,000	
Rape Prevention Education Grant (SOSA)	8,500	8,500	
LogistiCare Solutions - Title XIX	41,000	41,000	



**COUNTY OF UNION**  
**Statement of Revenues-Regulatory Basis**

**Current Fund**

**Year Ended December 31, 2021**

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
State Health Insurance Program (SHIP)	32,000	32,000	
Historical Commission Grant	74,721	74,721	
Body Armor Replacement Fund (BARF)	36,558	36,558	
LIHEAP - Low Income Energy Assistance Program	18,594	18,594	
Human Services Advisory Council (HSAC) Grant	471,428	471,428	
Addressing Training Needs of Juvenile Prosecutors	6,656	6,656	
Juvenile Justice Detention Innovations Grant (JDAI)	120,000	120,000	
Insurance Fraud Reimbursement Program	250,000	250,000	
Paul Coverdell (Forensic Science Improvement Grant)	31,981	31,981	
Municipal Alliance Program	244,862	244,862	
Workforce Learning Link (WLL)	80,000	80,000	
Sexual Assault, Abuse & Rape Care Program (SAARC)	597,737	597,737	
Social Services for the Homeless	1,166,018	1,166,018	
Social Services for the Homeless (SSH) - TANF	155,304	155,304	
County Environmental Health Act (CEHA)	326,748	326,748	
Veterans Paratransit Program	18,000	18,000	
Reservoir Dredging & Pollution Remediation Project	250,000	250,000	
Law Enforcement Officers Training & Equipment Fund (LEOTEF)	10,109	10,109	
Hazardous Materials Emergency Preparedness Grant	9,060	9,060	
UCBOE - General Election 2020 Grant Program	283,930	283,930	
County Clerk - General Election 2020 Grant Program	1,167,861	1,167,861	
HAVA Online Board/Poll Worker Training Grant Program	45,376	45,376	
HAVA Physical Security Grant Program	19,379	19,379	
HAVA Physical Security Voting Machine Warehouse Cameras	90,488	90,488	
BJA Union County Police Body Worn Camera Grant	102,500	102,500	
Federal Financial Participation - Area Plan Contract	85,616	85,616	
CARES Act - US Dept. of Treasury - Emergency Rental Assistance Program	16,601,887	16,601,887	
CARES Act - US Dept. of Treasury - Emergency Rental Assistance Program - Round 2	8,200,733	8,200,733	
Right to Know Grant	16,401	16,401	
Subregional Transportation/Planning Program (STP)	137,822	137,822	
Supplement Support Program - STP	15,000	15,000	
Senior Farmers Market Nutrition Program	2,760	2,760	
ARPA Coronavirus State Local Fiscal Recovery Fund	65,295,900	65,295,900	
COVID-19 Vaccination Supplemental Funding Grant	450,000	450,000	
CARES Act - UCBOE Drop Box Surveillance - Maintenance and Archiving	74,988	74,988	
Local Core Capacity for Public Health Emergency Preparedness - LINC	723,072	723,072	
Recycling Enhancement Act (REA) Grant	477,900	477,900	
Victims of Crime Act (VOCA)- Victim Witness Advocacy Grant	499,037	499,037	
SuperNofa Continuum of Care	5,062,559	5,062,559	
Alcohol/Drug Abuse (A/DA) Innovative Grant	170,574	170,574	
APC - Coronavirus Response and Relief Supplemental Appropriation (CRRSA)	115,263	115,263	
Clean Communities	59,594	59,594	
NJ Job Access Reverse Commute (JARC)	300,000	300,000	
Workforce Innovation & Opportunity Act - WIOA - Adult Program	1,162,641	1,162,641	
Workforce Innovation & Opportunity Act - WIOA - Youth Program	1,113,558	1,113,558	
Workforce Innovation & Opportunity Act - WIOA - Disabled Worker Program	1,331,273	1,331,273	
Workforce Learning Link (WLL) Program	155,000	155,000	
LEAP Challenge Grant	150,000	150,000	
Comprehensive Cancer Control Grant	35,785	35,785	
Sexual Assault Nurse Examiner (SANE)	86,427	86,427	
Workforce Innovation & Opportunity Act - WIOA - Data Reporting & Analysis	12,971	12,971	
APC - CAA Consolidated Appropriations Act	279,064	279,064	

**COUNTY OF UNION**  
**Statement of Revenues-Regulatory Basis**

**Current Fund**

**Year Ended December 31, 2021**

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
State Homeland Security Grant (HSG)	306,790	306,790	
Comprehensive Traffic Safety Program	78,560	78,560	
Sustained Enforcement Grant	65,000	65,000	
Drug Recognition Expert (DRE) Callout Program	61,000	61,000	
Urban Area Security Initiative (UASI)	1,996,653	1,996,653	
Workfirst NJ Grant	2,408,436	2,408,436	
Stop Violence Against Women - VAWA	43,680	43,680	
Operation Helping Hands	90,476	90,476	
Subregional Studies Program (SSP) Electric Charging Stations Location Study	176,000	176,000	
UCBOE - Relocation of Ballot Drop Boxes	5,399	5,399	
BJA Union County Prosecutor Body Worn Camera Grant	358,688	358,688	
UCBOE - Early Voting (EV) Equipment & Warehouse	3,378,685	3,378,685	
Department of Corrections State Aid	3,500,000	3,500,000	
Childhood Lead Exposure Prevention Grant	337,459	337,459	
Gordon Street Bridge (ROW)	182,930	182,930	
Local Aid Infrastructure Fund Grant	100,000	100,000	
BJA Body Worn Camera - Sheriff	462,626	462,626	
Rahway 2021 Special School Board Election Reimbursement - County Clerk	55,124	55,124	
UCBOE - Early Voting (EV) Phase II	1,147,170	1,147,170	
UCBOE - Drop Box Pickups	147,126	147,126	
Rahway 2021 Special School Board Election Reimbursement - Board of Elections	11,459	11,459	
Operation Helping Hand - Overdose Data to Action	52,632	52,632	
UCBOE - Election Day Poll Worker Pay Incentive Grant	197,000	197,000	
UCBOE - Primary Election Day Poll Worker Incentive Grant	278,046	278,046	
Victims of Crime (VOCA) - Victim Assistance Grant	74,247	74,247	
	<u>132,873,862</u>	<u>132,873,862</u>	
<i>Other Special Items:</i>			
Constitutional Officers - Increased Fees (P.L. 2001, c. 370):			
County Clerk	1,750,000	2,919,338	1,169,338
Surrogate	245,000	345,543	100,543
Sheriff	250,000	239,095	-10,905
Reimbursement from State and Federal Grant Programs:			
Fringe Benefits Expenditures	1,750,000	12,670,674	10,920,674
Indirect Costs	319,000	670,349	351,349
Education Building Aid	465,000	449,616	-15,384
Debt Service - Open Space	5,299,848	5,299,848	
New Jersey Division of Economic Assistance - Earned Grant	40,000,000	42,227,263	2,227,263
Franchise Fees - Jersey Gardens	50,000	119,138	69,138
Title IV D-Facility Reimbursement	1,050,000	1,598,028	548,028
Pilot's	450,000	506,269	56,269
Open Space	2,500,000	2,500,000	
Rental Income UC College/Trinitas Hospital Kellogg Building	180,000	200,000	20,000
Dispatch Services	500,000	795,824	295,824
Ambulance Services	800,000	1,373,832	573,832
Union County Utilities Authority	500,000	500,000	
Sale of Asset - County Infrastructure Program	1,500,000	1,500,000	
	<u>57,608,848</u>	<u>73,914,817</u>	<u>16,305,969</u>
Total Miscellaneous Revenues Anticipated	<u>218,748,393</u>	<u>245,806,033</u>	<u>27,057,640</u>
Subtotal General Revenues	255,748,393	282,806,033	27,057,640
Amount to be Raised by Taxation	<u>367,295,299</u>	<u>367,295,299</u>	
Budget Totals	<u>\$ 623,043,692</u>	<u>650,101,332</u>	<u>27,057,640</u>
Miscellaneous Revenue Not Anticipated (Nonbudget)		9,360,828	
		<u>\$ 659,462,160</u>	

COUNTY OF UNION  
Statement of Revenues-Regulatory Basis  
Current Fund  
Year Ended December 31, 2021

Added and Omitted County Taxes		\$	1,674,642
Miscellaneous Revenue Not Anticipated:			
ATM Commissions	\$	583	
Auction Proceeds		182,769	
Autopsy/Med Exam		566	
Bail Forfeitures		250	
Cell - AT&T Scotch Plains		36,893	
Cell - Verizon Scotch Plains		37,160	
Check Fees		40	
Compost Selling		150,102	
Construction Board Appeal		1,100	
Copies		644	
Corrections Processing Fee		21,119	
Countywide Vending Machines		9,357	
DDD Inst. Developmentally Disabled		314,494	
Elections - Clerk		91,742	
Elections - Election Board		277,028	
Fire Training Academy		119,495	
Health (Food) Inspections		3,967	
Immunizations		159,863	
Insurance Refund/RX Rebates		1,849,549	
Jail Inmate Medical Co-Pay		1,811	
Jail Reimbursement State Prisoners		207,825	
Jobs in Blue (Admin.)		166,897	
Jobs in Blue (Vehicles Fee)		221,439	
Jury Duty		100	
Leaf Disposal		204,402	
Lease Fiber Optic Line		75,273	
Lease No. Broad St.		600	
Legal Services		43,922	
Liens		3,876	
Mental Health Director		12,000	
Miscellaneous		183,053	
Motor Vehicles		215,028	
Park Mad. UCLA		324,143	
Park Police		1,278	
Planning Board		14,552	
Postage Reimbursement		712	
Print & Dup.		41,726	
Probation		2,628	
Pros. Refund OCDETF/OHH July 2020		6,367	
Prosecutor Discovery		48,700	
Prosecutor OT		46,043	
Pub. Health & S.S. Emergency Fund - Cornerstone		116,872	
Pub. Health & S.S. Emergency Fund - EMS		144,474	
Restitution		4,030	
Retiree Benefits Due to County		599,757	
Sale Assets/Scrap		26,844	
Service Fees Court		101,015	
Shared Services Berkeley Heights		91,230	
Shared Services Hillside Health		42,627	
Shared Services Kenilworth		15,556	
Shared Services Roselle Health		84,000	
Sheriff OT		15,708	
Site Plan Sub Fees		77,175	
Sprint/Nextel Cell ANT-S/P		18,041	
SSA		10,400	
St. Rental Chancery Ct.		44,340	
Tax Refunds		5,093	
Telephone Commissions		36	
Towing Licenses		4,640	
UCLA Sale of Asset		2,630	
UC Utilities Authority Intricl.		112,039	
UCPD Found Property/Currency		375	
Vacation Purchase		69,747	
Vertical Bridge - Scotch Plains		64,064	
Web Services		6,000	
Welfare Refund - S.S.		452,939	
Worker's Comp.		497,458	
			<u>7,686,186</u>
		\$	<u>9,360,828</u>

See accompanying notes to the financial statements.

## COUNTY OF UNION

## Statement of Expenditures-Regulatory Basis

## Current Fund

Year Ended December 31, 2021

	<u>Budget</u>	<u>Budget after Modification and Transfer</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
OPERATIONS:					
GENERAL GOVERNMENT					
County Manager's Office:					
Salaries and Wages	2,988,566	2,988,566	244,778	2,743,788	
Other Expenses	170,500	170,500	108,541	61,959	
Special Studies Initiatives	757,000	757,000	477,703	279,297	
Board of County Commissioners:					
Salaries and Wages	478,984	490,984	488,012	2,972	
Other Expenses	95,000	95,000	61,878	33,122	
Annual Audit	235,000	235,000		235,000	
Other Accounting and Auditing Fees	82,350	82,350		82,350	
County Infrastructure and Improvement Program	1,500,000	1,500,000	1,500,000		
Clerk of the Board:					
Salaries and Wages	1,207,657	1,207,657	1,071,060	136,597	
Other Expenses	240,500	240,500	189,996	50,504	
Status of Women Advisory Board:	5,000	5,000	1,000	4,000	
County Clerk:					
Salaries and Wages	2,411,347	2,411,347	2,303,955	107,392	
Other Expenses	161,000	161,000	133,349	27,651	
Board of Elections:					
Salaries and Wages	2,498,522	2,498,522	2,327,917	170,605	
Other Expenses	550,000	550,000	507,048	42,952	
Elections (County Clerk):					
Salaries and Wages	285,497	285,497	236,314	49,183	
Other Expenses	1,000,000	1,020,000	1,013,915	6,085	
Department of Finance:					
Office of Director:					
Salaries and Wages	363,925	363,925	250,255	113,670	
Other Expenses	167,500	167,500	156,042	11,458	
Public Obligations Registration Act P.L. 1983 Ch. 243					
Financial Administration:					
Other Expenses	100,000	100,000		100,000	
Division of Reimbursement:					
Salaries and Wages	479,279	479,279	409,776	69,503	
Other Expenses	3,500	3,500	275	3,225	
Division of Treasurer:					
Salaries and Wages	398,258	398,258	355,313	42,945	
Other Expenses	81,000	81,000	12,361	68,639	
Division of Comptroller:					
Salaries and Wages	1,057,935	1,057,935	919,425	138,510	
Other Expenses	17,500	17,500	11,832	5,668	
Division of Internal Audit:					
Salaries and Wages	162,180	162,180	122,290	39,890	
Other Expenses	2,500	2,500		2,500	
Aid to Union County Improvement Authority	2,250,000	2,250,000	2,250,000		

**COUNTY OF UNION**  
**Statement of Expenditures-Regulatory Basis**

**Current Fund**

Year Ended December 31, 2021

	<u>Budget</u>	<u>Budget after Modification and Transfer</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
Department of Law:					
Office of County Counsel:					
Salaries and Wages	1,810,030	1,810,030	1,679,035	130,995	
Other Expenses	120,250	120,250	109,502	10,748	
Office of County Adjuster:					
Salaries and Wages	444,805	444,805	423,754	21,051	
Other Expenses	2,400	2,400	1,415	985	
Department of Administrative Services:					
Office of Director:					
Salaries and Wages	327,438	332,438	328,438	4,000	
Other Expenses	55,400	55,400	6,777	48,623	
Division of Motor Vehicles:					
Salaries and Wages	2,087,564	2,087,564	1,831,324	256,240	
Other Expenses	3,855,000	3,855,000	3,803,220	51,780	
Division of Personnel Management and Labor Relations:					
Salaries and Wages	1,061,980	1,076,980	1,057,228	19,752	
Other Expenses	1,187,200	1,387,200	1,208,263	178,937	
Division of Purchasing:					
Salaries and Wages	564,926	564,926	525,687	39,239	
Other Expenses	262,330	262,330	255,831	6,499	
Board of Taxation:					
Salaries and Wages	289,214	292,214	288,073	4,141	
County Surrogate:					
Salaries and Wages	1,157,689	1,157,689	1,098,099	59,590	
Other Expenses	33,350	33,350	24,984	8,366	
Department of Economic Development:					
Office of Director:					
Salaries and Wages	409,010	409,010	350,548	58,462	
Other Expenses	115,200	115,200	27,923	87,277	
Division of Information Technologies:					
Salaries and Wages	882,637	882,637	838,674	43,963	
Other Expenses	1,787,000	1,937,000	1,793,597	143,403	
Division of Community Development and Housing:					
Salaries and Wages	354,682	354,682	338,952	15,730	
Other Expenses	382,800	382,800	326,698	56,102	
Division of Strategic Planning and Intergovernment:					
Salaries and Wages	648,749	648,749	503,767	144,982	
Other Expenses	425,000	425,000	378,392	46,608	
Insurance:					
Group Insurance Plan for Employees	44,000,000	46,816,002	46,314,336	501,666	
Surety Bond Premiums	12,000	12,000	4,648	7,352	
Other Insurance Premiums	11,522,659	11,522,659	8,885,452	2,637,207	
Employees' Prescription Plan	21,500,000	19,493,336	19,413,616	79,720	
Dental Plan	800,000	800,000	662,980	137,020	
Disability	325,000	325,000	325,000		



## COUNTY OF UNION

## Statement of Expenditures-Regulatory Basis

## Current Fund

Year Ended December 31, 2021

	<u>Budget</u>	<u>Budget after Modification and Transfer</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
PUBLIC SAFETY					
Sheriff's Office:					
Salaries and Wages	21,984,920	21,984,920	19,724,362	2,260,558	
Other Expenses	527,500	527,500	417,341	110,159	
Department of Public Safety:					
Office of Director:					
Salaries and Wages	301,636	301,636	183,915	117,721	
Other Expenses	4,000	4,000	3,304	696	
Division of Weights and Measures:					
Salaries and Wages	360,455	365,455	357,330	8,125	
Other Expenses	5,320	5,320	4,122	1,198	
Division of Medical Examiner:					
Salaries and Wages	718,423	718,423	709,197	9,226	
Office Expenses	560,224	560,224	551,336	8,888	
Division of Emergency Management:					
Salaries and Wages	1,329,404	1,329,404	1,232,213	97,191	
Office Expenses	379,600	379,600	376,178	3,422	
Emergency Medical Service:					
Salaries and Wages	1,464,047	1,464,047	1,413,722	50,325	
Other Expenses	100,000	100,000	99,696	304	
Division of Police:					
Salaries and Wages	10,442,352	10,442,352	10,229,044	213,308	
Other Expenses	319,500	319,500	314,848	4,652	
Division of Health:					
Salaries and Wages	277,391	277,391	209,134	68,257	
Other Expenses	140,200	140,200	130,268	9,932	
County Prosecutor's Office:					
Salaries and Wages	24,509,509	24,509,509	22,047,556	2,461,953	
Other Expenses	841,300	841,300	798,025	43,275	
Division of Corrections:					
Salaries and Wages	26,361,314	19,718,314	13,459,518	6,258,796	
Other Expenses	7,275,000	13,918,000	11,404,409	2,513,591	
Juvenile Detention:					
Salaries and Wages	318,824	318,824	187,021	131,803	
Other Expenses	1,500,000	1,500,000	1,297,828	202,172	
Contribution to Soil Conservation District (N.J.S. 4:24-22(f)):	36,030	36,030	36,030		

**COUNTY OF UNION**  
**Statement of Expenditures-Regulatory Basis**

	Current Fund				Unexpended Balance Cancelled
	Year Ended December 31, 2021				
	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	
OPERATIONAL SERVICES					
Department of Engineering, Public Works and Facilities Management:					
Office of Director:					
Salaries and Wages	66,082	69,082	69,008	74	
Other Expenses	9,700	9,700	8,724	976	
Division of Public Works:					
Salaries and Wages	2,555,137	2,555,137	2,245,662	309,475	
Other Expenses	51,200	51,200	51,176	24	
Division of Facilities Management:					
Salaries and Wages	8,090,477	8,090,477	6,977,764	1,112,713	
Other Expenses	8,400,000	8,400,000	8,324,961	75,039	
Division of Engineering, Land and Facilities Planning:					
Salaries and Wages	1,135,616	1,135,616	1,053,417	82,199	
Other Expenses	452,000	452,000	430,659	21,341	
Contribution for Flood Control	14,776	14,776	14,776		
HEALTH & WELFARE					
Crippled Children	50,000	50,000	50,000		
Cornerstone Psychiatric/Rumrells Specialized Hospital:					
Salaries and Wages	6,995,918	6,995,918	6,563,383	432,535	
Other Expenses	6,865,000	6,865,000	6,828,462	36,538	
Aid to Union County Unit of New Jersey - Adult Diagnostic Center:					
Other Expenses	9,000	9,000		9,000	
Psychiatric Treatment:					
Other Expenses	5,000	5,000		5,000	
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S.A. 30:4-79)					
Rutgers Behavioral Health Care	5,321,157	5,321,157	5,321,157		
Maintenance of Patients in State Geriatric Center	8,926	8,926	8,926		
Department of Human Services:	153,000	153,000	69,046	83,954	
Office of Director:					
Salaries and Wages	828,055	828,055	676,609	151,446	
Other Expenses	2,014,599	2,014,599	2,004,990	9,609	
Division on Aging:					
Salaries and Wages	379,167	379,167	341,824	37,343	
Other Expenses	2,334,117	2,334,117	2,334,077	40	
Division on Youth Services:					
Salaries and Wages	800,155	800,155	764,916	35,239	
Other Expenses	108,289	108,289	105,330	2,959	
Employment and Training:					

## COUNTY OF UNION

## Statement of Expenditures-Regulatory Basis

## Current Fund

Year Ended December 31, 2021

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Salaries and Wages	327,625	332,625	327,537	5,088	
Division of Social Services:					
Salaries and Wages	36,120,285	36,120,285	33,837,771	2,282,514	
Other Expenses	9,011,119	9,011,119	8,812,046	199,073	
Division of Planning:					
Salaries and Wages	630,270	630,270	587,465	42,805	
Other Expenses	766,531	766,531	759,856	6,675	
Division of Paratransit:					
Salaries and Wages	85,043	85,043	73,099	11,944	
Other Expenses	2,289,100	2,289,100	2,289,100		
Division of Outreach & Advocacy:					
Salaries and Wages	520,704	520,704	515,396	5,308	
Other Expenses	22,100	22,100	19,117	2,983	
<b>RECREATIONAL</b>					
Department of Parks and Recreation:					
Office of Director:					
Salaries and Wages	1,080,805	1,080,805	942,428	138,377	
Other Expenses	242,000	242,000	194,289	47,711	
Recreation Facilities:					
Salaries and Wages	2,279,032	2,279,032	1,912,705	366,327	
Other Expenses	7,885,771	7,885,771	7,298,891	586,880	
Division of Planning and Environmental Services:					
Salaries and Wages	621,807	621,807	494,528	127,279	
Other Expenses	95,000	95,000	87,975	7,025	
Park Maintenance:					
Salaries and Wages	2,705,352	2,820,352	2,675,899	144,453	
Other Expenses	600,000	600,000	588,927	11,073	
Cultural and Heritage Affairs:					
Salaries and Wages	183,199	183,199	134,932	48,267	
Other Expenses	17,500	17,500	17,328	172	
<b>EDUCATIONAL</b>					
Office of County Superintendent of Schools:					
Salaries and Wages	266,687	271,687	266,685	5,002	
Other Expenses	12,500	12,500	3,233	9,267	
Union County Community College System					
Vocational Schools	15,895,929	15,895,930	15,895,929	1	
Union County Extension Service in Agriculture, Home Economics and 4-H:					
Salaries and Wages	5,498,949	5,498,949	5,498,949		
Other Expenses	45,882	45,882	45,882		
Scholarship Program	126,914	126,914	6,774	120,140	
Reimbursement for Residents Attending Out-of-County Two-Year Colleges and Vocational Technical Schools (N.J.S. 18A:64A-23) and (N.J.S. 18A:54-23.4)	190,000	190,000	190,000		
Educational Services Commission (N.J.S.A. 40:23-6.11) and (N.J.S.A. 18A:5-67)	217,000	217,000	129,296	87,704	
	70,000	70,000	70,000		

## COUNTY OF UNION

## Statement of Expenditures-Regulatory Basis

## Current Fund

Year Ended December 31, 2021

	<u>Budget</u>	<u>Budget after Modification and Transfer</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
UNCLASSIFIED					
Prior Year Bills	56,933	56,933	56,933		
Sick Leave Compensation	1,200,000	1,200,000	1,200,000		
Salary Adjustment	1,410,888				
UTILITIES (40A:4-45 4H)					
County	8,709,420	8,709,420	8,312,612	396,808	
Cornerstone	7,000	7,000	7,000		
Social Services	85,000	85,000	49,700	35,300	
PUBLIC & PRIVATE PROGRAMS OFFSET					
BY REVENUES					
Matching Funds for Grants	43,397	43,397		43,397	
Reservoir Dredging & Pollution Remediation Project	250,000	250,000	250,000		
Victim Witness Advocacy - VOCA	499,037	499,037	499,037		
Match	124,759	124,759	124,759		
Operation Helping Hand	90,476	90,476	90,476		
Operation Helping Hand - Overdose Data to Action	52,632	52,632	52,632		
Stop Violence Against Women Act - VAWA	43,680	43,680	43,680		
Match	14,560	14,560	14,560		
Insurance Fraud Reimbursement Program	250,000	250,000	250,000		
Sexual Assault Nurse Examiner - SANE	86,427	86,427	86,427		
Match	21,607	21,607	21,607		
Law Enforcement Officers Training & Equipment Fund (LEOTEF)	10,109	10,109	10,109		
Jail Diversion Project	66,950	66,950	66,950		
Addressing the Training Needs of Juvenile Prosecutors	6,656	6,656	6,656		
Paul Coverdell (Forensic Science Improvement Grant)	31,981	31,981	31,981		
BJA Union County Prosecutor Body Worn Camera Grant	358,688	358,688	358,688		
Gordon Street Bridge (ROW)	182,930	182,930	182,930		
Local Aid Infrastructure Fund Grant	100,000	100,000	100,000		

**COUNTY OF UNION**  
**Statement of Expenditures-Regulatory Basis**

**Current Fund**

Year Ended December 31, 2021

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
New Jersey State Council on the Arts (NJSCA)	149,813	149,813	149,813		
Match	74,813	74,813	74,813		
Historical Commission Grant	74,721	74,721	74,721		
Match	41,721	41,721	41,721		
Subregional Transportation Planning Program (STP)	137,822	137,822	137,822		
Match	34,455	34,455	34,455		
Supplemental Support Program - STP	15,000	15,000	15,000		
Subregional Studies Program (SSP) Electric Charging Stations Location Study	176,000	176,000	176,000		
Match	44,000	44,000	44,000		
LEAP Challenge Grant	150,000	150,000	150,000		
Clean Communities	59,594	59,594	59,594		
Right to Know Grant	16,401	16,401	16,401		
Local Core Capacity for Public Health Emergency Preparedness - LINC	723,072	723,072	723,072		
Comprehensive Cancer Control Grant	35,785	35,785	35,785		
Recycling Enhancement Act (REA) Grant	477,900	477,900	477,900		
Body Armor Replacement Fund (BARF)	36,558	36,558	36,558		
County Environmental Health Act - CEHA	326,748	326,748	326,748		
Childhood Lead Exposure Prevention Grant	337,459	337,459	337,459		
State Homeland Security Grant (HSG)	306,790	306,790	306,790		
Urban Area Security Initiative - UASI	1,996,653	1,996,653	1,996,653		
Hazardous Material Emergency Preparedness Grant	9,060	9,060	9,060		
UCBOE - General Election 2020 Grant Program	283,930	283,930	283,930		
County Clerk - General Election 2020 Grant Program	1,167,861	1,167,861	1,167,861		
HAVA Online/Poll Worker Training Grant Program	45,376	45,376	45,376		
HAVA Physical Security Grant Program	19,379	19,379	19,379		
HAVA - Physical Security - Voting Machine Warehouse Cameras	90,488	90,488	90,488		
Railway 2021 Special School Board Election Reimbursement - County Clerk	55,124	55,124	55,124		
UCBOE Relocation of Ballot Drop Box	5,399	5,399	5,399		
UCBOE Early Voting (EV) Equipment & Warehouse	3,378,685	3,378,685	3,378,685		
UCBOE Early Voting (EV) Phase II	1,147,170	1,147,170	1,147,170		
UCBOE Drop Box Pickups	147,126	147,126	147,126		
Railway 2021 Special School Election Reimbursement - Board of Elections	11,459	11,459	11,459		
UCBOE Election Day Poll Worker Pay Incentive Grant	197,000	197,000	197,000		
UCBOE Primary Election Day Poll Worker Pay Incentive Grant	278,046	278,046	278,046		
Comprehensive Traffic Safety Program	78,560	78,560	78,560		
Sustained Enforcement Grant	65,000	65,000	65,000		
Drug Recognition Expert (DRE) Callout Program	61,000	61,000	61,000		
BJA Union County Police Body Worn Camera Grant	102,500	102,500	102,500		
Department of Corrections State Aid	3,500,000	3,500,000	3,500,000		
Medication Assisted Treatment for Substance Use Disorder					
in the New Jersey County Jails	15,085	15,085	15,085		
BJA Body Worn Camera - Sheriff	462,626	462,626	462,626		
SASS - Community Care Elderly Area Plan Contract - State	459,442	459,442	459,442		
Match	29,131	29,131	29,131		
Older Americans Act Area Plan Contract Title III - Federal	2,318,204	2,318,204	2,318,204		
Match	156,926	156,926	156,926		
Older Americans Act Area Plan Contract Title III - State	1,041,637	1,041,637	1,041,637		
Match - Home Delivered Meals - State Weekend	20,470	20,470	20,470		
Match - Safe Housing	49,143	49,143	49,143		



## COUNTY OF UNION

## Statement of Expenditures-Regulatory Basis

## Current Fund

Year Ended December 31, 2021

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
NSP (USDA) Area Plan Contract - Federal	286,197	286,197	286,197		
Respite Care	348,566	348,566	348,566		
Match	57,744	57,744	57,744		
Office on Aging - State Grant	76,000	76,000	76,000		
Jersey Assistance Community Caregivers (JACC)	57,000	57,000	57,000		
Federal Financial Participation - Area Plan Contract	85,616	85,616	85,616		
Home Health Care Title XX - NJ Div. of Public Welfare	100,000	100,000	100,000		
State Health Insurance Program (SHIP)	32,000	32,000	32,000		
Senior Farmers Market Nutrition Program	2,760	2,760	2,760		
WIOA - Adult Program	1,162,641	1,162,641	1,162,641		
Workforce Learning Link (WLL) Program	235,000	235,000	235,000		
WIOA - Youth Program	1,113,558	1,113,558	1,113,558		
WIOA - Dislocated Worker Program	1,331,273	1,331,273	1,331,273		
DOL WIOA Data Reporting and Analysis	12,971	12,971	12,971		
Work First NJ Grant	2,408,436	2,408,436	2,408,436		
LIHEAP - Low Income Home Energy Assistance Program	18,594	18,594	18,594		
Universal Service Fund - CWA Administration	12,396	12,396	12,396		
Alcohol/Drug Abuse (ADA) Innovation Grant	170,574	170,574	170,574		
Human Services Advisory Council HSAC Grant	471,428	471,428	471,428		
Match	23,850	23,850	23,850		
County Wide Comprehensive Alcohol Program	983,736	983,736	983,736		
Match	138,424	138,424	138,424		
Municipal Alliance Program	244,862	244,862	244,862		
Domestic State Grant	597,737	597,737	597,737		
Rape Prevention Education Grant (SOSA)	8,500	8,500	8,500		
Sexual Assault, Abuse and Rape Care Program (SAARC) - VAWA	10,000	10,000	10,000		
Social Services for the Homeless - SSH	1,166,018	1,166,018	1,166,018		
SuperNova Continuum of Care (CoC)	5,062,559	5,062,559	5,062,559		
Social Services for the Homeless (SSH) - TANF	155,304	155,304	155,304		
Personal Attendant Services Program (PASP)	70,173	70,173	70,173		
Community Service Block Grant (CSEBG)	929,573	929,573	929,573		
Victims of Crime Act (VOCA) - Victim Assistance Grant	74,247	74,247	74,247		
Family Court Services	248,737	248,737	248,737		
State/Community Partnership Program	440,426	440,426	440,426		
Juvenile Detention Alternative Initiative (JDAI)	120,000	120,000	120,000		
NJ Transit - Senior Citizen and Disabled Resident Transportation Asst. Prg.	1,078,814	1,078,814	1,078,814		
Veterans Paratransit Program	18,000	18,000	18,000		
NJ - JOB Access & Reverse Commute (JARC)	300,000	300,000	300,000		
Match	300,000	300,000	300,000		
Paratransit - Aging	91,292	91,292	91,292		
FTA Section 5310 Mobility Management Program	300,000	300,000	300,000		
Match	75,000	75,000	75,000		
Logistics Solutions - Title XIX	41,000	41,000	41,000		
CARES Act - U.S. Dept. of Treasury - Emergency Rental Assistance Program	16,601,887	16,601,887	16,601,887		
CARES Act - U.S. Dept. of Treasury - Emergency Rental Assistance Program - Round 2	8,200,733	8,200,733	8,200,733		

## COUNTY OF UNION

## Statement of Expenditures-Regulatory Basis

## Current Fund

Year Ended December 31, 2021

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
APC - CAA Consolidated Appropriations Act	279,064	279,064	279,064		
APC - Coronavirus Response and Relief Supplemental Act (CRRSA)	115,263	115,263	115,263		
ARPA - Coronavirus State and Local Recovery Fund	65,295,900	65,295,900	65,295,900		
COVID-19 Vaccination Supplemental Funding Grant	450,000	450,000	450,000		
CARES ACT - UCBOE Drop Box Surveillance Maintenance and Archiving	74,988	74,988	74,988		
Total Operation	495,979,340	495,915,791	464,773,259	31,142,532	
Contingent	50,000	50,000		50,000	
Total Operation Including Contingent	496,029,340	495,965,791	464,773,259	31,192,532	
Detail:					
Salaries and Wages	178,767,335	170,881,447	149,452,596	21,428,851	
Other Expenses (Including Contingent)	317,262,005	325,084,344	315,320,663	9,763,681	
Capital Improvement					
Capital Improvement Fund	3,300,000	3,300,000	3,300,000		
Road Resurfacing	2,750,000	2,750,000	2,750,000		
Total Capital Improvements	6,050,000	6,050,000	6,050,000		
County Debt Service					
Payment of Bond Principal					
County College Bonds	3,245,000	3,245,000	3,245,000		
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	2,320,000	2,320,000	2,320,000		
Vocational School Bonds	5,135,000	5,135,000	5,135,000		
Other Bonds	35,675,000	35,675,000	35,675,000		
Interest on Bonds					
County College Bonds	414,592	414,592	414,591		1
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	393,522	393,522	393,522		
Vocational School Bonds	1,154,109	1,154,109	1,154,108		1
Other Bonds	9,557,577	9,557,577	9,557,577		
Interest on Notes	2,400,000	2,400,000	2,393,333		6,667
Lease to Improvement Authority:					
U.C.I.A.	10,184,039	10,184,039	10,022,251		161,788
U.C.I.A. - State Aid - County College Bonds	4,211,775	4,211,775	4,211,775		
DAM Restoration Loan - Principal	181,866	181,866	181,865		1
DAM Restoration Loan	27,676	27,676	27,675		1
Total County Debt Service	74,900,156	74,900,156	74,731,697		168,459

## COUNTY OF UNION

## Statement of Expenditures-Regulatory Basis

## Current Fund

Year Ended December 31, 2021

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Deferred Charges and Statutory Expenditures					
Deferred charges to future taxation Unfunded:					
Ordinance #713 Q	1	1			
Ordinance #740 FF	1	1			
Ordinance #750 A	1	1			
Ordinance #765 C	1	1			
Ordinance #765 Q	1	1			
Ordinance #787 B	1	1			
Statutory Charges:					
Contributions to:					
Public Employees' Retirement System		17,923,949	17,923,948	1	
Social Security System (O.A.S.I.)		11,000,000	9,500,903	1,458,097	
Police and Firemen's Retirement Fund of NJ		17,004,791	16,704,791	300,000	
Defined Contribution Retirement Program		90,000	87,845	2,155	
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)		150,000	150,000		
Total Deferred Charges & Statutory Expenditures	46,064,197	46,127,746	44,367,493	1,760,253	
Total General Appropriations	\$ 623,043,693	623,043,693	589,922,449	32,952,785	168,459
Adopted Budget		519,836,108			
Added by N.J.S.A. 40A:4-87		103,207,585			
	\$ 623,043,693				
Cash \$		431,475,773			
Reserve for Encumbrances		18,271,995			
Petty Cash		819			
Investment Cash		6,050,000			
Grants Appropriated		134,123,862			
	\$ 589,922,449				

See accompanying notes to financial statements.

**COUNTY OF UNION**  
**Comparative Balance Sheet-Regulatory Basis**

**Trust Funds**

**December 31, 2021 and 2020**

	<u>Assets</u>	<u>Ref.</u>	<u>2021</u>	<u>2020</u>
Other Trust Fund:				
Cash		B-1	\$ <u>131,213,606</u>	<u>120,150,761</u>
			<u>131,213,606</u>	<u>120,150,761</u>
Open Space Preservation Trust Fund:				
Cash		B-1	16,700,056	15,534,310
Green Acres Grant Receivable (Briant Park Conservancy)		B-3	275,000	275,000
Taxes Receivable		B-4	<u>45,124</u>	<u>44,801</u>
			<u>17,020,180</u>	<u>15,854,111</u>
Housing Trust Fund:				
Cash		B-1	5,743,337	5,184,103
Accounts Receivable		B-2	<u>23,039,298</u>	<u>18,240,342</u>
			<u>28,782,635</u>	<u>23,424,445</u>
Total Assets			\$ <u><u>177,016,421</u></u>	<u><u>159,429,317</u></u>

## COUNTY OF UNION

## Comparative Balance Sheet-Regulatory Basis

## Trust Funds

December 31, 2021 and 2020

	<u>Ref.</u>	<u>2021</u>	<u>2020</u>
<u>Liabilities, Reserves &amp; Fund Balance</u>			
Other Trust Fund:			
Reserve for Miscellaneous Deposits	B-7	94,064,748	84,983,674
Reserve for Motor Vehicle Fines	B-8	4,466,379	5,241,655
Commitments Payable - Other Trust	B-13	9,084,546	9,837,390
Commitments Payable - Motor Vehicle Trust	B-9	207,984	205,807
Interfunds	B-14	23,389,949	19,882,235
		<u>131,213,606</u>	<u>120,150,761</u>
Open Space Preservation Trust Fund:			
Reserve for County Open Space, Recreation, Farmland and Historic Preservation	B-11	10,336,873	9,399,802
Commitments Payable	B-12	2,349,579	2,177,875
Interfunds	B-14	4,333,728	4,276,434
		<u>17,020,180</u>	<u>15,854,111</u>
Housing Trust Fund:			
Interfunds	B-14	3,619,807	3,327,625
Commitments Payable - Housing Trust	B-10	13,058,584	10,154,044
Reserve for Unappropriated Project Funds	B-5	1,921,310	1,761,623
Reserve for Appropriated Project Funds	B-6	10,182,934	8,181,153
		<u>28,782,635</u>	<u>23,424,445</u>
Total Liabilities, Reserves and Fund Balance		<u>\$ 177,016,421</u>	<u>159,429,317</u>

See accompanying notes to financial statements.

**COUNTY OF UNION**  
**Comparative Balance Sheet-Regulatory Basis**  
**General Capital Fund**  
**December 31, 2021 and 2020**

	<u>Ref.</u>	<u>2021</u>	(Restated) <u>2020</u>
<u>Assets</u>			
Cash	C-2/C-3	\$ 95,416,428	107,526,613
Grants Receivable	C-4	29,509,910	28,536,838
Deferred Charges to Future Taxation:			
Funded	C-5	486,615,131	535,226,996
Unfunded	C-6	186,831,842	154,625,104
Due from Open Space Trust Fund	C-20	2,585,000	
Total Assets		<u>\$ 800,958,311</u>	<u>825,915,551</u>
<u>Liabilities, Reserves and Fund Balance</u>			
General Serial Bonds	C-7	\$ 378,043,000	420,818,000
New Jersey Dam Restoration Loan Program	C-8	1,247,132	1,428,997
Capital Leases	C-9	107,325,000	112,980,000
Bond Anticipation Notes	C-10	80,000,000	60,000,000
Improvement Authorizations:			
Funded	C-11	44,687,158	45,705,666
Unfunded	C-11	98,127,080	77,907,610
Commitments Payable	C-12	60,492,161	60,321,637
Capital Improvement Fund	C-13	7,920,509	15,895,509
Reserve for Payment of Bonds	C-14	16,898,964	16,898,964
Reserve for Preliminary Expense - Redevelopment Counsel	C-15	3,321	50,000
Reserve for Preliminary Expense - UCIA	C-16	223,125	348,125
Reserve for Arbitrage	C-17	3,678,660	3,510,470
Interfunds	C-19	797,433	2,492,349
Fund Balance	C-1	1,514,768	7,558,224
Total Liabilities		<u>\$ 800,958,311</u>	<u>825,915,551</u>

Footnote: There were Bonds and Notes Authorized But Not Issued on December 31, 2021 and 2020 of \$106,920,756 and \$94,637,871, respectively.

See accompanying notes to the financial statements.

**COUNTY OF UNION**  
**Statement of Changes in Fund Balance-Regulatory Basis**  
**General Capital Fund**  
**For the Years Ended December 31, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
Balance - January 1,	\$ 7,558,224	17,985,666
Increased by:		
Premium on Bond/Note Sales	724,880	2,158,200
Premium on Ch. 12 Bond Sale - State of NJ	18,029	
Interest on Bond Proceeds		6,118
Improvement Authorizations Cancelled	<u>213,635</u>	<u>908,240</u>
	<u>956,544</u>	<u>3,072,558</u>
	8,514,768	21,058,224
Decreased by:		
Appropriation to Finance Improvement Authorizations	<u>7,000,000</u>	<u>13,500,000</u>
	<u>7,000,000</u>	<u>13,500,000</u>
Balance - December 31,	<u>\$ 1,514,768</u>	<u>7,558,224</u>

See accompanying notes to the financial statements.

## COUNTY OF UNION

## Comparative Statement of General Fixed Assets-Regulatory Basis

December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<u>General Fixed Assets:</u>		
Land and Improvements	\$ 576,284,312	569,320,663
Buildings and Improvements	330,344,775	326,210,398
Machinery and Equipment	35,142,657	33,287,837
Vehicles	<u>38,171,930</u>	<u>39,317,990</u>
	<u>\$ 979,943,674</u>	<u>968,136,888</u>
 Investment in Fixed Assets	 \$ <u>979,943,674</u>	 <u>968,136,888</u>

See accompanying notes to financial statements.



**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

The financial statements of the County of Union have been prepared in conformity with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the County accounts for its financial transactions through the following separate funds and account group which differ from the fund structure required by GAAP.

**A. Reporting Entity**

The County of Union (the "County") was organized under an act of the New Jersey Legislative on March 19, 1857 and operates under an elected Freeholder form of County government. On August 21, 2020, Senate Bill 855 changed the title from Freeholder to Commissioner. The County's major operations include the County judiciary system; law enforcement, recreation, road and bridge maintenance and construction, the County correctional and penal system, health and welfare, education and general administrative services.

GASB has issued Statement No. 14 which requires the financial reporting entity to include both the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will be by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

However, the counties in the State of New Jersey do not prepare financial statements in accordance with GAAP and thus do not comply with all of the GASB pronouncements. The financial statements contained herein include only those boards, bodies, officers or commissions as required by NJS 40A:5-5. Accordingly, the County does not include the operations of the autonomous agencies including the Union County Utilities Authority, Union County Community College, and the Vocational-Technical High School which are considered component units under GAAP. Complete financial statements of the above components can be obtained by contacting the Treasurer of the respective entity.

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)**

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

The County uses funds, as required by the Division, to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial administration by segregating transactions related to certain County functions or activities. An account group, on the other hand, is designed to provide accountability for certain assets and liabilities that are not recorded in those funds.

The County has the following funds and account group:

Current Fund - This fund is used to account for the resources and expenditures for governmental operations of a general nature, including Federal and State grants for operations.

Trust Funds - Trust funds are used to account for assets held by the government in a trustee capacity. Funds held by the County as an agent for individual, private organizations or other governments are recorded in the Trust Funds.

Other Trust Fund - This fund is established to account for the assets and resources which are also held by the County as a trustee or agent for individuals, private organizations, other governments and/or other funds. These funds include dedicated fees/proceeds collected, developer deposits and deposited funds with the County as collateral.

Open Space Reservation Trust Fund - This fund is used to account for dedicated funds received to acquire land, improve recreation facilities, preserve farmland/historic areas and to assist municipalities in the acquisition and improvement of outdoor recreation facilities.

Housing and Urban Development Trust Fund - This fund is used to account for grant proceeds and related expenditures for Housing and Urban Development Grant Entitlements.

General Capital Fund - This fund is used to account for the receipts and disbursements of funds used for the acquisition or improvement of general capital facilities, other than those acquired in the Current Fund.

General Fixed Assets Account Group - To account for all fixed assets of the County. The County's infrastructure is not reported in the group.

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)**

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

Basis of Accounting

A modified accrual basis of accounting is followed by the County of Union. Under this method of accounting revenues are recognized when received and expenditures are recorded, when incurred. The accounting principles and practices prescribed for counties by the Division differ in certain respects from accounting principles generally accepted in the United States of America (GAAP) applicable to local government units.

Property Tax Revenues - Real property taxes are assessed to each municipality within the County, based upon a County wide assessment at true equalized value. Taxes are payable in four quarterly installments on February 15, May 15, August 15 and November 15. The amounts of the first and second installments are determined as one-quarter of the total tax levied against the municipality for the preceding year. The installment due the third and fourth quarters is determined by taking the full tax as levied for the current year against the municipality, less the amount previously charged as the first and second installments, the remainder being divided equally. If unpaid on these dates, the amount due becomes delinquent and subject to interest at 6% per annum. In accordance with the accounting principles prescribed by the State of New Jersey, taxes receivable are realized as revenue when collected. Since delinquent taxes are fully reserved, no provision has been made to estimate that portion of the taxes receivable that are uncollectible. GAAP requires property tax revenues to be recognized in the account period when they become subsequent to accrual, reduced by an allowance for doubtful accounts.

Miscellaneous Revenues - miscellaneous revenues are recognized on a cash basis. Receivables for the miscellaneous items that are susceptible to accrual are recorded with offsetting reserves on the balance sheet of the County's Current Fund. GAAP requires such revenues to be recognized in the accounting period when they become susceptible to accrual.

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

Budgets and Budgetary Accounting - An annual budget is required to be adopted and integrated into the accounting system to provide budgetary control over revenues and expenditures. Budget amounts presented in the accompanying financial statements represent amounts adopted by the County and approved by the State Division of Local Government Services per N.J.S.A. 40A:4 et seq.

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)**

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

The County is not required to adopt budgets for the following funds:

Trust Funds  
General Capital Fund

The governing body shall introduce and approve the annual budget not later than January 26, of the fiscal year. The budget shall be adopted not later than February 25, and prior to adoption must be certified by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. The Director of the Division of Local Government Services, with the approval of the Local Finance Board may extend the introduction and approval and adoption dates of the County budget. The budget is prepared by fund, function, activity and line item (salary or other expense) and includes information on the previous year. The legal level of control for appropriations is exercised at the individual line item level for all operating budgets adopted. Emergency appropriations, those made after the adoption of the budget and determination of the tax rate, may be authorized by the governing body of the County. During the last two months of the fiscal year, the governing body may, by a 2/3 vote, amend the budget through line item transfers. Management has no authority to amend the budget without the approval of the Government Body. Expenditures may not legally exceed budgeted appropriations at the line item level. During the years ended December 31, 2021 and 2020, the Governing Body approved additional revenues and appropriations of \$103,207,585 and \$29,848,403, respectively, in accordance with N.J.S.A. 40A:4-87. In addition, several budget transfers were approved by the governing body in 2021 and 2020.

Expenditures - Are recorded on the "budgetary" basis of accounting. Generally expenditures are recorded when an amount is encumbered for goods or services through the issuance of a purchase order in conjunction with an encumbrance accounting system. Outstanding encumbrances at December 31, are reported as a cash liability in the financial statements. Unexpended or uncommitted appropriations, at December 31, are reported as expenditures through the establishment of appropriation reserves unless canceled by the governing body. GAAP requires expenditures to be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which should be recognized when due.

Encumbrances - Contractual orders outstanding at December 31, are reported as expenditures through the establishment of an encumbrance payable. Encumbrances do not constitute expenditures under GAAP.

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.

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)**

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

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

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

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

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.

Inventories - The costs of inventories of supplies for all funds are recorded as expenditures at the time individual items are purchased. The costs of inventories are not included on the various balance sheets.

Cash and Investments - Cash includes amounts in demand deposits as well as short-term investments with a maturity date within one year of the date acquired by the government. Investments are stated at cost which approximates fair value and are limited by N.J.S.A. 40A:5-15.1 to bonds or obligations of, or guaranteed by, the Federal Government and bonds or other obligations of Federal or local units having a maturity date not more than twelve months from the date of purchase.

Incurred But Not Reported (IBNR) Reserves - The County has not created a reserve for any potential unreported losses which have taken place but in which the County has not received notices or report of losses. Additionally, the County has not recorded a liability for those claims filed, but which have not been paid. GAAP requires the establishment of reserves for such potential claims.

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)**

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

Deferred Charges to Future Taxation Funded and Unfunded - Upon the authorization of capital projects, the County establishes deferred charges for the costs of the capital projects to be raised by future taxation. Funded deferred charges relate to permanent debt issued, whereas unfunded deferred charges relate to temporary or nonfunding of the authorized cost of capital projects. According to N.J.S.A. 40A:2-4, the County may levy taxes on all taxable property within the local unit to repay the debt. Annually, the County raises the debt requirements for that particular year in the current budget. As the funds are raised by taxation, the deferred charges are reduced.

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 Group rather than in a governmental fund. No depreciation has been provided on general fixed assets or reported in the financial statements.

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**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)**

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

Use of Estimates - The preparation of financial statements requires management of the County to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Comparative Data - Comparative data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. However, comparative data has not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

Impact of Recently Issued Accounting Principles

Recently Issued and Adopted Accounting Pronouncements

There were no new accounting pronouncements implemented during 2021.

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**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)**

C. Basic Financial Statements

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

**NOTE 2. CASH, CASH EQUIVALENTS AND INVESTMENTS**

Cash

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's policy is based on New Jersey Statutes requiring cash be deposited only in New Jersey based banking institutions that participate in New Jersey Governmental Depository Protection Act (GUDPA) or in qualified investments established in New Jersey Statutes 40A:5-15.1(a) that are treated as cash equivalents. As of December 31, 2021 and 2020, \$-0- of the County's bank balance of \$606,531,802 and \$588,865,598, respectively, were exposed to custodial credit risk.

Investments

Investment Rate Risk

The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, New Jersey Statutes 40A:5-15.1(a) limits the length of time for most investments to 397 days.

Credit Risk

New Jersey Statutes 40A:5-15.1(a) limits municipal investments to those specified in the Statutes. The type of allowance investments are Bonds of the United States of America, bonds or other obligations of the towns or bonds or other obligations of the local unit or units within which the town is located; obligations of federal agencies not exceeding 397 days; government money market mutual funds; the State of New Jersey Cash Management Plan; local government investment pools; or repurchase of fully collateralized securities.



**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 2. CASH, CASH EQUIVALENTS AND INVESTMENTS, (continued)**

**Concentration of Credit Risk**

The County places no limit on the amount the County may invest in any one issuer.

**NOTE 3. COUNTY DEBT**

Long-term debt as of December 31, 2021 and 2020 consisted of the following:

	<u>Balance</u>			<u>Balance</u>	<u>Amounts Due</u>
<u>2021</u>	<u>Dec. 31, 2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Dec. 31, 2021</u>	<u>Within</u>
					<u>One Year</u>
Bonds Payable -,General					
Obligation Debt	\$420,818,000	\$3,600,000	\$46,375,000	\$378,043,000	\$48,508,000
Capital Leases Payable	112,980,000	46,205,000	51,860,000	107,325,000	5,020,000
Other Liabilities:					
Compensated Absences	2,058,000	5,715,273	2,698,196	5,075,077	
New Jersey:					
Dam Restoration					
Loan Program	<u>1,428,997</u>	<u>                    </u>	<u>181,865</u>	<u>1,247,132</u>	<u>185,521</u>
	<u>\$537,284,997</u>	<u>\$55,520,273</u>	<u>\$101,115,061</u>	<u>\$491,690,209</u>	<u>\$53,713,521</u>
	<u>Balance</u>			<u>Balance</u>	<u>Amounts Due</u>
<u>2020</u>	<u>Dec. 31, 2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Dec. 31, 2020</u>	<u>Within</u>
					<u>One Year</u>
Bonds Payable - General					
Obligation Debt	\$401,695,000	\$59,700,000	\$40,577,000	\$420,818,000	\$46,375,000
Capital Leases Payable	119,655,000		6,675,000	112,980,000	7,810,000
Other Liabilities:					
Compensated Absences	3,754,580		1,696,580	2,058,000	
New Jersey:					
Dam Restoration					
Loan Program	<u>1,607,278</u>	<u>                    </u>	<u>178,281</u>	<u>1,428,997</u>	<u>181,865</u>
	<u>\$526,711,858</u>	<u>\$59,700,000</u>	<u>\$49,126,861</u>	<u>\$537,284,997</u>	<u>\$54,366,865</u>

The above Compensated Absence Balance has been restated to account for \$3,718,577 of accrued vacation balances that were not previously reported in the prior year.

The Local Bond Law governs the issuance of bonds and notes to finance general capital expenditures. All bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the County are general obligation bonds, backed by the full faith and credit of the County. Bond anticipation notes, which are issued to temporarily finance capital projects, must be paid off within ten years and five months or retired by the issuance of bonds.

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 3. COUNTY DEBT, (continued)**

The County's debt is summarized as follows:

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Issued			
General			
Bonds, Notes and Loans	\$459,290,132	\$482,246,997	\$493,302,278
Bonds Authorized by Another Public Body			
Guaranteed by the County	<u>79,454,582</u>	<u>79,974,582</u>	<u>81,639,582</u>
Total Issued	<u>538,744,714</u>	<u>562,221,579</u>	<u>574,941,860</u>
Authorized But Not Issued			
General			
Bonds, Notes and Loans	<u>106,920,756</u>	<u>94,637,871</u>	<u>111,229,002</u>
Total Issued and Authorized But Not Issued	<u>645,665,470</u>	<u>656,859,450</u>	<u>686,170,862</u>
Less: Funds Temporarily Held to Pay Bonds and Notes	16,987,879	16,911,731	17,347,576
Bonds issued and bonds authorized but not issued - Capital projects for County Colleges	9,299,000	8,659,000	9,819,000
Bonds Authorized by Another Public Body			
Guaranteed by the County	<u>79,454,582</u>	<u>79,974,582</u>	<u>81,639,582</u>
Total Deductions	<u>105,741,461</u>	<u>105,545,313</u>	<u>108,806,158</u>
Net Debt	<u>\$539,924,009</u>	<u>\$551,314,137</u>	<u>\$577,364,704</u>

The summarized statement of debt condition which follows is extracted from the County's Annual Debt Statement, indicates a statutory net debt of .694% and .741% at December 31, 2021 and 2020, respectively.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
<u>2021</u>			
General debt	<u>\$645,665,470</u>	<u>\$105,741,461</u>	<u>\$539,924,009</u>
<u>2020</u>			
General debt	<u>\$656,859,450</u>	<u>\$105,545,313</u>	<u>\$551,314,137</u>

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 3. COUNTY DEBT, (continued)**

The County's remaining borrowing power under N.J.S. 40A:2-6, as amended, at December 31 2021 and 2020 was as follows:

	<u>2021</u>	<u>2020</u>
2% of equalized valuation basis (county)	\$1,555,609,038	\$1,488,044,401
Net debt	<u>539,924,009</u>	<u>551,314,137</u>
Remaining Borrowing Power	<u>\$1,015,685,029</u>	<u>\$936,730,264</u>

The County's long-term debt consisted of the following at December 31, 2021 and 2020:

Paid by Current Fund:

**General Obligation Bonds**

	<u>2021</u>	<u>2020</u>
\$65,565,000, 2011 General Improvement Bonds, due in annual installments of \$3,890,000 through March 1, 2021, interest at 4.00%	\$	\$3,890,000
\$10,280,000, 2011 County Vocational-Technical School Bonds, due in annual installments of \$1,080,000 through March 1, 2021, interest at 4.00%		1,080,000
\$3,000,000, 2011 Redevelopment Bonds, due in annual installments of \$180,000 March 1, 2021, interest at 4.00%		180,000
\$1,155,000, 2011 County College Bonds, due in annual installments of \$180,000 March 1, 2021, interest at 4.00%		180,000
\$62,165,000, 2012 General Improvement Bonds, due in annual installments of \$3,450,000 to \$6,900,000 through March 1, 2024, interest rates at 3.00%	20,250,000	27,000,000
\$23,190,000, 2012 County Vocational-Technical School Bonds, due in annual installments of \$820,000 to \$1,640,000 through March 1, 2032, interest at various rates from 3.00% to 3.50%	15,810,000	16,630,000

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

	<u>2021</u>	<u>2020</u>
<b>NOTE 3. <u>COUNTY DEBT, (continued)</u></b>		
\$10,355,000, 2012 Redevelopment Bonds, due in annual installments of \$370,000 to \$740,000 through March 1, 2032, interest at various rates from 3.00% to 3.50%	\$7,025,000	\$7,395,000
\$2,353,000, 2012 County College Bonds, Series A, Ch. 12 State Aid, due in annual installments of \$235,000 to \$238,000 through March 1, 2022, interest at 3.00%	238,000	473,000
\$33,620,000, 2013 General Improvement Refunding Bonds, due in annual installments of \$3,690,000 to \$3,855,000 through March 1, 2023, interest at various rates from 2.00% to 5.00%	7,330,000	10,910,000
\$4,965,000, 2013 County Vocational School Refunding Bonds, due in annual installments of \$425,000 to \$580,000 through March 1, 2023, interest at various rates from 2.00% to 5.00%	990,000	1,555,000
\$53,850,000, 2013 General Improvement Bonds, due in annual installments of \$2,200,000 to \$4,400,000 through March 1, 2030, interest at various rates from 2.00% to 3.25%	38,450,000	40,650,000
\$2,460,000, 2014 County Vocational-Technical School Bonds, due in annual installments of \$205,000 through March 1, 2026, interest at various rates from 2.00% to 3.00%	1,025,000	1,230,000
\$5,750,000, 2014 County College Bonds, Series A, Ch. 12 State Aid, due in annual installments of \$380,000 to \$385,000 through March 1, 2029, interest at various rates from 2.00% to 3.125%	3,080,000	3,465,000
\$2,220,000, 2014 County College Bonds, Series B, due in annual installments of \$275,000 to \$280,000 through March 1, 2022, interest at various rates from 2.00% to 3.00%	275,000	550,000
\$720,000, 2014 Redevelopment Bonds, due in annual installments of \$45,000 through March 1, 2030, interest at various rates from 2.00% to 3.25%	405,000	450,000

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

	<u>2021</u>	<u>2020</u>
<b>NOTE 3. COUNTY DEBT, (continued)</b>		
\$64,850,000, 2015 General Improvement Refunding Bonds, due in annual installments of \$5,860,000 to \$7,040,000 through February 15, 2028, interest at various rates from 2.00% to 5.00%	\$47,260,000	\$53,130,000
\$4,400,000, 2015 County Vocational-Technical Refunding School Bonds, due in annual installments of \$1,095,000 to \$1,100,000 through February 15, 2022, interest at various rates from 0.00% to 5.00%	1,095,000	2,195,000
\$62,810,000, 2016 General Improvement Bonds, due in annual installments of \$2,750,000 to \$5,500,000 through March 1, 2030, interest at 2.00%	46,060,000	50,010,000
\$2,075,000, 2016 County Vocational-Technical School Bonds, due in annual installments of \$200,000 to \$275,000 through March 1, 2026, interest at 2.00%	1,075,000	1,275,000
\$3,000,000, 2016 County College Bonds, Series A, Ch. 12 State Aid, due in annual installments of \$300,000 through March 1, 2026, interest at 2.00%	1,500,000	1,800,000
\$9,615,000, 2016 County College Bonds, Series B, due in annual installments of \$615,000 to \$1,000,000 through March 1, 2026, interest at 2.00%	4,615,000	5,615,000
\$37,460,000, 2017 General Improvement Refunding Bonds, due in annual installments of \$400,000 to \$3,785,000 through March 1, 2031, interest at various rates from 0.00% to 4.00%	37,060,000	37,060,000
\$3,240,000, 2017 County Vocational-Technical School Refunding Bonds, due in annual installments of \$35,000 to \$1,080,000 through March 1, 2024, interest at various rates from 0.00% to 4.00%	3,205,000	3,205,000

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

	<u>2021</u>	<u>2020</u>
<b>NOTE 3. COUNTY DEBT, (continued)</b>		
\$1,735,000, 2017 Redevelopment Bonds, due in annual installments of \$15,000 to \$175,000 through March 1, 2031, interest at various rates from 0.00% to 4.00%	\$1,720,000	\$1,720,000
\$3,300,000, 2017 County College Bonds, Series A, Ch. 12 State Aid, due in annual installments of \$330,000 through December 1, 2027, interest at various rates from 2.00% to 2.50%	1,980,000	2,310,000
\$65,850,000, 2018 General Improvement Bonds, due in annual installments of \$3,350,000 to \$6,500,000 through March 1, 2030, interest at 3.00%	54,250,000	58,750,000
\$12,000,000, 2018 County Vocational-Technical Refunding School Bonds, due in annual installments of \$1,000,000 through March 1, 2030, interest at 3.00%	9,000,000	10,000,000
\$3,600,000, 2018 County College Bonds, Series A, Ch. 12 State Aid, due in annual installments of \$360,000 through March 1, 2028, interest at 3.00%	2,520,000	2,880,000
\$11,750,000, 2019 County College Bonds, Series B, due in annual installments of \$1,305,000 to \$1,310,000 through March 1, 2027, interest at 3.00%	7,835,000	9,140,000
\$7,100,000, 2019 County College Bonds, Ch. 12 State Aid, due in annual installments of \$710,000 through March 1, 2029, interest at 2.00%	5,680,000	6,390,000
\$53,960,000, 2020 General Improvement Bonds, due in annual installments of \$4,340,000 to \$5,505,000 through March 1, 2031, interest at various rates from 0.50% to 2.00%	49,620,000	53,960,000

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

	<u>2021</u>	<u>2020</u>
<b>NOTE 3. COUNTY DEBT, (continued)</b>		
\$1,840,000, 2020 County Vocational-Technical School Bonds, due in annual installments of \$165,000 to \$170,000 through March 1, 2031, interest at various rates from 0.50% to 2.00%	\$1,675,000	\$1,840,000
\$3,900,000, 2020 County College Bonds, due in annual installments of \$485,000 to \$490,000 through March 1, 2028, interest at various rates from 0.50% to 2.00%	3,415,000	3,900,000
\$3,600,000, 2021 County College Bonds, Ch. 12 State Aid, due in annual installments of \$360,000 through March 1, 2031, interest at various rates from 1.00% to 2.00%	<u>3,600,000</u>	<u>                    </u>
	<u>\$378,043,000</u>	<u>\$420,818,000</u>

**Intergovernmental Loans Payable**

The County has entered into a loan agreement with New Jersey Department of Environmental Protection for the financing relating to the Dam Restoration Program.

	<u>2021</u>	<u>2020</u>
\$800,000 2007 Loan, due in semi-annual installments of \$17,974 to \$51,180 through July 1, 2026, interest at 2.00%	\$246,012	\$292,344
\$1,693,890 2009 Loan, due in semi-annual installments of \$35,727 to \$102,745 through January 14, 2029, interest at 2.00%	730,214	819,598
\$750,000 2009 Loan, due in semi-annual installments of \$18,630 to \$50,977 through February 9, 2027, interest at 2.00%	<u>270,906</u>	<u>317,055</u>
	<u>\$1,247,132</u>	<u>\$1,428,997</u>

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 3. COUNTY DEBT, (continued)**

The County's principal and interest for long-term debt issued and outstanding at December 31, 2021 is as follows:

Calendar Year	Bonds		Loans		Total
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2022	\$48,508,000	\$9,977,396	\$185,521	\$24,019	\$58,694,936
2023	49,830,000	8,475,419	189,250	20,291	58,514,960
2024	46,255,000	7,075,281	193,053	16,487	53,539,821
2025	40,390,000	5,928,981	196,934	12,606	46,528,521
2026	40,890,000	4,885,503	200,892	8,648	45,985,043
2027-2031	149,795,000	9,256,450	281,482	7,978	159,340,910
2032	<u>2,375,000</u>	<u>41,563</u>			<u>2,416,563</u>
	<u>\$378,043,000</u>	<u>\$45,640,593</u>	<u>\$1,247,132</u>	<u>\$90,029</u>	<u>\$425,020,754</u>

**NOTE 4. BOND ANTICIPATION NOTES**

The County issues bond anticipation notes to temporarily fund various capital projects prior to the issuance of serial bonds. The term of the notes cannot exceed one year but the notes may be renewed from time to time for a period not exceeding one year. Generally, such notes must be paid no later than the first day of the fifth month following the close of the tenth fiscal year following the date of the original notes. The State of New Jersey also prescribes that on or before the third anniversary date of the original note a payment of an amount at least equal to the first legally payable installment of the bonds in anticipation of which such notes were issued be paid or retired. A second and third legal installment must be paid if the notes are to be renewed beyond the fourth and fifth anniversary date of the original issuance.

On December 31, 2021 and 2020, the County had \$80,000,000 and \$60,000,000, respectively, in outstanding General Capital bond anticipation notes.



**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 4. BOND ANTICIPATION NOTES, (continued)**

The following activity related to bond anticipation notes occurred during the calendar years ended December 31, 2021 and 2020:

<u>2021</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Mesirow Financial, Inc.	\$60,000,000	\$	\$60,000,000	\$0
RBC Capital Markets		80,000,000		\$80,000,000
	<u>\$60,000,000</u>	<u>\$80,000,000</u>	<u>\$60,000,000</u>	<u>\$80,000,000</u>
 <u>2020</u>	 <u>Beginning Balance</u>	 <u>Additions</u>	 <u>Reductions</u>	 <u>Ending Balance</u>
TD Securities (USA) LLC	\$90,000,000	\$	\$90,000,000	\$
Mesirow Financial, Inc.		60,000,000		60,000,000
	<u>\$90,000,000</u>	<u>\$60,000,000</u>	<u>\$90,000,000</u>	<u>\$60,000,000</u>

**NOTE 5. CAPITAL LEASES PAYABLE**

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 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 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 in order to refund a portion of the project bonds and to restructure the County's basic annual rent. As additional rent, the County will pay the 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 administrative fees incurred by the Authority.

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 5. CAPITAL LEASES PAYABLE, (continued)**

Annual debt service requirements for these capital leases are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$5,020,000	\$3,914,402	\$8,934,402
2023	4,875,000	3,708,228	8,583,228
2024	4,655,000	3,502,671	8,157,671
2025	6,550,000	3,287,391	9,837,391
2026	6,745,000	3,048,266	9,793,266
2027-2031	32,465,000	11,587,303	44,052,303
2032-2036	27,560,000	4,961,348	32,521,348
2037-2041	15,965,000	1,798,117	17,763,117
	<u>3,490,000</u>	<u>55,820</u>	<u>3,545,820</u>
	<u>\$107,325,000</u>	<u>\$35,863,546</u>	<u>\$143,188,546</u>

During 2021, the County evaluated and determined that Capital Leases Payable which had been originated in prior periods, and currently held by the County, were not included in its audited 2020 balances. These Capital Leases, which amounted to \$112,980,000 as of December 31, 2020, were recorded as a prior period adjustment to Capital Leases Payable and Deferred Charges – Funded.

**NOTE 6. DEFICIENCY AND GUARANTEE AGREEMENTS**

The County 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.

	<u>2021</u>	<u>2020</u>
\$2,900,000, Guaranteed Revenue Bonds: Linden Theater Redevelopment Project Series 2004 due in annual installments of \$95,000 to \$220,000 through March 1, 2025, interest at various rates from 0.00% to 5.12%	\$820,000	\$1,000,000
\$2,575,000, Guaranteed Lease Revenue Bonds: Union County Child Advocacy Center Project Series 2010 due in annual installments of \$130,000 to \$215,000 through September 1, 2025, interest at various rates from 1.50% to 4.00%	810,000	995,000
\$15,190,000, Guaranteed Lease Revenue Bonds: Renewable Energy Program Series 2011 (Federally Taxable) due in annual installments of \$1,010,000 to \$1,015,000 through October 15, 2026, interest at various rates from 1.12% to 5.17% (Refunded December 2021)	0	6,060,000

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 6. DEFICIENCY AND GUARANTEE**  
**AGREEMENTS, (continued)**

\$2,179,582, Guaranteed Lease Revenue Bonds: Union County Oakland Plaza-Elizabeth Project Series 2015 (Federally Taxable) due in one installment of \$2,179,582 through December 1, 2047, interest at various rates from 0.00% to 0.963%	2,179,582	2,179,582
\$7,860,000, Guaranteed Lease Revenue Bonds: Union County Family Court Building Project Series 2017 due in annual installments of \$200,000 to \$ \$470,000 through May 1, 2042, interest at various rates from 2.125% to 4.00%	7,025,000	7,245,000
\$19,620,000, Guaranteed Lease Revenue Bonds: Union County Oakwood Plaza-Elizabeth Project Series 2019 (Federally Taxable) due in annual installments of \$95,000 to \$ 1,555,000 through December 1, 2040, interest at various rates from 3.216% to 5.75%	18,785,000	19,370,000
\$46,205,000, Guaranteed Lease Revenue Refunding Bonds: Union County Family Court Building Project Series 2021 (Federally Taxable) due in annual installments of \$360,000 to \$3,020,000 through May 1, 2042, interest at various rates from 0.163% to 3.152%	45,280,000	43,125,000
\$5,055,000, Guaranteed Revenue Bonds: Renewable Energy Project Series 2021 due in annual installments of \$1,005,000 to \$1,040,000 through October 5, 2026, interest at 5.00%	5,055,000	
	<u>\$79,454,582</u>	<u>\$79,974,582</u>

**Material Event Notice**

On December 1, 2021, the County of Union, New Jersey (the "County") paid a portion of the principal and interest due on the Union County Improvement Authority's \$19,620,000 County Guaranteed Revenue Refunding Bonds, Series 2018 (Oakwood Plaza-Elizabeth Project) (Federally Taxable)" (the "Oakwood Plaza Bonds") pursuant to the County Guaranty Agreement dated as of December 1, 2018 (the "County Guaranty") between the County, Wells Fargo Bank, N.A. (The "Trustee") and the Union County Improvement Authority (the "Authority").

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 7. FIXED ASSETS**

The following is a summary of the General Fixed Assets Account Group as of December 31, 2021 and 2020.

	<u>2021</u>	Balance <u>Dec. 31, 2020</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>Dec. 31, 2021</u>
Land		\$569,320,663	\$6,963,649	\$	\$576,284,312
Buildings and Improvements		326,210,398	4,134,377		330,344,775
Machinery and Equipment		33,287,837	2,167,444	312,624	35,142,657
Vehicles		<u>39,317,990</u>	<u>762,825</u>	<u>1,908,885</u>	<u>38,171,930</u>
		<u>\$968,136,888</u>	<u>\$14,028,295</u>	<u>\$2,221,509</u>	<u>\$979,943,674</u>

	<u>2020</u>	Balance <u>Dec. 31, 2019</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>Dec. 31, 2020</u>
Land		\$567,824,353	\$1,496,310	\$	\$569,320,663
Buildings and Improvements		325,484,942	725,456		326,210,398
Machinery and Equipment		31,118,397	2,587,316	417,876	33,287,837
Vehicles		<u>38,089,358</u>	<u>3,068,653</u>	<u>1,840,021</u>	<u>39,317,990</u>
		<u>\$962,517,050</u>	<u>\$7,877,735</u>	<u>\$2,257,897</u>	<u>\$968,136,888</u>

**NOTE 8. INTERFUND BALANCES AND ACTIVITY**

Balance due to/from other funds at December 31, 2021 consist of the following:

\$54,007,850	Due to the Current Fund from the Federal and State Grant Fund for expenditures not reimbursed by the Federal and State Grant Fund.
797,433	Due to the Current Fund from the Capital Fund for excess funds.
2,585,000	Due to the Capital Fund from the Open Space Preservation Trust Fund for improvement authorizations.
7,420,482	Due to the Current Fund from the Other Trust Fund for expenditures not reimbursed.
15,969,467	Due to the Current Fund from the Motor Vehicle Trust Fund for expenditures not reimbursed.
4,333,728	Due to the Current Fund from the Open Space Preservation for expenditures not reimbursed.
<u>3,619,807</u>	Due to the Current Fund from the Housing Trust Fund for expenditures not reimbursed.
<u>\$88,733,767</u>	

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 9. FUND BALANCES APPROPRIATED**

Fund balances at December 31, which were appropriated and included as anticipated revenue in their own respective funds for the succeeding years were as follows:

	<u>2022</u>	<u>2021</u>
Current Fund	<u>\$37,750,000</u>	<u>\$37,000,000</u>

**NOTE 10. ACCUMULATED VACATION AND SICK PAY (UNAUDITED)**

Under the existing policies of the county, certain employees are allowed to accumulate (with certain restrictions) unused vacation and sick pay over the life of their working careers and to redeem such unused leave time in cash upon retirement or by extended absence immediately preceding retirement.

The maximum sick leave benefits an employee is entitled to at retirement is \$18,000 depending on the employee's number of unused sick days within their existing contract.

It is estimated that the current cost of such unpaid compensation, which was not audited by us would approximate \$5,075,077 and \$2,058,000 at December 31, 2021 and 2020, respectively. These amounts which are considered material to the financial statements, are not reported either as an expenditure or liability. The County has accumulated reserves to offset annual costs of \$292,932 and \$498,800 at December 31, 2021 and 2020, respectively.

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**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 11. EMPLOYEE RETIREMENT SYSTEM**

Description of Plans:

County employees participate in one of the two contributory, defined benefit public employee retirement systems: the State of New Jersey Public Employees' Retirement System (PERS) or the State of New Jersey Police and Firemen's Retirement System (PFRS); or the Defined Contribution Retirement Program (DCRP), a tax-qualified defined contribution money purchase pension plan under Internal Revenue Code (IRC) 401(a).

*Public Employees' Retirement System (PERS)*

Plan Description

The State of New Jersey Public Employees' Retirement System (PERS) is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey, Division of Pensions and Benefits (the "Division"). For additional information about the PERS, please refer to the Division's Comprehensive Annual Financial Report (CAFR) which can be found at [www.state.nj.us/treasury/pensions/annrpts.shtml](http://www.state.nj.us/treasury/pensions/annrpts.shtml).

Benefits Provided

The vesting and benefit provisions are set by N.J.S.A. 43:15A. PERS provides retirement, death and disability benefits. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of PERS. The following represents the membership tiers for PERS:

<u>Tier</u>	<u>Definition</u>
1	Members who were enrolled prior to July 1, 2007
2	Members who were eligible to enroll on or after July 1, 2007 and prior to November 2, 2008
3	Members who were eligible to enroll on or after November 2, 2008 and prior to May 22, 2010
4	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
5	Members who were eligible to enroll on or after June 28, 2011

Service retirement benefits of 1/55<sup>th</sup> of final average salary for each year of service credit is available to Tiers 1 and 2 members upon reaching age 60 and to Tier 3 members upon reaching age 62. Service retirement benefits of 1/60<sup>th</sup> of final average salary for each year of service credit is available to Tier 4 members upon reaching age 62 and to Tier 5 members upon reaching age 65. Early retirement benefits are available to Tiers 1 and 2 members before reaching age 60, to Tiers 3 and 4 before age 62 with 25 or more years of service credit and Tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)**

member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

*Police and Firemens' Retirement System (PFRS)*

Plan Description

The State of New Jersey Police and Firemen's Retirement System (PFRS), is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey Division of Pensions and Benefits (the "Division"). For additional information about the PFRS, please refer to the Division's Comprehensive Annual Financial Report (CAFR) which can be found at [www.state.nj.us/treasury/pensions/annrpts.shtml](http://www.state.nj.us/treasury/pensions/annrpts.shtml).

Benefits Provided

The vesting and benefit provisions are set by N.J.S.A. 43:16A. PFRS provides retirement, death and disability benefits. All benefits vest after ten years of service, except for disability benefits, which vest after 4 years of service. The following represents the membership tiers for PFRS:

<u>Tier</u>	<u>Definition</u>
1	Members who were enrolled prior to May 22, 2010
2	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
3	Members who were eligible to enroll on or after June 28, 2011

Service retirement benefits are available at age 55 and are generally determined to be 2% of final compensation for each year of creditable service, as defined, up to 30 years plus 1% for each year of service in excess of 30 years. Members may seek special retirement after achieving 25 years of creditable service, in which benefits would equal 65% (Tiers 1 and 2 members) and 60% (Tier 3 members) of final compensation plus 1% for each year of creditable service over 25 years but not to exceed 30 years. Members may elect deferred retirement benefits after achieving ten years of service, in which case benefits would begin at age 55 equal to 2% of final compensation for each year of service.

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)**

Defined Contribution Retirement Program

Prudential Financial jointly administers the DCRP investments with the NJ Division of Pensions and Benefits. If an employee is ineligible to enroll in the PERS or PFRS, the employee may be eligible to enroll in the DCRP. DCRP provides eligible members with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting is immediate upon enrollment for members of the DCRP.

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issues publicly available financial reports that include the financial statements and required supplementary information of the DCRP. The financial reports may be obtained by writing to the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, PO Box 295, Trenton, New Jersey, 08625-0295.

Employers are required to contribute at an actuarially determined rate. Employee contributions are based on percentages of 5.50% for DCRP of employees' annual compensation, as defined. The DCRP was established July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and expanded under the provisions of Chapter 89, P.L. 2008. Employee contributions for DCRP are matched by a 3% employer contribution.

Contribution Requirements

The contribution policy is set by laws of the State of New Jersey and, in most retirement systems, contributions are required by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. The pension funds provide for employee contributions based on 5.5% for PERS. This amount will increase to 6.5% plus an additional 1% phased in over 7 years beginning 2012 and 8.5% for PFRS, which increased to 10% in October 2011, of the employee's annual compensation, as defined by law. Employers are required to contribute at an actuarially determined rate in all Funds. The actuarially determined employer contribution includes funding for cost-of-living adjustments and noncontributory death benefits in the PERS and PFRS. In the PERS and PFRS, the employer contribution includes funding for post-retirement medical premiums.



**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)**

The County's contribution to the various plans, equal to the required contributions for each year, were as follows:

<u>Year</u>	<u>PERS</u>	<u>PFRS</u>	<u>DCRP</u>
2021	\$17,669,400	\$16,704,791	\$87,845
2020	16,314,109	15,989,507	79,190
2019	16,475,029	15,205,347	70,802

Statement No's 68 and 71 require a state or local government employer to recognize a net pension liability measured as of a date (the measurement date) no earlier than the end of its prior fiscal year. However, since the financial statements are prepared on another comprehensive basis of accounting, the net pension liability of the various pension systems is not recorded in the financial statements and is only required to be disclosed in the notes to the financial statements.

The following pension information is as of June 30, 2020 which is the latest information available. This information is eighteen months prior to December 31, 2021. GASB Statement No. 68 requires that the information be no more than twelve months prior to the employer's fiscal year end. No modification of the independent auditor's report is being made since The Division of Local Government Services, Department of Community Affairs, State of New Jersey, is permitting the regulatory basis statements of Municipal, County and Library's to be issued with unmodified opinion's until such time current pension information is available.

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**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)**

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

**Public Employees Retirement System (PERS)**

At December 31, 2020, the County had a liability of \$159,454,521 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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 governmental entities, actuarially determined. At June 30, 2020, the County's proportion was 0.9778055919 percent, which was an increase/(decrease) of 0.0367947831 percent from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the County recognized pension expense of \$16,314,109. At December 31, 2020, deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$2,903,405	\$563,900
Changes of assumptions	5,172,885	66,765,117
Net difference between projected and actual earnings on pension plan investments	5,450,283	
Changes in proportion and differences between the County's contributions and proportionate share of contributions	<u>6,171,017</u>	<u>10,022,577</u>
Total	<u>\$19,697,590</u>	<u>\$77,351,594</u>

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, (continued)**

**Public Employees Retirement System (PERS), (continued)**

Amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date (June 30, 2020) will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions (excluding changes in proportion) will be recognized in pension expense as follows:

Year ended June 30:

2021	\$(20,008,627)
2022	(18,241,784)
2023	(10,424,714)
2024	(4,215,579)
2025	(911,740)

**Changes in Proportion**

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.16, 5.21, 5.63, 5.48, 5.57, 5.72 and 6.44 years for 2020, 2019, 2018, 2017, 2016, 2015 and 2014 amounts, respectively.

**Additional Information**

Local Group Collective balances net of nonemployer (State of New Jersey) balances at June 30, 2020 and June 30, 2019 are as follows:

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Collective deferred outflows of resources	\$2,347,583,337	\$3,149,522,616
Collective deferred inflows of resources	7,849,949,467	7,645,087,574
Collective net pension liability	16,435,616,246	18,018,482,972
County's Proportion	0.9778055919%	1.014600375%

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, (continued)**

**Public Employees Retirement System (PERS), (continued)**

**Actuarial Assumptions**

The collective 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, applied to all periods in the measurement.

Inflation Rate:	,
Price	2.75%
Wage	3.25%
Salary Increases:	
Through 2026	2.00-6.00% (based on years of service)
Thereafter	3.00-7.00% (based on years of service)
Investment Rate of Return	7.00 Percent

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

**Mortality Rates**

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 based on Scale MP-2020.

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, (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 June 30, 2020) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. 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 real 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. 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. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, (continued)**

**Public Employees Retirement System (PERS), (continued)**

**Discount Rate**

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. 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 Collective Net Pension Liability to Changes in the Discount Rate**

The following presents the collective net pension liability of the participating employers as of June 30, 2020, calculated using the discount rate as disclosed above as well as what the collective 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 <u>6.00%</u>	At Current Discount Rate <u>7.00%</u>	1% Increase <u>8.00%</u>
County's proportionate share of the pension liability	\$201,051,180	\$159,454,521	\$124,158,618

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, (continued)**

**Public Employees Retirement System (PERS), (continued)**

**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 financial report may be accessed at [www.state.nj.us/treasury/pensions](http://www.state.nj.us/treasury/pensions).

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

At December 31, 2020, the County had a liability of \$179,287,920 for its proportionate share of the PFRS net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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 governmental entities, actuarially determined. At June 30, 2020, the County's proportion was 1.3875357511 percent, which was an increase/(decrease) of 0.077967141 percent from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the County recognized pension expense of \$15,989,507. At December 31, 2020, deferred outflows of resources and deferred inflows of resources related to PFRS from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference in actual and expected experience	\$1,807,526	\$643,442
Changes of assumptions	451,178	48,066,019
Net difference between projected and actual earnings on pension plan investments	10,512,489	
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>10,438,886</u>	<u>15,790,931</u>
Total	<u>\$23,210,079</u>	<u>\$64,500,392</u>

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, (continued)**

**Police and Firemen's Retirement System (PFRS), (continued)**

Amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date (June 30, 2020) will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions (excluding changes in proportion) will be recognized in pension expense as follows:

Year ended June 30:

2021	(\$16,771,152)
2022	(11,318,495)
2023	(4,607,838)
2024	(1,740,677)
2025	(1,500,105)

**Changes in Proportion**

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.90, 5.92, 5.73, 5.59, 5.58, 5.53 and 6.17 years for 2020, 2019, 2018, 2017, 2016, 2015 and 2014 amounts, respectively.

**Additional Information**

Local Group Collective balances net of nonemployer (State of New Jersey) balances at June 30, 2020 and June 30, 2019 are as follows:

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Collective deferred outflows of resources	\$1,601,195,680	\$1,198,936,924
Collective deferred inflows of resources	4,191,274,402	4,874,748,912
Collective net pension liability	14,926,648,772	12,237,818,793
County's Proportion	1.3875357511%	1.4655028923%



**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, (continued)**

**Police and Firemen's Retirement System (PFRS), (continued)**

**Actuarial Assumptions**

The collective 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 actuarial assumptions:

Inflation Rate:	
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%

**Mortality Rates**

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. 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 (contingent annuitants), the Pub-2010 General Retiree Below-Median Income Weighted mortality table was used, unadjusted, and with future improvement from the base year of 2010 on a generational basis. Disability rates were based on Pub-2010 Safety Disabled Retiree mortality table with a 152.0% adjustment for males and 109.3% adjustment for females, and with future improvement from the base year of 2010 on 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.

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, (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% at June 30, 2020) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. 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 real 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. 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. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, (continued)**

**Police and Firemen's Retirement System (PFRS), (continued)**

**Discount Rate**

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. 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 Collective Net Pension Liability to Changes in the Discount Rate**

The following presents the collective net pension liability of the participating employers as of June 30, 2020, calculated using the discount rate as disclosed above as well as what the collective 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:

	<u>June 30, 2020</u>		
	<u>1%</u>	<u>At Current</u>	<u>1%</u>
	<u>Decrease</u>	<u>Discount Rate</u>	<u>Increase</u>
	<u>6.00%</u>	<u>7.00%</u>	<u>8.00%</u>
County's proportionate share of the pension liability	\$263,560,314	\$195,255,790	\$138,523,665

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, (continued)**

**Police and Firemen's Retirement System (PFRS), (continued)**

**Special Funding Situation - PFRS**

Under N.J.S.A. 43:16A-15, the County is responsible for their own PFRS contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State to make contributions if certain circumstances occurred. The legislation which legally obligates the State is as follows: Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The amounts contributed on behalf of the County by the State 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. Accordingly, the County's proportionate share percentage of the net pension liability, deferred outflows and inflows determined under GASB Statement No. 68 is zero percent and the State's proportionate share is 100% for PFRS under this legislation.

At December 31, 2020 and 2019, the State proportionate share of the net pension liability attributable to the County for the PFRS special funding situation is \$27,824,669 and \$28,319,008, respectively. For the years ended December 31, 2020 and 2019, the pension system has determined the State's proportionate share of the pension expense attributable to the County for the PFRS special funding situation is \$3,153,370 and \$3,290,437, respectively, which is more than the actual contributions the State made on behalf of the County of \$2,141,093 and \$1,908,114, respectively. The State's proportionate share attributable to the County was developed based on actual contributions made to PFRS allocated to employers based upon covered payroll. These on-behalf contributions have not been reported on the County's financial statements.

**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 financial report may be accessed at [www.state.nj.us/treasury/pensions](http://www.state.nj.us/treasury/pensions).

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 12. SELF-INSURANCE DISABILITY**

The County has established a disability plan for its employees. The County funds the entire cost of the plan. Claims are paid directly by the plan. The County also budgets funds in each year's budget to meet current claims. The County has created a loss reserve for claims incurred and claims not reported which were unpaid at December 31, 2021 and 2020. These reserve amounts are \$7,468,211 for 2021 and \$7,795,998 for 2020. Exhibit B-7 summarizes the 2021 transactions of the plan.

**NOTE 13. SELF-INSURANCE RETIREE HEALTH BENEFITS PLAN**

The County has established a Retiree Health Benefits plan for its employees. The County funds the vast majority cost of the plan. Claims are paid directly by the plan up to a maximum of \$375,000 per employee per year, with any excess benefit being reimbursed through a Re-Insurance Agreement with Horizon Blue Cross Blue Shield of New Jersey for an unlimited amount per employee per year. The County has created a loss reserve for claims incurred and claims not reported which were unpaid at December 31, 2021 and 2020. These reserve amounts are \$64,209,600 for 2021 and \$55,976,600 for 2020.

**NOTE 14. CLAIMS AND JUDGEMENTS**

The County participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of December 31, 2021 and 2020, significant amounts of grant expenditure have not been audited by the various grantor agencies but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

**NOTE 15. 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

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 15. DEFERRED COMPENSATION PLAN, (continued)**

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 16. RELATED PARTY TRANSACTIONS**

During 2021, 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 17. LITIGATION**

**General 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 \$2,755,653 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.

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 18. ARBITRAGE REBATE**

The County sometimes temporarily reinvests the proceeds of its tax-exempt debt in higher yielding taxable investments which is referred to as arbitrage by the federal tax code. In certain situations, the County is permitted to keep the extra earnings that result from arbitrage. Otherwise, any excess earnings resulting from arbitrage must be rebated to the federal government. Federal law requires that arbitrage be calculated and rebated at the end of each five-year period that tax-exempt debt is outstanding.

**NOTE 19. 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
- Workers' 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

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 19. RISK MANAGEMENT, (continued)**

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 20. POST RETIREMENT BENEFITS**

**Basis of Valuation**

This valuation has been based upon census, plan design and premium information provided by the County. Census includes 2,272 participants currently receiving retiree benefits, and 1,873 active participants. The average age of the active population is 47 and the average age of the retiree population is 69.



**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 20. POST RETIREMENT BENEFITS, (continued)**

**Actuarial Methods and Assumptions**

**1. Data used in the Valuation**

Is based on a file, provided by Union County of all active employees as well as all retirees who were participants in the Plan as of December 31, 2021. The plan provisions were obtained from documents provided by Union County.

The Measurement Date and the valuation date for each fiscal year is as of the end of the year.

**2. Method of Valuation**

The values are determined in accordance with GASB 75 including the Individual Entry Age Normal Cost method with the normal cost determined as a percentage of pay. Standard roll forward and backward techniques were used to adjust valuation dates to measurement dates.

For retirees eligible for subsidies it was assumed that the actual cost to the County would be the cost of the plan less the subsidy for those who were Medicare eligible. For those retirees not Medicare eligible (under age 65) the cost to the County was the cost of the pre 65 plan less the subsidy.

**3. Economic Assumptions**

***a. Discount Rate***

Based on Muni 20 year Aa as published by Fidelity Investments

2.00% at December 31, 2020

1.85% at December 31, 2021

***b. Investment Rate of Return***

Since the County invests only in fixed income investments, the investment return is assumed to equal the Muni 20 year Aa bond rate. This is also the discount rate.

***c. Inflation Rate***

2.50%

***d. Salary Increases***

3.00%

***e. Health Care Cost Trend***

5.50% for 2021-22 grading down to 3.5% (by 0.5% increments) in 2026.

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 20. POST RETIREMENT BENEFITS, (continued)**

**Actuarial Methods and Assumptions**

**4. Claims Assumption**

***a. Per Capita Claims Cost***

The annual per capita cost for 2022 for the retiree and spouse at age 64 was \$21,532 and at age 65 was \$5,462

***b. Premium Rates***

Premium Rates used to determine the retiree contribution (net of the Subsidy) are shown below

	Under 65	Over 65	Under/Over
Single	\$739.61	\$539.73	
Couple	\$2,107.79	\$1,079.71	\$1,215.74
Family	\$2,107.79	\$1,726.96	\$1,763.27
Parent/ Child	\$2,107.79	\$1,320.68	

***c. Age Based Utilization***

Per capita costs (non Medicare eligible) are adjusted to reflect expected cost changers related to age. Age factors are shown below.

**Projection of Claim Costs by Age**

<u>Age</u>	<u>Pre Medicare Eligibility Factors</u>	<u>Medicare Eligible Factors</u>
<30	0.60	
30-34	0.75	
35-39	0.95	
40-44	1.10	
45-49	1.30	
50-54	1.50	
55-59	1.75	
60-64	2.15	
65-70	2.55	0.85
71-74	3.00	1.00
75+	3.00	1.15

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 20. POST RETIREMENT BENEFITS, (continued)**

**Actuarial Methods and Assumptions**

***d. Administrative Expenses***

The per capita costs above include an allowance of 6.5% for administration.

***e. Medicare Part D subsidy***

The County is eligible for and does apply for the Medicare Part D subsidy. However, in accordance with GASB guidance, the subsidy is not taken into account for purposes of determining the post retirement benefit obligation.

**5. Demographic Assumptions**

***a. Rates of Mortality***

PUB 2012 projected with scale MP 2021

***b. Rates of Turnover***

Ultimate termination rates vary by age as follows:  
 (Note that all active participants have at least 10 years of service)

Ultimate termination rates vary by age

<u>Age</u>	<u>Ultimate</u>
30	6.1%
35	4.0%
40	2.9%
45	2.7%
50	2.0%
55	1.6%
60	1.5%

***c. Rates of Retirement***

Retirements are assumed to occur in accordance with the following rates:

<u>Sample Ages</u>	<u>Rate</u>
55	11.7%
60	7.8%
65	16.5%
69	11.5%

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 20. POST RETIREMENT BENEFITS, (continued)**

**Actuarial Methods and Assumptions**

***d. Rates of Disability***

None assumed.

***e. Spouse Assumption***

Spouse dates of birth were provided for all retired employees. For actives, 50% are assumed to be married with males assumed to be 3 years older than females. Marital status is assumed not to change prior to or after retirement.

***f. Retiree Participation***

100% of eligible "Free for Life" retirees are assumed to elect to participate in the plan while 75% of retirees eligible for a subsidy are assumed to elect coverage.

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**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 20. POST RETIREMENT BENEFITS, (continued)**

<b>I. <u>Change in Net OPEB Liability</u></b>	<b>Total OPEB Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net OPEB Liability (a) - (b)</b>
A. Balance as Beginning of year	<u>\$ 765,033,570</u>	<u>\$ 55,976,600</u>	<u>\$ 709,056,970</u>
B. Changes for the year:			
Service Cost	10,998,575		10,998,575
Interest Cost	15,121,199		15,121,199
Change of Benefit terms (plan change)	0		0
Difference between Actual and Expected Experience (gains)/losses	(67,406,746)		(67,406,746)
Assumption changes	26,024,469		26,024,469
Contributions - employer		28,478,260	(28,478,260)
Net Investment Income		8,233,000	(8,233,000)
Benefits Paid	<u>(28,478,260)</u>	<u>(28,478,260)</u>	<u>0</u>
<b>Net Changes</b>	<u>(43,740,764)</u>	<u>8,233,000</u>	<u>(51,973,764)</u>
C. Balance as of End of Year			
Actives	\$ 276,070,414		
Inactives	445,222,392		
<b>Total</b>	<u>\$ 721,292,807</u>	<u>\$ 64,209,600</u>	<u>\$ 657,083,207</u>
D. Covered Employees Payroll	\$ 133,033,571		\$ 133,033,571
OPEB Liability as a Percentage of Covered Payroll	542%		494%

**II. Sensitivity**

A. Changes in Discount Rate	1.85%
1% Decrease	\$ 810,274,853
Discount rate	\$ 721,292,807
1% Increase	\$ 601,332,659
B. Changes in Healthcare Cost Trend	
1% Decrease	\$ 610,983,994
Trend rate	\$ 721,292,807
1% Increase	\$ 828,936,155

**III Summary of Participant Data**

Measurement Date	12/31/2021
Fiscal Year End	12/31/2021
A. Actives	1,873
B. Retirees (including spouses)	<u>2,272</u>
C. Total	4,145

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 20. POST RETIREMENT BENEFITS, (continued)**

**Total OPEB Expense Calculation as of 12/31/2021**

<b><u>OPEB Expense</u></b>	<b><u>FYE 12/31/21</u></b>
Service Cost	\$10,998,575
Interest Cost	15,121,199
Plan Changes	-
Projected Investment Income	(1,119,532)
<i>Current Period Recognition of deferred (inflows)/outflows of resources</i>	
Difference in projected and actual earnings on assets	(2,954,516)
Difference in actual and expected experience	26,558,020
Change in assumptions	<u>(9,064,164)</u>
OPEB Expense	<b><u>\$39,539,582</u></b>

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 20. POST RETIREMENT BENEFITS, (continued)**

**Schedule of Changes in Total OPEB Liability and Related Ratios**

	Fiscal Year Ending December 31,			
	2021	2020	2019	2018
<b>Total OPEB Liability</b>				
Service Cost	\$ 10,998,575	\$ 7,374,391	\$ 11,790,189	\$ 12,610,881
Interest Cost	15,121,199	18,574,640	24,679,728	22,005,190
Plan changes	-	-	-	-
Difference between Actual and Expected Experience (gains)/losses	(67,406,746)	(37,702,856)	(55,838,405)	13,021,766
Assumption changes	26,024,469	74,840,249	97,253,881	(38,770,483)
Benefits Paid (implicit)	(28,478,260)	(20,379,167)	(18,468,940)	(21,533,733)
Net Change in Total OPEB Liability	\$ (43,740,764)	\$ 42,707,257	\$ 59,416,453	\$ (12,666,378)
Total OPEB Liability - Beginning of Year	\$ 765,033,570	\$ 722,326,313	\$ 662,909,861	\$ 675,576,239
Total OPEB Liability - End of Year	\$ 721,292,807	\$ 765,033,570	\$ 722,326,313	\$ 662,909,861
<b>Plan Fiduciary Net Position</b>				
Contributions - Employer	\$ 28,478,260	\$ 20,379,167	\$ 18,468,940	\$ 29,913,017
Net Investment Income	8,233,000	8,230,000	3,500,000	-
Benefit payments	(28,478,260)	(20,379,167)	(18,468,940)	(21,533,733)
Net Change in plan fiduciary position	\$ 8,233,000	\$ 8,230,000	\$ 3,500,000	\$ 8,379,284
Plan fiduciary net position - beginning	\$ 55,976,600	\$ 47,746,600	\$ 44,246,600	\$ 35,867,316
Plan fiduciary net position - end	\$ 64,209,600	\$ 55,976,600	\$ 47,746,600	\$ 44,246,600
Net OPEB Liability	657,083,207	709,056,970	674,579,713	618,663,261
Plan fiduciary net position as a percentage of the total OPEB liability	8.90%	7.32%	6.61%	6.67%
Covered Employee Payroll	133,033,571	142,675,136	152,512,100	149,655,229
Net OPEB Liability as a percent of Covered Employee Payroll	494%	497%	442%	413%
End of year Discount Rate	1.85%	2.00%	2.75%	3.72%

Notes to Schedule:

*Change in Benefit Terms*

There have been no changes in the benefit terms since the adoption of GASB 75.

*Change in Assumptions*

The mortality table was changed from RP 2014 projected to 2024 with scale MP 18 to PUB 2012 projected to 2025 with scale MP 20 effective 12/31/20 and the PUB 2012 projected with scale MP 21 effective 12/31/21.

The discount rate is changed annually as shown in the above exhibit.

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 20. POST RETIREMENT BENEFITS, (continued)**

**Summary of Deferred Outflows and Inflows to OPEB Expense**

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on OPEB plan investments	\$222,379	\$(10,582,565)
Changes of assumptions or other inputs	136,416,477	(12,923,495)
Differences Between Expected and Actual Experience	<u>4,340,590</u>	<u>(109,226,728)</u>
Total	<u>\$140,979,446</u>	<u>(\$132,732,788)</u>

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**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 20. POST RETIREMENT BENEFITS, (continued)**

**Schedule of Deferred Inflows and Outflows of Resources**

	Fiscal Year Established	Original Amount	Original Period of Recognition	Unrecognized Amount at Last Measurement Date	Amount Recognized in Current OPEB Expense	Unrecognized Amount at This Measurement Date	Amount Recognized in OPEB Expense for Fiscal Year Ending					After next 5 years
							12/31/2022	12/31/2023	12/31/2024	12/31/2025	12/31/2026	
<b>Investment (gains) losses</b>												
<i>Investment Earnings Less than expected - Deferred Outflow</i>												
12/31/2018	1,111,887	5	444,756	222,377	222,379	222,379	-	-	-	-	-	-
<b>Total</b>			444,756	222,377	222,379	222,379	-	-	-	-	-	-
<i>Investment Earnings Greater than expected - Deferred Inflow</i>												
12/31/2019	(1,854,026)	5	(1,112,416)	(370,805)	(741,611)	(370,805)	(370,806)	-	-	-	-	-
12/31/2020	(6,916,968)	5	(5,533,574)	(1,383,394)	(4,156,180)	(1,383,394)	(1,383,394)	(1,383,392)	-	-	-	-
12/31/2021	(7,113,468)	5	0	(1,422,694)	(5,690,774)	(1,422,694)	(1,422,694)	(1,422,694)	(1,422,694)	(1,422,692)	-	-
<b>Total</b>			(6,645,990)	(3,176,893)	(10,582,565)	(3,176,893)	(3,176,894)	(3,176,894)	(2,806,086)	(1,422,692)	-	-
<b>Total Investment</b>		-	(6,201,234)	(2,954,516)	(10,360,186)	(2,954,514)	(3,176,894)	(2,806,086)	(1,422,692)	-	-	-
<b>Change in Assumptions</b>												
<i>Liability increase - Deferred Outflows</i>												
12/31/2019	97,253,881	6	81,044,901	16,208,980	64,835,921	16,208,980	16,208,980	16,208,980	16,208,980	16,208,981	-	-
12/31/2020	74,840,249	6	62,366,874	12,473,375	49,893,499	12,473,375	12,473,375	12,473,375	12,473,375	12,473,374	-	-
12/31/2021	26,024,469	6	-	4,337,412	21,687,057	4,337,412	4,337,412	4,337,412	4,337,412	4,337,412	4,337,409	-
<b>Total</b>			143,411,775	33,019,767	136,416,477	33,019,767	33,019,767	33,019,767	33,019,767	33,019,767	4,337,409	-
<i>Liability (decrease) - Deferred Inflows</i>												
12/31/2018	(38,770,483)	6	(19,385,242)	(6,461,747)	(12,923,495)	(6,461,747)	(6,461,748)	-	-	-	-	-
<b>Total</b>			(19,385,242)	(6,461,747)	(12,923,495)	(6,461,747)	(6,461,748)	-	-	-	-	-
<b>Total Assumptions</b>					26,558,020	123,492,982	26,558,020	26,558,019	33,019,767	33,019,767	4,337,409	-
<b>Expected vs. Actual Experience</b>												
<i>Economic/demographic losses - Deferred Outflows</i>												
12/31/2018	13,021,766	6	6,510,884	2,170,294	4,340,590	2,170,294	2,170,296	-	-	-	-	-
<b>Total</b>			6,510,884	2,170,294	4,340,590	2,170,294	2,170,296	-	-	-	-	-
<i>Economic/demographic (gains) - Deferred Inflows</i>												
12/31/2019	(55,838,405)	6	(37,225,603)	(9,306,401)	(27,919,202)	(9,306,401)	(9,306,401)	(9,306,401)	(9,306,400)	-	-	-
12/31/2020	(37,702,856)	6	(31,419,047)	(6,283,809)	(25,135,238)	(6,283,809)	(6,283,809)	(6,283,809)	(6,283,809)	(6,283,811)	-	-
12/31/2021	(67,406,746)	6	-	(11,234,458)	(56,172,288)	(11,234,458)	(11,234,458)	(11,234,458)	(11,234,458)	(11,234,458)	(11,234,456)	-
<b>Total</b>			(68,644,650)	(26,824,668)	(109,226,728)	(26,824,668)	(26,824,668)	(26,824,667)	(26,824,667)	(17,518,269)	(11,234,456)	-
<b>Total Experience</b>				(9,064,164)	(51,831,698)	(9,064,162)	(9,064,162)	(11,234,458)	(11,234,458)	(11,234,458)	(11,234,456)	-
<b>Total Inflows</b>				(94,675,882)	(36,463,308)	(132,732,788)	(36,463,308)	(36,463,310)	(29,630,753)	(18,940,961)	(11,234,456)	-
<b>Total Outflows</b>				150,367,415	35,412,438	140,979,446	35,412,440	35,190,063	33,019,767	33,019,767	4,337,409	-
<b>Total</b>		(3,350,700)		55,691,533	(1,050,870)	8,246,658	(1,050,868)	(1,273,247)	3,389,014	14,078,806	(6,897,047)	0

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 20. POST RETIREMENT BENEFITS, (continued)**

Amounts Reported as Deferred Outflows and Inflows Related to OPEB Expense

For Fiscal Year Ending:

2022	\$ (1,050,868)
2023	(1,273,247)
2024	3,389,014
2025	14,078,806
2026	(6,847,047)
Thereafter	0

**NOTE 21. OTHER MATTERS**

On March 11, 2021, President Biden signed the American Rescue Plan Act of 2021 into effect. This plan, among other things, provides direct federal funding to aid county and municipal governments to help offset revenue losses and cover increased costs incurred during the coronavirus pandemic response and to make necessary investments in water, sewer or broadband infrastructure. The amount of federal aid available to the County of Union is \$130,591,800 which will be available for use until December 31, 2024. This amount will be distributed to the County in two installments. The first installment of \$65,295,900 was received in July 2021 and the second installment one year after the receipt of the first installment.

In addition, during 2021 revenues of the County were not materially affected.

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
**(continued)**

**NOTE 22. SUBSEQUENT EVENTS**

The County has evaluated subsequent events through June 7, 2022, the date which the financial statements were available to be issued and no other items were noted for disclosure.

**Issuance of Debt**

The County issued General Improvement Bonds in the amount of \$47,680,000 dated June 15, 2022 with interest rates of 3.00% through 4.00% maturing annually through 2034.

The County issued County Vocational-Technical Bonds in the amount of \$1,790,000 dated June 15, 2022 with interest rates of 3.00% through 4.00% maturing annually through 2034.

The County issued County College Bonds (Series A) (Chapter 12 State Aid) in the amount of \$10,650,000 dated June 15, 2022 with interest rates of 3.00% through 4.00% maturing annually through 2034.

The County issued County College Bonds (Series B) in the amount of \$7,585,000 dated June 15, 2022 with interest rates of 3.00% through 4.00% maturing annually through 2034.

The County also issued a Bond Anticipation Note on June 17, 2021 in the amount of \$45,000,000 dated on June 15, 2023 at 3.50%.

## **SUPPLEMENTARY DATA**

## COUNTY OF UNION

### Supplementary Data

#### Officials in Office and Surety Bonds

The following Officials were in office during the period under audit:

<u>Name</u>	<u>Title</u>	<u>Amount of bond</u>
Alexander Mirabella	Chair	(A)
Rebecca Williams	Vice Chair	(A)
Angela R. Garretson	Commissioner	(A)
Sergio Granados	Commissioner	(A)
Christopher Hudak	Commissioner	(A)
Bette Jane Kowalski	Commissioner	(A)
Lourdes M. Leon	Commissioner	(A)
Kimberly Palmieri-Mouded	Commissioner	(A)
Andrea Staten	Commissioner	(A)
Edward T. Oatman	County Manager	\$ 100,000 (B)
Amy Wagner	Deputy County Manager	(A)
Bibi Taylor	Director, Department of Finance, County Treasurer	\$ 500,000 (B)
Anthony Ugoaru (1/1/2021 - 6/30/2021)	Assistant Fiscal Officer	\$ 300,000 (B)
Julie Origliato	Deputy, Division of Treasurer	\$ 50,000 (B)
Erick Mesias	Director, Division of Comptroller	\$ 100,000 (B)
Melinda Zito	Deputy Comptroller	(A)
Jason Shanley (7/1/2021 - 12/31/2021)	Assistant Comptroller	\$ 300,000 (B)
Laurie Caternicchio	Fiscal Analyst	\$ 100,000 (B)
Joanne Rajoppi	County Clerk	\$ 100,000 (B)
Clara Fernandez	County Clerk	\$ 50,000 (B)
James Pellettiere	Clerk of the Board	\$ 100,000 (B)
Bruce H. Bergen, Esq.	County Counsel	\$ 25,000 (B)
Lyndsay Ruotolo (1/1/2021 - 6/30/2021)	Acting Prosecutor	\$ 100,000 (B)
William Daniel (7/1/2021 - 12/31/2021)	Prosecutor	\$ 100,000 (B)

## COUNTY OF UNION

### Supplementary Data

#### Officials in Office and Surety Bonds (Continued)

The following Officials were in office during the period under audit:

<u>Name</u>	<u>Title</u>	<u>Amount of bond</u>
Doreen Yanik	1st Assistant Prosecutor	\$ 100,000 (B)
Derek Nececkas (1/1/2021 - 6/30/2021)	Deputy 1st Assistant Prosecutor	\$ 100,000 (B)
James Tansey (7/1/2021 - 12/31/2021)	Deputy 1st Assistant Prosecutor	\$ 100,000 (B)
Peter Corvelli	Sheriff	\$ 100,000 (B)
Dennis Burke	Undersheriff	\$ 100,000 (B)
James S. LaCorte	County Surrogate	\$ 100,000 (B)
Sharda Badri	Deputy Surrogate	\$ 50,000 (B)
Suzanne DiOrio	Deputy Surrogate	\$ 25,000 (B)
Karen Dinsmore	Assistant Director, Department of Human Services	\$ 25,000 (B)
Ronald Zuber	Director of Parks and Recreation	\$ 100,000 (B)
Andrew Moran	Director of Public Safety	\$ 100,000 (B)
Kamili Williams	Director of Social Services	\$ 300,000 (B)
Nicole Lynn DiRado	Administrator, Board of Elections	\$ 25,000 (B)

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

(B) Liberty Mutual Surety Coverage.

**COUNTY OF UNION**

**Supplementary Data**

Comparative Statement of Operations and Changes in Fund Balance - Current Fund

	<u>Year 2021</u>		<u>Year 2020</u>	
<u>REVENUE AND OTHER INCOME REALIZED</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Fund Balance Utilized	\$ 37,000,000	5.28 %	\$ 53,290,931	7.77 %
Miscellaneous - From Other Than				
Tax Levies	296,674,458	42.32	265,391,426	38.69
Collection of Current Tax Levy	<u>367,295,299</u>	<u>52.40</u>	<u>367,295,300</u>	<u>53.54</u>
Total Income	<u>700,969,757</u>	<u>100.00 %</u>	<u>685,977,657</u>	<u>100.00 %</u>
 <u>EXPENDITURES</u>				
Budget	622,875,234	99.95	626,863,373	99.98
Other	<u>296,167</u>	<u>0.05</u>	<u>135,465</u>	<u>0.02</u>
Total Expenditures	<u>623,171,401</u>	<u>100.00 %</u>	<u>626,998,838</u>	<u>100.00 %</u>
 Fund Balance, January 1	<u>139,309,891</u>		<u>133,622,003</u>	
	217,108,247		192,600,822	
Utilized as Budget Revenue	<u>37,000,000</u>		<u>53,290,931</u>	
Fund Balance, December 31	\$ <u>180,108,247</u>		\$ <u>139,309,891</u>	

Valuation of Real Property, Personal Property, Net Valuation Taxable and County Tax Rate Base

					<u>County Tax Base</u>	
		<u>Assessed Valuation of Real Property</u>	<u>Assessed Valuation of Personal Property</u>	<u>Net Valuation Taxable</u>	<u>Equalized Valuation of Real and Personal Property</u>	<u>Tax Rate Per \$100.00</u>
2021	\$	34,187,787,323	35,380,303	34,223,167,626	77,746,562,530	0.4402
2020		32,611,178,066	33,760,563	32,644,938,629	75,252,356,856	0.4338
2019		30,914,022,905	34,338,110	30,948,361,015	73,001,538,157	0.4239
2018		24,431,852,898	29,605,820	24,461,458,718	70,116,248,547	0.3489
2017		24,366,878,607	30,283,726	24,397,162,333	67,904,400,977	0.3593

Comparison of Tax Levies and Collections Currently

A study of this tabulation could indicate a possible trend in future tax levies. A decrease in the percentage of current collection could be an indication of a probable increase in future tax levies.

		<u>Currently</u>	
<u>Year</u>	<u>Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2021	\$ 367,295,299	367,295,299	100.00%
2020	367,295,299	367,295,299	100.00%
2019	367,295,299	367,295,299	100.00%
2018	360,978,181	360,978,181	100.00%
2017	354,769,823	354,769,823	100.00%

Comparative Schedule of Fund Balance

	<u>Year</u>	<u>Dec. 31</u>	<u>Utilized in budget of succeeding year</u>
Current Fund	2021	\$ 180,108,247	37,750,000
	2020	139,309,891	37,000,000
	2019	133,622,003	53,290,931
	2018	103,343,840	25,000,000
	2017	90,861,584	24,000,000



## COUNTY OF UNION

## Schedule of Cash and Investments

## Current Fund

Year Ended December 31, 2021

	<u>Checking</u>	<u>Investments</u>
Balance, December 31, 2020	\$ 157,660,616	58,521,979
Increased by Receipts:		
2021 Tax Levy	367,295,299	
Revenue Accounts Receivable	111,432,171	
Miscellaneous Revenue Not Anticipated	9,360,828	
Petty Cash Funds Returned	7,156	
Exchange Account	65,593,889	
Schedule of Interfunds	244,598,048	
Canceled Grants	153,649	
Payroll		233,137,900
Payroll - Grant Reimbursements		2,456,002
Reserve for Sale of Asset		98,882
Interest Earned on Investments		227,583
	<u>798,441,040</u>	<u>235,920,367</u>
	956,101,656	294,442,346
Decreased by Disbursements:		
2021 Budget Appropriation	431,475,773	
2020 Appropriation Reserves	15,684,551	
Schedule of Interfunds	260,336,313	
Accounts Payable	124,584	
Refund of Prior Year Revenue	296,160	
Exchange Account	65,587,299	
Exchange Account Encumbrances	6,398	
Petty Cash Funds Approved	7,975	
Capital Improvement Fund		6,050,000
Payroll		218,606,692
Non-Budget Revenues		1,500,000
	<u>773,519,053</u>	<u>226,156,692</u>
Balance, December 31, 2021	\$ <u>182,582,603</u>	<u>68,285,654</u>

**COUNTY OF UNION**  
**Schedule of Cash - Change Fund**  
**Current Fund**  
**Year Ended December 31, 2021**

<u>Office</u>	Balance December 31, <u>2020</u>	Balance December 31, <u>2021</u>
Surrogate	\$ 250	250
Division of Parks and Recreation	1,950	1,950
County Clerk	200	200
Clerk of the Board	50	50
Tax Board	300	300
	<u>\$ 2,750</u>	<u>2,750</u>

**Schedule of Cash - Petty Cash**  
**Current Fund**  
**Year Ended December 31, 2021**

<u>Office</u>	Received From <u>Treasurer</u>	Returned To <u>Treasurer</u>	Charges To 2021 <u>Appropriations</u>
Clerk of the Board	200	99	101
County Clerk	200	200	
County Counsel	400	297	103
County Prosecutor	1,500	1,500	
County Sheriff	4,000	4,000	
Public Works/Engineering & Facilities Mgmt.	400	250	150
Parks & Recreation	275	109	166
Public Safety	300	192	108
Social Services	400	400	
Human Services/Cornerstone			
Behavioral Health Hospital	100	100	
Board of Elections	200	9	191
	<u>7,975</u>	<u>7,156</u>	<u>819</u>

## COUNTY OF UNION

## Schedule of Revenue Accounts Receivable

## Current Fund

Year Ended December 31, 2021

	Balance, December 31, <u>2020</u>	Accrued <u>2021</u>	<u>Collected</u>	Balance, December 31, <u>2021</u>
Miscellaneous Revenues:				
Fees:				
County Clerk	\$	2,428,909	2,428,909	
Surrogate		179,756	179,756	
Sheriff		112,310	112,310	
Interest on Investments and Deposits		396,333	396,333	
Added and Omitted Taxes	1,493,126	1,635,984	1,674,642	1,454,468
County Hospital Board of Pay Patients		14,318,232	14,318,232	
Register - Realty Transfer Fees		8,992,428	8,992,428	
Parks and Recreation Facilities Revenue		7,456,485	7,456,485	
Permits - County Road Department		164,040	164,040	
Rent - 921 Elizabeth Avenue		499,280	499,280	
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)		3,462,649	3,462,649	
Supplemental Social Security Income				
Constitutional Officers - Increased Fees (P.L. 2001, c. 370):		1,006,932	1,006,932	
County Clerk		2,919,338	2,919,338	
Surrogate		345,543	345,543	
Sheriff		239,095	239,095	
Reimbursement from State and Federal Grant Programs:				
Fringe Benefit Expenditures		12,670,674	12,670,674	
Indirect Costs		670,349	670,349	
Educational Building Aid		449,616	449,616	
Debt Service - Open Space		5,299,848	5,299,848	
NJ Division of Economic Assistance - Earned Grant		42,227,263	42,227,263	
Franchise Fees - Jersey Gardens		119,138	119,138	
Title IV D - Facility Reimbursement		1,598,028	1,598,028	
Pilot's		506,269	506,269	
Open Space		2,500,000	2,500,000	
Rental Income UC College/Trinitas Hospital Kellogg Building		200,000	200,000	
Dispatch Services		795,824	795,824	
Ambulance Services		1,373,832	1,373,832	
Union County Utilities Authority		500,000	500,000	
	<u>\$ 1,493,126</u>	<u>113,068,155</u>	<u>113,106,813</u>	<u>1,454,468</u>
			Cash \$ 111,432,171	
			Added and Omitted Taxes 1,674,642	
			<u>\$ 113,106,813</u>	

**COUNTY OF UNION**

**Schedule of 2021 Tax Levy - Realized Revenue**

**Current Fund**

**Year Ended December 31, 2021**

Increased by Receipts:

2021 Tax Levy

\$ 367,295,299

Decreased by Disbursements:

Cash Collection

\$ 367,295,299

## COUNTY OF UNION

## Schedule of Interfunds

## Current Fund

Year Ended December 31, 2021

	Balance, December 31, <u>2020</u>	<u>Increased</u>	<u>Decreased</u>	Balance, December 31, <u>2021</u>
Federal and State Grant Fund	\$ 57,396,647	119,238,403	122,627,200	54,007,850
Other Trust Fund:				
Other Trust	4,639,861	90,106,061	87,325,440	7,420,482
Motor Vehicle Fines	15,242,374	5,534,935	4,807,842	15,969,467
Open Space Trust Fund	4,276,434	1,866,703	1,809,409	4,333,728
Housing Trust Fund:				
Housing Trust		136	136	
CDBG	3,129,976	3,395,012	3,227,854	3,297,134
HESG	166,919	776,483	651,460	291,942
Home Program	30,731	157,509	157,509	30,731
Section 8		7,792	7,792	
Total Other Trust Fund	\$ <u>27,486,295</u>	<u>101,844,631</u>	<u>97,987,442</u>	<u>31,343,484</u>
General Capital Fund	<u>2,492,349</u>	<u>39,444,522</u>	<u>41,139,438</u>	<u>797,433</u>
	<u>87,375,291</u>	<u>260,527,556</u>	<u>261,754,080</u>	<u>86,148,767</u>
Due from	<u>87,375,291</u>	<u>260,527,556</u>	<u>261,754,080</u>	<u>86,148,767</u>
	\$ <u>87,375,291</u>	<u>260,527,556</u>	<u>261,754,080</u>	<u>86,148,767</u>
Cash Receipts			244,598,048	
Cash Disbursements		260,336,313		
Miscellaneous		28,821		
Interest Earnings			22,439	
Interfunds			17,133,066	
Appropriated Grants Cancelled		153,649		
Budget Operations			527	
MRNA - Miscellaneous Refunds		7,130		
Budgeted Revenue - Fringe Benefits		<u>1,643</u>		
		\$ <u>260,527,556</u>	<u>261,754,080</u>	

**COUNTY OF UNION**  
**Schedule of Appropriation Reserves**

**Current Fund**

Year Ended December 31, 2021

	Balance, Dec. 31, 2020	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
<b>Salaries and Wages:</b>				
County Manager's Office	\$ 186,057	186,057	-20,904	206,961
Board of County Commissioners	48,371	48,371	-12,554	60,925
Clerk of the Board	16,472	16,472	-1,276	17,748
County Clerk	20,624	20,624	-60,817	81,441
Board of Elections	893,426	893,426		893,426
Elections (County Clerk)	33,827	33,827	-7,255	41,082
<b>Department of Finance:</b>				
Office of Director	61,744	61,744	-11,174	72,918
Division of Reimbursement	70,930	70,930	-31,481	102,411
Division of Treasurer	23,507	23,507	-8,193	31,700
Division of Comptroller	108,266	108,266	-38,369	146,635
Division of Internal Audit	43,674	43,674	-15,432	59,106
<b>Department of Law:</b>				
Office of County Counsel	61,895	61,895	-48,713	110,608
Office of County Adjuster	1,890	1,890		1,890
<b>Department of Administrative Services:</b>				
Office of Director	5,348	5,348		5,348
Division of Motor Vehicles	89,865	89,865	5,948	83,917
Division of Personnel Management and Labor Relations	6,386	6,386		6,386
Division of Purchasing	19,649	19,649	-12,811	32,460
Board of Taxation	3,940	3,940		3,940
County Surrogate	1,687	1,687	-109	1,796
Division of Information Technologies	46,886	46,886		46,886
<b>Department of Economic Development:</b>				
Office of Director	2,702	2,702	-14,023	16,725
Division of Community Development and Housing:	16,221	16,221	-941	17,162
Division of Strategic Planning and Intergovernment	94,987	94,987	-30,515	125,502
Sheriff's Office	1,353,813	1,353,813	-246,171	1,599,984
Division of Corrections	5,312,099	4,812,099	-928,090	5,740,189
Juvenile Detention	49	49	-159,754	159,803
<b>Department of Public Safety:</b>				
Office of Director	111,508	111,508	-57,605	169,113
Division of Weights and Measures	32,435	32,435		32,435
Division of Medical Examiner	271,081	271,081	453	270,628
Division of Emergency Management	362,462	362,462	-238,170	600,632
Emergency Medical Service	323,960	323,960	-375,853	699,813
Division of Police	4,366,457	4,366,457	-2,048,880	6,415,337
Division of Health	52,976	52,976	2,194	50,782
County Prosecutor's Office	1,690,426	1,690,426	-63,767	1,754,193
<b>Department of Engineering, Public Works and Facilities Management:</b>				
Office of Director	11,929	11,929	-4,418	16,347
Division of Public Works	151,257	151,257	-16,488	167,745
Division of Facilities Management	542,027	542,027	-13,597	555,624
Division of Engineering, Land and Facilities Planning	21,207	21,207	-837	22,044
Cornerstone Psychiatric Hospital	759,444	759,444	-18,832	778,276
<b>Department of Human Services:</b>				
Office of Director	49,327	49,327	-7,261	56,588
Division of Aging	16,659	16,659		16,659
Division of Youth Services	96,161	96,161	-1,932	98,093
Employment and Training	3,024	3,024		3,024
Division of Social Services	1,122,294	1,122,294	697,091	425,203
Division of Planning	57,975	57,975	-1,762	59,737
Division of Paratransit	2,935	2,935		2,935
Division of Outreach & Advocacy	89,396	89,396		89,396
<b>Department of Parks and Recreation:</b>				
Office of Director	355,980	355,980	-44,751	400,731
Recreation Facilities	462,506	462,506	14,187	448,319
Division of Planning and Environmental Services	100,111	100,111	-662	100,773
Park Maintenance	495,934	495,934	-34,126	530,060
Cultural and Heritage Affairs	667	667	-6,814	7,481
Office of County Superintendent of Schools	1,378	1,378		1,378

## COUNTY OF UNION

## Schedule of Appropriation Reserves

## Current Fund

Year Ended December 31, 2021

	Balance, Dec. 31, 2020	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
<b>Other Expenses:</b>				
County Manager's Office:				
Miscellaneous	146,292	165,728	12,834	152,894
Special Studies and Initiatives	426,219	540,415	113,496	426,919
Board of County Commissioners:				
Miscellaneous	55,204	60,348	2,733	57,615
Annual Audit		245,475	245,475	
Other Accounting and Audit Fees		151,944	151,944	
County Infrastructure and Improvement Program		725,000	720,622	4,378
Clerk of the Board:				
Miscellaneous	50,955	93,040	21,491	71,549
Status of Women Advisory Board	5,000	5,000		5,000
County Clerk	104,407	117,000	12,593	104,407
Board of Elections	295,501	430,318	107,175	323,143
Elections (County Clerk)	550,412	632,752	82,340	550,412
Department of Finance:				
Office of Director	107,589	113,557	5,968	107,589
P.L. 1983 Ch. 243 Financial Administration	100,000	100,000		100,000
Division of Reimbursement	3,275	3,275		3,275
Division of Treasurer	75,017	75,017		75,017
Division of Comptroller	7,072	10,651	3,579	7,072
Division of Internal Audit	2,500	2,500		2,500
Department of Law:				
Office of County Counsel	32,764	49,624	17,191	32,433
Office of County Adjuster	796	984	38	946
Department of Administrative Services:				
Office of Director	43,967	51,650	7,683	43,967
Division of Motor Vehicles	1,238,702	1,709,997	471,202	1,238,795
Division of Personnel Management and Labor Relations	195,943	505,342	446,431	58,911
Division of Purchasing	45,185	132,066	86,881	45,185
County Surrogate	8,748	10,096	510	9,586
Division of Information Technologies	2,440	184,736	155,804	28,932
Department of Economic Development:				
Office of Director	93,787	114,911	51,124	63,787
Division of Community Development and Housing:	53,385	137,671	84,286	53,385
Division of Strategic Planning and Intergovernment	29,124	106,548	77,397	29,151
Insurance:				
Group Insurance Plan for Employees	10,953,099	12,844,724	12,764,507	80,217
Surety Bond Premiums	3,654	3,654		3,654
Other Insurance Premiums	2,114,943	2,917,558	813,865	2,103,693
Employees' Prescription Plan	23,854	2,646,883	2,623,028	23,855
Dental Plan	45,653	370,292	324,639	45,653
Sheriff's Office	109,164	306,460	201,169	105,291
Department of Public Safety:				
Office of Director	486	3,708	3,216	492
Division of Weights and Measures	4,648	4,848	146	4,702
Division of Medical Examiner	110,047	233,734	150,668	83,066
Division of Emergency Management	6,399	114,528	92,142	22,386
Emergency Medical Service	678	49,157	48,479	678
Division of Police	14,411	248,158	233,730	14,428
Division of Health	2,864	45,317	42,353	2,964
Division of Corrections	1,664	1,195,456	1,176,013	19,443
Juvenile Detention	150,629	1,106,128	199,196	906,932
County Prosecutor's Office	147,379	354,729	189,289	165,440
Department of Engineering, Public Works and Facilities Management:				
Office of Director	4,162	7,182	1,696	5,486
Division of Public Works	668	14,742	14,074	668
Division of Facilities Management	95,649	1,695,590	1,093,430	602,160
Division of Engineering, Land and Facilities Planning	2,400	109,888	87,917	21,971
Cornerstone Psychiatric/Runnells Specialized Hospital	284,052	1,324,420	1,011,580	312,840
Aid to Union County Unit of New Jersey:				
Adult Diagnostic Center	9,000	9,000		9,000
Crippled Children		50,000	50,000	
Psychiatric Treatment	5,000	5,000		5,000
Rutgers Behavioral Health Care	24,172	24,172		24,172
Maintenance of Patients in State Geriatric Center	96,645	96,645	68,385	28,260
Department of Human Services:				
Office of Director	215,246	504,271	290,610	213,661
Division of Aging	170,047	842,910	330,746	512,164
Division of Youth Services	292	37,981	37,685	296
Division of Social Services	452,386	1,449,025	1,089,246	359,779
Division of Planning	21,121	285,950	253,478	32,472
Division of Paratransit	6,000	583,782	525,780	58,002
Division of Outreach & Advocacy	13,742	16,926	1,618	15,308
Department of Parks and Recreation:				
Office of Director	86,052	117,259	43,337	73,922
Recreation Facilities	586,140	1,285,700	487,543	798,157

COUNTY OF UNION  
Schedule of Appropriation Reserves

Current Fund

Year Ended December 31, 2021

	Balance, Dec. 31, 2020	Balance after Transfers and <u>Encumbrances</u>	Paid or <u>Charged</u>	Balance <u>Lapsed</u>
Division of Planning and Environmental Services	144	30,554	22,019	8,535
Park Maintenance	3,810	143,633	125,249	18,384
Cultural and Heritage Affairs	7,278	12,381	3,551	8,830
Office of County Superintendent of Schools:				
Miscellaneous	8,983	9,986	429	9,557
Scholarship Program		120,761	37,800	82,961
Union County Extension Service in Agriculture and Home Economics and 4-H	6,865	126,615	111,769	14,846
Union County Community College System	1,093	1,093		1,093
Reimbursement for Residents Attending Out-of-County Two-Year Colleges and Vocational Technical Schools N.J.S. 18A:64A-23.4 and N.J.S. 18A:54-23.4	66,706	145,812	81,326	64,486
Prior Year Bills		1,624	1,624	
Utilities - County	556,402	1,795,100	1,172,039	623,061
Utilities - Cornerstone		2,260	1,190	1,070
Utilities - Social Services	12,734	22,614	9,880	12,734
Matching Funds for Grants	63,499	63,499		63,499
Contingent	50,000	50,000		50,000
Lease to Improvement Authority		20,000	20,000	
Public Employees' Retirement System	100,000	100,000	100,000	
Social Security System (O.A.S.I.)	957,823	599,478	-3,659	603,137
Police and Firemen's Retirement Fund of N.J.	90,712	90,712		90,712
Defined Contribution Retirement Program	810	6,410	5,640	770
	<u>\$ 41,439,320</u>	<u>60,299,785</u>	<u>24,952,755</u>	<u>35,347,030</u>
Appropriation Reserves \$	41,439,320			
Reserve for Encumbrances		<u>18,860,465</u>		
		<u>\$ 60,299,785</u>		
Transfer to Accounts Payable \$			9,268,204	
Cash Disbursements			<u>15,684,551</u>	
			<u>\$ 24,952,755</u>	



**COUNTY OF UNION**  
**Schedule of Accounts Payable**  
**Current Fund**  
**Year Ended December 31, 2021**

Balance, December 31, 2020		\$	4,991,716
Increased by:			
Transfers from Appropriation Reserves			<u>9,268,204</u>
			14,259,920
Decreased by:			
Payments	124,584		
Cancelled	<u>4,831,471</u>		
			<u>4,956,055</u>
Balance, December 31, 2021		\$	<u><u>9,303,865</u></u>

**Exhibit A-12**

**COUNTY OF UNION**  
**Schedule of Encumbrances Payable**  
**Current Fund**  
**Year Ended December 31, 2021**

Balance, December 31, 2020	\$ <u>18,860,465</u>
Increased by:	
Charges to 2021 Budget Appropriations	<u>18,271,995</u>
	37,132,460
Decreased by:	
Encumbrances Transferred to Appropriation Reserves	<u>18,860,465</u>
Balance, December 31, 2021	\$ <u><u>18,271,995</u></u>

**Exhibit A-13**

**Schedule of Reserve for Sale of Assets**  
**Current Fund**  
**Year Ended December 31, 2021**

Balance: December 31, 2020	\$ 11,583,954
Increased by:	
Interest Earned - CD Closeout	\$ <u>98,882</u>
	11,682,836
Decreased by:	
Budgeted Revenue	<u>1,500,000</u>
Balance: December 31, 2021	\$ <u><u>10,182,836</u></u>

**Exhibit A-14**

**COUNTY OF UNION**

**Schedule of Exchange Account**

**Current Fund**

**Year Ended December 31, 2021**

Increased by:		
Cash Receipts		\$ <u>65,593,889</u>
		65,593,889
Decreased by:		
Cash Disbursements	65,587,299	
Encumbrances Payable	<u>6,398</u>	
		<u>65,593,697</u>
Balance, December 31, 2021		\$ <u><u>192</u></u>

**Exhibit A-15**

**Schedule of Encumbrances Payable - Exchange Account**

**Current Fund**

**Year Ended December 31, 2021**

Increased by:		
Charges to Exchange Account		\$ <u>6,398</u>
Decreased by:		
Cash Disbursements		\$ <u>6,398</u>

## COUNTY OF UNION

## Schedule of Cash

## Grant Fund

Year Ended December 31, 2021

Balance, December 31, 2020		\$ 108,955,431
Increased by Receipts:		
Grants Receivable	122,113,187	
Interfunds	119,238,403	
Unappropriated Grants	<u>209,570</u>	
		<u>241,561,160</u>
		350,516,591
Decreased by Disbursements:		
Appropriated Grants	105,515,200	
Interfunds	122,627,200	
Canceled Grants to Current	<u>153,651</u>	
		<u>228,296,051</u>
Balance, December 31, 2021		\$ <u><u>122,220,540</u></u>

COUNTY OF UNION

Schedule of Encumbrances Payable

Federal and State Grant Fund

Year Ended December 31, 2021

Balance, December 31, 2020	\$ 31,910,153
Increased by:	
Transfer from Current Fund - Encumbrances Payable	<u>29,287,055</u>
	61,197,208
Decreased by:	
Payments	<u>31,910,153</u>
Balance, December 31, 2021	\$ <u><u>29,287,055</u></u>

## COUNTY OF UNION

## Schedule of Federal and State Grants Receivable

## Federal and State Grant Fund

Year Ended December 31, 2021

Grant	Balance, December 31, 2020	2021 Budget Revenue Realized	Revenue Realized by 40A:4-87	Received	Canceled/ Adjusted	Balance, December 31, 2021
2016 National Crime Statistics Exchange (NCS-X) Implementation Assistance Program	\$ 45,080				45,080	
Addressing the Training Needs of Juvenile Prosecutors			6,656			6,656
Alcohol/Drug Abuse (A/DA) Innovative Grant	127,930		170,574	127,930		170,574
American Rescue Plan Act (ARPA)-State & Local Fiscal Recovery Funds			65,295,901	65,295,901		
Area Plan Contract ADRC/NWD Covid 19			35,227			35,227
Area Plan Contract Coronavirus Consolidated Appropriations Act CAA			279,064	69,766		209,298
Area Plan Contract Coronavirus Response Relief Act CRRA			115,263	28,816		86,447
Area Plan Contract Vaccinations Covid 19			80,975			80,975
BJA Union County Police Body Worn Camera Grant		102,500				102,500
Body Armor Grant		36,558		36,558		
Body Worn Camera Grant-Prosecutor			358,688			358,688
Body Worn Camera Grant-Sheriff			462,626			462,626
Brownfield Development Grant	68,701					68,701
CARES ACT- Area Plan Contract / ADRC Covid 19 Grant						
CARES ACT-Area Plan Contract - Title IIIB						
CARES ACT-Area Plan Contract - Title IIIC2						
CARES ACT-Area Plan Contract - Title IIIB						
CARES ACT-Assistance for State and Local Governments						
Cares Act-BOB Drop Box Surveillance-Maintenance & Archiving			74,988	74,988		
CARES ACT-Community Development Block Grant Coronavirus (CDBG-CV) Funds	2,770,145			1,329,535		1,440,610
CARES ACT-Community Services Block Grant (CSBG) ND Covid	1,246,720					1,246,720
CARES ACT-CV Emergency Supplemental F.P.	58,008			57,948		60
CARES ACT-Emergency Relief Fund for Healthcare Facilities (Medicare)-Cornerstone						
CARES ACT-Emergency Relief Fund for Healthcare Facilities (Medicare)-EMS						
CARES ACT-Emergency Solutions Grant Coronavirus (ESG-CV) Funds	3,359,923			473,618		2,886,305
CARES ACT-Families First Coronavirus Response Act (FFCRA) Area Plan (C-1)						
CARES ACT-Families First Coronavirus Response Act (FFCRA) Area Plan (C-2)						
CARES ACT-NJACCHO COVID-19 Agreement	41,148			41,141	7	
CARES ACT-Section 8 Housing Choice Voucher Program						
CARES ACT-Social Services CRF	243,885				243,885	
CARES ACT-Social Services for the Homeless CRF-RA	54,512					54,512
Child Advocacy Development Grant-Capital						
Childhood Lead Exposure	337,459		337,459	254,324	121,385	299,209
Clean Communities Program			59,594	59,594		
Community Services Block Grant (CSBG)	910,471	232,130	697,443	1,142,597		697,447
Comprehensive Alcohol Program	836,158	983,736		940,149	329,139	550,606
Comprehensive Cancer Control Grant	48,205		35,785	45,157	11,548	27,285
Comprehensive Traffic Safety Program	99,307		78,560	37,351	20,748	119,768
Council on the Arts Block Grant	14,482	149,813		134,332		29,963
County Clerk-Elections-General Election 2020 Grant Program		1,167,861		1,167,861		
County Environment Health Act (CEHA)	436,224	75,224	251,524	251,724		511,248
COVID-19 Vaccination Supplemental Fund			450,000	55,286		394,714
Department of Corrections State Aid	3,642,188		3,500,000	2,725,593	1,770,796	2,645,799
DOL - Work First NJ - GA SNAP	800,004		818,056	678,939	21,742	917,379
DOL - Work First NJ - WFNJ TANF	1,115,722		1,301,368	817,958	56,066	1,543,066
DOL - Work First NJ-WFNJ Admin	200,262		289,012	268,321	378	220,575
DOL - Work First NJ-WFNJ BEI/CAVP	74,235				42,420	31,815
DOL - Work First NJ-WFNJ TANF Work Verification	42,000				42,000	
DOL - Workforce Innovation & Opportunity Act (WIOA)	4,516,158		3,620,443	3,187,987	86,336	4,862,278
DOL - Workforce Learning Link	95,302	80,000	155,000	100,118	3,116	227,068
Driving While Intoxicated (DWI) Enforcement Grant						
Drug Recognition Expert (DRE) Callout Program	105,470		61,000	3,050	48,845	114,575
Edward Byrne Memorial JAG-Multi-Jurisdictional Gangs, Guns & Narcotics	147,905					147,905
Edward Byrne Memorial Justice Assistance Grant	346,841			169,789	177,052	
Elderly Transportation Program Title XX (Paratransit)				(30,237)	30,237	
Election Board-General Election 2020 Grant Program		283,930		283,930		
Emergency Management Performance (EMPG)/(EMAA)	110,000			110,000		
Emergency Rental Assistance Program-Rd 1-US Dept of Treasury		16,601,887		14,701,259		1,900,628
Emergency Rental Assistance Program-Rd 2-US Dept of Treasury			8,200,733	8,200,733		
Family Court Services	76,768	248,737		230,731	380	94,394
Federal Financial Participation- (APC)		85,616		86,114		(498)
FTA Section 5310 Mobility Management Program		300,000				300,000
Gordon Street Bridge	129,923		182,930	196,250		116,603
Governor Alliance to Prevent Alcoholism and Drug Abuse	1,013,848	244,862		243,993	314,216	700,501
HAVA- ADA Compliance Temp. Measures	3,389					3,389
HAVA Online Board/Poll Worker Training Grant Program		45,376				45,376
HAVA Physical Security Grant Program		19,379		19,379		
HAVA Physical Security-Voting Machine Warehouse Inside Cameras			90,488			90,488
HAVA-Election Security Grant-ADA Polling Place Accessibility Grant Program	29,225				21,900	7,325
HAVA-Election Security Grant-ADA Polling Place Accessibility Grant Program-II	3,780				1,065	2,715
Hazardous Materials Emergency Preparedness Grant		9,060				9,060

## COUNTY OF UNION

## Schedule of Federal and State Grants Receivable

## Federal and State Grant Fund

Year Ended December 31, 2021

Grant	Balance, December 31, 2020	2021 Budget Revenue Realized	Revenue Realized by 40A-4-87	Received	Canceled/ Adjusted	Balance, December 31, 2021
Historic Site Management Grant	10,000					10,000
Home Health Aid Program-Div. of Public Welfare	100,000	100,000		83,952	16,048	100,000
Homeland Security Grant	671,111		306,788	286,613		691,286
Human Services Advisory Council (HSAC)	971	314,285	157,143	340,478		131,921
Insurance Fraud Program	132,423	250,000		254,174		128,249
Intoxicated Drivers Resource Center (IDRC)						
Jail Diversion Program	16,738	66,950		50,213		33,475
Jersey Assistance for Community Caregiving (JACC)	16,035	57,000		53,445		19,590
Juvenile Detention Alternative Initiative (JDAI)	60,276	120,000		135,331		44,945
Law Enforcement-Officers Training & Equipment Fund (LEOTEF)		10,109		10,109		
LBFN-2018-Replacement Lawrence Avenue Bridge, Mountainside	300,147					300,147
LBFN-2018-Replacement Mountain Avenue Bridge, Berkeley Heights	102,222			102,222		
LBFN-2018-Replacement Pemberton Avenue Bridge, Plainfield	305,155			144,760		160,395
LBFN-2018-Replacement Shunpike Road Bridge, Summit	502,500					502,500
LEAP Fellowship Grant	50,000		150,000	50,000		150,000
LFIF-2019-Replacement of Lower Road Bridge, Linden	1,000,000					1,000,000
Local Aid Infrastructure Fund Grant			100,000			100,000
Local Information Networks Communication - LINCIS	629,918		723,072	603,013	26,905	723,072
Local Safety Grant - Park & West 7th St., Plainfield	1,241,313					1,241,313
Low Income Home Energy Assistance Program (LIHEAP)			18,594	18,594		
Medicaid Reimbursement LogistiCare	19,478	41,000		20,493	14,850	25,135
Medication Assisted Treatment for Substance Use Disorder in NJ County Jails		15,085				15,085
Megan's Law & Local Enforcement Assistance Program-Edward Byrne Memorial JAG	14,171					14,171
NJ Historic Trust Grant-Felville Historic District	450,000					450,000
NJ Historic Trust- Homestead Farm at Oak Ridge	50,000					50,000
NJ Historical Commission Grant	9,708	74,721		73,221		11,208
NJ Job Access and Reverse Compute (NJ JARC)	430,683		300,000	269,822	131,640	329,221
NJHC Deed Research and Mapping Grant						
Older Americans Act Title III - Area Plan Contract (APC)	130,520	3,063,026	180,613	2,042,476		1,331,683
Operation Helping Hand-Overdose to Data Action Grant	62,500		52,632	62,500		52,632
Opioid Public Health Crisis Response-Operation Helping Hand	97,619		90,476	106,665		81,430
Paratransit Advertising						
Paratransit Aging	8,661	91,292		88,217	1,045	10,691
Paul Coverdell - Forensic Science Improvement Program	50,551		31,981	26,392	18,106	38,034
Paul Coverdell National Forensic Science Improvement Grant	502				502	
Personal Attendant Services Program (PASP)	4,929	46,782	23,391	46,782		28,320
Pre-Disaster Mitigation Competitive Grant	126,000					126,000
Prosecutor's Training Grant (VAWA)						
Rahway 2021 Special School Election Reimbursement Grant			55,124	50,812		4,312
Rape Prevention & Education (RPE) SOSA-SAARC		8,500		8,500		
Recreational Opportunities for Individuals Disabilities (ROID)	45,304					45,304
Recycling Enhancement Act Grant			477,900	477,900		
Reservoir Dredging & Pollution Remediation Project		250,000		250,000		
Respite Care Program	90,541	348,566		163,641	19,353	256,113
Right to Know Project	16,401		16,401	20,501		12,301
Senior Citizens Disabled Resident Transportation Program (SCDR)	135,698	1,078,814		1,150,847		63,665
Senior Farmers Market Grant	2,625		2,760	2,625		2,760
Senior Health Insurance Program (SHIP)	18,069		32,000	16,106	1,963	32,000
Sexual Assault Abuse & Rape Care (SAARC)-Expansion Direct Services	51,879	482,090	115,647	408,884	51,879	188,853
Sexual Assault Response Team/Forensic Nurse Examiner Program-SANE	91,245		86,427	49,205	3,794	124,673
Sexual Assault Services Program (SASP)	10,000					10,000
Sexual Assault, Abuse & Rape Care (SAARC)		10,000		1,771		8,229
Sexual Assault, Abuse & Rape Care (SAARC) Supplemental Funds				(52)		52
Sexual Assault, Abuse & Rape Care (SAARC)-Expansion Primary Prevention				(3,034)		3,034
Social Services Block Grant (Community Care for the Elderly)	139,480	459,442		513,180		85,742
Social Services for the Homeless (SSH)	1,067,829	1,321,322				2,389,151
State Facilities Education Act (SFEA)	66,600				66,600	
State Office on Aging Grant		58,000	18,000	18,000		58,000
State/Community Partnership Program	159,637	440,426		469,362	492	130,209
STOP Violence Against Women - VAWA-DV Advocate	36,534		43,680	10,000		70,214
STOP Violence Against Women - VAWA-DV Advocate	40,540					40,540
Subregional Studies Program	151,642		176,000	150,832	810	176,000
Subregional Support Program	15,000		15,000	2,247	14,592	13,161
Subregional Transportation Planning Program	137,822		137,822	152,485	17,222	105,937
SuperNofa Continuum of Care (COCR) Grant	5,796,161		5,062,559	3,579,993	897,434	6,381,293
Sustained Enforcement Grant (Formerly STEP)	65,170		65,000	54,450	170	75,550
UCBOE Drop Box Pickups			147,126			147,126
UCBOE Early Voting EV Equipment and Warehouse Rental Grant			3,378,685	2,500,000		878,685
UCBOE Early Voting Reimbursement Phase II Grant			1,147,170	26,880		1,120,290
UCBOE General Election Day Poll Worker Pay Incentive Grant			197,000			197,000
UCBOE Primary Election Day Poll Worker Pay Incentive Grant			278,046	278,046		
UCBOE Rahway 2021 Special School Election Reimbursement Grant			11,459	11,459		
UCBOE Relocation of Ballot Drop Box Grant			5,399	5,399		
UCC-Oak Ridge Park Project	100,000					100,000

-97-



**COUNTY OF UNION**  
**Schedule of Appropriated Reserves for Grants**  
**Federal and State Grant Fund**  
**Year Ended December 31, 2021**

Grant	Balance, Dec. 31, 2020	Transferred From 2021 Budget Appropriations		Expended	Adjusted/ Canceled	Encumbrances Payable	Balance, Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
2016 National Crime Statistics Exchange (NCS-X) Implementation Assistance Program	\$ 43,080				(43,080)		
2020 Complete Count Commission (C3) County Grant	69,313			69,313			
911 Program	9,588					2,020	7,568
Absentee Ballot Assembly (Covid 19 Response)	166,881			166,881			
Addressing the Training Needs of Juvenile Prosecutors			6,655				6,655
Alcohol/Drug Abuse (A/DA) Innovative Grant	170,574		170,574	8,587		226,735	105,826
American Rescue Plan Act (ARPA) - State & Local Fiscal Recovery Fund			65,295,901	16,037,581		7,974,007	41,284,313
APC-Coronavirus Response & Relief Supplemental Appropriations (CRRSA)			115,263	57,325			57,938
Area Plan Contract ADRC/NWD Covid 19			35,227	3,075			32,152
Area Plan Contract Vaccinations Covid 19			80,975				80,975
Area Plan Contract-Consolidated Appropriations Act (CAA)			279,064				279,064
BJA Union County Police Body Worn Camera Grant		102,500		102,500			
Body Armor Grant	84,547	36,558		32,746		5,708	82,651
Body Worn Camera Grant-Prosecutor			358,688			358,688	
Body Worn Camera Grant-Sheriff			462,626			32,258	430,368
Brownfield Development Program	68,755			54			68,701
CARES ACT-Area Plan Contract / ADRC Covid 19 Grant	64,492			47,200		17,292	
CARES ACT-Area Plan Contract - Title IIIB	230,875			428,942	200,000	1,933	
CARES ACT-Area Plan Contract - Title IIIC2	683,981			442,257	(200,000)	37,526	6,198
CARES ACT-Area Plan Contract - Title IIIE	156,659			111,164			45,495
CARES ACT-Assistance for State and Local Governments	48,213,031			48,213,031			
CARES ACT-BOE Drop Box Surveillance-Maintenance & Archiving			74,988	74,988			
CARES ACT-Community Development Block Grant Coronavirus (CDBG-CV) Funds	2,770,145			1,329,535		37,465	1,403,145
CARES ACT-Community Services Block Grant (CSBG) ND Covid	1,246,720			73,920		1,160,132	12,668
CARES ACT-CV Emergency Supplemental F.P.	60						60
CARES ACT-Emergency Relief Fund for Healthcare Facilities (Medicare)-Cornerstone	116,925			116,925			
CARES ACT-Emergency Relief Fund for Healthcare Facilities (Medicare)-EMS	144,539			144,539			
CARES ACT-Emergency Solutions Grant Coronavirus (ESG-CV) Funds	3,153,311			457,435		2,372,774	323,102
CARES ACT-Families First Coronavirus Response Act (FFCRA) Area Plan (C-1)	132,739				(132,739)		
CARES ACT-Families First Coronavirus Response Act (FFCRA) Area Plan (C-2)	135,010			129,439	132,739		138,310
CARES ACT-NJACCHO COVID-19 Agreement	40,616			40,609	(7)		
CARES ACT-Section 8 Housing Choice Voucher Program	164,369			10,526			153,843
CARES ACT-Social Services CRF	243,885				(243,885)		
CARES ACT-Social Services for the Homeless CRF-RA	54,512			28,666		21,334	4,512
Child Advocacy Development Grant-Capital	98,090			24,440		4,381	69,269
Childhood Lead Exposure Prevention Grant	337,459		337,459	295,150	(121,386)	8,800	249,582
Clean Communities Program	81,753		59,594	8,861		7,664	124,822
Community Services Block Grant (CSBG)	598,151	232,130	697,443	873,301		406,740	247,683
Comprehensive Alcohol Program	455,129	983,736		659,994	(329,139)	435,135	14,597
Comprehensive Cancer Control Grant	32,482		35,785	31,996	(11,548)		24,723
Comprehensive Traffic Safety Program	91,358		78,560	32,381	(20,747)		116,790
Council on the Arts Block Grant	17,079	149,813		148,660		18,225	7
County Clerk-Elections-General Election 2020 Grant Program		1,167,861		1,167,861			
County Health Environment Act (CHEA)	59,237	75,224	251,524	250,512			135,473
COVID-19 Vaccination Supplemental Funding Grant			450,000	75,908			374,092
Department of Corrections State Aid	3,642,187		3,500,000	2,725,593	(1,770,796)	20,798	2,625,000
DOL - Work First NJ	1,790,611		2,408,436	1,547,025	(162,606)	1,345,405	1,144,011
DOL - Workforce Innovated Opportunities Act (WIOA)	4,193,410		3,607,472	3,424,467	(86,334)	1,172,660	3,117,421
DOL - Workforce Learning Link	7,005	80,000	155,000	94,538	(3,116)	104,081	40,270
Driving While Intoxicated (DWI) Enforcement Grant	33,780						33,780
Drug Recognition Expert (DRE) Callout Program	104,990		61,000	3,410	(48,845)		113,735
Edward Byrne Memorial JAG-Multi-Jurisdictional Gangs, Guns & Narcotics	147,905						147,905
Edward Byrne Memorial Justice Assistance Grant	177,052				(177,052)		
Elderly Transportation Program Title XX (Paratransit)	30,237				(30,237)		
Election Board-General Election 2020 Grant Program		283,930		281,907			2,023
Emergency Management Performance Grant - EMAA	241,687			15,789		64,216	161,682
Emergency Rental Assistance Program Round 1 - US Department of Treasury		16,601,887		3,615,269		1,193,952	11,792,666
Emergency Rental Assistance Program Round 2 - US Department of Treasury			8,200,733				8,200,733
Family Court Services	23,208	248,737		254,344	(380)	10,429	6,792
FTA Section 5310 Mobility Management Program		300,000		300,000			
Global Options							
Gordon Street Bridge	34,719		182,930	216,250		1,399	
Governor Alliance to Prevent Alcoholism and Drug Abuse	870,326	244,862		112,132	(314,215)	168,179	520,662

**COUNTY OF UNION**  
**Schedule of Appropriated Reserves for Grants**  
**Federal and State Grant Fund**  
**Year Ended December 31, 2021**

Grant	Balance, Dec. 31, 2020	Transferred From 2021 Budget Appropriations		Expended	Adjusted/ Canceled	Encumbrances Payable	Balance, Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
HAVA- ADA Compliance- Temp. Measures							
HAVA- Cyber Security Grant- ADA Polling Accessibility Grant Program	29,225			7,325	(21,900)		
HAVA- Cyber Security Grant- ADA Polling Accessibility Grant Program-II	1,064				(1,064)		
HAVA Online Board/Poli Worker Training Grant Program		45,376		32,252		13,124	
HAVA Physical Security Grant Program		19,379		19,379			
HAVA Physical Security-Voting Machine Warehouse Inside Cameras			90,488			88,542	1,946
Hazardous Materials Emergency Preparedness Grant		9,060					9,060
Historic Site Management Grant							
Historical Commission Grant	11,364	74,721		82,986		1,388	1,711
Home Health Aid Program-Div. of Public Welfare	20,032	100,000		63,523	(16,048)	27,208	13,253
Homeland Security Grant	664,051		306,790	299,279		73,547	598,015
Human Services Advisory Council (HSAC)	136,220	314,285	157,143	366,774		53,500	187,374
Insurance Fraud Program	73,466	250,000		255,705			67,761
Intoxicated Drivers Resource Center (IDRC)	23,126			23,126			
Jail Diversion Program	16,738	66,950		66,950			16,738
Jersey Assistance for Community Caregivers (JACC)	26,185	57,000		72,698		500	9,987
Juvenile Detention Alternative Initiative (JDAI)	18,789	120,000		128,060		10,729	43,751
Law Enforcement-Officers Training & Equipment Fund (LEOTEF)	59,650	10,109		18,398		7,610	104,196
LBFN-2018-Replacement Lawrence Avenue Bridge, Mountinside	252,623			61,466			
LBFN-2018-Replacement Mountain Avenue Bridge, Berkeley Heights							
LBFN-2018-Replacement Pemberton Avenue Bridge, Plainfield	150,644			20,915		37,855	91,874
LBFN-2018-Replacement Shumpke Road Bridge, Summit	502,500						502,500
LEAP Fellowship Grant	47,500		150,000	160,740		36,757	3
LFIF-2019-Replacement of Lower Road Bridge, Linden	1,000,000						1,000,000
Local Aid Infrastructure Fund			100,000			100,000	
Local Information Network Communications (LINCS)	462,489		723,072	706,652	(26,905)		452,004
Local Safety Grant - Park & West 7th St., Plainfield	1,237,921					258,844	979,077
Low Income Home Energy Assistance Program (LIHEAP)	32		18,594	9,885			8,741
Medicaid Reimbursement LogisticsCare	54,318	41,000		38,841	(14,850)	41,000	627
Medication Assisted Treatment for Substance Use Disorder in the New Jersey County	171,365	15,085					186,450
Megan's Law & Local Enforcement Assistance Program-Edward Byrne Memorial JAG	14,171						14,171
New Jersey American Water/Union County Springfield Ave-New Providence Agreement	406,008			406,008			
NJ Historic Trust Grant- Feltsville Historic District	450,000			247,691		178,559	23,750
NJ Historic Trust- Homestead Farm at Oak Ridge	50,000						50,000
NJ Job Access and Reverse Compute (NJ JARC)	372,956		300,000	283,116	(131,641)	258,199	
NJHC Deed Research and Mapping Grant	6,775			5,793		982	
Older Americans Act Title III - Area Plan Contract	903,758	3,434,839	180,613	2,906,403	(6)	918,515	694,286
Operation Helping Hand- Overdose Data to Action	62,500		52,632	57,000			58,132
Opioid Public Health Crisis Response-Operation Helping Hand	56,753		90,476	14,367		7,500	125,362
Paratransit Advertising	1,033			1,033			
Paratransit Aging		91,292		90,248	(1,044)		
Paratransit Fares	76,047			72,529		1,693	1,825
Paul Coverdell - Forensic Science Improvement Program	50,130		31,981	32,551	(18,106)		31,454
Paul Coverdell National Forensic Science Improvement Grant	502				(502)		
Personal Attendant Services Program (PASP)	19,195	46,782	23,391	35,466			53,902
Pre- Disaster Mitigation Competitive Grant	126,000			72,450		53,550	
Program Income - Union County College	14,295			4,605		1,546	8,144
Prosecutor's Training Grant (VAWA)							
Rahway 2021 Special School Election Reim. Grant			55,124	52,210		1,144	1,770
Rape Prevention & Education (RPE) SOSA-SAARC		8,500		5,664			2,836
Recreational Opportunities for Individuals with Disabilities (ROID)	48,162			18,151		3,398	26,613
Recycling Enhancement Act Grant	1,399,193		477,900	417,862		201,164	1,258,067
Reservoir Dredging and Pollution Remediation Project		250,000		60,309		189,691	
Respite Care Program	116,553	348,566		198,759	(19,353)	148,037	98,970
Right to Know Project	8,383		16,401	8,383			16,401
Senior Citizens Disabled Resident Transportation Program (SCDR)	11,311	1,078,814		1,086,203			3,922
Senior Farmers Market Grant			2,760				
Senior Health Insurance Program (SHIP)	18,068		32,000	26,032	(1,963)	22,073	
Sexual Assault Response Team/Forensic Nurse Examiner Program-SANE	86,677		86,427	82,443	(3,794)	1,478	85,389
Sexual Assault Services Program (SASP)	10,000						10,000
Sexual Assault, Abuse & Rape Care (SAARC)	23,216	10,000		13,744			19,472
Sexual Assault, Abuse & Rape Care (SAARC) - Expansion Direct Services	160,627	482,090	115,647	183,397	(51,879)	2,227	520,861
Sexual Assault, Abuse & Rape Care (SAARC) Supplemental Funds	26,942			(731)			27,673

**COUNTY OF UNION**  
**Schedule of Appropriated Reserves for Grants**  
**Federal and State Grant Fund**  
**Year Ended December 31, 2021**

Grant	Balance, Dec. 31, 2020	Transferred From 2021 Budget Appropriations		Expended	Adjusted/ Canceled	Encumbrances Payable	Balance, Dec. 31, 2021
		Budget	Appropriation By 40A:4-87				
Sexual Assault, Abuse & Rape Care (SAARC)-Expansion Primary Prevention	3,034						3,034
Social Services Block Grant (Community Care for the Elderly)	38,897	459,442		428,791		56,176	13,372
Social Services for the Homeless (SSH)	465,434	1,321,322		853,856		744,047	188,853
Special Traffic Enforcement Program-STEP	62,890		65,000	54,090	(170)		73,630
State Facilities Education Act (SFEA)	66,600				(66,600)		
State/Community Partnership Program	45,043	440,426		465,943	(492)	17,773	1,261
State Office on Aging Grant - UCBOE Gen. Elec. Day Poll Writ Pay Incentive Poll Workers	704	58,000	18,000	61,723			14,981
Stop Violence Against Women - VAWA-DV Advocate	40,540						40,540
Stop Violence Against Women-VAWA-DV Advocate	36,534		43,680	15,400		7,847	56,967
Subregional Studies Program	101,619		176,000	101,501	(810)		175,308
Subregional Support Program	14,592		15,000	1,839	(14,592)		13,161
Subregional Transportation Planning Program	104,815		137,822	119,478	(17,222)		105,937
SuperNova Continuum of Care (COCR) Grant	5,508,250		5,062,559	4,065,652	(897,434)	3,705,386	1,902,337
UCBOE Drop Box Pickups			147,126	15,604			131,522
UCBOE Early Voting EV Equipment and Warehouse Rental Grant			3,378,685	53,100		3,325,585	
UCBOE Early Voting Reimbursement Phase II Grant			1,147,170	697,581		136,108	313,481
UCBOE General Election Day Poll Worker Pay Incentive Grant			197,000	158,800			38,200
UCBOE Primary Election Day Poll Worker Pay Incentive Grant			278,046	278,046			
UCBOE Rahway 2021 Special School Election Reimbursement Grant			11,459	8,853			2,606
UCBOE Relocation of Ballot Drop Box Grant			5,399	5,399			
UCC-Oak Ridge Park Project	100,000			3,345			96,655
Union County, New Jersey Safe Voting Plan Grant	186,169			185,104	(1,065)		
Universal Service Fund-CWA Administration	16		12,396	8,786			3,626
Urban Area Security Initiative Program (UASI)	4,496,550		1,996,653	2,317,052	(30,490)	586,427	3,559,234
US DOJ -DNA Capacity Enhancement & Backlog Reduction Grant	838,533			462,907	(10,096)	143,938	221,592
Veterans Transportation Program	6,000	6,000	12,000	18,000			6,000
Victim Witness Advocacy-Project Direct	647,540			177,575		3,770	466,195
Victims of Crime Act (VOCA) Victim Assistance Grant (VAG) Program	210,569		74,247	54,494			230,322
Victims of Crime Act -VOCA	344,166		499,037	325,722	(52,778)	20,482	444,221
Visiting Nurses - Central NJ Care Transitions	61,811			24,355			37,456
WIOA-DOL Workforce Investment Opportunities Act-Data Reporting & Analysis			12,971	12,971			
MATCHING FUNDS FOR GRANTS:							
Match - Victims of Crime Act -VOCA	97,566		124,759	104,821	(4,495)		113,009
Match - Council on Arts Block Grant	3,270	74,813		78,074			9
Match - Historical Commission	4,575	41,721		45,412		236	648
Match - Homestead Plan at Oak Ridge	22,900						22,900
Match - Subregional Transportation Program	26,204		34,456	29,869	(4,305)		26,486
Match - NJ Historic Trust Grant- Folville Historic District	450,000			247,691		178,559	23,750
Match - NJDC Deed Research and Mapping	7,725					7,725	
Match - Subregional Studies Program	25,405		44,000	25,375	(203)		43,827
Match - VAWA Stop Violence Against Women Grant	12,178		14,560	10,000			16,738
Match - Stop Violence Against Women-VAWA-DV Advocate	13,513						13,513
Match - Sexual Assault Response Team/Forensic Nurse Examiner Program-SANE	21,947		21,607	21,522	(275)		21,757
Match - Recreational Opportunities for Individuals with Disabilities-ROID	9,435			3,540		647	5,248
Match - Nutrition - Title IIIIC	4,994	156,926		156,129			5,791
Match - Social Services Block Grant (Community Care for the Elderly)		29,131		12,413		16,718	
Match - Home Delivered Meals	18,041	20,470		17,303	(738)	20,470	
Match - Human Services Advisory Council	1,559	15,900	7,950	12,885			12,524
Match - Comprehensive Alcohol Program	58,247	138,424		185,967		10,704	
Match - Safe Housing Program	37,409	49,143		65,852	(11,699)	9,001	
Match - NJ Job Access and Reverse Commute (NJ JARC)	372,956		300,000	283,116	(131,641)	258,199	
Match - Respite Care Program	4,884	57,744		57,838	(296)		4,494
Match - FTA Section 5310 Mobility Management		75,000		75,000			
<b>\$</b>	<b>95,288,133</b>	<b>30,325,548</b>	<b>103,754,918</b>	<b>105,515,200</b>	<b>(4,919,829)</b>	<b>29,287,055</b>	<b>89,646,515</b>

Appropriated Reserves - December 31, 2020 63,377,980  
Encumbrances - December 31, 2020 31,910,153

95,288,133

COUNTY OF UNION  
Schedule of Unappropriated Reserves for Grants  
Federal and State Grant Fund  
Year Ended December 31, 2021

<u>Grant</u>	Balance, Dec. 31, <u>2020</u>	Transferred To 2021 Budget <u>Appropriations</u> <u>Budget</u>	Cash <u>Received</u>	Balance, Dec. 31, <u>2021</u>
Office on Aging - State Grant	\$ 18,000	18,000		
Election Board - General Election 2020 Grant Program	283,930	283,930		
County Clerk Elections - General Election 2020 Grant Program	1,167,861	1,167,861		
UCBOE -Railway 2021 Special School Election Reimbursement Grant-Unappropriated			1,070	1,070
Community Employment Grant-Kessler Foundation Award-Unappropriated			21,000	21,000
Reservoir Dredging and Pollution Remediation Project-Unappropriated			<u>187,500</u>	<u>187,500</u>
	<u>\$ 1,469,791</u>	<u>1,469,791</u>	<u>209,570</u>	<u>209,570</u>

## COUNTY OF UNION

## Schedule of Interfunds

## Federal and State Grants Fund

## Year Ended December 31, 2021

	Balance, December 31, <u>2020</u>	<u>Increased</u>	<u>Decreased</u>	Balance, December 31, <u>2021</u>
Current Fund	\$ <u>(57,396,647)</u>	<u>122,627,200</u>	<u>119,238,403</u>	<u>(54,007,850)</u>
	<u>(57,396,647)</u>	<u>122,627,200</u>	<u>119,238,403</u>	<u>(54,007,850)</u>
Due (to)	<u>(57,396,647)</u>	<u>122,627,200</u>	<u>119,238,403</u>	<u>(54,007,850)</u>
	\$ <u>(57,396,647)</u>	<u>122,627,200</u>	<u>119,238,403</u>	<u>(54,007,850)</u>
Cash Receipts \$			119,238,403	
Cash Disbursements		<u>122,627,200</u>		
		\$ <u>122,627,200</u>	<u>119,238,403</u>	

Exhibit B-1

COUNTY OF UNION

Schedule of Cash

Trust Funds

Year Ended December 31, 2021

	Other Trust <u>Fund</u>	Open Space Preservation Trust <u>Fund</u>	Housing Trust <u>Fund</u>
Balance - December 31, 2020	\$ <u>120,150,761</u>	<u>15,534,310</u>	<u>5,184,103</u>
Increase by Receipts:			
Community Development Block Grant			3,093,654
Home Investment Partnership Program			157,509
Housing Assistance Voucher Program			4,428,042
Emergency Shelter Program Grants			177,842
Housing Assist Voucher (Mainstream 5 Program)			119,808
Open Space Preservation Taxes		11,661,984	
Added & Omitted Open Space Taxes		50,379	
Interfunds	95,635,114	502,106	3,511,441
Miscellaneous Deposits	34,049,668		
Motor Vehicle Fines	4,739,395		
Interest		32,188	833
Unappropriated Reserves for Housing Program			914,346
Appropriated Reserves for Housing			8,709
Miscellaneous	<u>15,687</u>	<u>84,251</u>	
Total Receipts	<u>134,439,864</u>	<u>12,330,908</u>	<u>12,412,184</u>
	<u>254,590,625</u>	<u>27,865,218</u>	<u>17,596,287</u>
Decreased by Disbursements:			
Interfunds	92,127,126	1,808,208	2,386
Motor Vehicle Fines	4,294,251		
Miscellaneous Deposits	25,721,713		
Commitments Payable	<u>1,233,930</u>	<u>9,356,954</u>	<u>11,850,564</u>
Total Disbursements	<u>123,377,020</u>	<u>11,165,162</u>	<u>11,852,950</u>
Balance - December 31, 2021	\$ <u><u>131,213,606</u></u>	<u><u>16,700,056</u></u>	<u><u>5,743,337</u></u>

**COUNTY OF UNION**  
**Schedule of Accounts Receivable**  
**Housing Trust Fund**  
**Year Ended December 31, 2021**

<u>Grant Program</u>	Balance, December 31, 2020	2021 Authorized Funding	<u>Received</u>	Canceled/ <u>Adjusted</u>	Balance, December 31, 2021
Community Development Block Grant	\$ 8,276,241	4,744,049	3,093,654		9,926,636
Home Investment Partnership Program	5,265,432	1,229,585	157,509		6,337,508
Housing Assistance Voucher Program	4,123,763	6,145,028	4,428,042	(273,708)	5,567,041
Emergency Shelter Program Grants	574,906	401,625	177,842		798,689
Housing Assist Voucher (Mainstream 5 Program)		529,232	119,808		409,424
	<u>\$ 18,240,342</u>	<u>13,049,519</u>	<u>7,976,855</u>	<u>(273,708)</u>	<u>23,039,298</u>

**COUNTY OF UNION**

**Schedule of Green Acres Grant Receivable**

**Open Space Preservation Trust Fund**

**Year Ended December 31, 2021**

Balance - December 31, 2020	\$ <u>275,000</u>
Balance - December 31, 2021	\$ <u><u>275,000</u></u>



**COUNTY OF UNION**

**Schedule of Analysis of Added & Omitted  
Open Space Taxes Receivable**

**Open Space Preservation Trust Fund**

**Year Ended December 31, 2021**

Balance - December 31, 2020	\$	44,801
Increased by:		
County Open Space Taxes		<u>50,702</u>
		95,503
Decreased by:		
Receipts		<u>50,379</u>
Balance - December 31, 2021	\$	<u><u>45,124</u></u>

## COUNTY OF UNION

## Schedule of Unappropriated Reserves for Housing Program Trust

## Housing Trust Fund

Year Ended December 31, 2021

Grant Program	Balance, Dec. 31, 2020	Increased	Decreased	Reallocation	Balance, Dec. 31, 2021
CDBG Reserve	\$ 15,241	4,744,049	4,744,049		15,241
CDBG Program Income 33 Reserve	656,713	263,710	244,884		675,539
Home Project Income Reserve	92,557				92,557
Home Recapture Fund Reserve	29,060	57,810			86,870
Home Program Reserve	241,162	1,229,585	1,229,585		241,162
Housing Assistance Voucher Reserve	149,080	6,246,670	6,317,298	27,140	105,592
Emergency Shelter Reserve		401,626	401,626		
Section 8 Recapture Reserve	41,563	10,443			52,006
Housing Assist. Voucher Prog Income (Admin)	96,158	223,489	209,815	(27,140)	82,692
City of Linden Reserve - CDBG	114,754	28,971			143,725
City of Rahway Reserve - CDBG	117,488	146,832	105,000		159,320
City of Plainfield Reserve - CDBG	187,897	198,870	140,111		246,656
Home Non-Federal Funds Reserve	19,950				19,950
Housing Assist Vouch (Mainstrm 5 Prog) Reserve		529,232	529,232		
	<u>\$ 1,761,623</u>	<u>14,081,287</u>	<u>13,921,600</u>		<u>1,921,310</u>
Cash Receipts	\$	914,346			
Interest		833			
Authorized Funding		13,144,939			
Transferred from Appropriated Funds		21,169			
Cancelled Funds			369,128		
Transfer to Appropriated Funds			13,552,472		
	\$	<u>14,081,287</u>	<u>13,921,600</u>		

## COUNTY OF UNION

## Schedule of Appropriated Reserves for Housing Trust

## Other Trust Fund

Year Ended December 31, 2021

<u>Grant Program</u>	Balance, Dec. 31, 2020	<u>Increased</u>	<u>Decreased</u>	<u>Reallocation</u>	Balance, Dec. 31, 2021
Appropriations Budget - CDBG	\$ 1,983,557	5,574,966	5,625,973		1,932,550
Appropriations Budget - Home Program	5,788,291	1,900,305	140,000		7,548,596
Appropriations Budget - Emergency Shelter Grants	407,987	401,626	668,057		141,556
Appropriations Budget - Housing Assistance Voucher	1,318	6,238,725	6,209,043	19,843	50,843
Approp Budg - Housing Assist Vouch (Mainstream 5 Prog)		529,232		(19,843)	509,389
	<u>\$ 8,181,153</u>	<u>14,644,854</u>	<u>12,643,073</u>		<u>10,182,934</u>
Transferred from Unappropriated Funds	\$	13,552,472			
Cash Receipts		8,709			
Encumbrance Cancellations		1,083,673			
Cancelled to Unappropriated Funds			21,169		
Interfund - Payroll Reimbursements			660,191		
Transfer to Commitments Payable			11,961,713		
		<u>\$ 14,644,854</u>	<u>12,643,073</u>		

COUNTY OF UNION  
Schedule of Reserve for Miscellaneous Deposits

Other Trust Fund

Year Ended December 31, 2021

	Balance, December 31, 2020	Prior Year Encumbrances/ Contracts Payable	Increase	Decrease	Transfer to Encumbrances/ Contracts Payable	Balance, December 31, 2021
Payroll PERS Pension	\$ 997,384		10,114,163	10,115,862		995,685
PERS Contributory Insurance	119,064		504,114	503,007		120,171
PERS Supplemental Annuity	42,256		19,714	19,805		42,165
Police and Fire Pension	561,353		5,617,901	5,715,641		463,613
Police and Fire SA	1,064		5,247	5,241		1,070
Disability Insurance	776,562	405,542	447,301	240,714	80,417	1,308,274
Disability Insurance	16,941		4,896	10,104		11,733
Unemployment Tax	3,693,416		982,280	611,839		4,063,857
Provident Life Disability	1,452		14,237	8,708	750	6,231
Flex Benefits - Dependent	45,400		99,065	104,602		39,863
HSA - Employee Share	3,206		28,275	28,820		2,661
JIB - Events County Parks Payroll			63,012	63,012		
Weights & Measures Payroll			15,943	15,943		
Tax Appeals Board Payroll			59,154	59,154		
Recreation - Stables Payroll			43,575	43,575		
Recreation - Archery Payroll			1,742	1,742		
Jobs In Blue Payroll			1,326,470	1,326,470		
HQEP - Salaries	16,210		22,629	35,163		3,676
Homeless Trust			4,502	4,502		
Road Opening Permits	625,509	71,235	145,465	147,155	73,715	621,339
Sheriff - Fees	54,764		5,774	5,871		54,667
Sheriff - State Forfeiture	12,092		43			12,135
County Clerk	2,029,141	402,185	255,041	202,037	643,647	1,840,683
UCPO ATTF Donations	8,141					8,141
UCPO Seized Asset Trust	1,845,024	291,141	493,906	733,330	323,037	1,573,704
JIB - EVENTS COUNTY PARKS	24,359	181	61,531	82,266	3,805	
Prosecutor Police Academy	416,545	37,886	30,532	58,483	62,978	363,502
Prosecutor Forensic	1,174	11,977	12,794	19,546	4,583	1,816
Prosecutor Justice Department	128,061	839,692	1,689,683	1,062,351	197,032	1,398,053
Weights and Measures	394,448	402	53,024	18,772	58,094	371,008
Tax Appeals	242,009	15,186	47,795	92,849	14,702	197,439
Security Deposits	136,469					136,469
Recreation Activity	701					701
Trailside	63,185	6,393	6,899	6,886	5,752	63,839
Summer Arts	16,571					16,571
Recreational/Cultural and Heritage Advisory	36,948	5,710	7,975	13,582	2,277	34,774
Recreation Trust - WISC Ice Rink	7,597	75				7,672
Recreation Trust - Stables	19,314	167	64,592	52,773		31,300
Recreation Trust - Archery	1,562	492	5,121	5,701	1,375	99
Recreation Trust - Park Events	30,827	109,345	4,568	5,345	106,041	33,354
UCPO Asset Maintenance Account	170,341	15,300	9,120	15,300		179,461
UCPO Asset Prosecutor/Federal Forfeiture	130,600	9,477	2,587	91,417	36,249	14,998
Recreation Trust - Disabled	18,491	532	4,470	4,011	100	19,382
Donations - Child Advocacy	188					188
Miscellaneous Park Improvements	23,164	1,261	14,734	6,106	7,174	25,879
Self Insurance Disability	7,795,998	3,237,680	335,093	735,477	3,165,083	7,468,211
Accumulated Absences	498,800		1,200,000	1,405,868		292,932
Sheriff Special Services/Lifesaver	13,587	1	606	4,012		10,182
Surrogate Trust Fund	392,743	22,677	45,542	2,839	11,688	446,435
Sheriff Federal Forfeiture	18,395		79	5,000		13,474
Security Account	91,704	31	17,559	7,386	200	101,708
Jobs In Blue	2,028		1,352,807	1,353,361	1,235	239
Police Federal Forfeiture	34,917	2,096	127	1,307	2,096	33,737
Police Municipal Special Law Enforcement Forfeiture	67,780	17	266	10,000		58,063
Rape Crisis	26,404	1,312		2,382	1,459	23,875
Donations	24,589	35,000				59,589
Inmate Welfare Account	820,846	310,548	46,376	18,605	350,721	808,444
HC Bunkies Repair Escrow	28,409		99			28,508
Environmental Quality Enforcement Fund- HQEP	235,777		23,621	22,630		236,768
Cigna Health Insurance	2,462,726					2,462,726
Wheeler Park Diversion	500					500
Donations - 911 Memorial	10,074					10,074
Kids Recreation - Golf Fees	136,892	25,736	112,601		23,974	251,255
Kids Recreation - Improvements	998,437	3,595,517	1,055,000	1,059,197	3,591,246	998,511
Sheriff - OS Checks	56,968					56,968
County Clerk - Reserve Account	133,159		467			133,626
Donations - Pistol Range	27,937	1,119	7,945	1,058	257	35,686
Union County Civil War Trust	8					8
Self Insurance Retiree Health Benefits	55,976,600		8,233,000			64,209,600
UCPO Law Enforcement Trust	1,919,922	177,807	254,963	605,159	228,123	1,519,410
CEB Program	2,864					2,864
City Clerk - Homeless Trust	204,276	178,520	211,200	132,847	50,175	410,974
City Clerk - Code Blue Trust	115,320		139,368			254,688
IDRC Fees Trust - Salaries	7,686		48,709	56,395		
Nutrition Meals - Donations	24,257		1			24,258
Respite Cost Share Donations	8,589	4,367	8,909	19,825	300	1,740
IDRC Fees/Donations	16,885	20,783	151,800	141,445	19,272	28,751
Paratransit Fares/Donations	112,600		104,666	185,506	16,989	14,771
Paratransit Advertisement Fees/Donations	4,464		5,162	9,636		
	<u>\$ 84,983,674</u>	<u>9,837,390</u>	<u>35,645,840</u>	<u>27,317,610</u>	<u>9,084,546</u>	<u>94,064,748</u>
Cash Disbursements					\$ 25,721,713	
Interfunds			275			
Cash Receipts			34,049,668			
Reclass			1,595,897	1,595,897		
			<u>\$ 35,645,840</u>	<u>27,317,610</u>		

## COUNTY OF UNION

## Schedule of Reserve for Motor Vehicle Fines

## Other Trust Fund

Year Ended December 31, 2021

	Balance December 31, 2020	Increased	Decreased	Reallocation	Balance December 31, 2021
Fund Balance	\$ 2,755,811			1,306,452	4,062,263
Appropriations Budget	<u>2,485,844</u>	<u>5,383,970</u>	<u>6,159,246</u>	<u>(1,306,452)</u>	<u>404,116</u>
	<u>\$ 5,241,655</u>	<u>5,383,970</u>	<u>6,159,246</u>		<u>4,466,379</u>
Receipts	\$ 4,739,395				
Miscellaneous Refunds	15,687				
Encumbrance Cancellations	628,888				
Disbursements			4,294,251		
Transfer to Commitments Payable			<u>1,864,995</u>		
		<u>\$ 5,383,970</u>	<u>6,159,246</u>		

COUNTY OF UNION

Schedule of Commitments Payable

Motor Vehicle Trust Fund

Year Ended December 31, 2021

Balance - December 31, 2020		\$	205,807
Increased by:			
Commitments Payable			<u>1,864,995</u>
			2,070,802
Decreased by:			
Payments	\$	1,233,930	
Cancellations		<u>628,888</u>	
			<u>1,862,818</u>
Balance - December 31, 2021		\$	<u><u>207,984</u></u>

**COUNTY OF UNION**  
**Schedule of Commitments Payable**  
**Housing Trust Fund**  
**Year Ended December 31, 2021**

	Balance, Dec. 31, <u>2020</u>	<u>Increased</u>	<u>Decreased</u>	Balance, Dec. 31, <u>2021</u>
Encumbrances - Interfunds	\$	3,877,064	3,877,064	
Encumbrances - Housing Assistance	4,206,223	6,202,820	4,859,043	5,550,000
Encumbrances - Home Program	726,372	140,000	828,229	38,143
Encumbrances - Emergency Shelter Grants		654,537	289,346	365,191
Reserve for Encumbrances - CDBG	<u>5,221,449</u>	<u>4,964,356</u>	<u>3,080,555</u>	<u>7,105,250</u>
	<u>\$ 10,154,044</u>	<u>15,838,777</u>	<u>12,934,237</u>	<u>13,058,584</u>
Transferred from Appropriated Reserves	\$	11,961,713		
Interfunds		3,877,064		
Disbursements			11,850,564	
Cancellations			<u>1,083,673</u>	
	\$	<u>15,838,777</u>	<u>12,934,237</u>	

## COUNTY OF UNION

Schedule of Reserve for Open Space, Recreation, Farmland  
and Historic Preservation Expenditures

## Open Space Preservation Trust Fund

Year Ended December 31, 2021

	Balance December 31, 2020	Increased	Decreased	Reallocation	Balance December 31, 2021
Open Space - Appropriated Funds Reserve \$	2,742,050	96,388	10,904,191	13,176,097	5,110,344
Reserve for Open Space	5,522,172	11,694,172		(13,125,718)	4,090,626
Green Trust Reserve	1,090,779				1,090,779
Added Open Space Taxes Rec. Reserve	44,801	50,702		(50,379)	45,124
	<u>\$ 9,399,802</u>	<u>11,841,262</u>	<u>10,904,191</u>		<u>10,336,873</u>
Open Space Levy \$		11,661,984			
Added and Omitted		50,702			
Cash Receipts		84,251			
Encumbrance Cancellations		12,137			
Interest		32,188			
Payroll Reimbursements			1,363,396		
Transfer to Commitments Payable			9,540,795		
		<u>\$ 11,841,262</u>	<u>10,904,191</u>		



**COUNTY OF UNION**  
**Schedule of Commitments Payable**  
**Open Space Preservation Trust Fund**  
**Year Ended December 31, 2021**

Balance - December 31, 2020		\$ 2,177,875
Increased by:		
Commitments Payable		<u>9,540,795</u>
		11,718,670
Decreased by:		
Disbursements	\$ 9,356,954	
Cancellations	<u>12,137</u>	
		<u>9,369,091</u>
Balance - December 31, 2021		\$ <u><u>2,349,579</u></u>

**COUNTY OF UNION**

**Schedule of Commitments Payable**

**Other Trust Fund**

**Year Ended December 31, 2021**

Balance - December 31, 2020	\$ 9,837,390
Increased by:	
Transfer from Misc. Reserves	<u>9,084,546</u>
	18,921,936
Decreased by:	
Transfer to Misc. Reserves	<u>9,837,390</u>
Balance - December 31, 2021	\$ <u><u>9,084,546</u></u>

## COUNTY OF UNION

## Schedule of Interfunds

## Trust Funds

Year Ended December 31, 2021

	Balance December 31, <u>2020</u>	<u>Increased</u>	<u>Decreased</u>	Balance December 31, <u>2021</u>
Due from/(to) Current Fund:				
Other Trust Fund				
Other Trust	\$ (4,639,861)	87,326,411	90,107,032	(7,420,482)
Motor Vehicle Fines	(15,242,374)	4,800,990	5,528,083	(15,969,467)
Open Space Preservation Trust Fund	(4,276,434)	1,808,208	1,865,502	(4,333,728)
Housing Trust Fund:				
CDBG	(3,129,976)	3,227,854	3,395,012	(3,297,134)
HESG	(166,919)	651,596	776,619	(291,942)
Home Program	(30,731)			(30,731)
Total Due from/(to) Current Fund	\$ <u>(27,486,295)</u>	<u>97,815,059</u>	<u>101,672,248</u>	<u>(31,343,484)</u>

Cash Receipts	\$	99,648,661
Open Space Reserves - Payroll Reimbursements		1,363,396
HUD Trust Reserves - Payroll Reimbursements		660,191
Deposit Error		275
Transfer to Commitments Payable - HUD Trust		3,877,064
Cash Disbursements		<u>93,937,720</u>
	\$	<u>97,815,059</u>
		<u>101,672,248</u>

## COUNTY OF UNION

## Schedule of Cash

## General Capital Fund

Year Ended December 31, 2021

Balance - December 31, 2020		\$ 107,526,613
Increased by Receipts:		
Schedule of Interfunds	\$ 9,854,818	
Capital Improvement Fund	3,300,000	
Serial Bonds Issued	3,600,000	
Premium on Ch. 12 Bond Sale - State of NJ	36,058	
Bond Anticipation Notes Issued	20,007,067	
Premium on Bond Anticipation Note Sale	724,880	
Reimbursements	93,763	
Deferred Charges Unfunded	6	
Interest Earnings - Reserve for Arbitrage	168,190	
Interest Earnings	22,303	
		<u>37,807,085</u>
		145,333,698
Decreased by Disbursements:		
Schedule of Interfunds	33,160,203	
Improvement Authorizations	16,750,000	
Excess Note Proceeds	7,067	
		<u>49,917,270</u>
Balance - December 31, 2021		<u>\$ 95,416,428</u>

## COUNTY OF UNION

## Analysis of Cash

## General Capital Fund

Year Ended December 31, 2021

Fund Balance	\$ 1,514,768
Grants Receivable	(29,509,910)
Due from Open Space Trust Fund	(2,585,000)
Commitments Payable	60,492,161
Capital Improvement Fund	7,920,509
Reserve for Payment of Bonds	16,898,964
Reserve for Arbitrage	3,678,660
Reserve for Preliminary Expense - Redevelopment Counsel	3,321
Reserve for Preliminary Expense - UCIA	223,125
Excess Proceeds on Bond Anticipation Notes	88,915
Interfunds Payable	797,433

## Improvement Authorizations:

## Ordinance

<u>Number</u>	<u>Improvement Description</u>	
403 17	Acquisition & Installation of a Secure Inmate Property System	11,608
501 Z	Equipment - Surrogate	1,829
518 W	Equipment & Machinery - Surrogate	1,523
578 Y	Surrogate - Renovations & Furnishings	22,634
601 C	Communications and Signal Equipment	12,250
601 CC	Sheriff - Firearm Range	5,000
601 EE	Clerk - Rennov Record Room	8
601 FF	Surrogate - Furnishings	2,205
616 B	Information Technology - Signal & Communication Equipment	15,515
632 P	Upgrade Fire Detection System	29,741
632 V	Public Safety - New Equipment	733
632 Z	Surrogate - Equipment	17,325
653 B	Information Technology - Telecommunications Equipment	73,918
653 J	Parks - Park and Recreation Improvements	9,815
653 N	Facilities - Improve Buildings	35,460
671 B	Communications & Signal Equipment	16,998
671 G	Improvements to Buildings	77,845
671 H	Improvements to Buildings	427,802
671 J	Park & Recreation Improvements	26,686
671 R	Clerk Index Records Preservation	34,611
687 E	Engineering - Road Projects	42,315
687 I	Engineering - Facilities - Improve Buildings	41,006
687 M	Park & Recreation Improvements	13,420
687 U	Corrections - Communications & Signal Equipment	930
713 CC	College - Renovations & Improvements	63,155
713 DD	College - Instructional & Non-instructional equipment	5,741
713 G	Facilities - Improve Buildings	261,812
713 H	Facilities - Fire Alarm Systems	12,572
713 M	Parks - Park & Recreation Improvements	16,100
713 T	Corrections - Equipment & Machinery	2,500
723 M	Engineering - Facilities - Furniture, Carpets	(351)
723 V	Corrections - Equipment & Machinery	(7,735)
740 AA	Vocational - Covered Walkways	69
740 B	Parks & CR - Info. Tech. - IT & Communication Equipment	91,966
740 CC	College - Renovations Plainfield Campus	5,943
740 DD	College - Renovations & Improvements	255,728

## COUNTY OF UNION

## Analysis of Cash

## General Capital Fund

Year Ended December 31, 2021

740 G	Engineering & Public Works - Facilities - Improve Buildings	687,650
740 H	Engineering & Public Works - Facilities - Fire Alarms	(474,250)
740 I	Engineering & Public Works - Facilities - Vehicles	75,000
740 J	Finance - Furnishings & Equipment	23,209
740 N	Engineering & Public Works - Park Maintenance - Playground Equipment	5,452
740 O	Acquisition of new automotive vehicles	(1)
740 X	Sheriff - IT Equipment & Vehicles	(53,563)
752 A	Acquisition of IT & Telecommunication Equipment	211,360
752 BB	Vocational - Construction of addition of West Hall	9,347
752 CC	Vocational - Various Renovations and Improvements	(26,639)
752 DD	UC College - Renovation of Lessner Building	14,849
752 H	Improvements to Various Dams	17,352
752 I	Environmental monitoring, storage tanks including removal	6,724
752 J	ADA upgrades & replace A/C units	822,565
752 K	Park Improvements	6,511
752 L	Park Improvements	1,020,464
752 M	Park Improvements	20,000
752 Q	New equipment & machinery	102,720
752 V	Acquisition of new communication & signal systems - security cameras	5,467
758 B	Synthetic turf fields	439,731
759 B	Asset management system	9,966
759 BB	Campus wide upgrades	105,807
759 C	Freeholders Conference Room	39,243
	Fire safety & security upgrades & acquisition of new additional	
759 CC	replacement equipment	26,862
759 E	Various roads, intersections, bridges, culverts	26,480
759 EE	Fire alarm system	262
	Upgrading elevators, roof repairs, plumbing, HVAC, pipes, generators,	
759 I	electrical, ADA compliance, mechanical doors & security systems	7,567
759 J	Upgrade Fire Detection System	10,300
759 L	Renovations to UC Justice Complex	18,978
759 P	Irrigation Chatfield Gardens, various engineering	73,879
759 Q	Technology upgrades at Trailside	50,071
759 R	Machine wash areas & various equipment	9,877
759 T	New information technology equipment	(8,524)
759 V	Replacement equipment and computers	422
759 W	Radio and breathing equipment	(2,386)
765 A	Computer equipment, Servers, Network Family Court	107,332
765 B	Engineering - Road Project	111,440
765 C	Engineering - Professional Services	13
765 D	Facilities - Various	1,308,108
765 E	Fire alarm, sprinkler and fire suppression systems	496,460
765 F	Courthouse/Tower upgrade	(3,038,718)
765 G	Park Improvements	59,808
765 I	Park Improvements	32,741
765 J	Acquisition of new vehicles	(45,381)
765 K	New equipment & machinery	(1,625)
765 M	Security Scanner	2,345
765 P	Clerk - Carpeting	4,499
765 R	Acquisition of new IT equipment & new additional or replacement equip.	(683)
765 U	Cranford Campus upgrades	299,336
765 V	Instructional & non-instructional equipment	(700)

## COUNTY OF UNION

## Analysis of Cash

## General Capital Fund

Year Ended December 31, 2021

765 W	Acquisition of new IT & telecommunications equipment	(1)
776 A	Engineering - Road Project	340,985
776 B	Engineering - Professional Services	(3,342)
776 D	Engineering - Gordon St. Bridge	200,000
776 G	Fire alarm, sprinkler and fire suppression	(614,602)
776 I	Construction of Animal Shelter	256,982
776 J	Park Improvements	18,717
776 K	Various Park Improvements	18,024
776 L	Acquisition of new vehicles	18,355
776 M	New additional replacement equipment	(41,159)
776 P	Clerk - Renovations & Equipment	7,578
776 U	Acquisition of new information technology equipment	(2,899)
776 V	Vocational - Various Renovations and Improvements	(680)
776 X	Vocational - Upgrade computer labs	(89,777)
776 Y	College - Various Renovations	2,331,831
776 Z	College - Various Renovations	(42,598)
787 AA	Renovation of various offices	(2,582,837)
787 C	Undertaking of roads, intersection, bridge & culvert	1,674,214
787 CC	Acquisition of new additional or replacement equipment	251,433
787 E	Improvements to Dams	12,874
787 EE	Acquisition of new IT & telecommunications equipment	(1,501)
787 F	Gordon Street Bridge	953,656
787 FF	Acquisition of new IT & telecommunications equipment	(2,667)
787 GG	Various upgrades	31,366
787 HH	Undertaking various renovations & improvements	(11,120)
787 J	Fire alarm systems	15,000
787 JJ	District-wide upgrades	(623)
787 K	Undertaking of various engineering, architectural & other services	(1,217,700)
787 KK	Phase II renovations of Lessner Building (Elizabeth)	108,000
787 L	Renovations to Courthouse & Tower	(474,250)
787 LL	Various renovations & improvements to facilities	(219,639)
787 M	Various improvements	(216,705)
787 MM	New additional machinery & replacement equipment	(5,600)
787 N	Acquisition of new additional or replacement equipment	(221,222)
787 O	Undertaking of technology upgrades	5,149
787 P	Parks & Recreation - Ashbrook clubhouse & equipment	(10,500)
787 Q	Construction of Oak Ridge Sports Complex	93,582
787 R	Various Park Improvements	(204,537)
787 S	Undertaking of paving, curbing & sidewalk improvements	(27,989)
787 T	Underground and above ground storage tanks	(473,925)
787 U	New communication & signal systems	(26,885)
787 V	New Automotive vehicles	(320,750)
787 W	Expansion of Dispatch Center	(53,245)
787 X	Acquisition of new IT & replacement equipment	11,747
787 Z	Acquisition of new additional or replacement equipment	649
795 A	Various new IT & telecommunications equipment	(22,310)
795 B	IT master plan & new equipment	199,460
795 C	Acquisition of new additional or replacement equipment	48,674
795 CC	Undertaking of roads, intersection, bridge & culvert	(67,114)
795 D	Undertaking of various engineering, architectural & other services	(330,011)
795 DD	Security upgrades & replacement equipment	(122,989)
795 E	Improvements to Dams	12,875

## COUNTY OF UNION

## Analysis of Cash

## General Capital Fund

Year Ended December 31, 2021

795 FF	Instructional & non-instructional equipment	(90,299)
795 G	Undertaking of environmental monitoring & remediation	(134,940)
795 HH	Various renovations & improvements to facilities	2,538,536
795 II	Acquisition of new IT & telecommunications equipment	(6,330)
795 J	Undertaking various improvements	(448,500)
795 K	Undertaking various engineering, architectural & other services	882,678
795 L	Replacement of boilers at Courthouse Tower	(1,898,000)
795 M	Undertaking various improvements to various buildings	(283,954)
795 N	Acquisition of new furniture, flooring, window treatments	(94,552)
795 P	Undertaking various park & recreation improvements	(331,172)
795 Q	Acquisition of new additional or replacement equipment	(66,336)
795 R	Acquisition of new information technology	6,106
795 S	Maintenance Building at Lightning Brook Park	787,457
795 T	Various Park Improvements	(748,078)
795 U	Undertaking of paving, curbing & sidewalks at various parks	(2,648)
795 V	Underground storage tanks	18,025
795 W	New Automotive vehicles	(94,034)
795 X	Acquisition of new IT & replacement equipment	3,925
795 Y	Acquisition of new communication & signal systems/radio equipment	(13,091)
808 AA	Surveillance system upgrades to various facilities	7,300
808 B	Undertaking of road, intersection, bridge & culvert improvement project	4,865,729
808 CC	Various district-wide security upgrades	(270,062)
808 D	Improvements to various Dams	7,575
808 E	Acquisition of new IT & telecommunications equipment	(7,679)
808 EE	Undertaking of various renovations & improvements to facilities	2,259,799
808 F	Undertaking of environmental monitoring & remediation/ removal of underground storage tanks	10,100
808 H	Acquisition of new additional or replacement equipment	8,803
808 I	Upgrading fire alarm systems	25,250
808 J	Undertaking of various engineering, architectural & other services	(43,147)
808 K	Acquisition of modular office trailers for MV Elizabeth	3,030
808 L	Acquisition of new furnishings	(272,333)
808 M	Finance - new additional furnishings & equipment	4,868
808 N	Undertaking of various park improvements	1,918,487
808 P	Undertaking of various park & recreation improvements	(73,500)
808 Q	Undertaking of landscaping improvements at various locations	801
808 T	Acquisition of new automotive vehicles & equipment	(249,322)
808 U	Acquisition of new additional or replacement equipment	(6,742)
808 V	Acquisition of new communication & signal systems equipment	10,605
808 X	Acquisition of new additional or replacement equipment & machinery	20,200
808 Y	Acquisition of new IT & telecommunications equipment	(1,377)
808 Z	Acquisition of new communication & signal systems equipment	1,250
810 A	Renovation at Ralph Froelich Public Safety Building for Dispatch & office space (Public Safety)	(1,803,000)
817 A	Preliminary Expenses - Demolition of Existing County Parking Deck & Construction of a New Parking Deck	12,226,031
820 A	Acquisition of new IT & telecommunications equipment	15,705
820 B	Undertaking of road, intersection, bridge & culvert improvements	2,061,755
820 C	Undertaking of various engineering, architectural & other services	(90,045)
820 D	Improvements to Dams & Dikes	10,100
820 E	Replacement of air conditioning chiller unit JDC building	(166,162)
820 F	Improvements to Maskers Barn	16,453



## COUNTY OF UNION

## Analysis of Cash

## General Capital Fund

Year Ended December 31, 2021

820 G	Undertaking of various park & recreation improvements	306,199
820 H	Renovation at Ralph Froelich Public Safety Building Westfield	(1,424,250)
834 A	Acquisition of new communication & signal systems equipment	33,400
834 AA	Undertaking of surveillance system upgrades at various facilities	35,350
834 B	Acquisition of new IT & telecommunications equipment	35,350
834 C	Undertaking of road, intersection, bridge & culvert improvements	9,101,434
834 D	Undertaking of various engineering, architectural & other services	50,000
834 E	Acquisition of new IT & telecommunications equipment	500
834 F	Undertaking of environmental monitoring & remediation	5,050
834 G	Acquisition of new additional or replacement equipment & machinery	1,100
834 H	Acquisition of new additional or replacement equipment & machinery	1,850
834 I	Upgrading fire alarm, sprinkler and fire suppression systems	25,250
834 J	Undertaking of various engineering, architectural & other services	18,000
834 K	Acquisition of new additional or replacement equipment & machinery	3,030
834 L	Acquisition of new furniture, flooring, window treatments	37,875
834 M	Acquisition of new IT & telecommunications equipment	1,000
834 N	Undertaking of various improvements to public buildings	93,426
834 O	Acquisition of new additional or replacement equipment & machinery	136,855
834 P	Acquisition of new additional or replacement equipment & machinery	58,684
834 Q	Undertaking of various park & recreation improvements	78,763
834 R	Undertaking of landscaping improvements at various locations	10,100
834 S	Acquisition of real property at 921-923 Elizabeth Ave. & 5-19 North Spring St.	353,500
834 T	Acquisition of new automotive vehicles	247,922
834 U	Acquisition of new additional or replacement equipment & machinery	11,908
834 V	Undertaking of the Radio System Enhancement Project	75,750
834 W	Acquisition of new additional or replacement equipment & machinery	6,313
834 X	Acquisition of the Roselle Park EMS Building at 535 Laurel Ave.	38,380
834 Y	Acquisition of new IT & telecommunications equipment	2,100
834 Z	Acquisition of real property in Berkeley Heights at 735-737 Springfield Ave.	2,585,000
		<u>\$ 95,416,428</u>

COUNTY OF UNION  
Schedule of Grants Receivable  
General Capital Fund  
Year Ended December 31, 2021

<u>Grantor</u>	<u>Project</u>	<u>Ord. No.</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Awarded</u> <u>in</u> <u>2021</u>	<u>Decreased</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
<u>State Grants:</u>						
N.J. DOT	2016 Road Project Grant	776 A	\$ 343,949			343,949
N.J. DOT	2016 Gordon St. Bridge Grant	776 D	5,500,000			5,500,000
N.J. DOT	Irving St. Bridge Grant	787 C	1,000,000			1,000,000
N.J. DOT	Passaic St. Bridge Grant	787 C	160,000			160,000
N.J. DOT	E. Hazelwood Bridge Grant	787 C	500,000		296,520	203,480
N.J. DOT	Gordon St. Bridge	787 F	4,000,000			4,000,000
N.J. DOT	Prof. Serv. Grant Gordon St. Bridge	787 F	2,000,000			2,000,000
N.J. DOT	Prof. Serv. Grant Gordon St. Bridge	787 Q	2,300,000			2,300,000
N.J. DOT	Roads	795 C	1,000,000		639,984	360,016
N.J. DOT	2019 Road Project Grant	808 C	2,757,242			2,757,242
N.J. DOT	2020 ATP Grant	820 B	7,051,490		7,028,314	23,176
N.J. DOT	Randolph Road Bridge Grant	820 B	100,000			100,000
N.J. DOT	Hamilton St. Bridge Grant	820 B	200,000			200,000
N.J. DOT	Dill Avenue Bridge Grant	820 B	1,474,157			1,474,157
N.J. DOT	Central Ave. Bridge Grant	820 B	150,000			150,000
N.J. DOT	2021 ATP Grant	834 C		6,999,846		6,999,846
N.J. DOT	Caldwell Place Bridge Grant	834 C		500,000		500,000
N.J. DOT	Martine Ave. Bridge Grant	834 C		700,000		700,000
N.J. DOT	Myrtle Ave. Bridge Grant	834 C		250,000		250,000
N.J. DOT	Watchung Ave. Bridge Grant	834 C		488,044		488,044
			<u>\$ 28,536,838</u>	<u>8,937,890</u>	<u>7,964,818</u>	<u>29,509,910</u>
Improvement Authorizations \$				<u>8,937,890</u>		
				<u>\$ 8,937,890</u>		
				Interfunds \$	<u>7,964,818</u>	

## COUNTY OF UNION

Schedule of Deferred Charges to Future  
Taxation - Funded

## General Capital Fund

Year Ended December 31, 2021

Balance - December 31, 2020		\$	535,226,996
Increased by:			
Serial Bonds Issued	\$	3,600,000	
Capital Leases Issued		<u>46,205,000</u>	
			<u>49,805,000</u>
			585,031,996
Decreased by:			
2021 Budget Appropriations to Pay Bonds		46,375,000	
2021 Budget Appropriations to Pay Capital Leases		8,735,000	
2021 Budget Appropriations to Pay Loans		181,865	
2021 Capital Lease Refunded		<u>43,125,000</u>	
			<u>98,416,865</u>
Balance - December 31, 2021		\$	<u><u>486,615,131</u></u>



## COUNTY OF UNION

## Schedule of Deferred Charges to Future Taxation - Unfunded

## General Capital Fund

Year Ended December 31, 2021

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance Dec. 31, 2020	2021 Authorizations	Reduced	Balance Dec. 31, 2021	Analysis of Balance - Dec. 31, 2021		
							Financed by	Bond Anticipation Notes	Unexpended Improvement Authorization
759 I	Renovations to UC Justice Complex	9/11/2014	89,700			89,700		89,700	
759 N	Acquisition of new information technology computers & equipment	9/11/2014	3,734			3,734		3,734	
759 Q	Technology upgrades at Trailside	9/11/2014	65,421			65,421		65,421	
759 R	Machine wash areas & various equipment	9/11/2014	10,373			10,373			10,373
759 T	New information technology equipment	9/11/2014	151,182			151,182		130,812	8,524
759 W	Radio and breathing equipment	9/11/2014	391,780			391,780		376,139	11,846
759 Z	New information technology equipment & replacement equipment	9/11/2014	15,107			15,107		15,107	13,255
765 A	Computer equipment, Servers, Network Family Court	7/16/2015	214,269			214,269		214,269	
765 C	Various engineering, architectural services	7/16/2015	1		1				
765 D	Facilities - Various	7/16/2015	1,422,407			1,422,407		870,000	552,407
765 E	Upgrade fire alarm, sprinkler, fire suppression	7/16/2015	20,825			20,825			20,825
765 F	Courthouse/Tower upgrade	7/16/2015	4,892,500			4,892,500		1,629,595	224,187
765 J	Park Improvements	7/16/2015	348,165			348,165		282,929	65,236
765 K	Acquisition of new vehicles	7/16/2015	235,999			235,999		190,618	
765 L	New equipment & machinery	7/16/2015	224,792		73	224,719		101,432	121,662
765 M	Security Camera Systems	7/16/2015	164,712			164,712		77,282	87,430
765 N	Security Scanner	7/16/2015	1,762			1,762			1,762
765 P	New equipment & machinery	7/16/2015	32,084			32,084		32,084	
765 Q	Clerk - Carpeting	7/16/2015	30,519			30,519		2,249	28,270
765 R	Acquisition of new IT equipment & new additional or replacement equip.	7/16/2015	1		1				
765 S	New information technology telecommunications equipment	7/16/2015	43,192			43,192		42,302	683
765 T	Vocational - Various Renovations and Improvements	7/16/2015	661,011			661,011			661,011
765 V	Fire/security upgrades & equipment	7/16/2015	206,428			206,428		4,076	202,352
	Instructional & non-instructional equipment	7/16/2015	675,277			675,277		674,577	700
	New information technology equipment, college-wide technology upgrades, automotive vehicles	7/16/2015	430,714			430,714		430,713	1
776 A	Engineering - Road Project	8/18/2016	850,454			850,454		850,453	1
776 AA	College - New additional replacement equipment	8/18/2016	135,936			135,936		75,136	60,800
776 B	Various engineering, architectural services	8/18/2016	586,659		9	586,650		583,308	3,342
776 BB	College - New information technology equipment	8/18/2016	1,086,207			1,086,207		974,911	111,296
776 C	Engineering - Improve Dams	8/18/2016	233,773			233,773		233,773	
776 F	Acquisition of new additional replacement equipment	8/18/2016	38,736			38,736		38,736	
776 G	Fire alarm, sprinkler and fire suppression	8/18/2016	823,500			823,500		208,898	614,602
776 H	Undertaking various engineering, architectural services	8/18/2016	591,421			591,421		591,421	
776 I	Construction of Animal Shelter	8/18/2016	773,018			773,018			773,018
776 J	Park Improvements	8/18/2016	9,340,042			9,340,042		6,324,823	3,015,219
776 K	Various Park Improvements	8/18/2016	181,976			181,976			181,976
776 L	Acquisition of new vehicles	8/18/2016	316,504			316,504		308,719	7,785
776 M	New additional replacement equipment	8/18/2016	402,059			402,059		206,623	154,277
776 N	New additional or replacement equipment	8/18/2016	11,875			11,875		11,875	
776 O	Acquisition of storage equipment	8/18/2016	9,500			9,500		5,219	4,281
776 P	Clark - Renovations & Equipment	8/18/2016	213,565			213,565		43,912	169,653

## COUNTY OF UNION

## Schedule of Deferred Charges to Future Taxation - Unfunded

## General Capital Fund

Year Ended December 31, 2021

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance		2021 Authorizations	Reduced	Balance Dec. 31, 2021	Analysis of Balance - Dec. 31, 2021		
			Dec. 31, 2020	2021				Financed by Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorization
776 S	New communication/signal systems equipment (radios)	8/18/2016	21,403				21,403	21,403		20,234
776 T	New additional replacement equipment	8/18/2016	46,899				46,899	26,665	2,899	33,176
776 U	Acquisition of new information technology equipment	8/18/2016	94,966				94,966	58,891	680	38,595
776 V	Vocational - Various Renovations and Improvements	8/18/2016	39,275				39,275	32,701		53,450
776 W	Vocational - Various Renovations and Improvements	8/18/2016	86,151				86,151	225,534	89,777	20,723
776 X	Vocational - Upgrade computer labs	8/18/2016	336,034				336,034	99,000		99,000
776 Y	College - Various Renovations	8/18/2016	99,000				99,000	2,200,515	42,598	761,976
776 Z	College - Various Renovations	8/18/2016	3,005,089				3,005,089	180,687		
787 A	Information technology and telecommunications equipment	8/17/2017	180,687				180,687	9,500	2,582,837	103,300
787 AA	Renovation of various offices	8/17/2017	2,695,637				2,695,637			
787 B	Acquisition of various new additional or replacement equipment	8/17/2017	1							
787 BB	Acquisition of a new fire engine	8/17/2017	4,862							
787 C	Undertaking of roads, intersection, bridge & culvert	8/17/2017	7,321,493				7,321,493	7,321,493		
787 CC	Acquisition of new additional or replacement equipment	8/17/2017	1,023,493				1,023,493	425,293		
787 D	Various engineering, architectural services	8/17/2017	425,293				425,293	67,289		
787 DD	New additional furnishings and equipment	8/17/2017	67,289				67,289	36,182		
787 E	Improvements to Dams	8/17/2017	243,308				243,308	38,279	1,501	207,126
787 EE	Acquisition of new IT & telecommunications equipment	8/17/2017	40,680				40,680			900
787 F	Gordon Street Bridge	8/17/2017	114,000				114,000			114,000
787 FF	Acquisition of new IT & telecommunications equipment	8/17/2017	221,341				221,341	125,567	2,667	93,107
787 GG	Various upgrades	8/17/2017	222,901				222,901	166,428		56,473
787 HH	Undertaking various renovations & improvements	8/17/2017	643,729				643,729	488,758	11,120	143,851
787 I	Fire alarm systems	8/17/2017	47,425				47,425	265,281		9,000
787 II	New additional replacement equipment & machinery	8/17/2017	274,281				274,281	103,681	623	10,117
787 JJ	District-wide upgrades	8/17/2017	114,421				114,421	17,300		
787 K	Undertaking of various engineering & architectural services	8/17/2017	1,235,000				1,235,000			
787 L	Renovations to Courthouse & Tower	8/17/2017	489,250				489,250	1,664,564	474,250	15,000
787 LL	Various renovations & improvements to facilities	8/17/2017	3,733,750				3,733,750	219,639	219,639	1,849,547
787 M	Various improvements	8/17/2017	969,900				969,900	502,338	216,705	250,857
787 MM	New additional machinery & replacement equipment	8/17/2017	626,325				626,325	470,107	5,600	150,618
787 N	New additional replacement equipment	8/17/2017	3,641,964				3,641,964	3,223,993	221,222	196,749
787 NN	Acquisition of new IT & telecommunications equipment	8/17/2017	3,118,469				3,118,469	2,461,233		657,236
787 O	Technology upgrades	8/17/2017	97,850				97,850	66,246		31,604
787 P	Various equipment & furnishings for Asi Brook Clubhouse	8/17/2017	254,107				254,107	241,836	10,500	1,712,700
787 R	Various Park Improvements	8/17/2017	2,003,237				2,003,237	86,000	204,537	75,453
787 S	Undertaking of paving, curbing & sidewalk improvements	8/17/2017	391,110				391,110	287,668	27,989	229,575
787 T	Underground and above ground storage tanks	8/17/2017	1,353,500				1,353,500	650,000	473,925	3,000
787 U	New communication & signal systems	8/17/2017	82,850				82,850	52,965	26,885	62,303
787 V	New Automotive Vehicles	8/17/2017	2,156,635				2,156,635	1,773,582	320,750	80,630
787 W	Expansion of Dispatch Center	8/17/2017	133,875				133,875	48,409	53,245	160,785
787 X	Acquisition of new IT & replacement equipment	8/17/2017	209,194				209,194			
787 Y	New additional replacement equipment	8/17/2017	119,107				119,107	109,920		9,187

## COUNTY OF UNION

## Schedule of Deferred Charges to Future Taxation - Unfunded

## General Capital Fund

Year Ended December 31, 2021

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance		2021 Authorizations	Reduced	Analysis of Balance - Dec. 31, 2021			
			Dec. 31, 2020	2021			Balance Dec. 31, 2021	Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorization
787 Z	Various new IT & telecommunications equipment	8/17/2017	19,000				19,000			
795 A	IT master plan & new equipment	9/13/2018	284,550				284,550		22,310	52,460
795 AA	Acquisition of new IT & telecommunications equipment	9/13/2018	228,617				228,617			125,850
795 B	Acquisition of new additional replacement equipment	9/13/2018	1,823,050				1,823,050			
795 BB	Acquisition of new additional or replacement equipment	9/13/2018	92,853				92,853			1,740
795 C	Undertaking of roads, intersection, bridge & culvert	9/13/2018	227,731				227,731			227,731
795 CC	Acquisition of new IT & telecommunications equipment	9/13/2018	244,625				244,625		67,114	151,378
795 D	Undertaking of various engineering & architectural services	9/13/2018	475,000				475,000		330,011	135,617
795 DD	Security upgrades & replacement equipment	9/13/2018	415,862				415,862		122,989	244,625
795 E	Improvements to Dams	9/13/2018	244,625				244,625			1,390,500
795 EE	District-wide upgrades	9/13/2018	1,390,500				1,390,500			
795 FE	Acquisition of new IT & telecommunications equipment	9/13/2018	9,500				9,500			24,000
795 FF	Various equipment	9/13/2018	824,000				824,000		90,299	41,750
795 G	Undertaking of environmental monitoring & remediation	9/13/2018	195,700				195,700		134,940	49,281
795 GG	New additional furnishings	9/13/2018	103,000				103,000			1,650
795 H	Acquisition of new additional or replacement equipment	9/13/2018	64,077				64,077			213,000
795 HH	Various renovations & improvements to facilities	9/13/2018	213,000				213,000			3,750
795 I	Acquisition of new additional or replacement equipment	9/13/2018	122,312				122,312			807,475
795 II	Acquisition of new IT & telecommunications equipment	9/13/2018	1,792,200				1,792,200		6,330	530,000
795 J	Undertaking various improvements	9/13/2018	978,500				978,500		448,500	
795 K	Undertaking various engineering, architectural & other services	9/13/2018	1,330,000				1,330,000			40,000
795 L	Replacement of boilers at Courthouse Tower	9/13/2018	1,938,000				1,938,000		1,898,000	650,796
795 M	Undertaking various improvements	9/13/2018	978,500				978,500		283,954	137,089
795 N	Acquisition of new furniture, flooring, window treatments	9/13/2018	547,960				547,960		94,552	7,616
795 O	Acquisition of new additional or replacement equipment	9/13/2018	97,850				97,850			1,823,094
795 P	Undertaking various park & recreation improvements	9/13/2018	8,904,349				8,904,349		331,172	53,497
795 Q	Acquisition of new additional or replacement equipment	9/13/2018	146,775				146,775		66,336	13,760
795 R	Acquisition of new information technology	9/13/2018	587,100				587,100			139,543
795 S	Maintenance Building at Lightning Brook Park	9/13/2018	880,650				880,650			366,030
795 T	Various Park Improvements	9/13/2018	1,114,350				1,114,350		2,648	209,019
795 U	Paving, curbing & various maintenance equipment	9/13/2018	733,875				733,875			342,475
795 V	Underground storage tanks	9/13/2018	342,475				342,475		94,034	498,759
795 W	New Automotive vehicles	9/13/2018	2,394,990				2,394,990			74,575
795 X	Acquisition of new IT & replacement equipment	9/13/2018	74,575				74,575		13,091	19,689
795 Y	Acquisition of new communication & signal systems/radio equipment	9/13/2018	73,387				73,387			141,831
795 Z	Acquisition of new additional or replacement equipment	9/13/2018	244,625				244,625			29,500
808 A	Voting machines	7/25/2019	2,830,525				2,830,525			88,700
808 AA	Surveillance system upgrades to various facilities	7/25/2019	138,700				138,700			12,151
808 B	Undertaking of road, intersection, bridge & culvert improvement project	7/25/2019	2,512,151				2,512,151			606,000
808 BB	Various district-wide improvements	7/25/2019	606,000				606,000			683,078
808 C	Undertaking of various engineering & architectural services	7/25/2019	684,000				684,000			388,497
808 CC	Various district-wide security upgrades	7/25/2019	707,000				707,000		270,062	

## COUNTY OF UNION

## Schedule of Deferred Charges to Future Taxation - Unfunded

## General Capital Fund

Year Ended December 31, 2021

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance Dec. 31, 2020	2021 Authorizations	Reduced	Balance Dec. 31, 2021	Analysis of Balance - Dec. 31, 2021			
							Financed by Bond	Anticipation Notes	Expenditures	Unexpended Improvement Authorization
1										
808 D	Improvements to various Dams	7/25/2019	143,925			143,925				143,925
808 DD	Acquisition of new additional furnishings	7/25/2019	101,000			101,000				101,000
808 E	Acquisition of new IT & telecommunications equipment	7/25/2019	23,750			23,750		11,811	7,679	4,260
808 EE	Various district wide renovations	7/25/2019	3,600,000		3,600,000					
808 F	Undertaking of environmental monitoring & remediation/removal of underground storage tanks	7/25/2019	191,900			191,900				191,900
808 G	Acquisition of new additional or replacement equipment	7/25/2019	43,700		146	43,554		42,307		1,247
808 H	Acquisition of new additional or replacement equipment	7/25/2019	314,715			314,715		92,681		222,034
808 I	Upgrading fire alarm systems	7/25/2019	479,750			479,750				479,750
808 J	Undertaking of various engineering, architectural & other services	7/25/2019	475,000			475,000		76,609	43,147	355,244
808 K	Acquisition of modular office trailers for MV Elizabeth	7/25/2019	57,570			57,570				57,570
808 L	Acquisition of new furnishings	7/25/2019	719,625			719,625			272,333	447,292
808 M	Finance - new additional furnishings & equipment	7/25/2019	95,132			95,132				95,132
808 N	Undertaking of various park improvements	7/25/2019	12,055,120			12,055,120		5,969,551		6,085,569
808 O	Acquisition of new additional or replacement playground equipment	7/25/2019	95,950			95,950		64,950		31,000
808 P	Undertaking of various park & recreation improvements	7/25/2019	3,686,475			3,686,475		1,880,566	73,500	1,732,409
808 Q	Undertaking of landscaping improvements at various locations	7/25/2019	71,962			71,962		3,263		68,699
808 R	Acquisition of new communication & signal systems equipment	7/25/2019	360,772			360,772		357,012		3,760
808 S	Acquisition of new additional furnishings & new IT equipment	7/25/2019	2,028,429			2,028,429		1,243,113		785,316
808 T	Acquisition of new automotive vehicles & equipment	7/25/2019	2,264,294			2,264,294		1,000,000	249,322	1,014,972
808 U	Acquisition of new additional or replacement equipment	7/25/2019	19,950			19,950			6,742	13,208
808 V	Acquisition of new communication & signal systems equipment	7/25/2019	201,495			201,495				201,495
808 W	Acquisition of new information technology equipment & new additional or replacement equipment	7/25/2019	33,250			33,250		33,250		
808 X	Acquisition of new additional or replacement equipment & machinery	7/25/2019	383,800			383,800		200,000		183,800
808 Y	Acquisition of new IT & telecommunications equipment	7/25/2019	56,050			56,050		5,472	1,377	49,201
808 Z	Acquisition of new communication & signal systems equipment	7/25/2019	23,750			23,750		21,515		2,235
809 A	Acquisition of property - 112 Park Drive Cranford	8/22/2019	504,000		11,400	492,600		492,600		
810 A	Renovation at Ralph Froelich Public Safety Building for Dispatch & office space (Public Safety)	12/19/2019	2,900,000			2,900,000		310,053	1,803,000	786,947
810 B	Improvements to Oak Ridge Park	12/19/2019	750,000			750,000				750,000
810 C	IT & Networking upgrades	12/19/2019	320,000			320,000		315,349		4,651
820 A	Acquisition of new IT & telecommunications equipment	11/5/2020	959,500			959,500				959,500
820 B	Undertaking of road, intersection, bridge & culvert improvements	11/5/2020	2,614,360			2,614,360				2,614,360
820 C	Undertaking of various engineering, architectural & other services	11/5/2020	1,425,000			1,425,000		803,857	90,045	531,098
820 D	Improvements to Dams & Dikes	11/5/2020	191,900			191,900				191,900
820 E	Replacement of air conditioning chiller unit JDC building	11/5/2020	167,912			167,912			166,162	1,750
820 F	Improvements to Maskers Barn	11/5/2020	312,607			312,607				312,607
820 G	Undertaking of various park & recreation improvements	11/5/2020	5,833,950			5,833,950		514,952		5,318,998
820 H	Renovation at Ralph Froelich Public Safety Building Westfield	11/5/2020	1,439,250			1,439,250			1,424,250	15,000
820 I	District-wide renovations & improvements	11/5/2020	454,500			454,500				454,500
820 J	District-wide safety & security upgrades	11/5/2020	808,000			808,000				808,000
820 K	Acquisition of new additional furnishings	11/5/2020	151,500			151,500				151,500
834 A	Acquisition of new communication & signal systems equipment	12/2/2021		634,595		634,595				634,595
834 AA	Undertaking of surveillance system upgrades at various facilities	12/2/2021		671,650		671,650				671,650



## COUNTY OF UNION

## Schedule of Deferred Charges to Future Taxation - Unfunded

## General Capital Fund

Year Ended December 31, 2021

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance Dec. 31, 2020	2021 Authorizations	Reduced	Balance Dec. 31, 2021	Analysis of Balance - Dec. 31, 2021		
							Financed by	Bond Anticipation Notes	Unexpended Improvement Authorization Expenditures
834 B	Acquisition of new IT & telecommunications equipment	12/2/2021	671,650	671,650		671,650			671,650
834 BB	Undertaking of various renovations & improvements to facilities (district-wide)	12/2/2021	353,500	353,500		353,500			353,500
834 C	Undertaking of road, intersection, bridge & culvert improvements	12/2/2021	3,107,335	3,107,335		3,107,335			3,107,335
834 CC	Undertaking various security upgrades (district-wide)	12/2/2021	808,000	808,000		808,000			808,000
834 D	Undertaking of various engineering, architectural & other services	12/2/2021	950,000	950,000		950,000			950,000
834 DD	Acquisition of new additional furnishings & new automotive vehicles	12/2/2021	252,500	252,500		252,500			252,500
834 E	Acquisition of new IT & telecommunications equipment	12/2/2021	9,500	9,500		9,500			9,500
834 EE	Renovation & expansion of the physical education facility at the Cranford Campus	12/2/2021	5,633,780	5,633,780		5,633,780			5,633,780
834 F	Undertaking of environmental monitoring & remediation	12/2/2021	95,950	95,950		95,950			95,950
834 G	Acquisition of new additional or replacement equipment & machinery	12/2/2021	20,900	20,900		20,900			20,900
834 H	Acquisition of new additional or replacement equipment & machinery	12/2/2021	35,150	35,150		35,150			35,150
834 I	Upgrading fire alarm, sprinkler and fire suppression systems	12/2/2021	479,750	479,750		479,750			479,750
834 J	Undertaking of various engineering, architectural & other services	12/2/2021	342,000	342,000		342,000			342,000
834 K	Acquisition of new additional or replacement equipment & machinery	12/2/2021	57,570	57,570		57,570			57,570
834 L	Acquisition of new furniture, flooring, window treatments	12/2/2021	719,625	719,625		719,625			719,625
834 M	Acquisition of new IT & telecommunications equipment	12/2/2021	19,000	19,000		19,000			19,000
834 N	Undertaking of various improvements to public buildings	12/2/2021	1,775,074	1,775,074		1,775,074			1,775,074
834 O	Acquisition of new additional or replacement equipment & machinery	12/2/2021	2,600,245	2,600,245		2,600,245			2,600,245
834 P	Acquisition of new additional or replacement equipment & machinery	12/2/2021	1,114,966	1,114,966		1,114,966			1,114,966
834 Q	Undertaking of various park & recreation improvements	12/2/2021	1,496,487	1,496,487		1,496,487			1,496,487
834 R	Undertaking of landscaping improvements at various locations	12/2/2021	191,900	191,900		191,900			191,900
834 S	Acquisition of real property at 921-923 Elizabeth Ave. & 5-19 North Spring St.	12/2/2021	6,716,500	6,716,500		6,716,500			6,716,500
834 T	Acquisition of new automotive vehicles	12/2/2021	4,710,478	4,710,478		4,710,478			4,710,478
834 U	Acquisition of new additional or replacement equipment & machinery	12/2/2021	226,242	226,242		226,242			226,242
834 V	Undertaking of the Radio System Enhancement Project	12/2/2021	1,439,250	1,439,250		1,439,250			1,439,250
834 W	Acquisition of new additional or replacement equipment & machinery	12/2/2021	119,937	119,937		119,937			119,937
834 X	Acquisition of the Roselle Park EMS Building at 535 Laurel Ave.	12/2/2021	729,220	729,220		729,220			729,220
834 Y	Acquisition of new IT & telecommunications equipment	12/2/2021	39,900	39,900		39,900			39,900
			\$ 154,625,104	36,022,654	3,815,916	186,831,842	79,911,085	19,689,286	87,231,471

Bonds Issued - County College Bonds	Excess Proceeds
Authorizations Cancelled via Resolution	670 A
Budget Appropriations - Deferred Charges Unfunded	671 Q
	740 A
	776 C
	787 CC
	808 C
	809 A
\$ 3,815,916	

Bond Anticipation Notes \$ 80,000,000

## COUNTY OF UNION

## Schedule of Deferred Charges to Future Taxation - Unfunded

## General Capital Fund

Year Ended December 31, 2021

Improvement Authorizations Unfunded \$ 98,127,080  
 Less: Unexpended Proceeds of Bond Anticipation Notes Issued

Ordinance No.

671 H	\$ 22,500
713 T	1,250
740 AA	69
752 I	6,723
752 J	408,294
752 L	163,458
752 M	20,000
752 Q	98,112
759 BB	105,807
759 I	7,567
759 L	18,978
759 Q	50,071
765 A	107,332
765 D	870,000
765 I	32,741
765 P	2,249
776 A	340,985
776 J	18,717
776 L	18,355
776 P	7,578
787 C	1,674,214
787 CC	251,433
787 E	12,874
787 GG	31,366
787 J	15,000
787 O	5,149
787 X	11,747
787 Z	649
795 B	199,460
795 K	882,678
795 R	6,106
795 S	741,107
808 AA	7,300
808 B	2,500,000
808 H	8,803
808 N	1,918,487
808 Q	801
808 X	20,200
808 Z	1,250
820 G	306,199

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 10,895,609

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 \$ 87,231,471
 

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## COUNTY OF UNION

## Schedule of General Serial Bonds Payable

## General Capital Fund

Year Ended December 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2020	Increased	Decreased	Balance December 31, 2021
			Year	Amount					
General Improvement Bonds	July 1, 2011	65,565,000			\$	3,890,000		3,890,000	
County Vocational-Technical School Bonds	July 1, 2011	10,280,000				1,080,000		1,080,000	
Redevelopment Bonds	July 1, 2011	3,000,000				180,000		180,000	
County College Bonds	July 1, 2011	1,155,000				180,000		180,000	
General Improvement Bonds	June 15, 2012	62,165,000	2022	6,750,000	3.000%	27,000,000		6,750,000	20,250,000
			2023	6,750,000	3.000%				
			2024	6,750,000	3.000%				
County Vocational-Technical School Bonds	June 15, 2012	23,190,000	2022	890,000	3.000%	16,630,000		820,000	15,810,000
			2023	900,000	3.000%				
			2024	900,000	3.000%				
			2025	1,640,000	3.000%				
			2026	1,640,000	3.000%				
			2027	1,640,000	3.000%				
			2028	1,640,000	3.250%				
			2029	1,640,000	3.250%				
			2030	1,640,000	3.500%				
			2031	1,640,000	3.500%				
			2032	1,640,000	3.500%				

**COUNTY OF UNION**  
**Schedule of General Serial Bonds Payable**  
**General Capital Fund**  
**Year Ended December 31, 2021**

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2020	Increased	Decreased	Balance December 31, 2021
			Year	Amount					
Redevelopment Bonds	June 15, 2012	10,355,000	2022	370,000	3.000%	7,395,000		370,000	7,025,000
			2023	370,000	3.000%				
			2024	370,000	3.000%				
			2025	740,000	3.000%				
			2026	740,000	3.000%				
			2027	740,000	3.000%				
			2028	740,000	3.250%				
			2029	740,000	3.250%				
			2030	740,000	3.500%				
			2031	740,000	3.500%				
			2032	735,000	3.500%				
County College Bonds, Series A, Ch. 12 State Aid	June 15, 2012	2,353,000	2022	238,000	3.000%	473,000		235,000	238,000
General Improvement Refunding Bonds	July 25, 2013	33,620,000	2022	3,585,000	5.000%	10,910,000		3,580,000	7,330,000
			2023	3,745,000	5.000%				
County Vocational-Technical School Refunding Bonds	July 25, 2013	4,965,000	2022	565,000	5.000%	1,555,000		565,000	990,000
			2023	425,000	5.000%				
General Improvement Bonds	June 15, 2014	53,850,000	2022	3,250,000	3.000%	40,650,000		2,200,000	38,450,000
			2023	4,400,000	3.000%				
			2024	4,400,000	3.000%				
			2025	4,400,000	3.000%				
			2026	4,400,000	3.000%				
			2027	4,400,000	3.000%				
			2028	4,400,000	3.000%				
			2029	4,400,000	3.125%				
			2030	4,400,000	3.250%				
County Vocational-Technical School Bonds	June 15, 2014	2,460,000	2022	205,000	3.000%	1,250,000		205,000	1,025,000
			2023	205,000	3.000%				
			2024	205,000	3.000%				
			2025	205,000	3.000%				
			2026	205,000	3.000%				

## COUNTY OF UNION

## Schedule of General Serial Bonds Payable

## General Capital Fund

Year Ended December 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2020	Increased	Decreased	Balance December 31, 2021
			Year	Amount					
County College Bonds, Series A, Ch. 12 State Aid	June 15, 2014	5,750,000	2022	385,000	3.000%	3,465,000		385,000	3,080,000
			2023	385,000	3.000%				
			2024	385,000	3.000%				
			2025	385,000	3.000%				
			2026	385,000	3.000%				
			2027	385,000	3.000%				
			2028	385,000	3.000%				
			2029	385,000	3.125%				
County College Bonds, Series B	June 15, 2014	2,220,000	2022	275,000	3.000%	550,000		275,000	275,000
Redevelopment Bonds	June 15, 2014	720,000	2022	45,000	3.000%	450,000		45,000	405,000
			2023	45,000	3.000%				
			2024	45,000	3.000%				
			2025	45,000	3.000%				
			2026	45,000	3.000%				
			2027	45,000	3.000%				
			2028	45,000	3.000%				
			2029	45,000	3.125%				
General Improvement Refunding Bonds	March 26, 2015	64,850,000	2022	5,890,000	5.000%	53,130,000		5,870,000	47,260,000
			2023	7,040,000	5.000%				
			2024	7,040,000	3.935%				
			2025	6,955,000	2.500%				
			2026	6,850,000	3.500%				
			2027	6,780,000	3.500%				
			2028	6,705,000	3.500%				

**COUNTY OF UNION**  
**Schedule of General Serial Bonds Payable**  
**General Capital Fund**  
**Year Ended December 31, 2021**

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2020	Increased	Decreased	Balance December 31, 2021
			Year	Amount					
County Vocational-Technical School Refunding Bonds	March 26, 2015	4,400,000	2022	1,095,000	5.000%	2,195,000		1,100,000	1,095,000
			2023						
General Improvement Bonds	June 15, 2016	62,810,000	2022	4,250,000	2.000%	50,010,000		3,950,000	46,060,000
			2023	4,550,000	2.000%				
			2024	4,850,000	2.000%				
			2025	5,150,000	2.000%				
			2026	5,450,000	2.000%				
			2027	5,400,000	2.000%				
			2028	5,410,000	2.000%				
			2029	5,500,000	2.000%				
			2030	5,500,000	2.000%				
County Vocational-Technical School Bonds	June 15, 2016	2,075,000	2022	200,000	2.000%	1,275,000		200,000	1,075,000
			2023	200,000	2.000%				
			2024	200,000	2.000%				
			2025	200,000	2.000%				
			2026	275,000	2.000%				
County College Bonds, Series A, Ch. 12 State Aid	June 15, 2016	3,000,000	2022	300,000	2.000%	1,800,000		300,000	1,500,000
			2023	300,000	2.000%				
			2024	300,000	2.000%				
			2025	300,000	2.000%				
			2026	300,000	2.000%				
County College Bonds, Series B	June 15, 2016	9,615,000	2022	1,000,000	2.000%	5,615,000		1,000,000	4,615,000
			2023	1,000,000	2.000%				
			2024	1,000,000	2.000%				
			2025	1,000,000	2.000%				
			2026	615,000	2.000%				

COUNTY OF UNION  
Schedule of General Serial Bonds Payable  
General Capital Fund  
Year Ended December 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2020	Increased	Decreased	Balance December 31, 2021
			Year	Amount					
General Improvement Refunding Bonds	November 9, 2017	37,460,000	2022	3,785,000	3.000%	37,060,000			37,060,000
			2023	3,745,000	3.000%				
			2024	3,720,000	4.000%				
			2025	3,710,000	4.000%				
			2026	3,705,000	4.000%				
			2027	3,695,000	4.000%				
			2028	3,690,000	4.000%				
			2029	3,680,000	4.000%				
			2030	3,670,000	4.000%				
			2031	3,660,000	4.000%				
County Vocational-Technical School Refunding Bonds	November 9, 2017	3,240,000	2022	1,080,000	3.000%	3,205,000			3,205,000
			2023	1,065,000	3.000%				
			2024	1,060,000	4.000%				
Redevelopment Refunding Bonds	November 9, 2017	1,735,000	2022	175,000	3.000%	1,720,000			1,720,000
			2023	175,000	3.000%				
			2024	175,000	4.000%				
			2025	175,000	4.000%				
			2026	170,000	4.000%				
			2027	170,000	4.000%				
			2028	170,000	4.000%				
			2029	170,000	4.000%				
			2030	170,000	4.000%				
			2031	170,000	4.000%				

## COUNTY OF UNION

## Schedule of General Serial Bonds Payable

## General Capital Fund

Year Ended December 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2021		Interest Rate	Balance December 31, 2020	Increased	Decreased	Balance December 31, 2021
			Year	Amount					
County College Bonds, Series A, Ch. 12 State Aid	December 1, 2017	3,300,000	2022	330,000	2.000%	2,310,000		330,000	1,980,000
			2023	330,000	2.000%				
			2024	330,000	2.000%				
			2025	330,000	2.000%				
			2026	330,000	2.500%				
			2027	330,000	2.500%				
General Improvement Bonds	June 15, 2018	65,850,000	2022	5,000,000	3.000%	58,750,000		4,500,000	54,250,000
			2023	5,250,000	3.000%				
			2024	5,500,000	3.000%				
			2025	6,000,000	3.000%				
			2026	6,500,000	3.000%				
			2027	6,500,000	3.000%				
			2028	6,500,000	3.000%				
			2029	6,500,000	3.000%				
			2030	6,500,000	3.000%				
County Vocational-Technical School Bonds	June 15, 2018	12,000,000	2022	1,000,000	3.000%	10,000,000		1,000,000	9,000,000
			2023	1,000,000	3.000%				
			2024	1,000,000	3.000%				
			2025	1,000,000	3.000%				
			2026	1,000,000	3.000%				
			2027	1,000,000	3.000%				
			2028	1,000,000	3.000%				
			2029	1,000,000	3.000%				
			2030	1,000,000	3.000%				
County College Bonds, Series A, Ch. 12 State Aid	June 15, 2018	3,600,000	2022	360,000	3.000%	2,880,000		360,000	2,520,000
			2023	360,000	3.000%				
			2024	360,000	3.000%				
			2025	360,000	3.000%				
			2026	360,000	3.000%				
			2027	360,000	3.000%				



## COUNTY OF UNION

## Schedule of General Serial Bonds Payable

## General Capital Fund

Year Ended December 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2020	Increased	Decreased	Balance December 31, 2021
			Year	Amount					
County College Bonds, Series B	June 15, 2018	11,750,000	2022	1,305,000	3.000%	9,140,000		1,305,000	7,835,000
			2023	1,305,000	3.000%				
			2024	1,305,000	3.000%				
			2025	1,305,000	3.000%				
			2026	1,305,000	3.000%				
			2027	1,310,000	3.000%				
County College Bonds, Ch. 12 State Aid	July 15, 2019	7,100,000	2022	710,000	2.000%	6,390,000		710,000	5,680,000
			2023	710,000	2.000%				
			2024	710,000	2.000%				
			2025	710,000	2.000%				
			2026	710,000	2.000%				
			2027	710,000	2.000%				
			2028	710,000	2.000%				
			2029	710,000	2.000%				
General Improvement Bonds	June 15, 2020	53,960,000	2022	4,460,000	0.500%	53,960,000		4,340,000	49,620,000
			2023	4,565,000	0.500%				
			2024	4,640,000	0.500%				
			2025	4,765,000	0.625%				
			2026	4,890,000	0.625%				
			2027	5,015,000	2.000%				
			2028	5,140,000	2.000%				
			2029	5,260,000	2.000%				
			2030	5,380,000	2.000%				
			2031	5,505,000	2.000%				
County Vocational-Technical School Bonds	June 15, 2020	1,840,000	2022	165,000	0.500%	1,840,000		165,000	1,675,000
			2023	165,000	0.500%				
			2024	165,000	0.500%				
			2025	165,000	0.625%				
			2026	165,000	0.625%				
			2027	170,000	2.000%				
			2028	170,000	2.000%				
			2029	170,000	2.000%				
			2030	170,000	2.000%				
			2031	170,000	2.000%				

## COUNTY OF UNION

## Schedule of General Serial Bonds Payable

## General Capital Fund

Year Ended December 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2021		Interest Rate	Balance December 31, 2020	Increased	Decreased	Balance December 31, 2021
			Year	Amount					
County College Bonds	June 15, 2020	3,900,000	2022	485,000	0.500%	3,900,000		485,000	3,415,000
			2023	485,000	0.500%				
			2024	485,000	0.500%				
			2025	490,000	0.625%				
			2026	490,000	0.625%				
			2027	490,000	2.000%				
			2028	490,000	2.000%				
County College Bonds, Ch. 12 State Aid	June 15, 2021	3,600,000	2022	360,000	1.000%	3,600,000	3,600,000		3,600,000
			2023	360,000	1.000%				
			2024	360,000	1.000%				
			2025	360,000	1.000%				
			2026	360,000	1.000%				
			2027	360,000	1.000%				
			2028	360,000	1.000%				
			2029	360,000	1.000%				
			2030	360,000	2.000%				
			2031	360,000	2.000%				
						New Issue \$ 3,600,000			
						Budget Appropriations \$ 46,375,000			

## COUNTY OF UNION

## Schedule of New Jersey Dam Restoration Loan Program

## General Capital Fund

Year Ended December 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Loans Outstanding Dec. 31, 2021		Interest Rate	Balance December 31, 2020	Decreased	Balance December 31, 2021
			Date	Amount				
Milton Lake Dam Restoration Loans	October 19, 2007	\$ 800,000	2022	47,264	2.000%	292,344	46,332	246,012
			2023	48,214	2.000%			
			2024	49,183	2.000%			
			2025	50,171	2.000%			
			2026	51,180	2.000%			
Echo Lake Dam Restoration Loan	April 21, 2009	\$ 1,693,890	2022	91,181	2.000%	819,598	89,384	730,214
			2023	93,014	2.000%			
			2024	94,883	2.000%			
			2025	96,790	2.000%			
			2026	98,736	2.000%			
			2027	100,721	2.000%			
			2028	102,745	2.000%			
			2029	52,144	2.000%			
Cedar Brook Dam Restoration Loan	December 14, 2009	\$ 750,000	2022	47,076	2.000%	317,055	46,149	270,906
			2023	48,022	2.000%			
			2024	48,988	2.000%			
			2025	49,972	2.000%			
			2026	50,977	2.000%			
			2027	25,871	2.000%			
						\$ 1,428,997	181,865	1,247,132
						Budget Appropriations \$ 181,865		

## COUNTY OF UNION

## Schedule of Capital Leases Payable

## General Capital Fund

Year Ended December 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Loans Outstanding		Interest Rate	Balance December 31, 2020	Increased	Decreased	Balance December 31, 2021
			Date	Dec. 31, 2021 Amount					
UCIA #13 Linden Theatre	March 24, 2004	\$ 2,900,000	2022	190,000	5.120%	1,000,000		180,000	820,000
			2023	200,000	5.120%				
			2024	210,000	5.120%				
			2025	220,000	5.120%				
UCIA #26 Child Advocacy	September 28, 2010	\$ 2,575,000	2022	190,000	4.000%	995,000		185,000	810,000
			2023	200,000	4.000%				
			2024	205,000	4.000%				
			2025	215,000	4.000%				
UCIA #29 Family Courthouse	May 15, 2012	\$ 43,125,000				43,125,000			
UCIA #30 Correctional Facility	May 31, 2012	\$ 3,755,000	2022	425,000	3.000%	840,000		415,000	425,000
UCIA #31 Correctional Facility	March 14, 2013	\$ 1,140,000	2022	375,000	4.000%	1,140,000		370,000	770,000
			2023	395,000	4.000%				
UCIA #32 Park Madison	January 31, 2013	\$ 21,645,000	2022	915,000	5.000%	21,645,000		875,000	20,770,000
			2023	960,000	5.000%				
			2024	1,000,000	5.000%				
			2025	1,050,000	5.000%				
			2026	1,530,000	5.000%				
			2027	1,605,000	5.000%				
			2028	1,685,000	5.000%				
			2029	1,770,000	5.000%				
			2030	1,855,000	5.000%				
			2031	1,950,000	5.000%				
			2032	2,045,000	5.000%				
			2033	2,150,000	5.000%				
			2034	2,255,000	5.000%				

## COUNTY OF UNION

## Schedule of Capital Leases Payable

## General Capital Fund

Year Ended December 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Loans Outstanding Dec. 31, 2021	Interest Rate	Balance December 31, 2020	Increased	Decreased	Balance December 31, 2021
			Date					
UCIA #33 Cranford Campus	December 18, 2013	\$ 4,730,000	2022	3.250%	3,630,000		90,000	3,540,000
			2023	3.250%				
			2024	3.375%				
			2025	3.500%				
			2026	3.625%				
			2027	3.750%				
			2028	3.750%				
			2029	4.000%				
			2030	4.000%				
			2031	4.125%				
			2032	4.125%				
			2033	4.250%				
UCIA #34 Cranford Campus, Ch. 12	December 18, 2013	\$ 8,500,000	2022	3.000%	5,550,000		625,000	4,925,000
			2023	3.125%				
			2024	3.375%				
			2025	3.500%				
			2026	3.625%				
			2027	3.750%				
			2028	4.000%				
UCIA #35 Elizabeth Campus	September 30, 2014	\$ 1,300,000	2022	4.000%	840,000		125,000	715,000
			2023	4.000%				
			2024	4.000%				
			2025	4.000%				
			2026	4.000%				
UCIA #36 Elizabeth Campus, Ch. 12	September 30, 2014	\$ 15,390,000			3,315,000		3,315,000	
UCIA #37 Elizabeth Campus	September 30, 2014	\$ 4,865,000	2022	5.000%	3,170,000		465,000	2,705,000
			2023	5.000%				
			2024	5.000%				
			2025	5.000%				
			2026	4.000%				

**COUNTY OF UNION**  
**Schedule of Capital Leases Payable**  
**General Capital Fund**  
**Year Ended December 31, 2021**

<u>Purpose</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Loans Outstanding Dec. 31, 2021</u>		<u>Interest Rate</u>	<u>Balance December 31, 2020</u>	<u>Increased</u>	<u>Decreased</u>	<u>Balance December 31, 2021</u>
			<u>Date</u>	<u>Amount</u>					
UCIA #38 Juvenile Detention	April 21, 2015	\$ 24,690,000	2022	980,000	5.500%	20,485,000		945,000	19,540,000
			2023	1,115,000	5.500%				
			2024	1,170,000	5.500%				
			2025	1,230,000	5.500%				
			2026	1,290,000	5.500%				
			2027	1,355,000	5.500%				
			2028	1,420,000	5.500%				
			2029	1,425,000	5.500%				
			2030	1,745,000	5.500%				
			2031	1,830,000	5.500%				
			2032	1,915,000	5.500%				
			2033	1,990,000	5.500%				
			2034	2,075,000	5.500%				
UCIA #40 Family Courthouse Building	April 11, 2017	\$ 7,860,000	2022	225,000	3.000%	7,245,000		220,000	7,025,000
			2023	235,000	4.000%				
			2024	245,000	4.000%				
			2025	250,000	4.000%				
			2026	260,000	4.000%				
			2027	275,000	4.000%				
			2028	285,000	4.000%				
			2029	295,000	4.000%				
			2030	305,000	3.000%				
			2031	315,000	3.000%				
			2032	325,000	3.000%				
			2033	335,000	3.125%				
			2034	355,000	3.375%				
			2035	365,000	3.375%				
			2036	375,000	3.375%				
			2037	395,000	3.375%				
			2038	410,000	3.375%				
			2039	415,000	3.375%				
			2040	435,000	3.500%				
			2041	455,000	3.500%				
			2042	470,000	3.500%				

COUNTY OF UNION

Schedule of Capital Leases Payable

General Capital Fund

Year Ended December 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Loans Outstanding		Interest Rate	Balance December 31, 2020	Increased	Decreased	Balance December 31, 2021
			Date	Dec. 31, 2021					
UCIA #42 Family Courthouse Refunding	March 25, 2021	\$ 46,205,000	2022	360,000	0.343%		46,205,000	925,000	45,280,000
			2023	360,000	0.443%				
			2024	360,000	0.598%				
			2025	2,065,000	1.048%				
			2026	2,085,000	1.218%				
			2027	2,120,000	1.530%				
			2028	2,155,000	1.660%				
			2029	2,195,000	1.953%				
			2030	2,235,000	2.043%				
			2031	2,280,000	2.113%				
			2032	2,330,000	2.253%				
			2033	2,375,000	2.393%				
			2034	2,430,000	2.523%				
			2035	2,495,000	2.603%				
			2036	2,560,000	2.673%				
			2037	2,625,000	2.753%				
			2038	2,690,000	2.833%				
			2039	2,765,000	2.933%				
			2040	2,845,000	2.982%				
			2041	2,930,000	3.052%				
			2042	3,020,000	3.152%				
						\$ 112,980,000	46,205,000	51,860,000	107,325,000

New Issue \$ 46,205,000

Refunded	43,125,000
Budget Appropriations	8,735,000
	<u>\$ 51,860,000</u>

**COUNTY OF UNION**  
**Schedule of Bond Anticipation Notes Payable**  
**General Capital Fund**  
**Year Ended December 31, 2021**

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021
616 X	Surrogate - Furnishings & Equipment	6/20/2019	6/17/2021	6/17/2022	\$ 1,700	1,700	1,700	1,700
616 X	Surrogate - Furnishings & Equipment	6/17/2021	6/17/2021	6/17/2022		1,492		1,492
670 A	Public Safety - Improve Fire Academy	6/20/2019	6/17/2021	6/17/2022	58,356	58,356	58,356	58,356
671 H	Improvements to Buildings	6/20/2019	6/17/2021	6/17/2022	22,500	22,500	22,500	22,500
671 Q	Corrections - Security Fencing	6/20/2019	6/17/2021	6/17/2022	15,525	15,525	15,525	15,525
687 V	Public Safety - Emergency Mgmt. - Equipment	6/20/2019	6/17/2021	6/17/2022	547		547	
713 T	Corrections - Equipment & Machinery	6/17/2021	6/17/2021	6/17/2022		1,250		1,250
723 M	Engineering - Facilities - Furniture, Carpets	6/20/2019	6/17/2021	6/17/2022	105,952	105,952	105,952	105,952
723 M	Engineering - Facilities - Furniture, Carpets	6/19/2020	6/17/2021	6/17/2022	68,445	68,445	68,445	68,445
740 A	Parks II Equipment	6/19/2020	6/17/2021	6/17/2022	11,036	11,036	11,036	11,036
740 A	Parks II Equipment	6/17/2021	6/17/2021	6/17/2022		17,438		17,438
740 A	Vocational - Covered Walkways	6/19/2020	6/17/2021	6/17/2022	42,259	42,259	42,259	42,259
740 A	Various - Acq. Of Vehicles	6/20/2019	6/17/2021	6/17/2022	24,197	24,197	24,197	24,197
752 O	Vocational - Various Renovations and Improvements	6/20/2019	6/17/2021	6/17/2022	20,812	20,812	20,812	20,812
752 CC	Vocational - Various Renovations and Improvements	6/19/2020	6/17/2021	6/17/2022	132,872	132,872	132,872	132,872
752 CC	Vocational - Various Renovations and Improvements	6/17/2021	6/17/2021	6/17/2022		125,994		125,994
752 J	Environmental monitoring, storage tanks including removal	6/20/2019	6/17/2021	6/17/2022	173,819	173,819	173,819	173,819
752 J	ADA upgrades & replace A/C units	6/20/2019	6/17/2021	6/17/2022	408,294	408,294	408,294	408,294
752 L	Park Improvements	6/20/2019	6/17/2021	6/17/2022	163,458	163,458	163,458	163,458
752 M	Park Improvements	6/20/2019	6/17/2021	6/17/2022	52,833	52,833	52,833	52,833
752 M	Park Improvements	6/19/2020	6/17/2021	6/17/2022	20,000	20,000	20,000	20,000
752 Q	New equipment & machinery	6/20/2019	6/17/2021	6/17/2022	98,112	98,112	98,112	98,112
752 U	Acq. New Additional or replacement equipment, signal systems	6/19/2020	6/17/2021	6/17/2022	22,087	22,087	22,087	22,087
752 X	equip., video conf. equip. and in-house camera system	6/20/2019	6/17/2021	6/17/2022	16,375	16,375	16,375	16,375
759 A	Acq. of new IT & telecommunications equipment	6/19/2020	6/17/2021	6/17/2022	90,413	90,413	90,413	90,413
759 A	Acq. of new IT equipment	6/17/2021	6/17/2021	6/17/2022		45,684		45,684
759 BB	Campus wide upgrades	6/20/2019	6/17/2021	6/17/2022	63,651	63,651	63,651	63,651
759 BB	Campus wide upgrades	6/19/2020	6/17/2021	6/17/2022	10,339	10,339	10,339	10,339
759 BB	Campus wide upgrades	6/17/2021	6/17/2021	6/17/2022		107,941		107,941
759 DD	Campus wide upgrades	6/20/2019	6/17/2021	6/17/2022	53,770	53,770	53,770	53,770
759 DD	Campus wide upgrades	6/19/2020	6/17/2021	6/17/2022	65,819	65,819	65,819	65,819
759 FF	UC College - New IT & telecommunications equipment	6/20/2019	6/17/2021	6/17/2022	29,399	29,399	29,399	29,399
759 G	Improvements to various Dams	6/20/2019	6/17/2021	6/17/2022	244,625	244,625	244,625	244,625
759 I	Upgrading elevators, roof repairs, plumbing, HVAC, etc.	6/20/2019	6/17/2021	6/17/2022	182,042	182,042	182,042	182,042
759 J	Acquisition of new furniture, carpet, window treatments	6/20/2019	6/17/2021	6/17/2022	358,145	358,145	358,145	358,145
759 K	Acquisition of new furniture, carpet, window treatments	6/19/2020	6/17/2021	6/17/2022	41,577	41,577	41,577	41,577
759 L	Renovations to UC Justice Complex	6/20/2019	6/17/2021	6/17/2022	89,700	89,700	89,700	89,700
759 N	Acquisition of new IT computers & equipment	6/20/2019	6/17/2021	6/17/2022	344	344	344	344
759 N	Acquisition of new IT computers & equipment	6/19/2020	6/17/2021	6/17/2022	2,310	2,310	2,310	2,310
759 N	Acquisition of new IT computers & equipment	6/17/2021	6/17/2021	6/17/2022		1,080		1,080
759 Q	Technology upgrades at Trailside	6/17/2021	6/17/2021	6/17/2022		65,421		65,421
759 T	New information technology equipment	6/20/2019	6/17/2021	6/17/2022	49,748	49,748	49,748	49,748
759 T	New information technology equipment	6/19/2020	6/17/2021	6/17/2022	65,284	65,284	65,284	65,284
759 T	New information technology equipment	6/17/2021	6/17/2021	6/17/2022		15,780		15,780
759 W	Radio and breathing equipment	6/20/2019	6/17/2021	6/17/2022	217,933	217,933	217,933	217,933
759 W	Radio and breathing equipment	6/19/2020	6/17/2021	6/17/2022	156,598	156,598	156,598	156,598
759 W	Radio and breathing equipment	6/17/2021	6/17/2021	6/17/2022		1,608		1,608
759 Z	Prosecutor - New IT equipment	6/19/2020	6/17/2021	6/17/2022	15,107	15,107	15,107	15,107
765 A	Computer equipment, Servers, Network Family Court	6/20/2019	6/17/2021	6/17/2022	214,269	214,269	214,269	214,269
765 A	Facilities - Various	6/17/2021	6/17/2021	6/17/2022		870,000		870,000
765 D	Courthouse/Tower upgrade	6/20/2019	6/17/2021	6/17/2022	500,000	500,000	500,000	500,000
765 F	Courthouse/Tower upgrade	6/17/2021	6/17/2021	6/17/2022		1,129,595		1,129,595
765 I	Park Improvements	6/20/2019	6/17/2021	6/17/2022	282,929	282,929	282,929	282,929



**COUNTY OF UNION**  
**Schedule of Bond Anticipation Notes Payable**  
**General Capital Fund**  
**Year Ended December 31, 2021**

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021
765 J	Acquisition of new vehicles	6/20/2019	6/17/2021	6/17/2022	140,148	140,148	140,148	140,148
765 J	Acquisition of new vehicles	6/19/2020	6/17/2021	6/17/2022	50,470	50,470	50,470	50,470
765 K	New equipment & machinery	6/20/2019	6/17/2021	6/17/2022	29,505	29,505	29,505	29,505
765 K	New equipment & machinery	6/19/2020	6/17/2021	6/17/2022	71,927	71,927	71,927	71,927
765 L	Security Camera System	6/19/2020	6/17/2021	6/17/2022	77,282	77,282	77,282	77,282
765 N	Public Safety - New equipment & machinery	6/20/2019	6/17/2021	6/17/2022	32,084	32,084	32,084	32,084
765 P	Clerk - Carpentry	6/17/2021	6/17/2021	6/17/2022	2,249	2,249		2,249
765 R	Acquisition of new IT equipment & new additional or replacement equip.	6/17/2021	6/17/2021	6/17/2022	42,302	42,302		42,302
765 T	Fire/Security upgrades & equipment	6/17/2021	6/17/2021	6/17/2022	4,076	4,076		4,076
765 V	Instructional & non-instructional equipment	6/20/2019	6/17/2021	6/17/2022	669,852	669,852	669,852	669,852
765 V	Instructional & non-instructional equipment	6/19/2020	6/17/2021	6/17/2022	5,425	5,425	5,425	5,425
765 W	New IT equipment, college-wide tech, upgrades, automotive vehicles	6/20/2019	6/17/2021	6/17/2022	430,713	430,713	430,713	430,713
776 A	Engineering - Road Project	6/20/2019	6/17/2021	6/17/2022	613,878	613,878	613,878	613,878
776 A	Engineering - Road Project	6/17/2021	6/17/2021	6/17/2022	236,575	236,575		236,575
776 AA	College - New additional or replacement equipment	6/20/2019	6/17/2021	6/17/2022	75,136	75,136	75,136	75,136
776 B	Engineering - Professional Services	6/20/2019	6/17/2021	6/17/2022	583,502	583,502	583,502	583,502
776 BB	College - New information technology equipment	6/20/2019	6/17/2021	6/17/2022	944,293	944,293	944,293	944,293
776 BB	College - New information technology equipment	6/19/2020	6/17/2021	6/17/2022	28,178	28,178	28,178	28,178
776 BB	College - New information technology equipment	6/17/2021	6/17/2021	6/17/2022	2,440	2,440		2,440
776 C	Engineering - Improve Dams	6/20/2019	6/17/2021	6/17/2022	237,125	237,125	237,125	237,125
776 F	Acquisition of new additional or replacement equipment	6/20/2019	6/17/2021	6/17/2022	31,392	31,392	31,392	31,392
776 F	Acquisition of new additional or replacement equipment	6/19/2020	6/17/2021	6/17/2022	7,344	7,344	7,344	7,344
776 G	Fire alarm, sprinkler and fire suppression	6/19/2020	6/17/2021	6/17/2022	68,793	68,793	68,793	68,793
776 H	Various engineering & architectural services	6/17/2021	6/17/2021	6/17/2022	68,793	68,793		68,793
776 H	Various engineering & architectural services	6/20/2019	6/17/2021	6/17/2022	6,020,451	6,020,451	6,020,451	6,020,451
776 J	Park Improvements	6/17/2021	6/17/2021	6/17/2022	304,372	304,372		304,372
776 J	Park Improvements	6/20/2019	6/17/2021	6/17/2022	85,905	85,905	85,905	85,905
776 L	Acquisition of new vehicles	6/19/2020	6/17/2021	6/17/2022	86,500	86,500	86,500	86,500
776 L	Acquisition of new vehicles	6/17/2021	6/17/2021	6/17/2022	136,314	136,314		136,314
776 L	Acquisition of new vehicles	6/20/2019	6/17/2021	6/17/2022	63,238	63,238	63,238	63,238
776 M	Acquisition of new additional or replacement equipment	6/17/2021	6/17/2021	6/17/2022	143,385	143,385		143,385
776 M	Acquisition of new additional or replacement equipment	6/20/2019	6/17/2021	6/17/2022	11,875	11,875	11,875	11,875
776 N	Acquisition of new additional or replacement equipment	6/20/2019	6/17/2021	6/17/2022	5,219	5,219	5,219	5,219
776 O	Acquisition of new additional or replacement equipment	6/19/2020	6/17/2021	6/17/2022	43,912	43,912	43,912	43,912
776 P	Clerk - Renovations & Equipment	6/20/2019	6/17/2021	6/17/2022	23,803	23,803	23,803	23,803
776 S	New communication & signal systems equipment	6/20/2019	6/17/2021	6/17/2022	11,937	11,937	11,937	11,937
776 T	Acquisition of new additional or replacement equipment	6/17/2021	6/17/2021	6/17/2022	14,728	14,728		14,728
776 T	Acquisition of new additional or replacement equipment	6/20/2019	6/17/2021	6/17/2022	28,283	28,283	28,283	28,283
776 U	Acquisition of new information technology equipment	6/19/2020	6/17/2021	6/17/2022	30,608	30,608	30,608	30,608
776 U	Acquisition of new information technology equipment	6/20/2019	6/17/2021	6/17/2022	20,386	20,386	20,386	20,386
776 W	Vocational - Various Renovations and Improvements	6/19/2020	6/17/2021	6/17/2022	12,315	12,315	12,315	12,315
776 W	Vocational - Various Renovations and Improvements	6/20/2019	6/17/2021	6/17/2022	205,283	205,283	205,283	205,283
776 X	Vocational - Upgrade computer labs	6/19/2020	6/17/2021	6/17/2022	20,251	20,251	20,251	20,251
776 X	Vocational - Upgrade computer labs	6/20/2019	6/17/2021	6/17/2022	843,772	843,772	843,772	843,772
776 Z	College - Various Renovations	6/19/2020	6/17/2021	6/17/2022	893,829	893,829	893,829	893,829
776 Z	College - Various Renovations	6/17/2021	6/17/2021	6/17/2022	462,914	462,914		462,914
776 Z	College - Various Renovations	6/17/2021	6/17/2021	6/17/2022	180,687	180,687		180,687
787 A	Acquisition of new IT & telecommunications equipment	6/19/2020	6/17/2021	6/17/2022	9,500	9,500	9,500	9,500
787 AA	Renovation of various offices	6/20/2019	6/17/2021	6/17/2022	610,650	610,650	610,650	610,650
787 C	Under-taking of roads, intersection, bridge & culvert	6/19/2020	6/17/2021	6/17/2022	3,833,881	3,833,881	3,833,881	3,833,881
787 C	Under-taking of roads, intersection, bridge & culvert	6/17/2021	6/17/2021	6/17/2022	2,876,962	2,876,962		2,876,962
787 C	Under-taking of roads, intersection, bridge & culvert	6/19/2020	6/17/2021	6/17/2022	241,363	241,363	241,363	241,363
787 CC	Acquisition of new additional or replacement equipment	6/17/2021	6/17/2021	6/17/2022	783,671	783,671		783,671
787 CC	Acquisition of new additional or replacement equipment	6/20/2019	6/17/2021	6/17/2022	425,363	425,363	425,363	425,363
787 D	Under-taking of various engineering, architectural & other services	6/17/2021	6/17/2021	6/17/2022	67,289	67,289		67,289
787 DD	New additional furnishings & equipment	6/20/2019	6/17/2021	6/17/2022	67,289	67,289	67,289	67,289

**COUNTY OF UNION**  
**Schedule of Bond Anticipation Notes Payable**  
**General Capital Fund**  
**Year Ended December 31, 2021**

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021
787 E	Improvements to Dams	6/17/2021	6/17/2021	6/17/2022	36,182	36,182		36,182
787 BE	Acquisition of new IT & telecommunications equipment	6/20/2019	6/17/2021	6/17/2022	38,279	38,279	38,279	38,279
787 FE	Acquisition of new IT & telecommunications equipment	6/20/2019	6/17/2021	6/17/2022	113,724	113,724	113,724	113,724
787 FF	Acquisition of new IT & telecommunications equipment	6/20/2019	6/17/2021	6/17/2022	4,767	4,767	4,767	4,767
787 GG	Various upgrades	6/17/2021	6/17/2021	6/17/2022	7,076	7,076		7,076
787 GH	Undertaking various renovations & improvements	6/20/2019	6/17/2021	6/17/2022	150,745	150,745	150,745	150,745
787 HH	Undertaking various renovations & improvements	6/17/2021	6/17/2021	6/17/2022	421,110	421,110	421,110	421,110
787 HI	Undertaking various renovations & improvements	6/19/2020	6/17/2021	6/17/2022	66,497	66,497	66,497	66,497
787 I	Acq. Of new additional or replacement equipment	6/17/2021	6/17/2021	6/17/2022	1,151	1,151		1,151
787 J	Acq. Of new additional or replacement equipment	6/20/2019	6/17/2021	6/17/2022	14,298	14,298	14,298	14,298
787 K	Acq. Of new additional or replacement equipment	6/19/2020	6/17/2021	6/17/2022	33,127	33,127	33,127	33,127
787 L	Acquisition of new additional or replacement equipment	6/20/2019	6/17/2021	6/17/2022	265,281	265,281	265,281	265,281
787 M	District-wide upgrades	6/20/2019	6/17/2021	6/17/2022	9,836	9,836	9,836	9,836
787 N	District-wide upgrades	6/20/2019	6/17/2021	6/17/2022	93,845	93,845	93,845	93,845
787 O	Undertaking of various engineering, architectural & other services	6/20/2019	6/17/2021	6/17/2022	17,300	17,300	17,300	17,300
787 P	Various renovations & improvements to facilities	6/20/2019	6/17/2021	6/17/2022	981,129	981,129	981,129	981,129
787 Q	Various renovations & improvements to facilities	6/19/2020	6/17/2021	6/17/2022	166,566	166,566	166,566	166,566
787 R	Various renovations & improvements to facilities	6/17/2021	6/17/2021	6/17/2022	516,869	516,869		516,869
787 S	Various improvements	6/19/2020	6/17/2021	6/17/2022	150,000	150,000	150,000	150,000
787 T	Various improvements	6/17/2021	6/17/2021	6/17/2022	352,338	352,338		352,338
787 U	New additional machinery & replacement equipment	6/20/2019	6/17/2021	6/17/2022	235,475	235,475	235,475	235,475
787 V	New additional machinery & replacement equipment	6/19/2020	6/17/2021	6/17/2022	162,668	162,668	162,668	162,668
787 W	New additional machinery & replacement equipment	6/17/2021	6/17/2021	6/17/2022	71,964	71,964		71,964
787 X	Acquisition of new additional or replacement equipment	6/20/2019	6/17/2021	6/17/2022	1,000,000	1,000,000	1,000,000	1,000,000
787 Y	Acquisition of new additional or replacement equipment	6/17/2021	6/17/2021	6/17/2022	2,223,993	2,223,993		2,223,993
787 Z	Acquisition of new IT & telecommunications equipment	6/20/2019	6/17/2021	6/17/2022	1,250,788	1,250,788	1,250,788	1,250,788
787 AA	Acquisition of new IT & telecommunications equipment	6/19/2020	6/17/2021	6/17/2022	1,210,445	1,210,445	1,210,445	1,210,445
787 AB	Undertaking of technology upgrades	6/20/2019	6/17/2021	6/17/2022	44,000	44,000	44,000	44,000
787 AC	Undertaking of technology upgrades	6/17/2021	6/17/2021	6/17/2022	22,246	22,246		22,246
787 AD	Parks & Recreation - Ashbrook clubhouse & equipment	6/19/2020	6/17/2021	6/17/2022	157,813	157,813	157,813	157,813
787 AE	Parks & Recreation - Ashbrook clubhouse & equipment	6/20/2019	6/17/2021	6/17/2022	47,786	47,786	47,786	47,786
787 AF	Various Park Improvements	6/17/2021	6/17/2021	6/17/2022	36,237	36,237		36,237
787 AG	Undertaking of paving, curbing & sidewalk improvements	6/20/2019	6/17/2021	6/17/2022	86,000	86,000	86,000	86,000
787 AH	Undertaking of paving, curbing & sidewalk improvements	6/20/2019	6/17/2021	6/17/2022	287,668	287,668	287,668	287,668
787 AI	Undertaking of paving, curbing & sidewalk improvements	6/20/2019	6/17/2021	6/17/2022	650,000	650,000	650,000	650,000
787 AJ	New communication & signal systems	6/19/2020	6/17/2021	6/17/2022	29,074	29,074	29,074	29,074
787 AK	New communication & signal systems	6/17/2021	6/17/2021	6/17/2022	23,891	23,891		23,891
787 AL	New Automotive vehicles	6/20/2019	6/17/2021	6/17/2022	1,398,654	1,398,654	1,398,654	1,398,654
787 AM	New Automotive vehicles	6/19/2020	6/17/2021	6/17/2022	132,065	132,065	132,065	132,065
787 AN	New Automotive vehicles	6/17/2021	6/17/2021	6/17/2022	242,863	242,863		242,863
787 AO	Acquisition of new IT & replacement equipment	6/19/2020	6/17/2021	6/17/2022	48,409	48,409	48,409	48,409
787 AP	Acquisition of new additional or replacement equipment	6/20/2019	6/17/2021	6/17/2022	57,725	57,725	57,725	57,725
787 AQ	Acquisition of new additional or replacement equipment	6/19/2020	6/17/2021	6/17/2022	52,195	52,195	52,195	52,195
787 AR	Acquisition of new IT & telecommunications equipment	6/20/2019	6/17/2021	6/17/2022	19,000	19,000	19,000	19,000
787 AS	IT master plan & new equipment	6/20/2019	6/17/2021	6/17/2022	64,600	64,600	64,600	64,600
787 AT	IT master plan & new equipment	6/19/2020	6/17/2021	6/17/2022	145,180	145,180	145,180	145,180
787 AU	Acquisition of new IT & telecommunications equipment	6/20/2019	6/17/2021	6/17/2022	19,810	19,810	19,810	19,810
787 AV	Acquisition of new IT & telecommunications equipment	6/19/2020	6/17/2021	6/17/2022	25,690	25,690	25,690	25,690
787 AW	Acquisition of new IT & telecommunications equipment	6/17/2021	6/17/2021	6/17/2022	57,267	57,267		57,267
787 AX	Acquisition of new IT & telecommunications equipment	6/20/2019	6/17/2021	6/17/2022	1,823,050	1,823,050	1,823,050	1,823,050
787 AY	Acquisition of new IT & telecommunications equipment	6/19/2020	6/17/2021	6/17/2022	91,113	91,113	91,113	91,113
787 AZ	Acquisition of new additional or replacement equipment	6/19/2020	6/17/2021	6/17/2022	26,133	26,133	26,133	26,133
787 BA	Acquisition of new additional or replacement equipment	6/17/2021	6/17/2021	6/17/2022	80,850	80,850	80,850	80,850
787 BB	Undertaking of various engineering, architectural & other services	6/20/2019	6/17/2021	6/17/2022	64,139	64,139		64,139
787 BC	Undertaking of various engineering, architectural & other services	6/17/2021	6/17/2021	6/17/2022	103,893	103,893		103,893
787 BD	Security upgrades & replacement equipment	6/19/2020	6/17/2021	6/17/2022				

**COUNTY OF UNION**  
**Schedule of Bond Anticipation Notes Payable**

**General Capital Fund**

Year Ended December 31, 2021

Ordinance Number	Improvement Description	Date of Issue	Date of Maturity	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021
795 DD	Security upgrades & replacement equipment	6/17/2021	6/17/2022		53,363		53,363
795 F	Engineering - Technology Equipment	6/20/2019	6/17/2021	2,854		2,854	2,854
795 F	Engineering - Technology Equipment	6/19/2020	6/17/2021	6,646		6,646	6,646
795 FF	Instructional & non-instructional equipment	6/20/2019	6/17/2021	243,787		243,787	243,787
795 FF	Instructional & non-instructional equipment	6/19/2020	6/17/2022	235,806		235,806	235,806
795 G	Instructional & non-instructional equipment	6/17/2021	6/17/2022		230,108		230,108
795 G	Underfunding of environmental monitoring & remediation	6/17/2021	6/17/2021		19,010		19,010
795 G	Acquisition of new additional furnishings	6/19/2020	6/17/2022	32,925		32,925	32,925
795 G	Acquisition of new additional furnishings	6/17/2021	6/17/2022		20,794		20,794
795 H	Acquisition of new additional or replacement equipment	6/20/2019	6/17/2021	10,800		10,800	10,800
795 H	Acquisition of new additional or replacement equipment	6/17/2021	6/17/2022		51,627		51,627
795 I	Acquisition of new additional or replacement equipment & machinery	6/19/2020	6/17/2021	112,884		112,884	112,884
795 I	Acquisition of new additional or replacement equipment & machinery	6/17/2021	6/17/2022		5,678		5,678
795 II	Acquisition of new IT & telecommunications equipment	6/17/2021	6/17/2022		978,395		978,395
795 K	Underfunding of various engineering, architectural, & other services	6/19/2020	6/17/2021	1,330,000		1,330,000	1,330,000
795 M	Underfunding various improvements to various buildings	6/17/2021	6/17/2022		43,750		43,750
795 N	Acquisition of new furniture, flooring, window treatments	6/20/2019	6/17/2021	9,441		9,441	9,441
795 N	Acquisition of new furniture, flooring, window treatments	6/19/2020	6/17/2022	45,827		45,827	45,827
795 N	Acquisition of new furniture, flooring, window treatments	6/17/2021	6/17/2022		261,051		261,051
795 O	Acquisition of new additional or replacement equipment	6/20/2019	6/17/2021	20,000		20,000	20,000
795 O	Acquisition of new additional or replacement equipment	6/17/2021	6/17/2022		70,234		70,234
795 P	Underfunding various park & recreation improvements	6/20/2019	6/17/2021	2,364,844		2,364,844	2,364,844
795 P	Underfunding various park & recreation improvements	6/19/2020	6/17/2022	4,385,239		4,385,239	4,385,239
795 Q	Acquisition of new additional or replacement equipment	6/20/2019	6/17/2021	26,942		26,942	26,942
795 R	Acquisition of new information technology	6/20/2019	6/17/2021	544,654		544,654	544,654
795 R	Acquisition of new information technology	6/19/2020	6/17/2022	28,686		28,686	28,686
795 R	Acquisition of new information technology	6/20/2019	6/17/2021	649,000		649,000	649,000
795 S	Maintenance Building at Lightning Brook Park	6/17/2021	6/17/2022		92,107		92,107
795 S	Maintenance Building at Lightning Brook Park	6/19/2020	6/17/2022	326,674		326,674	326,674
795 U	Underfunding of paving, curbing & sidewalks at various parks	6/17/2021	6/17/2022		195,534		195,534
795 U	Underfunding of paving, curbing & sidewalks at various parks	6/20/2019	6/17/2021	1,111,000		1,111,000	1,111,000
795 W	New Automotive vehicles	6/19/2020	6/17/2021	691,197		691,197	691,197
795 W	New Automotive vehicles	6/17/2021	6/17/2022		40,607		40,607
795 Y	Acquisition of new communication & signal systems/radio equipment	6/20/2019	6/17/2021	1,905		1,905	1,905
795 Z	Acquisition of new additional or replacement equipment	6/19/2020	6/17/2022	27,263		27,263	27,263
795 Z	Acquisition of new additional or replacement equipment	6/17/2021	6/17/2022		73,626		73,626
808 A	Acquisition of new additional or replacement equipment	6/19/2020	6/17/2022	2,253,682		2,253,682	2,253,682
808 A	Acquisition of new additional or replacement equipment	6/17/2021	6/17/2022		547,343		547,343
808 AA	Surveillance system upgrades to various facilities	6/17/2021	6/17/2022		50,000		50,000
808 B	Underfunding of road, intersection, bridge & culvert improvement project	6/19/2020	6/17/2022	2,500,000		2,500,000	2,500,000
808 C	Underfunding of various engineering, architectural & other services	6/19/2020	6/17/2022	684,000		684,000	684,000
808 CC	Various district-wide security upgrades	6/17/2021	6/17/2022		48,441		48,441
808 E	Acquisition of new IT & telecommunications equipment	6/19/2020	6/17/2021	11,811		11,811	11,811
808 G	Acquisition of new additional or replacement equipment	6/17/2021	6/17/2022		42,307		42,307
808 H	Acquisition of new additional or replacement equipment	6/19/2020	6/17/2022	57,955		57,955	57,955
808 H	Acquisition of new additional or replacement equipment	6/17/2021	6/17/2022		34,726		34,726
808 J	Underfunding of various engineering, architectural & other services	6/17/2021	6/17/2022		76,609		76,609
808 N	Underfunding of various park improvements	6/19/2020	6/17/2022	5,969,551		5,969,551	5,969,551
808 O	Acquisition of new additional or replacement playground equipment	6/17/2021	6/17/2022		64,950		64,950
808 P	Underfunding of various park & recreation improvements	6/19/2020	6/17/2022	14,626		14,626	14,626
808 P	Underfunding of various park & recreation improvements	6/17/2021	6/17/2022		1,865,940		1,865,940
808 Q	Underfunding of landscaping improvements at various locations	6/17/2021	6/17/2022		3,263		3,263
808 R	Acquisition of new communication & signal systems equipment	6/19/2020	6/17/2022	187,277		187,277	187,277
808 R	Acquisition of new communication & signal systems equipment	6/17/2021	6/17/2022		169,735		169,735
808 S	Acquisition of new additional furnishings & new IT equipment	6/19/2020	6/17/2022	966,956		966,956	966,956
808 S	Acquisition of new additional furnishings & new IT equipment	6/17/2021	6/17/2022		276,157		276,157

**COUNTY OF UNION**  
**Schedule of Bond Anticipation Notes Payable**  
**General Capital Fund**  
**Year Ended December 31, 2021**

Ordinance Number	Date of Original Issue	Date of Issue	Date of Maturity	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021
				1,000,000	1,000,000	1,000,000	1,000,000
Improvement Description							
Acquisition of new automotive vehicles & equipment	6/19/2020	6/17/2021	6/17/2022		33,250		33,250
Acquisition of new IT & telecommunications equipment	6/17/2021	6/17/2021	6/17/2022		200,000		200,000
Acquisition of new additional or replacement equipment & machinery	6/17/2021	6/17/2021	6/17/2022	5,472	5,472		5,472
Acquisition of new IT & telecommunications equipment	6/19/2020	6/17/2021	6/17/2022		21,515		21,515
Acquisition of new communication & signal systems equipment	6/17/2021	6/17/2021	6/17/2022		504,000		504,000
Acquisition of property - 112 Park Drive Cranford	6/19/2020	6/17/2021	6/17/2022				
Renovation at Ralph Froelich Public Safety Building for Dispatch & office space (Public Safety)	6/17/2021	6/17/2021	6/17/2022		310,053		310,053
IT & Networking Upgrades	6/17/2021	6/17/2021	6/17/2022		315,349		315,349
Undertaking of various engineering, architectural & other services	6/17/2021	6/17/2021	6/17/2022		803,857		803,857
Undertaking of various park & recreation improvements	6/17/2021	6/17/2021	6/17/2022		514,952		514,952
				<u>\$ 60,000,000</u>	<u>80,000,000</u>	<u>60,000,000</u>	<u>80,000,000</u>
				Cash	20,007,067		
				Renewed	59,992,933	59,992,933	
				Cash on Hand - Excess Note Proceeds - Ord. 687 V			
				Cash on Hand - Excess Note Proceeds - Ord. 752 M			
				Cash on Hand - Excess Note Proceeds - Ord. 752 X			
				Cash on Hand - Excess Note Proceeds - Ord. 765 V			
				Cash on Hand - Excess Note Proceeds - Ord. 776 B			
				Cash on Hand - Excess Note Proceeds - Ord. 776 S			
				Cash on Hand - Excess Note Proceeds - Ord. 787 D			
				<u>\$ 80,000,000</u>	<u>60,000,000</u>	<u>60,000,000</u>	

**COUNTY OF UNION**  
**Schedule of Improvement Authorizations**

**General Capital Fund**

**Year Ended December 31, 2021**

Ordinance Number	Improvement Description	ORDINANCE		Balance		2021 Authorizations	Cancelled	Paid or Charged	Balance	
		Date	Amount	Funded	Unfunded				Dec. 31, 2021 Funded	Unfunded
396 A	Improvements to Galloping Hill Golf Course	12/15/1994	6,000,000 \$	1	1					
403 I7	Acquisition & Installation of a Secure Inmate Property System	8/17/1995	666,750	11,608					11,608	
501 Z	Equipment - Surrogate	7/22/1999	53,550	1,829					1,829	
518 W	Equipment & Machinery - Surrogate	12/14/2000	97,318	1,523					1,523	
555 O	Improvements to Buildings	8/22/2002	6,618,000		33,336		33,336	(33,336)		
555 P	Improvements to Buildings	8/22/2002	1,785,000		3,082		3,082	(3,082)		
578 B	Communications and Signal Systems	8/21/2003	99,500	302						
578 T	Public Safety - Police Equipment and Machinery	8/21/2003	37,250	22,634					22,634	
578 Y	Surrogate - Renovations & Furnishings	8/19/2004	123,600	12,250	4,907		4,907		12,250	
601 C	Communications and Signal Equipment	8/19/2004	683,194	5,000					5,000	
601 CC	Sheriff - Firearm Range	8/19/2004	175,100	8					8	
601 EE	Clerk - Renov Record Room	8/19/2004	28,840	2,205					2,205	
601 FF	Surrogate - Furnishings	8/19/2004	1,045,000							
601 P	Improvements to Buildings	8/18/2005	72,100	15,515			509	(509)	15,515	
616 B	Information Technology - Signal & Communication Equipment	8/18/2005	1,380,200							
616 P	Parks - Park Improvements	8/18/2005	164,800				30	(30)		
616 S	Public Safety - Police Equipment and Machinery	8/17/2006	175,100	2,824			11	(11)		
632 B	Communications & Signal Equipment	8/17/2006	2,729,500				2,824			
632 O	Improvements to Buildings	8/17/2006	1,081,500	29,741			14,168	(14,168)	29,741	
632 P	Upgrade Fire Detection System	8/17/2006	932,150	733					733	
632 V	Public Safety - New Equipment	8/17/2006	17,845	17,325					17,325	
632 Z	Surrogate - Equipment	9/5/2007	293,550	73,918					73,918	
653 B	Information Technology - Telecommunications Equipment	9/5/2007	834,300	278			278			
653 I	Parks - Park Improvements	9/5/2007	1,241,150	9,815					9,815	
653 J	Parks - Park and Recreation Improvements	9/5/2007	4,171,500	35,460					35,460	
653 N	Facilities - Improve Buildings	7/24/2008	1,250,000		538		73,228	(72,690)		
670 A	Public Safety - Improve Fire Academy	10/9/2008	258,020	16,998					16,998	
671 B	Communications & Signal Equipment	10/9/2008	2,317,500	177,845				100,000	77,845	
671 G	Improvements to Buildings	10/9/2008	772,500	330,302	22,500			(75,000)	405,302	22,500
671 H	Improvements to Buildings	10/9/2008	4,120,000	28,074				1,388	26,686	
671 J	Park & Recreation Improvements	10/9/2008	257,500		122,475		122,475			
671 Q	Corrections - Security Fencing	10/9/2008	154,500	34,611					34,611	
671 R	Clerk Index Records Preservation	7/30/2009	4,120,000					(42,315)	42,315	
687 E	Engineering - Road Projects	7/30/2009	15,450,000	39,853				(1,153)	41,006	
687 I	Engineering - Facilities - Improve Buildings	7/30/2009	515,000				443	(443)		
687 J	Facilities - Security and Fire Systems	7/30/2009	400,500	13,420					13,420	
687 M	Park & Recreation Improvements	7/30/2009	141,500	930					930	
687 U	Corrections - Communications & Signal Equipment	12/8/2010	1,868,000	63,155					63,155	
713 CC	College - Renovations & Improvements	12/8/2010	1,635,082	21,649				15,908	5,741	
713 DD	College - Instructional & Non-instructional equipment	12/8/2010	5,459,000	453,812				192,000	261,812	
713 G	Facilities - Improve Buildings	12/8/2010	412,000	10,000				(2,572)	12,572	
713 H	Facilities - Fire Alarm Systems	12/8/2010	3,605,000	342,713				342,713		
713 L	Park Maintenance - Park & Recreation Improvements	12/8/2010	9,270,000	16,100					16,100	
713 M	Parks - Park & Recreation Improvements	12/8/2010	25,000	1,250					1,250	
713 T	Corrections - Equipment & Machinery	8/25/2011	990,000	3,697				3,697		
722 II	College - Technology Upgrades	8/25/2011	515,000		352					
723 M	Engineering - Facilities - Furniture, Carpets	8/25/2011	15,857,500				2,502	352		
723 O	Parks - Master Plan	8/25/2011	659,200	19,200			19,200	(2,502)		
723 P	Parks - Recreational Equipment	8/25/2011	397,000				167	(167)		
723 T	Public Safety - Police Equipment and Machinery	8/25/2011	26,000	231			4,741			
723 U	Corrections - Furnishings & Equipment	8/25/2011	15,000		4,510					6,515
723 V	Corrections - Equipment & Machinery	9/13/2012	617,250		6,515		470	(470)		
740 A	Parks IT Equipment	9/13/2012	623,631		40,299					40,299
740 AA	Vocational - Covered Walkways									

**COUNTY OF UNION**  
**Schedule of Improvement Authorizations**

**General Capital Fund**

**Year Ended December 31, 2021**

Ordinance Number	Improvement Description	ORDINANCE		Balance		2021 Authorizations	Cancelled	Paid or Charged	Balance	
		Date	Amount	Funded	Unfunded				Funded	Unfunded
740 B	Parks & CR - Info. Tech. - IT & Communication Equipment	9/13/2012	360,500	91,966	88,368				91,966	88,368
740 CC	College - Renovations Plainfield Campus	9/13/2012	1,543,536	5,943					5,943	
740 DD	College - Renovations & Improvements	9/13/2012	4,042,750	255,728					255,728	
740 G	Engineering & Public Works - Facilities - Improve Buildings	9/13/2012	2,573,000					(687,650)		
740 I	Engineering & Public Works - Facilities - Vehicles	9/13/2012	75,000	75,000						
740 J	Finance - Furnishings & Equipment	9/13/2012	103,000	23,209						
740 L	Parks & CR - Furnishings & Equipment	9/13/2012	1,484,786	37,746			37,746			
740 N	Engineering & Public Works - Park Maintenance - Playground Equipment	9/13/2012	1,209,650	5,452						
740 T	Public Safety - Emergency Management - Ambulance	9/13/2012	180,250	5,250						
740 X	Sheriff - IT Equipment & Vehicles	9/13/2012	207,970	10,399						
752 A	Acquisition of IT & Telecommunication Equipment	8/22/2013	1,389,750	175,000	119,601					
752 BB	Vocational - Construction of addition of West Hall	8/22/2013	10,500,000	9,347						
752 CC	Vocational - Various Renovations and Improvements	8/22/2013	1,442,000	14,849						
752 DD	UC College - Renovation of Lessor Building	8/22/2013	2,575,000							
752 H	Improvements to Various Dams	8/22/2013	204,000		476,101			132,024		344,077
752 I	Environmental monitoring, storage tanks including removal	8/22/2013	393,219							
752 J	ADA upgrades & replace A/C units	8/22/2013	1,545,000	393,219	408,294					
752 K	Park Improvements	8/22/2013	3,756,350	57,766						
752 L	Park Improvements	8/22/2013	4,368,200	857,006						
752 M	Park Improvements	8/22/2013	952,150							
752 N	Acquisition of new automotive vehicles & replacement equipment	8/22/2013	1,660,640							
752 Q	New equipment & machinery	8/22/2013	155,150	4,608						
752 R	Acquisition of new additional or replacement equipment	8/22/2013	24,000							
752 V	Acquisition of new communication & signal systems - security cameras	8/22/2013	515,000	5,467						
758 B	Synthetic turf fields	8/14/2014	3,240,000	439,731						
759 A	County wide technology equipment	9/11/2014	508,250		48,490					48,490
759 B	Asset management system	9/11/2014	65,000	9,966						
759 BB	Campus wide upgrades	9/11/2014	978,500		796,569					796,569
759 C	Breesholders Conference Room	9/11/2014	99,395	39,243						
759 CC	Fire safety & security upgrades & acquisition of new additional replacement equipment	9/11/2014	463,500	26,862						
759 DD	Campus wide upgrades	9/11/2014	5,006,330		81,725					81,725
759 E	Various roads, intersections, bridges, culverts	9/11/2014	11,459,780		919,792					919,792
759 EE	Fire alarm system	9/11/2014	1,445,296	262				(26,480)		
759 G	Improvements to various Dams	9/11/2014	257,500	5,375	244,625			250,000		
759 I	Upgrading elevators, roof repairs, plumbing, HVAC, pipes, generators, electrical, ADA compliance, mechanical doors & security systems	9/11/2014	1,854,000							
759 J	Upgrade Fire Detection System	9/11/2014	206,000	10,300	93,565					66,633
759 L	Renovations to UC Justice Complex	9/11/2014	206,000		189,700					189,700
759 P	Irrigation Clarified Gardens, various engineering	9/11/2014	4,335,350	73,879	18,978					18,978
759 Q	Technology upgrades at Trulside	9/11/2014	128,750							
759 R	Machine wash areas & various equipment	9/11/2014	700,250	9,877	53,396					
759 S	Replacement of playground equipment	9/11/2014	103,000	16,000	10,373					
759 T	New information technology equipment	9/11/2014	437,750							
759 V	Replacement equipment and computers	9/11/2014	20,000		29,546					
759 W	Radio and breathing equipment	9/11/2014	4,135,450	422						
765 A	Computer equipment, Servers, Network Family Court	7/16/2015	622,400		17,248					
765 B	Engineering - Road Project	7/16/2015	11,845,000		25,000					
765 C	Engineering - Professional Services	7/16/2015	1,450,000							
765 D	Facilities - Various	7/16/2015	3,948,278		267,115					
765 E	Fire alarm, sprinkler and fire suppression systems	7/16/2015	4,583,500							
765 F	Courthouse/Tower upgrade	7/16/2015	5,150,000		265,015					
765 G	Park Improvements	7/16/2015	4,408,000							
765 I	Park Improvements	7/16/2015	971,000	125,062	97,977					

**COUNTY OF UNION**  
**Schedule of Improvement Authorizations**

**General Capital Fund**

Year Ended December 31, 2021

Ordinance Number	Improvement Description	ORDINANCE		Balance		2021 Authorizations	Cancelled	Paid or Charged	Balance	
		Date	Amount	Funded	Unfunded				Dec. 31, 2020	Dec. 31, 2021
765 J	Acquisition of new vehicles	7/16/2015	2,107,636		45,382			45,382		
765 K	New equipment & machinery	7/16/2015	391,730		132,612			10,877		121,662
765 L	Security Camera System	7/16/2015	515,000		87,480		73			87,430
765 M	Security Scanner	7/16/2015	10,000	2,345	1,762				2,345	1,762
765 O	Fire Engine for Fire Academy	7/16/2015	669,500	3,785						
765 P	Clerk - Carpeting	7/16/2015	45,000	2,250	30,519		3,785		2,250	30,519
765 R	Acquisition of new IT equipment & new additional or replacement equip.	7/16/2015	300,334		1			(206)		207
765 S	Vocational - Various Renovations and Improvements	7/16/2015	824,000		661,011					661,011
765 T	Fire/security upgrades & equipment	7/16/2015	360,500		202,352					202,352
765 U	Crawford Campus upgrades	7/16/2015	3,090,000	365,732				66,396	299,336	340,986
776 A	Engineering - Road Project	8/18/2016	14,677,500		60,800			(9,475)		60,800
776 AA	College - New additional replacement equipment	8/18/2016	353,229							
776 B	Engineering - Professional Services	8/18/2016	2,160,000		111,296					111,296
776 BB	College - New information technology equipment	8/18/2016	3,373,854	16,227	233,773					
776 C	Engineering - Improve Dams	8/18/2016	257,500	5,700,000					200,000	
776 D	Engineering - Gordon St. Bridge	8/18/2016	5,871,000							
776 E	Fire alarm, sprinkler and fire suppression	8/18/2016	1,030,000	256,982	775,018			250,000		775,018
776 G	Construction of Animal Shelter	8/18/2016	5,150,000		3,033,936			5,500,000		3,033,936
776 I	Park Improvements	8/18/2016	13,410,571		181,976			213,149		181,976
776 J	Various Park Improvements	8/18/2016	1,618,900	18,024	117,825				18,024	
776 K	Acquisition of new vehicles	8/18/2016	591,010		195,435			91,685		26,140
776 L	New additional replacement equipment	8/18/2016	10,000		4,281			41,158		134,277
776 M	Acquisition of transportation & storage equipment	8/18/2016	253,304		177,231					4,281
776 O	Clerk - Renovations & Equipment	8/18/2016	136,700		41,796			21,562		177,231
776 P	Acquisition of new information technology equipment	8/18/2016	194,936		39,691			6,515		20,234
776 T	Acquisition of new information technology equipment	8/18/2016	566,500		38,595					33,176
776 U	Vocational - Various Renovations and Improvements	8/18/2016	515,000		53,480					38,595
776 V	Vocational - Various Renovations and Improvements	8/18/2016	360,500		110,500			89,777		53,480
776 W	Vocational - Upgrade computer labs	8/18/2016	3,399,000	2,885,229	99,000			553,398		20,723
776 X	College - Various Renovations	8/18/2016	3,141,500		804,573			42,597		99,000
776 Y	College - Various Renovations	8/17/2017	2,843,250	132,663	2,695,637			2,725,000		761,976
787 A	Renovation of various offices	8/17/2017	412,000	20,600	4,862		25,462		2,331,831	103,300
787 AA	Acquisition of a new fire engine	8/17/2017	15,186,825		2,812,034			1,137,820		1,674,214
787 BB	Under-taking of roads, intersection, bridge & culvert	8/17/2017	1,591,740		267,580			16,147		251,433
787 C	Acquisition of new additional or replacement equipment	8/17/2017	257,500	6,692	243,308			30,000		220,000
787 E	Improvements to Dams	8/17/2017	114,419		2,400			1,500		900
787 EE	Acquisition of new IT & telecommunications equipment	8/17/2017	6,120,000	2,837,094	114,000			1,883,438	933,656	114,000
787 F	Gordon Street Bridge	8/17/2017	233,820		102,912			9,805		93,107
787 FF	Acquisition of new IT & telecommunications equipment	8/17/2017	411,580		90,510			2,671		87,839
787 GG	Various upgrades	8/17/2017	824,000		154,971			11,120		143,831
787 HH	Under-taking various renovations & improvements	8/17/2017	309,000		9,000					9,000
787 II	Acquisition of new additional or replacement equipment & machinery	8/17/2017	515,000	15,000						15,000
787 J	Fire alarm systems	8/17/2017	309,000		10,117				108,000	10,117
787 JJ	District-wide upgrades	8/17/2017	3,708,000	108,000						
787 KK	Phase II renovations of Lessor Building (Elizabeth)	8/17/2017	515,000		15,000					15,000
787 LL	Renovations to Courthouse & Tower	8/17/2017	3,733,750		2,069,186			219,639		1,849,547
787 L	Various renovations & improvements to facilities	8/17/2017	1,442,000		275,837			25,000		250,857
787 M	Various improvements	8/17/2017	626,325		156,219			5,601		150,618
787 MM	New additional machinery & replacement equipment	8/17/2017	5,331,350		190,874			(5,875)		196,749
787 N	Acquisition of new additional or replacement equipment	8/17/2017	3,118,469		657,236					657,236
787 NN	Acquisition of new IT & telecommunications equipment	8/17/2017	103,000		36,753					36,753
787 P	Under-taking of technology upgrades	8/17/2017	360,500		12,271			10,500		1,771
787 Q	Parks & Recreation - Ashbrook clubhouse & equipment	8/17/2017	8,190,715					(93,582)	93,582	

**COUNTY OF UNION**  
**Schedule of Improvement Authorizations**  
**General Capital Fund**

Year Ended December 31, 2021

Ordinance Number	Improvement Description	ORDINANCE		Balance		2021 Authorizations	Cancelled	Paid or Charged	Balance	
		Date	Amount	Funded	Unfunded				Funded	Unfunded
787 R	Various Park Improvements	8/17/2017	2,540,250		1,717,622			4,922		1,712,700
787 S	Underdrain of paving, curbing & sidewalk improvements	8/17/2017	618,000		103,443			27,990		75,453
787 T	Underground and above ground storage tanks	8/17/2017	1,030,000		229,575					229,575
787 U	New communication & signal systems	8/17/2017	103,000		38,884			35,884		3,000
787 V	New Automotive vehicles	8/17/2017	3,705,170		426,936			364,633		62,303
787 W	Expansion of Dispatch Center	8/17/2017	772,500	25,925	133,875			79,170		80,630
787 X	Acquisition of new IT & replacement equipment	8/17/2017	234,950		172,532					172,532
787 Y	Acquisition of new additional or replacement equipment	8/17/2017	239,180		9,187					9,187
787 Z	Various new IT & telecommunications equipment	8/17/2017	20,000		649					649
795 A	IT master plan & new equipment	9/13/2018	309,000		52,460					52,460
795 AA	Acquisition of new IT & telecommunications equipment	9/13/2018	240,850		125,850					125,850
795 B	Acquisition of new additional or replacement equipment	9/13/2018	1,919,000		199,460					199,460
795 BB	Acquisition of new additional or replacement equipment	9/13/2018	97,740		1,740					1,740
795 C	Underdrain of roads, intersection, bridge & culvert	9/13/2018	8,230,280	48,674	227,731			105,675	48,674	227,731
795 CC	Acquisition of new IT & telecommunications equipment	9/13/2018	257,500	12,428	244,625			108,261		135,617
795 DD	Security upgrades & replacement equipment	9/13/2018	437,750		243,878					244,625
795 E	Improvements to Dams	9/13/2018	257,500	12,875	244,625				12,875	
795 EE	District-wide upgrades	9/13/2018	1,390,500		1,390,500			276,508		1,390,500
795 FF	Instructional & non-instructional equipment	9/13/2018	824,000		300,508			106,450		24,000
795 G	Underdrain of environmental monitoring & remediation	9/13/2018	206,000		148,200					41,750
795 H	Acquisition of new additional furnishings	9/13/2018	103,000		49,281					49,281
795 HH	Acquisition of new additional or replacement equipment	9/13/2018	67,450		1,650					1,650
795 I	Various renovations & improvements to facilities	9/13/2018	7,313,000	3,757,497	215,000		1,218,961		2,538,536	213,000
795 J	Acquisition of new additional or replacement equipment	9/13/2018	128,750		3,750		(605,343)			3,750
795 K	Underdrain of new IT & telecommunications equipment	9/13/2018	1,792,200		202,132					807,475
795 L	Underdrain of new IT & telecommunications equipment	9/13/2018	1,030,000		530,000					530,000
795 M	Underdrain of new IT & telecommunications equipment	9/13/2018	1,030,000		1,092,214			209,536		882,678
795 N	Underdrain of new IT & telecommunications equipment	9/13/2018	1,400,000		40,000			349,204		40,000
795 O	Underdrain of new IT & telecommunications equipment	9/13/2018	2,040,000	21,500	978,500			73,268		650,796
795 P	Replacement of boilers at Courthouse Tower	9/13/2018	1,030,000		210,357					137,089
795 Q	Acquisition of new additional or replacement equipment	9/13/2018	576,800		7,616			331,173		7,616
795 R	Acquisition of new information technology	9/13/2018	9,372,999		2,154,267			74,062		1,823,094
795 S	Underdrain of new additional or replacement equipment	9/13/2018	134,500		127,559					53,497
795 T	Underdrain of new additional or replacement equipment	9/13/2018	618,000		19,866					19,866
795 U	Underdrain of new additional or replacement equipment	9/13/2018	927,000	46,350	880,650			6,970	46,350	880,650
795 V	Underdrain of new additional or replacement equipment	9/13/2018	373,242		373,242			73,302		366,030
795 W	Underdrain of new additional or replacement equipment	9/13/2018	1,173,000		282,321					209,019
795 X	Underdrain of new additional or replacement equipment	9/13/2018	772,500	18,025	342,475			141,577	18,025	342,475
795 Y	Underdrain of new additional or replacement equipment	9/13/2018	360,500		640,336					498,759
808 A	Underdrain of new additional or replacement equipment	9/13/2018	2,528,630	3,925	74,575			13,090	3,925	74,575
808 B	Underdrain of new additional or replacement equipment	9/13/2018	77,250		32,779			60,762		19,689
808 C	Underdrain of new additional or replacement equipment	9/13/2018	257,500		202,593					141,831
808 CC	Underdrain of new additional or replacement equipment	7/25/2019	2,979,500		29,500			50,000		29,500
808 D	Underdrain of new additional or replacement equipment	7/25/2019	146,000	7,300	138,700			439,640		96,000
808 E	Underdrain of new additional or replacement equipment	7/25/2019	14,581,220	2,805,369	2,512,151				2,365,729	2,512,151
808 EE	Underdrain of new additional or replacement equipment	7/25/2019	606,000		606,000					606,000
808 F	Underdrain of new additional or replacement equipment	7/25/2019	720,000		58,072			57,150		388,497
808 G	Underdrain of new additional or replacement equipment	7/25/2019	720,000		707,000			318,503		143,925
808 H	Underdrain of new additional or replacement equipment	7/25/2019	151,500	7,575	143,925				7,575	143,925
808 I	Underdrain of new additional or replacement equipment	7/25/2019	101,000		101,000					101,000
808 J	Underdrain of new additional or replacement equipment	7/25/2019	25,000		8,255			3,995		4,260
808 K	Underdrain of new additional or replacement equipment	7/25/2019	3,656,000					(2,259,799)	2,259,799	
808 L	Underdrain of new additional or replacement equipment	7/25/2019	202,000	10,100	191,900				10,100	191,900



**COUNTY OF UNION**  
**Schedule of Improvement Authorizations**

**General Capital Fund**

Year Ended December 31, 2021

Ordinance Number	Improvement Description	ORDINANCE		Balance		Paid or Charged	Cancelled	2021		Balance	
		Date	Amount	Funded	Unfunded			Authorizations	Funded	Unfunded	
808 G	Acquisition of new additional or replacement equipment	7/25/2019	46,000		1,393						1,247
808 H	Acquisition of new additional or replacement equipment	7/25/2019	331,280		270,095						230,837
808 I	Upgrading fire alarm systems	7/25/2019	505,000	25,250	479,750	39,258				25,250	479,750
808 J	Undertaking of various engineering, architectural & other services	7/25/2019	500,000		355,244						355,244
808 K	Acquisition of modular office trailers for MV Elizabeth	7/25/2019	60,600	3,030	57,570					3,030	57,570
808 L	Acquisition of new furnishings	7/25/2019	757,500	37,875	719,625	310,208					447,292
808 M	Finance - new additional furnishings & equipment	7/25/2019	100,000	4,868	95,132					4,868	95,132
808 N	Undertaking of various park improvements	7/25/2019	12,689,600		11,662,269						8,004,056
808 O	Acquisition of new additional or replacement playground equipment	7/25/2019	101,000		31,000						31,000
808 P	Undertaking of various park & recreation improvements	7/25/2019	3,880,500		2,053,636						1,732,409
808 Q	Undertaking of landscaping improvements at various locations	7/25/2019	75,750		69,500						69,500
808 R	Acquisition of new communication & signal systems equipment	7/25/2019	379,760		5,205						3,760
808 S	Acquisition of new additional furnishings & new IT equipment	7/25/2019	2,135,188		815,597						785,316
808 T	Acquisition of new automotive vehicles & equipment	7/25/2019	2,386,899		1,718,315						1,014,972
808 U	Acquisition of new additional or replacement equipment	7/25/2019	21,000		19,861						13,208
808 V	Acquisition of new communication & signal systems equipment	7/25/2019	212,100	10,605	201,495					10,605	201,495
808 X	Acquisition of new additional or replacement equipment & machinery	7/25/2019	404,000		204,000						204,000
808 Y	Acquisition of new IT & telecommunications equipment	7/25/2019	59,000		53,527						49,201
808 Z	Acquisition of new communication & signal systems equipment	7/25/2019	25,000		3,485						3,485
809 A	Acquisition of property - 112 Park Drive Cranford	8/22/2019	530,000		11,400		11,400				
	Renovation at Ralph Froelich Public Safety Building for Dispatch & office space (Public Safety)										
810 A	Improvements to Oak Ridge Park Sports Complex	12/19/2019	2,900,000		2,589,947	1,803,000					786,947
810 B	IT & Networking Upgrades	12/19/2019	750,000		750,000						750,000
810 C	Preliminary Expenses - Demolition of Existing County Parking Deck & Construction of a New Parking Deck	12/19/2019	320,000		4,651						4,651
817 A	Acquisition of new IT & telecommunications equipment	9/3/2020	13,500,000	12,226,031	959,500					12,226,031	959,500
820 A	Undertaking of road, intersection, bridge & culvert improvements	11/5/2020	1,010,000	50,500		34,795				15,705	
820 B	Undertaking of various engineering, architectural & other services	11/5/2020	11,727,605	9,113,245	2,614,360	7,051,490				2,061,755	2,614,360
820 C	Improvements to Dams & Dikes	11/5/2020	1,500,000	75,000	1,425,000	968,902				10,100	531,098
820 D	Replacement of air conditioning chiller unit JDC building	11/5/2020	202,000	10,100	191,900						191,900
820 E	Improvements to Maskers Barn	11/5/2020	176,750		1,750						1,750
820 F	Undertaking of various park & recreation improvements	11/5/2020	329,060	16,453	312,607					16,453	312,607
820 G	Renovation at Ralph Froelich Public Safety Building Westfield	11/5/2020	6,141,000	307,050	5,833,950					515,803	5,625,197
820 H	District-wide renovations & improvements	11/5/2020	1,515,000	75,750	1,439,250	1,500,000					15,000
820 I	District-wide safety & security upgrades	11/5/2020	808,000		454,500						454,500
820 J	Acquisition of new additional furnishings	11/5/2020	808,000		808,000						808,000
820 K	Acquisition of new additional furnishings	11/5/2020	151,500		151,500						151,500
826	UCIA - UC Government Complex	4/8/2021	16,750,000			16,750,000					
834 A	Acquisition of new communication & signal systems equipment	12/2/2021	667,995		667,995					33,400	634,595
834 AA	Undertaking of surveillance system upgrades at various facilities	12/2/2021	707,000		707,000					35,350	671,650
834 B	Acquisition of new IT & telecommunications equipment	12/2/2021	707,000		353,500					35,350	671,650
834 BB	Undertaking of various renovations & improvements to facilities (district-wide)	12/2/2021	353,500		12,208,769					9,101,434	3,107,335
834 C	Undertaking of road, intersection, bridge & culvert improvements	12/2/2021	808,000		808,000						808,000
834 CC	Undertaking various security upgrades (district-wide)	12/2/2021	1,000,000		1,000,000					50,000	950,000
834 D	Undertaking of various engineering, architectural & other services	12/2/2021	252,500		252,500						252,500
834 DD	Acquisition of new additional furnishings & new automotive vehicles	12/2/2021	10,000		10,000					500	9,500
834 E	Acquisition of new IT & telecommunications equipment	12/2/2021	5,633,780		5,633,780						5,633,780
834 EE	Renovation & expansion of the physical education facility at the Cranford Campus	12/2/2021	101,000		101,000					5,050	95,950
834 F	Undertaking of environmental monitoring & remediation	12/2/2021	22,000		22,000					1,100	20,900
834 G	Acquisition of new additional or replacement equipment & machinery	12/2/2021	37,000		37,000					1,850	35,150
834 H	Acquisition of new additional or replacement equipment & machinery	12/2/2021	505,000		505,000					25,250	479,750
834 I	Upgrading fire alarm, sprinkler and fire suppression systems	12/2/2021	360,000		360,000					18,000	342,000
834 J	Undertaking of various engineering, architectural & other services	12/2/2021	60,600		60,600					3,030	57,570
834 K	Acquisition of new additional or replacement equipment & machinery	12/2/2021									

**COUNTY OF UNION**  
**Schedule of Improvement Authorizations**  
**General Capital Fund**

Year Ended December 31, 2021

Ordinance Number	Improvement Description	ORDINANCE Date	Amount	Balance Dec. 31, 2020		2021 Authorizations	Cancelled	Paid or Charged	Balance Dec. 31, 2021	
				Funded	Unfunded				Funded	Unfunded
834 L	Acquisition of new furniture, flooring, window treatments	12/2/2021	757,500			757,500			37,875	719,625
834 M	Acquisition of new IT & telecommunications equipment	12/2/2021	20,000			20,000			1,000	19,000
834 N	Undertaking of various improvements to public buildings	12/2/2021	1,868,500			1,868,500			93,426	1,775,074
834 O	Acquisition of new additional or replacement equipment & machinery	12/2/2021	2,797,100			2,797,100			136,835	2,660,265
834 P	Acquisition of new additional or replacement equipment & machinery	12/2/2021	1,173,650			1,173,650			58,684	1,114,966
834 Q	Undertaking of various park & recreation improvements	12/2/2021	1,575,250			1,575,250			78,763	1,496,487
834 R	Undertaking of landscaping improvements at various locations	12/2/2021	202,000			202,000			10,100	191,900
834 S	Acquisition of real property at 921-923 Elizabeth Ave. & 5-19 North Spring St.	12/2/2021	7,070,000			7,070,000			353,500	6,716,500
834 T	Acquisition of new automotive vehicles	12/2/2021	4,958,400			4,958,400			247,922	4,710,478
834 U	Acquisition of new additional or replacement equipment & machinery	12/2/2021	238,150			238,150			11,908	226,242
834 V	Undertaking of the Radio System Enhancement Project	12/2/2021	1,515,000			1,515,000			75,750	1,439,250
834 W	Acquisition of new additional or replacement equipment & machinery	12/2/2021	126,250			126,250			6,313	119,937
834 X	Acquisition of the Roselle Park EMS Building at 535 Laurel Ave.	12/2/2021	767,600			767,600			38,380	729,220
834 Y	Acquisition of new IT & telecommunications equipment	12/2/2021	42,000			42,000			2,100	39,900
834 Z	Acquisition of real property in Berkeley Heights at 735-737 Springfield Ave.	12/2/2021	2,585,000			2,585,000			2,585,000	
				\$ 45,705,666	77,907,610	65,820,544	429,545	46,190,037	44,687,158	98,127,080
	Capital Improvement Fund				\$	11,275,000				
	Capital Fund Balance					7,000,000				
	Obligations Authorized but not issued					36,022,654				
	Grant Receivable					8,937,890				
	County Open Space Trust Fund Approp.					2,585,000				
					\$	65,820,544				
	Deferred Charges - Unfunded						215,910			
	Capital Fund Balance						213,635			
						\$	429,545			
	Cash Disbursements							\$ 16,750,000		
	Interfunds							13,515,236		
	Reimbursements							(93,763)		
	PY Encumbrances Cancelled							(9,402,901)		
	Commitments Payable							25,421,465		
								\$	46,190,037	

**COUNTY OF UNION**  
**Schedule of Commitments Payable**  
**General Capital Fund**  
**Year Ended December 31, 2021**

Balance - December 31, 2020		\$ 60,321,637
Increased by:		
Charges to Improvement Authorizations	\$ 25,421,465	
Preliminary Expenses Redevelopment Counsel	<u>26,374</u>	
		<u>25,447,839</u>
		85,769,476
Decreased by:		
Cash Disbursements	15,871,093	
Cancelled PY Encumbrances: Improvement Authorization	9,402,901	
Cancelled PY Encumbrances: Reserve for Preliminary Expenses - Redevelopment Counsel	<u>3,321</u>	
		<u>25,277,315</u>
Balance - December 31, 2021		<u>\$ 60,492,161</u>

**Schedule of Capital Improvement Fund**  
**General Capital Fund**  
**Year Ended December 31, 2021**

Balance - December 31, 2020		\$ 15,895,509
Increased by:		
2021 Budget Appropriations		<u>3,300,000</u>
		19,195,509
Decreased by:		
Appropriated to Finance Improvement Authorizations		<u>11,275,000</u>
Balance - December 31, 2021		<u>\$ 7,920,509</u>

**COUNTY OF UNION**  
**Schedule of Reserve for Payment of Bonds**  
**General Capital Fund**  
**Year Ended December 31, 2021**

Balance - December 31, 2020	\$ <u>16,898,964</u>
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Balance - December 31, 2021	\$ <u><u>16,898,964</u></u>
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**Analysis of Balance:**

Serial Bonds	\$ 15,423,964
Serial Bonds - Green Acres	<u>1,475,000</u>
	\$ <u><u>16,898,964</u></u>

## COUNTY OF UNION

## Schedule of Reserve for Preliminary Expense - Redevelopment Counsel

## General Capital Fund

Year Ended December 31, 2021

Balance - December 31, 2020	\$	50,000
Increased by:		
Transfer from Current Fund	\$	14,417
Cancelled PY Encumbrances		<u>3,321</u>
		17,738
		67,738
Decreased by:		
Cash Disbursements		38,043
Commitments Payable		<u>26,374</u>
		64,417
Balance - December 31, 2021	\$	<u><u>3,321</u></u>

## Schedule of Reserve for Preliminary Expense - UCIA

## General Capital Fund

Year Ended December 31, 2021

Balance - December 31, 2020	\$	348,125
Decreased by:		
Cash Disbursements		<u>125,000</u>
Balance - December 31, 2021	\$	<u><u>223,125</u></u>

**Exhibit C-17**

**COUNTY OF UNION**

**Schedule of Reserve for Arbitrage**

**General Capital Fund**

**Year Ended December 31, 2021**

Balance - December 31, 2020	\$ 3,510,470
Increased by:	
Interested Earned on Arbitrage	<u>168,190</u>
Balance - December 31, 2021	\$ <u><u>3,678,660</u></u>

**Exhibit C-18**

**Schedule of Reserve for State of NJ Ch. 12 Bonds**

**General Capital Fund**

**Year Ended December 31, 2021**

Increased by:	
Cash Receipts	\$ <u>18,029</u>
Decreased by:	
Cash Disbursements	\$ <u>18,029</u>

## COUNTY OF UNION

## Schedule of Interfunds

## General Capital Fund

Year Ended December 31, 2021

	Balance, December 31, 2020	Increased	Decreased	Balance, December 31, 2021
Current Fund	\$ (2,492,349)	41,139,438	39,444,522	(797,433)
	<u>(2,492,349)</u>	<u>41,139,438</u>	<u>39,444,522</u>	<u>(797,433)</u>
Due (to)	(2,492,349)	41,139,438	39,444,522	(797,433)
	<u>\$ (2,492,349)</u>	<u>41,139,438</u>	<u>39,444,522</u>	<u>(797,433)</u>
Cash Receipts \$			9,854,818	
Improvement Authorizations			13,515,236	
Commitments Payable			15,871,093	
Grants Receivable		7,964,818		
Reserve for State of NJ Ch. 12 Bonds			18,029	
Reserve for Prelim. Expense - UCIA			125,000	
Reserve for Prelim. Expense - Redevelopment Counsel		14,417	38,043	
Interest Earned			22,303	
Cash Disbursements		<u>33,160,203</u>		
		<u>\$ 41,139,438</u>	<u>39,444,522</u>	

**COUNTY OF UNION**

**Schedule of Due from Open Space Trust Fund**

**General Capital Fund**

**Year Ended December 31, 2021**

Increased by:

Improvement Authorizations

\$ 2,585,000

Balance - December 31, 2021

\$ 2,585,000



**COUNTY OF UNION**  
**Schedule of Bonds and Notes Authorized But Not Issued**

**General Capital Fund**  
**Year Ended December 31, 2021**

Ordinance Number	Ordinance Date	Improvement Description	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021
578 Y	8/21/2003	Surrogate - Renovations & Furnishings	\$ 4,907		4,907	
616 X	8/18/2005	Surrogate - Furnishings & Equipment	1,492		1,492	
670 A	7/24/2008	Public Safety - Improve Fire Academy	538	58,356	58,894	
671 Q	10/9/2008	Corrections - Security Fencing	109,600	12,875	122,475	
713 Q	12/8/2010	Acquisition of new additional or replacement equipment & machinery	1		1	
713 T	12/8/2010	Corrections - Equipment & Machinery	14,775		1,250	13,525
723 M	8/25/2011	Engineering - Facilities - Furniture, Carpets	351			351
723 U	8/25/2011	Corrections - Furnishings & Equipment	4,510		4,510	
723 V	8/25/2011	Corrections - Equipment & Machinery	14,250			14,250
740 A	9/13/2012	Parks IT Equipment	17,438	470	17,908	
740 AA	9/13/2012	Vocational - Covered Walkways	40,230			40,230
740 B	9/13/2012	Parks & CR - Info. Tech. - IT & Communication Equipment	88,368			88,368
740 FF	9/13/2012	Acquisition of real property at 301-311 East 3rd St. & 300-310 East 2nd St.	1		1	
740 H	9/13/2012	Engineering & Public Works - Facilities - Fire Alarms	474,250			474,250
740 O	9/13/2012	Acquisition of new automotive vehicles	1			1
740 X	9/13/2012	Sheriff - IT Equipment & Vehicles	119,601			119,601
750 A	6/25/2013	Acquisition of Property - Smith Cadillac	1		1	
752 CC	8/22/2013	Vocational - Various Renovations and Improvements	496,710		125,994	370,716
752 L	8/22/2013	Park Improvements	65,261	4,122		69,383
752 N	8/22/2013	Acquisition of new automotive vehicles & replacement equipment	42,436			42,436
752 Q	8/22/2013	New equipment & machinery	2,280			2,280
752 R	8/22/2013	Acquisition of new additional or replacement equipment	7,000		7,000	
759 A	9/11/2014	County wide technology equipment	94,174		45,684	48,490
759 BB	9/11/2014	Campus wide upgrades	798,703		107,941	690,762
759 CC	9/11/2014	Fire safety & security upgrades & acquisition of new additional or replacement equipment	81,725			81,725
759 DD	9/11/2014	Campus wide upgrades	919,792			919,792
759 I	9/11/2014	Upgrading elevators, roof repairs, plumbing, HVAC, etc.	548,286		489,220	59,066
759 J	9/11/2014	Upgrade Fire Detection System	189,700			189,700
759 N	9/11/2014	Acquisition of new IT computers & equipment	1,080		1,080	
759 Q	9/11/2014	Technology upgrades at Trailside	65,421		65,421	
759 R	9/11/2014	Machine wash areas & various equipment	10,373			10,373
759 T	9/11/2014	New information technology equipment	36,150		15,780	20,370
759 W	9/11/2014	Radio and breathing equipment	17,249		1,608	15,641
765 C	7/16/2015	Engineering - Professional Services	1		1	
765 D	7/16/2015	Facilities - Various	1,422,407		870,000	552,407
765 E	7/16/2015	Fire alarm, sprinkler and fire suppression systems	20,825			20,825
765 F	7/16/2015	Courthouse/Tower upgrade	4,392,500		1,129,595	3,262,905
765 I	7/16/2015	Park Improvements	65,236			65,236
765 J	7/16/2015	Acquisition of new vehicles	45,381			45,381
765 K	7/16/2015	New equipment & machinery	123,360		73	123,287
765 L	7/16/2015	Security Camera System	87,430			87,430
765 M	7/16/2015	Security Scanner	1,762			1,762
765 P	7/16/2015	Clerk - Carpeting	30,519		2,249	28,270
765 Q	7/16/2015	Acquisition of new additional or replacement equipment & machinery	1		1	
765 R	7/16/2015	Acquisition of new IT equipment & new additional or replacement equip.	43,192		42,302	890
765 S	7/16/2015	Vocational - Various Renovations and Improvements	661,011			661,011
765 T	7/16/2015	Fire/security upgrades & equipment	206,428		4,076	202,352
765 V	7/16/2015	Instructional & non-instructional equipment		700		700
765 W	7/16/2015	Acquisition of new IT & telecommunications equipment	1			1
776 A	8/18/2016	Engineering - Road Project	236,576		236,575	1
776 AA	8/18/2016	College - New additional or replacement equipment	60,800			60,800
776 B	8/18/2016	Engineering - Professional Services	3,157	194	9	3,342
776 BB	8/18/2016	College - New information technology equipment	113,736		2,440	111,296
776 G	8/18/2016	Fire alarm, sprinkler and fire suppression	823,500		208,898	614,602
776 H	8/18/2016	Various engineering & architectural services	522,628		522,628	
776 I	8/18/2016	Construction of Animal Shelter	773,018			773,018
776 J	8/18/2016	Park Improvements	3,319,591		304,372	3,015,219
776 K	8/18/2016	Various Park Improvements	181,976			181,976
776 L	8/18/2016	Acquisition of new vehicles	144,099		136,314	7,785
776 M	8/18/2016	New additional or replacement equipment	338,821		143,385	195,436
776 O	8/18/2016	Acquisition of transportation & storage equipment	4,281			4,281
776 P	8/18/2016	Clerk - Renovations & Equipment	169,653			169,653
776 T	8/18/2016	Acquisition of new additional or replacement equipment	34,962		14,728	20,234
776 U	8/18/2016	Acquisition of new information technology equipment	36,075			36,075
776 V	8/18/2016	Vocational - Various Renovations and Improvements	39,275			39,275
776 W	8/18/2016	Vocational - Various Renovations and Improvements	53,450			53,450
776 X	8/18/2016	Vocational - Upgrade computer labs	110,500			110,500

**COUNTY OF UNION**  
**Schedule of Bonds and Notes Authorized But Not Issued**

**General Capital Fund**  
**Year Ended December 31, 2021**

Ordinance Number	Ordinance Date	Improvement Description	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021
776 Y	8/18/2016	College - Various Renovations	99,000			99,000
776 Z	8/18/2016	College - Various Renovations	1,267,488		462,914	804,574
787 A	8/17/2017	Acquisition of new IT & telecommunications equipment	180,687		180,687	
787 AA	8/17/2017	Renovation of various offices	2,686,137			2,686,137
787 B	8/17/2017	Acquisition of various new additional or replacement equipment & machinery	1		1	
787 BB	8/17/2017	Acquisition of a new fire engine	4,862		4,862	
787 C	8/17/2017	Undertaking of roads, intersection, bridge & culvert	2,876,962		2,876,962	
787 CC	8/17/2017	Acquisition of new additional or replacement equipment	782,131	1,540	783,671	
787 E	8/17/2017	Improvements to Dams	243,308		36,182	207,126
787 EE	8/17/2017	Acquisition of new IT & telecommunications equipment	2,401			2,401
787 F	8/17/2017	Gordon Street Bridge	114,000			114,000
787 FF	8/17/2017	Acquisition of new IT & telecommunications equipment	102,850		7,076	95,774
787 GG	8/17/2017	Various upgrades	72,156		15,683	56,473
787 HH	8/17/2017	Undertaking various renovations & improvements	156,122		1,151	154,971
787 II	8/17/2017	Acquisition of new additional or replacement equipment & machinery	9,000			9,000
787 JJ	8/17/2017	District-wide upgrades	10,740			10,740
787 K	8/17/2017	Undertaking of various engineering, architectural & other services	1,217,700			1,217,700
787 L	8/17/2017	Renovations to Courthouse & Tower	489,250			489,250
787 LL	8/17/2017	Various renovations & improvements to facilities	2,586,055		516,869	2,069,186
787 M	8/17/2017	Various improvements	819,900		352,338	467,562
787 MM	8/17/2017	New additional machinery & replacement equipment	228,182		71,964	156,218
787 N	8/17/2017	Acquisition of new additional or replacement equipment	2,641,964		2,223,993	417,971
787 NN	8/17/2017	Acquisition of new IT & telecommunications equipment	657,236			657,236
787 O	8/17/2017	Undertaking of technology upgrades	53,850		22,246	31,604
787 P	8/17/2017	Parks & Recreation - Ashbrook clubhouse & equipment	48,508		36,237	12,271
787 R	8/17/2017	Various Park Improvements	1,917,237			1,917,237
787 S	8/17/2017	Undertaking of paving, curbing & sidewalk improvements	103,442			103,442
787 T	8/17/2017	Underground and above ground storage tanks	703,500			703,500
787 U	8/17/2017	New communication & signal systems	53,776		23,891	29,885
787 V	8/17/2017	New Automotive vehicles	625,916		242,863	383,053
787 W	8/17/2017	Expansion of Dispatch Center	133,875			133,875
787 X	8/17/2017	Acquisition of new IT & replacement equipment	160,785			160,785
787 Y	8/17/2017	Acquisition of new additional or replacement equipment	9,187			9,187
795 A	9/13/2018	IT master plan & new equipment	74,770			74,770
795 AA	9/13/2018	Acquisition of new IT & telecommunications equipment	183,117		57,267	125,850
795 BB	9/13/2018	Acquisition of new additional or replacement equipment	1,740			1,740
795 C	9/13/2018	Undertaking of roads, intersection, bridge & culvert	227,731			227,731
795 CC	9/13/2018	Acquisition of new IT & telecommunications equipment	244,625		26,133	218,492
795 D	9/13/2018	Undertaking of various engineering, architectural & other services	394,150		64,139	330,011
795 DD	9/13/2018	Security upgrades & replacement equipment	311,969		53,363	258,606
795 E	9/13/2018	Improvements to Dams	244,625			244,625
795 EE	9/13/2018	District-wide upgrades	1,390,500			1,390,500
795 FF	9/13/2018	Instructional & non-instructional equipment	344,407		230,108	114,299
795 G	9/13/2018	Undertaking of environmental monitoring & remediation	195,700		19,010	176,690
795 GG	9/13/2018	Acquisition of new additional furnishings	70,075		20,794	49,281
795 H	9/13/2018	Acquisition of new additional or replacement equipment	53,277		51,627	1,650
795 HH	9/13/2018	Various renovations & improvements to facilities	213,000			213,000
795 I	9/13/2018	Acquisition of new additional or replacement equipment & machinery	9,428		5,678	3,750
795 II	9/13/2018	Acquisition of new IT & telecommunications equipment	1,792,200		978,395	813,805
795 J	9/13/2018	Undertaking various improvements	978,500			978,500
795 L	9/13/2018	Replacement of boilers at Courthouse Tower	1,938,000			1,938,000
795 M	9/13/2018	Undertaking various improvements to various buildings	978,500		43,750	934,750
795 N	9/13/2018	Acquisition of new furniture, flooring, window treatments	492,692		261,051	231,641
795 O	9/13/2018	Acquisition of new additional or replacement equipment	77,850		70,234	7,616
795 P	9/13/2018	Undertaking various park & recreation improvements	2,154,266			2,154,266
795 Q	9/13/2018	Acquisition of new additional or replacement equipment	119,833			119,833
795 R	9/13/2018	Acquisition of new information technology	13,760			13,760
795 S	9/13/2018	Maintenance Building at Lightning Brook Park	231,650		92,107	139,543
795 T	9/13/2018	Various Park Improvements	1,114,350		242	1,114,108
795 U	9/13/2018	Undertaking of paving, curbing & sidewalks at various parks	407,201		195,534	211,667
795 V	9/13/2018	Underground storage tanks	342,475			342,475
795 W	9/13/2018	New Automotive vehicles	596,915		4,122	592,793
795 X	9/13/2018	Acquisition of new IT & replacement equipment	74,575			74,575
795 Y	9/13/2018	Acquisition of new communication & signal systems/radio equipment	73,387		40,607	32,780
795 Z	9/13/2018	Acquisition of new additional or replacement equipment	215,457		73,626	141,831
808 A	7/25/2019	Acquisition of new additional or replacement equipment	576,843		547,343	29,500
808 AA	7/25/2019	Surveillance system upgrades to various facilities	138,700		50,000	88,700
808 B	7/25/2019	Undertaking of road, intersection, bridge & culvert improvement project	12,151			12,151

**COUNTY OF UNION**  
**Schedule of Bonds and Notes Authorized But Not Issued**

**General Capital Fund**

**Year Ended December 31, 2021**

Ordinance Number	Ordinance Date	Improvement Description	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021
808 BB	7/25/2019	Various district-wide improvements	606,000			606,000
808 C	7/25/2019	Undertaking of various engineering, architectural & other services		922	922	
808 CC	7/25/2019	Various district-wide security upgrades	707,000		48,441	658,559
808 D	7/25/2019	Improvements to various Dams	143,925			143,925
808 DD	7/25/2019	Acquisition of new additional furnishings	101,000			101,000
808 E	7/25/2019	Acquisition of new IT & telecommunications equipment	11,939			11,939
808 EE	7/25/2019	Undertaking of various renovations & improvements to facilities	3,600,000		3,600,000	
		Undertaking of environmental monitoring & remediation/ removal of underground storage tanks	191,900			191,900
808 F	7/25/2019	Acquisition of new additional or replacement equipment	43,700		42,453	1,247
808 G	7/25/2019	Acquisition of new additional or replacement equipment	256,760		34,726	222,034
808 H	7/25/2019	Upgrading fire alarm systems	479,750			479,750
808 I	7/25/2019	Undertaking of various engineering, architectural & other services	475,000		76,609	398,391
808 J	7/25/2019	Acquisition of modular office trailers for MV Elizabeth	57,570			57,570
808 K	7/25/2019	Acquisition of new furnishings	719,625			719,625
808 L	7/25/2019	Finance - new additional furnishings & equipment	95,132			95,132
808 M	7/25/2019	Undertaking of various park improvements	6,085,569			6,085,569
808 N	7/25/2019	Acquisition of new additional or replacement playground equipment	95,950		64,950	31,000
808 O	7/25/2019	Undertaking of various park & recreation improvements	3,671,849		1,865,940	1,805,909
808 P	7/25/2019	Undertaking of landscaping improvements at various locations	71,962		3,263	68,699
808 Q	7/25/2019	Acquisition of new communication & signal systems equipment	173,495		169,735	3,760
808 R	7/25/2019	Acquisition of new additional furnishings & new IT equipment	1,061,473		276,157	785,316
808 S	7/25/2019	Acquisition of new automotive vehicles & equipment	1,267,537		3,243	1,264,294
808 T	7/25/2019	Acquisition of new additional or replacement equipment	19,950			19,950
808 U	7/25/2019	Acquisition of new communication & signal systems equipment	201,495			201,495
808 V	7/25/2019	Acquisition of new IT & telecommunications equipment	33,250		33,250	
808 W	7/25/2019	Acquisition of new additional or replacement equipment & machinery	383,800		200,000	183,800
808 X	7/25/2019	Acquisition of new IT & telecommunications equipment	50,578			50,578
808 Y	7/25/2019	Acquisition of new communication & signal systems equipment	23,750		21,515	2,235
809 A	8/22/2019	Acquisition of property - 112 Park Drive Cranford		11,400	11,400	
810 A	12/19/2019	office space (Public Safety)	2,900,000		310,053	2,589,947
810 B	12/19/2019	Improvements to Oak Ridge Park Sports Complex	750,000			750,000
810 C	12/19/2019	IT & Networking Upgrades	320,000		315,349	4,651
820 A	11/5/2020	Acquisition of new IT & telecommunications equipment	959,500			959,500
820 B	11/5/2020	Undertaking of road, intersection, bridge & culvert improvements	2,614,360			2,614,360
820 C	11/5/2020	Undertaking of various engineering, architectural & other services	1,425,000		803,857	621,143
820 D	11/5/2020	Improvements to Dams & Dikes	191,900			191,900
820 E	11/5/2020	Replacement of air conditioning chiller unit JDC building	167,912			167,912
820 F	11/5/2020	Improvements to Maskers Dam	312,607			312,607
820 G	11/5/2020	Undertaking of various park & recreation improvements	5,833,950		514,952	5,318,998
820 H	11/5/2020	Renovation at Ralph Froelich Public Safety Building Westfield	1,439,250			1,439,250
820 I	11/5/2020	District-wide renovations & improvements	454,500			454,500
820 J	11/5/2020	District-wide safety & security upgrades	808,000			808,000
820 K	11/5/2020	Acquisition of new additional furnishings	151,500			151,500
834 A	12/2/2021	Acquisition of new communication & signal systems equipment		634,595		634,595
834 AA	12/2/2021	Undertaking of surveillance system upgrades at various facilities		671,650		671,650
834 B	12/2/2021	Acquisition of new IT & telecommunications equipment		671,650		671,650
834 BB	12/2/2021	Undertaking of various renovations & improvements to facilities (district-wide)		353,500		353,500
834 C	12/2/2021	Undertaking of road, intersection, bridge & culvert improvements		3,107,335		3,107,335
834 CC	12/2/2021	Undertaking various security upgrades (district-wide)		808,000		808,000
834 D	12/2/2021	Undertaking of various engineering, architectural & other services		950,000		950,000
834 DD	12/2/2021	Acquisition of new additional furnishings & new automotive vehicles		252,500		252,500
834 E	12/2/2021	Acquisition of new IT & telecommunications equipment		9,500		9,500
834 EE	12/2/2021	Renovation & expansion of the physical education facility at the Cranford Campus		5,633,780		5,633,780
834 F	12/2/2021	Undertaking of environmental monitoring & remediation		95,950		95,950
834 G	12/2/2021	Acquisition of new additional or replacement equipment & machinery		20,900		20,900
834 H	12/2/2021	Acquisition of new additional or replacement equipment & machinery		35,150		35,150
834 I	12/2/2021	Upgrading fire alarm, sprinkler and fire suppression systems		479,750		479,750
834 J	12/2/2021	Undertaking of various engineering, architectural & other services		342,000		342,000
834 K	12/2/2021	Acquisition of new additional or replacement equipment & machinery		57,570		57,570
834 L	12/2/2021	Acquisition of new furniture, flooring, window treatments		719,625		719,625
834 M	12/2/2021	Acquisition of new IT & telecommunications equipment		19,000		19,000
834 N	12/2/2021	Undertaking of various improvements to public buildings		1,775,074		1,775,074
834 O	12/2/2021	Acquisition of new additional or replacement equipment & machinery		2,600,245		2,600,245
834 P	12/2/2021	Acquisition of new additional or replacement equipment & machinery		1,114,966		1,114,966
834 Q	12/2/2021	Undertaking of various park & recreation improvements		1,496,487		1,496,487
834 R	12/2/2021	Undertaking of landscaping improvements at various locations		191,900		191,900
834 S	12/2/2021	Acquisition of real property at 921-923 Elizabeth Ave. & 5-19 North Spring St.		6,716,500		6,716,500

COUNTY OF UNION  
Schedule of Bonds and Notes Authorized But Not Issued  
General Capital Fund  
Year Ended December 31, 2021

Ordinance Number	Ordinance Date	Improvement Description	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021
834 T	12/2/2021	Acquisition of new automotive vehicles		4,710,478		4,710,478
834 U	12/2/2021	Acquisition of new additional or replacement equipment & machinery		226,242		226,242
834 V	12/2/2021	Undertaking of the Radio System Enhancement Project		1,439,250		1,439,250
834 W	12/2/2021	Acquisition of new additional or replacement equipment & machinery		119,937		119,937
834 X	12/2/2021	Acquisition of the Roselle Park EMS Building at 535 Laurel Ave.		729,220		729,220
834 Y	12/2/2021	Acquisition of new IT & telecommunications equipment		39,900		39,900
			<u>\$ 94,637,871</u>	<u>36,113,233</u>	<u>23,830,348</u>	<u>106,920,756</u>
		BANs Not Renewed		894		
		Authorized		36,022,654		
		Excess Cash on Hand to Pay Notes		85,563		
		Re-allocation		4,122		
				<u>36,113,233</u>		
		County College Bonds Issued			3,600,000	
		Bond Anticipation Notes Issued			20,007,067	
		Appropriations Cancelled by Resolution			215,910	
		Budget Appropriations - Deferred Charges Unfunded			6	
		Re-allocation			7,365	
					<u>\$ 23,830,348</u>	

**COUNTY OF UNION**  
**STATE OF NEW JERSEY**

**\* \* \* \* \***

**PART II**  
**LETTERS ON INTERNAL CONTROL AND ON**  
**COMPLIANCE AND OTHER MATTERS**  
**COMMENTS AND RECOMMENDATIONS**  
**YEAR ENDED DECEMBER 31, 2021**



# WIELKOTZ & COMPANY <sup>LLC</sup>

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 Board of County Commissioners  
County of Union  
Paterson, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America; audit requirements as 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 financial statements-regulatory basis of the County of Union in the State of New Jersey as of and for the year ended December 31, 2021 and the related notes to the financial statements, and have issued our report thereon dated June 7, 2022, which was adverse due to being presented in accordance with New Jersey regulatory basis of accounting.

## **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements-regulatory basis, we considered the County of Union's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements-regulatory basis, but not for the purpose of expressing an opinion on the effectiveness of the County of Union's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Union'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.





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


### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County of Union' financial statements-regulatory basis are free of 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 determination of financial statement amounts. 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*.

However, we noted certain immaterial instances of noncompliance that we have reported to the management of the County of Union in the accompanying comments and recommendations section of this report.

### **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 of Union 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 of Union internal controls and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Steven D. Wielkottz  
Registered Municipal Accountant  
No. 413

  
WIELKOTZ & COMPANY, LLC  
Certified Public Accountants  
Pompton Lakes, New Jersey

June 7, 2022



**COUNTY OF UNION**  
**GENERAL COMMENTS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

**GENERAL COMMENTS**

**Contracts and Agreements**

N.J.S.A. 40A:11-3 states:

- a. When the cost or price of any contract awarded by the contracting agent in the aggregate does not exceed in a contract year the total sum of \$17,500, the contract may be awarded by a purchasing agent when so authorized by ordinance or resolution, as appropriate to the contracting unit, of the governing body of the contracting unit without public advertising for bids, except that the governing body of any contracting unit may adopt an ordinance or resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to subsection b. of section 9 of P.L. 1971, c.198 (C.40A:11-9), the governing body of the contracting unit may establish that the bid threshold may be up to \$25,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.
- b. Any contract made pursuant to this section may be awarded for a period of 24 consecutive months, except that contracts for professional services pursuant to subparagraph (i) of paragraph (a) of subsection (1) of section 5 of P.L. 1971, c.198 (C.40A:11-5) may be awarded for a period not exceeding 12 consecutive months. The Division of Local Government Services shall adopt and promulgate rules and regulations concerning the methods of accounting for all contracts that do not coincide with the contracting unit's fiscal year.
- c. The Governor, in consultation with the Department of the Treasury, shall no later than March 1 of every fifth year beginning in the fifth year after the year in which P.L. 1999, c.440 takes effect, adjust the threshold amount and the higher threshold amount which the governing body is permitted to establish, as set forth in subsection a. of this section, or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in section 2 of P.L. 1971, c.198(C.40A:11-2), and shall round the adjustment to the nearest \$1,000. The Governor shall, no later than June 1 of every fifth year, notify each governing body of the adjustment. The adjustment shall become effective on July 1 of the year in which it is made.

N.J.S.A. 40A:11-4 states:

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



**COUNTY OF UNION**  
**GENERAL COMMENTS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**(continued)**

Effective July 1, 2010, the bid threshold, in accordance with N.J.S.A. 40A:11-3 and 40A:11-4 (as amended) is \$26,000 and with a qualified purchasing agent the threshold may be up to \$44,000. On June 30, 2021, the County increased the bid threshold to \$44,000 as allowed by law for having a qualified purchasing agent.

The governing body of the County has the responsibility of determining whether the expenditures in any category will exceed the bid threshold 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 minutes indicate that bids were requested by public advertising for the following items:

- 7-2021 Union County Dispatch Center Expansion, Froehlich Building Town of Westfield, County of Union,
- 9-2021 Wheeler Park Resurfacing Project Wheeler Park, Route 1&9, City of Linden, Union County, New
- 11-2021 Laboratory Information Management System
- 13-2021 Custom Laundry & Shower Trailer
- 14-2021 Electronic Network Equipment, Security and Cabling
- 15-2021 Telephone/Associated Services Systems - Equipment, Installation, Maintenance Services
- 16-2021 Golf Cart Leasing
- 17-2021 Laboratory Information Management System (Rebid)
- 18-2021 Absestos Abatement and Fire Sprinkler Installation on the 2<sup>nd</sup> Floor of the New Annex Building, City  
County of Union, New Jersey
- 19-2021 Board of Elections Leak Repairs, City of Elizabeth, County of Union, New Jersey
- 20-2021 Union County Clerk Office Renovation, City of Elizabeth, County of Union, New Jersey
- 21-2021 Union County Performing Arts Center - Painting Project, City of Rahway, County of Union, New
- 22-2021 Union County Courthouse Parking Deck, City of Elizabeth, County of Union, New Jersey
- 23-2021 Electronic Network Equipment, Security and Cabling (Rebid)
- 24-2021 Telephone/Associated Services Systems - Equipment, Installation, Maintenance Services
- 26-2021 Golf Cart Leasing (Rebid)
- 27-2021 Union County Dispatch Center, Froehlich Building, Town of Westfield, County of Union, New
- 28-2021 Concession: Food-Rahway Rover Park & Pool
- 29-2021 Window Cleaning Services
- 30-2021 Electrical Systems Repair, Maintenance and Installation Services
- 31-2021 Printer Repair Services
- 32-2021 Union County Performing Arts Center - Painting Project, City of Rahway, County of Union, New
- 33-2021 Trees
- 34-2021 Rock Salt
- 36-2021 County Clerk Office Renovation, City of Elizabeth, County of Union, New Jersey
- 37-2021 Uniform Services

**COUNTY OF UNION**  
**GENERAL COMMENTS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**(continued)**

38-2021	Union County Parking Deck at Caldwell Place and Elizabethtown Plaza, City of Elizabeth, New Jersey
41-2021	Custom Step Vans
42-2021	Uniform Services (Rebid)
43-2021	Snow Removal Services
44-2021	County Clerk Office Renovation, City of Elizabeth, County of Union, New Jersey
45-2021	Concession: Advertising On The Union County Paratransit System
46-2021	Snow Plow and Salt Spreader Equipment and Accessories
47-2021	Emergency Generator Repair, Maintenance and Installation Services
48-2021	Horse Feed
49-2021	Concession: Advertising On The Union County Paratransit System
50-2021	Snow Plow and Salt Spreader Equipment and Accessories (Rebid)
51-2021	Traffic Paint
52-2021	Horse Feed (Rebid)
53-2021	Copy Paper, Specialty Paper and Envelopes
5-2022	Traffic Paint (Rebid)
6-2022	IT Infrastructure, Fiber Optic Network Advanced Applications and Services

Resolutions were adopted authorizing the awarding of contracts and agreements for "Professional Services" N.J.S. 40A:11-5.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any material or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear cut violation existed. No violations were disclosed.

Our examination of expenditures did not reveal any individual payments, contracts or agreements in excess of the statutory threshold "for the performance of any work or 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. 40A:11-6.

**COUNTY OF UNION  
GENERAL COMMENTS AND RECOMMENDATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(continued)**

**COMMENTS**

None

**COUNTY OF UNION  
GENERAL COMMENTS AND RECOMMENDATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(continued)**

**RECOMMENDATIONS**

None

**COUNTY OF UNION  
STATUS OF PRIOR YEAR AUDIT FINDINGS/RECOMMENDATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

A review was performed on all prior year recommendations. Corrective action was taken on all prior year recommendations with the exception of those recommendations denoted with an asterisk (\*).

The problems and weaknesses noted in our audit were not of such magnitude that they would affect our ability to express an opinion on the financial statements taken as a whole.

Should any questions arise as to our comments or recommendations, or should you desire assistance in implementing our recommendations, please do not hesitate to call us.

Very truly yours,



Steven D. Wielkotz, C.P.A.  
Registered Municipal Accountant  
No. CR00413



WIELKOTZ & COMPANY, LLC  
Certified Public Accountants  
Pompton Lakes, New Jersey

June 7, 2022