

**REPORT OF AUDIT**  
**COUNTY OF UNION**  
**STATE OF NEW JERSEY**  
**DECEMBER 31, 2023**

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

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

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**PART I**  
**REPORT OF AUDIT ON FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2023**



**WIELKOTZ & COMPANY** LLC  
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, 2023 and 2022, 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, 2023, 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, 2023 and 2022, 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 balance sheets and account group as of December 31, 2023 and 2022, the regulatory basis statements of operations for the years then ended and the regulatory basis statements of revenues and expenditures and changes in fund balance for the year ended December 31, 2023 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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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.

#### ***Other Matters***

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Union's basic financial statements. The supplementary information listed in the table of contents and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulation Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the schedule of expenditures of state financial assistance as required by NJ OMB 15-08 and the letter of comments and recommendations section are presented for purposes of additional and are not a required part of the basic financial statements.





The supplemental information listed in the table of contents and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the schedule of expenditures of state financial assistance as required by NJ OMB 15-08 are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 supplemental information listed in the table of contents, schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the schedule of expenditures of state financial assistance as required by NJ OMB 15-08 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2024 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. Wielkocz*

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

*Wielkocz & Company, LLC*

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

June 17, 2024



## COUNTY OF UNION

## Comparative Balance Sheet-Regulatory Basis

## Current Fund

December 31, 2023 and 2022

	<u>Ref.</u>	<u>2023</u>	<u>2022</u>
<u>Assets</u>			
Current Fund:			
Cash and Investments	A-4	\$ 252,346,537	266,709,138
Change Fund	A-5	<u>2,750</u>	<u>2,750</u>
		<u>252,349,287</u>	<u>266,711,888</u>
Receivables and Other Assets with Full Reserves:			
Revenue Accounts Receivable	A-7	1,735,380	1,314,181
Interfunds	A-9	<u>147,259,683</u>	<u>103,107,821</u>
		<u>148,995,063</u>	<u>104,422,002</u>
		<u>401,344,350</u>	<u>371,133,890</u>
Federal and State Grant Fund:			
Cash	A-15	141,674,142	160,889,635
Grants Receivable	A-17	<u>120,772,813</u>	<u>97,409,297</u>
		<u>262,446,955</u>	<u>258,298,932</u>
Total Assets		<u>\$ 663,791,305</u>	<u>629,432,822</u>

COUNTY OF UNION

Comparative Balance Sheet-Regulatory Basis

Current Fund

December 31, 2023 and 2022

	<u>Ref.</u>	<u>2023</u>	<u>2022</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Current Fund:			
Appropriation Reserves	A-3/A-10	\$ 27,376,491	31,201,330
Accounts Payable	A-11	4,118,207	3,540,865
Encumbrances Payable	A-12	17,242,255	28,504,590
Reserve for Sale of Assets	A-13	<u>7,429,566</u>	<u>8,728,762</u>
		<u>56,166,519</u>	<u>71,975,547</u>
Reserve for Receivables	Contra	148,995,063	104,422,002
Fund Balance	A-1	<u>196,182,768</u>	<u>194,736,341</u>
		<u>401,344,350</u>	<u>371,133,890</u>
Federal and State Grant Fund:			
Encumbrances Payable	A-16	38,769,083	60,767,526
Reserve for State and Federal Grants - Appropriated	A-18	167,845,258	144,249,058
Reserve for State and Federal Grants - Unappropriated	A-19	28,119	23,363
Interfunds	A-20	<u>55,804,495</u>	<u>53,258,985</u>
		<u>262,446,955</u>	<u>258,298,932</u>
Total Liabilities, Reserves and Fund Balance		<u>\$ 663,791,305</u>	<u>629,432,822</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, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Revenues and Other Income:		
Fund Balance Utilized	\$ 37,750,000	37,750,000
Miscellaneous Revenue Anticipated	224,405,615	273,530,655
Receipts from Current Taxes	367,295,299	367,295,299
Non-Budget Revenue	11,597,516	10,807,145
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	34,647,303	29,184,321
Prior Year Interfunds Returned		24,954
Cancellation of Accounts Payable	2,579,186	8,359,814
Cancellation of Appropriated Grants	13,989,448	179,680
	<u>692,264,367</u>	<u>727,131,868</u>
Total Revenues and Other Income		
Expenditures:		
Budget and Emergency Appropriations:		
Operations:		
Salaries and Wages	162,279,699	159,631,331
Other Expenses	302,133,071	371,386,375
Capital Improvement Fund	6,050,000	6,050,000
Debt Service	76,440,491	69,350,291
Deferred Charges and Statutory Expenditures	48,017,804	48,483,176
Interfunds Advanced (Net)	44,151,862	19,719,794
Grant Receivables Canceled	13,939,764	4
Prior Years Adjustment		22,029
Refund of Prior Year Revenue	55,249	161,861
	<u>653,067,940</u>	<u>674,804,861</u>
Total Expenditures		
Statutory Excess to Surplus	39,196,427	52,327,007
Fund Balance, January 1,	<u>194,736,341</u>	<u>180,159,334</u>
	233,932,768	232,486,341
Decreased by:		
Fund Balance Utilized as Budget Revenue	<u>37,750,000</u>	<u>37,750,000</u>
Fund Balance, December 31,	<u>\$ 196,182,768</u>	<u>194,736,341</u>

See accompanying notes to the financial statements.

**COUNTY OF UNION**  
**Statement of Revenues-Regulatory Basis**  
**Current Fund**  
**Year Ended December 31, 2023**

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Surplus Anticipated	\$ 37,750,000	37,750,000	
Miscellaneous Revenues Anticipated:			
<i>Local Revenues:</i>			
County Clerk	1,750,000	1,720,317	-29,683
Surrogate	175,000	208,185	33,185
Sheriff	1,000,000	1,057,257	57,257
Interest on Investments and Deposits	350,000	14,944,276	14,594,276
County Hospital Board of Pay Patients	14,000,000	16,878,493	2,878,493
Register - Realty Transfer Fees	6,500,000	6,496,906	-3,094
Department of Parks and Recreation Facilities Revenue	6,970,000	8,642,017	1,672,017
Permits - County Road Department	120,000	218,626	98,626
Rent - 921 Elizabeth Avenue	457,000	499,280	42,280
	<u>31,322,000</u>	<u>50,665,357</u>	<u>19,343,357</u>
<i>State Aid:</i>			
County College Bonds (N.J.S.A. 18A:64A-22.6)	2,431,664	2,431,664	
<i>State Assumption of Costs:</i>			
Supplemental Social Security Income	1,594,001	2,040,719	446,718
<i>Public and Private Programs:</i>			
Alcohol/Drug Abuse (A/DA) Innovative Grant	170,574	170,574	
APC - Adult Protective Services (ARPA)	178,166	178,166	
Area Plan Contract - Social Services Block Grant (Community Care for the Elderly)	469,725	469,725	
ARPA III B FED.	369,214	369,214	
ARPA III C-1 FED.	177,423	177,423	
ARPA III C-2 FED.	368,854	368,854	
ARPA III D FED.	35,329	35,329	
ARPA III E FED.	125,371	125,371	
Automated License Plate Reader Initiative (ARPA)	250,500	250,500	
Body Armor Replacement Fund	23,363	23,363	
Child Advocacy Development Grant - Treatment Services, Programs, Technology and Capital Improvement	117,411	117,411	
Childhood Lead Exposure Prevention Grant	415,507	415,507	
Clark Reservoir Dredging and Pollution Remediation Project	250,000	250,000	
Clean Communities Program	71,081	71,081	
Community Mental Health Services Block Grant	30,000	30,000	
Community Service Block Grant (CSBG)	958,867	958,867	
Comprehensive Alcohol Program	838,211	838,211	
Comprehensive Cancer Control Grant	22,500	22,500	
Comprehensive Traffic Safety Program	78,650	78,650	
Congressional Directives Grant - Mental Health & Recovery Support Services	661,000	661,000	
County Clerk - Springfield 2023 - Special School Election Reimbursement	73,251	73,251	
County Clerk - Westfield 2023 - Special School Election Reimbursement	79,754	79,754	
County Environmental Health Act (CEHA)	255,726	255,726	
County Health Infrastructure Program	1,265,585	1,265,585	

**COUNTY OF UNION**  
**Statement of Revenues-Regulatory Basis**  
**Current Fund**  
**Year Ended December 31, 2023**

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
County Police Gunshot Detection Tech. Initiative (ARP)	150,000	150,000	
COVID-19 Vaccination Supplemental Funding Grant	90,000	90,000	
Data-Driven Decision Making: Organizational Enhancement Program	20,000	20,000	
Department of Corrections State Aid	3,500,000	3,500,000	
Development, Capital and Operating Expenses - DGLS (Ash Brook Project)	13,750,000	13,750,000	
DMHAS Youth Leadership Grant	53,720	53,720	
DOL Workforce Innovation & Opportunity Act (WIOA) - Adult	1,253,692	1,253,692	
DOL Workforce Innovation & Opportunity Act (WIOA) - Dislocated Worker	1,278,385	1,278,385	
DOL Workforce Innovation & Opportunity Act (WIOA) - Youth	1,367,083	1,367,083	
DOL - Workforce Innovation & Opportunity Act (WIOA) - Data Reporting & Analysis	12,971	12,971	
DOL - WorkFirst New Jersey - Workforce SmartSTEPS	3,210	3,210	
DOL - WorkFirst New Jersey (WFNJ)	1,852,177	1,852,177	
DOL - Workforce Learning Link	336,000	336,000	
Drug Recognition Expert (DRE) Callout Program	74,000	74,000	
Edward Byrne Memorial JAG-Multi-Jurisdictional County Gang, Gun & Narcotics Task Force	508,966	508,966	
Emergency Management Agency Assistance (EMAA)	55,000	55,000	
Family Court Services	248,737	248,737	
Family Violence Prevention Services Act - ARP	95,000	95,000	
FTA Section 5310 Mobility Management Program	311,780	311,780	
Hazard Mitigation Plan Update Grant	200,000	200,000	
HOME Investment Partnerships American Rescue Plan Program (HOME-ARP)	4,233,515	4,233,515	
Human Services Advisory Council (HSAC)	336,284	336,284	
Insurance Fraud Program	250,000	250,000	
Jail Diversion Program	66,950	66,950	
Jersey Assistance for Community Caregiving (JACC)	57,000	57,000	
Juvenile Detention Alternative Initiative (JDAI)	120,000	120,000	
Law Enforcement Officers Training & Equipment Fund (LEOTEF)	13,092	13,092	
LEAP County Coordinator Fellowship Grant	55,890	55,890	
Local Agreement Cranford Rectangular Rapid Flashing Beacon (Springfield Ave)	76,534	76,534	
Local Core Capacity for Public Health Emergency Preparedness LINC	433,038	433,038	
Low Income Home Energy Assistance Program (LIHEAP)	17,676	17,676	
Medicaid Reimbursement LogistiCare	28,000	28,000	
Medication Assisted Treatment for Substance Use Disorder in the New Jersey County Jails	367,800	367,800	
MOU - Temporary Mobility Assignment	126,900	126,900	
Municipal Alliance Program	244,862	244,862	
New Jersey State Council on the Arts Block Grant	434,400	434,400	
NJ Division Public Welfare Community Coordinated Care-Local	100,000	100,000	
NJ EMS Task Force ASAP Grant	3,946	3,946	
NJ Historic Trust Grant - Feltville Historic District	191,248	191,248	
NJ Historical Commission Grant	87,955	87,955	
NJ Job Access and Reverse Commute (NJ JARC)	385,000	385,000	
NJACCHO Enhancing Local Public Health Infrastructure	1,613,746	1,613,746	
Office on Aging - State Aid	58,000	58,000	
Older Americans Act Title III - Area Plan Contract - Federal	2,929,868	2,929,868	
Older Americans Act Title III - Area Plan Contract - State	1,058,183	1,058,183	
Opioid Litigation Recovery Funds	586,603	586,603	
Opioid Public Health Crisis Response - Operation Helping Hand	105,263	105,263	
Paratransit Aging	133,269	133,269	
Paul Coverdell - Forensic Science Improvement Program	260,665	260,665	
Personal Assistance Service Program (PASP)	51,930	51,930	
Prosecutor - Gunshot Detection Technology Initiative	355,500	355,500	
Public Safety Answering Point (PSAP)	518,268	518,268	

**COUNTY OF UNION**  
**Statement of Revenues-Regulatory Basis**  
**Current Fund**  
**Year Ended December 31, 2023**

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Rape Prevention & Education (RPE) SOSA-SAARC	8,814	8,814	
Recovery Mobile Van Program	200,000	200,000	
Recreational Opportunities for Individuals with Disabilities (ROID)	35,000	35,000	
Recycling Enhancement Act Grant	518,400	518,400	
Respite Care Program	348,566	348,566	
Right to Know Project	16,401	16,401	
Senior Citizens Disabled Resident Transportation Program (SCDR)	1,474,806	1,474,806	
Senior Farmers Market Nutrition Program	20,743	20,743	
Sexual Assault, Abuse & Rape Care (SAARC) - Expansion Direct Services	304,980	304,980	
Sexual Assault Response Team/Forensic Nurse Examiner Program - SANE	170,035	170,035	
SFY 2023 County Reentry Coordinators (CRC) Grant	100,000	100,000	
SNAP Admin. Funding (ARPA)	367,231	367,231	
SNAP Application Timeliness (ARPA)	447,586	447,586	
Social Services for the Homeless (SSH)	999,018	999,018	
Social Services for the Homeless (TANF)	155,304	155,304	
Special Traffic Enforcement Program - STEP	63,000	63,000	
State Health Insurance Assistance Program (SHIP)	35,000	35,000	
State Homeland Security Program	301,159	301,159	
State/Community Partnership Program	736,143	736,143	
STOP Violence Against Women - VAWA-DV Advocate	34,495	34,495	
Subregional Support Program	15,000	15,000	
Subregional Transportation Planning Program	137,822	137,822	
SuperNOFA Continuum of Care (CoC) Program	4,793,789	4,793,789	
UCBOE Poll Worker Pay Reimbursement (Primary and General Election) 2023	891,000	891,000	
UCBOE HAVA Grant - Bilingual Virtual Poll Worker Training	4,624	4,624	
UCBOE Drop Box Pickups	133,395	133,395	
UCBOE Early Voting EV Equipment and Warehouse Rental Grant	1,224,950	1,224,950	
UCBOE Electronic Poll Book Warehouse Lease	919,223	919,223	
UCBOE HAVA Grant - Call Bell Replacement Project	17,471	17,471	
UCBOE Hillside Run-Off Election 2023	15,250	15,250	
UCBOE Rutgers Training Grant: Back to Basics Election Training	4,375	4,375	
UCBOE Seal Asset Tracking Management System	57,064	57,064	
UCBOE Springfield Special School Election	26,000	26,000	
UCBOE Westfield School Board Election	30,000	30,000	
Union County Improving Library Shared Services	250,000	250,000	
Union County Mental Health Program-Pediatric Behavior	5,000,000	5,000,000	
Union County Middlesex Reservoir Water Reclamation Project	10,000,000	10,000,000	
Universal Service Fund - CWA Administration	11,784	11,784	
Urban Area Security Initiative Program (UASI)	1,965,068	1,965,068	
US DOJ - DNA Capacity Enhancement & Backlog Reduction Grant	611,349	611,349	
Veterans Transportation Program	12,000	12,000	
Victims of Crime Act (VOCA) Victim Assistance Grant (VAG) Program	145,000	145,000	
Victims of Crime Act - VOCA	446,688	446,688	
VSE - One Time Sexual Violence Funding	165,990	165,990	
Warinanco Park Upgrades	11,000,000	11,000,000	
	<u>91,962,691</u>	<u>91,962,691</u>	
<i>Other Special Items:</i>			
Constitutional Officers - Increased Fees (P.L. 2001, c. 370):			
County Clerk	1,800,000	1,428,204	-371,796
Surrogate	285,000	326,642	41,642
Sheriff	500,000	699,383	199,383
Reimbursement from State and Federal Grant Programs:			
Fringe Benefits Expenditures	2,150,000	3,438,748	1,288,748
Indirect Costs	450,000	1,176,270	726,270
Education Building Aid	400,000	86,166	-313,834
Debt Service - Open Space	5,341,259	5,341,259	
Quarry Revenue	200,000	90,238	-109,762
New Jersey Division of Economic Assistance - Earned Grant	40,000,000	47,533,437	7,533,437
Franchise Fees - Jersey Gardens	50,000	327,606	277,606
Title IV D-Facility Reimbursement	1,050,000	1,762,872	712,872
Union College of Union County - Insurance Reimbursement	6,095,848	5,720,959	-374,889

**COUNTY OF UNION**  
**Statement of Revenues-Regulatory Basis**  
**Current Fund**  
**Year Ended December 31, 2023**

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Pilot's	450,000	1,285,891	835,891
Open Space - Parks Maintenance	2,500,000	2,500,000	
Rental Income UC College/Trinitas Hospital Kellogg Building	180,000	166,667	-13,333
Dispatch Services	750,000	1,047,262	297,262
Ambulance Services	1,000,000	2,373,580	1,373,580
Union County Utilities Authority	500,000	500,000	
Sale of Asset - County Infrastructure Program	1,500,000	1,500,000	
	<u>65,202,107</u>	<u>77,305,184</u>	<u>12,103,077</u>
 Total Miscellaneous Revenues Anticipated	 <u>192,512,463</u>	 <u>224,405,615</u>	 <u>31,893,152</u>
 Subtotal General Revenues	 230,262,463	 262,155,615	 31,893,152
Amount to be Raised by Taxation	<u>367,295,299</u>	<u>367,295,299</u>	
 Budget Totals	 <u>\$ 597,557,762</u>	 <u>629,450,914</u>	 <u>31,893,152</u>
 Miscellaneous Revenue Not Anticipated (Nonbudget)		 <u>11,597,516</u>	
		<u>\$ 641,048,430</u>	



**COUNTY OF UNION**  
**Statement of Revenues-Regulatory Basis**  
**Current Fund**  
**Year Ended December 31, 2023**

Added and Omitted County Taxes	\$	1,514,707
Miscellaneous Revenue Not Anticipated:		
ATM Commissions	\$	928
Auction Proceeds		19,272
Autopsy/Med Exam		678
Bail Forfeitures		200
Cell - AT&T Scotch Plains		40,686
Cell - Verizon Scotch Plains		40,905
Check Fees		180
Construction Board Appeal		1,700
Copies		303
Corrections Processing Fee		37,102
County Police Reimbursement		3,030
Countywide Vending Machines		10,114
DDD Inst. Developmentally Disabled		315,376
Elections - Clerk		164,099
Elections - Election Board		1,309
Fire Training Academy		148,495
Health (Food) Inspections		8,165
Hurricane Ida		916,600
Insurance Refund/RX Rebates		1,743,659
Jobs in Blue (Admin.)		231,584
Jobs in Blue (Vehicles Fee)		310,595
Jury Duty		250
Lease Fiber Optic Line		62,363
Lease No. Broad St.		600
Liens		2,954
Mental Health Director		9,000
Miscellaneous		123,466
Motor Vehicles		323,579
Park Mad. UCIA		553,199
Park Police		2,461
Payroll Refunds		3,534
PGA Events		8,000
Planning Board		6,294
Postage Reimbursement		5,297
Print & Dup.		46,372
Probation		2,012
Prosecutor Discovery		8,000
Prosecutor OT		24,492
Redistricting		3,470
Restitution		5,248
Retiree Benefits due to County		504,695
Sale Assets/Scrap		15,754
Sale of Land		121,650
SCAAP - Jail		1,103,171
Service Fees Court		147,558
Shared Services Scotch Plains		62,424
Shared Services Berkeley Heights		96,415
Shared Services Hillside Health		35,893
Shared Services Roselle Health		78,540
Sheriff OT		69,927
Site Plan Sub Fees		78,296
Social Services Food Stamp Fraud		165,876
Social Services Medically Needy Program		287,960
Social Services Medicare Outstation		394,480
Social Services Medical Assistance (MAP)		595,920
Social Services Child Incentive		485,682
SSA		8,400
St. Rental Chancery Ct.		67,169
Tax Refunds		5,203
Towing Licenses		14,135
Tuition Refunds		9,000
UC Utilities Authority Intricl.		187,500
UCPD Found Property/Currency		30
Vacation Purchase		108,707
Vertical Bridge - Scotch Plains		44,087
Web Services		6,000
Worker's Comp.		202,766
		<u>10,082,809</u>
	\$	<u>11,597,516</u>

See accompanying notes to the financial statements.

COUNTY OF UNION  
Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2023

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
OPERATIONS:					
GENERAL GOVERNMENT					
County Manager's Office:					
Salaries and Wages	431,629	431,629	358,862	72,767	
Other Expenses	135,500	135,500	70,171	65,329	
	757,000	757,000	730,475	26,525	
Special Studies Initiatives					
Board of County Commissioners:					
Salaries and Wages	553,245	553,245	552,489	756	
Other Expenses	120,000	120,000	103,017	16,983	
	240,000	240,000		240,000	
Annual Audit	125,000	125,000		125,000	
Other Accounting and Auditing Fees	1,500,000	1,500,000	1,500,000		
County Infrastructure and Improvement Program					
Clerk of the Board:					
Salaries and Wages	1,204,749	1,204,749	975,800	228,949	
Other Expenses	240,500	240,500	202,946	37,554	
Status of Women Advisory Board	5,000	5,000		5,000	
County Clerk:					
Salaries and Wages	2,559,677	2,559,677	2,298,126	261,551	
Other Expenses	189,700	189,700	176,048	13,652	
Board of Elections:					
Salaries and Wages	2,067,171	2,067,171	1,961,639	105,532	
Other Expenses	640,795	640,795	565,825	74,970	
Elections (County Clerk):					
Salaries and Wages	284,411	239,411	79,149	160,262	
Other Expenses	1,158,100	1,203,100	1,097,604	105,496	
Department of Finance:					
Office of Director:					
Salaries and Wages	261,818	261,818	261,818		
Other Expenses	167,500	167,500	155,020	12,480	
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	489,829	489,829	398,523	91,306	
Other Expenses	3,500	3,500	805	2,695	
Division of Treasurer:					
Salaries and Wages	387,178	387,178	361,490	25,688	
Other Expenses	81,000	81,000	35,992	45,008	
Division of Comptroller:					
Salaries and Wages	916,659	916,659	631,990	284,669	
Other Expenses	18,500	18,500	18,291	209	
Division of Internal Audit:					
Salaries and Wages	358,449	358,449	218,086	140,363	
Other Expenses	2,500	2,500	1,047	1,453	
Aid to Union County Improvement Authority	150,000	150,000	136,000	14,000	

COUNTY OF UNION  
Statement of Expenditures-Regulatory Basis

	Current Fund		Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
	Budget	Year Ended December 31, 2023				
Department of Law:						
Office of County Counsel:						
Salaries and Wages	1,402,127	1,402,127	1,369,066	33,061		
Other Expenses	97,300	97,300	81,907	15,393		
Office of County Adjuster:						
Salaries and Wages	418,193	418,193	414,957	3,236		
Other Expenses	1,000	1,000	410	590		
Department of Administrative Services:						
Office of Director:						
Salaries and Wages	350,349	337,511	234,796	102,715		
Other Expenses	25,500	25,500	4,929	20,571		
Division of Motor Vehicles:						
Salaries and Wages	1,907,385	1,757,385	1,606,000	151,385		
Other Expenses	4,460,000	4,610,000	4,526,759	83,241		
Division of Personnel Management and Labor Relations:						
Salaries and Wages	1,226,447	1,226,447	1,182,357	44,090		
Other Expenses	1,280,700	1,280,700	1,131,858	148,842		
Division of Purchasing:						
Salaries and Wages	483,964	483,964	483,960	4		
Other Expenses	249,130	249,130	247,148	1,982		
Board of Taxation:						
Salaries and Wages	298,340	298,340	298,339	1		
County Surrogate:						
Salaries and Wages	1,173,158	1,173,158	1,163,799	9,359		
Other Expenses	36,200	36,200	36,143	57		
Department of Economic Development:						
Office of Director:						
Salaries and Wages	452,711	452,711	452,710	1		
Other Expenses	112,000	112,000	49,519	62,481		
Division of Information Technologies:						
Salaries and Wages	837,749	837,749	818,604	19,145		
Other Expenses	2,052,000	2,052,000	1,988,998	63,002		
Community Development and Housing:						
Salaries and Wages	338,291	338,291	288,444	49,847		
Other Expenses	254,500	254,500	225,541	28,959		
Division of Strategic Planning and Intergovernment:						
Salaries and Wages	554,344	554,344	466,286	88,058		
Other Expenses	471,000	471,000	425,332	45,668		
Insurance:						
Group Insurance Plan for Employees	53,417,533	55,417,533	54,343,354	1,074,179		
Surety Bond Premiums	12,000	12,000	8,745	3,255		
Unemployment Insurance	150,000	150,000	150,000			
Other Insurance Premiums	9,239,409	9,239,409	7,656,091	1,583,318		
Employees' Prescription Plan	26,803,875	24,803,875	22,135,385	2,668,490		
Dental Plan	900,000	900,000	541,400	358,600		
Disability	200,000	200,000	200,000			

COUNTY OF UNION  
Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2023

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
PUBLIC SAFETY					
Office of the Sheriff:					
Sheriff's Office:					
Salaries and Wages	23,390,653	23,347,653	21,530,226	1,817,427	
Other Expenses	517,000	610,000	578,281	31,719	
Division of Corrections:					
Salaries and Wages	6,285,971	6,135,971	5,799,967	336,004	
Other Expenses	18,403,500	18,403,500	15,376,288	3,027,212	
Juvenile Detention:					
Salaries and Wages	74,290	74,290	6,258	68,032	
Other Expenses	1,500,000	2,000,000	1,562,200	437,800	
Department of Public Safety:					
Office of Director:					
Salaries and Wages	304,380	304,380	278,965	25,415	
Other Expenses	1,000	1,000	895	105	
Division of Weights and Measures:					
Salaries and Wages	391,015	391,015	389,489	1,526	
Other Expenses	4,100	4,100	2,737	1,363	
Division of Medical Examiner:					
Salaries and Wages	708,993	733,993	694,533	39,460	
Office Expenses	640,924	940,924	762,391	178,533	
Division of Emergency Management:					
Salaries and Wages	1,101,140	1,151,140	1,059,990	91,150	
Office Expenses	307,900	307,900	307,736	164	
Emergency Medical Services:					
Salaries and Wages	1,878,735	2,303,735	2,003,117	300,618	
Other Expenses	135,000	206,000	134,975	71,025	
Division of Police:					
Salaries and Wages	11,599,934	11,924,934	11,000,056	924,878	
Other Expenses	306,000	306,000	302,276	3,724	
Division of Health:					
Salaries and Wages	506,396	435,396	396,842	38,554	
Other Expenses	217,683	217,683	160,394	57,289	
Bureau of Fire Academy:					
Salaries and Wages	311,047	311,047	307,096	3,951	
Office Expenses	69,200	69,200	66,305	2,895	
County Prosecutor's Office:					
Salaries and Wages	25,276,022	25,276,022	23,517,947	1,758,075	
Other Expenses	916,000	916,000	908,654	7,346	
Contribution to Soil Conservation District (N.J.S. 4:24-22(f)):	37,832	37,832			

COUNTY OF UNION  
Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2023

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
OPERATIONAL SERVICES					
Department of Engineering, Public Works and Facilities Management:					
Office of Director:					
Salaries and Wages	67,659	67,659	51,254	16,405	
Other Expenses	9,700	9,700	7,883	1,817	
Division of Public Works:					
Salaries and Wages	2,552,697	2,552,697	2,067,168	485,529	
Other Expenses	50,200	50,200	49,849	351	
Division of Facilities Management:					
Salaries and Wages	8,141,707	7,741,707	7,186,796	554,911	
Other Expenses	8,577,500	8,577,500	8,550,907	26,593	
Engineering, Land and Facilities Planning:					
Salaries and Wages	1,156,253	1,156,253	1,067,449	88,804	
Other Expenses	419,000	419,000	415,027	3,973	
Contribution for Flood Control	15,335	15,335	15,335		
HEALTH & WELFARE					
Crippled Children	50,000	50,000	50,000		
Comertstone Psychiatric/Runnells Specialized Hospital:					
Salaries and Wages	7,116,828	7,116,828	6,799,003	317,825	
Other Expenses	7,462,663	7,462,663	7,390,009	72,654	
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)	3,984,304	3,984,304	3,984,304		
Rutgers Behavioral Health Care	12,377	12,377	12,377		
Maintenance of Patients in State Geriatric Center	153,000	153,000	67,528	85,472	
Department of Human Services:					
Office of Director:					
Salaries and Wages	939,690	939,690	904,510	35,180	
Other Expenses	1,687,708	1,687,708	1,611,820	75,888	
Division of Aging:					
Salaries and Wages	419,235	419,235	362,838	56,397	
Other Expenses	2,185,234	2,185,234	2,183,111	2,123	
Division of Youth Services:					
Salaries and Wages	925,379	925,379	796,452	128,927	
Other Expenses	104,499	104,499	89,134	15,365	

COUNTY OF UNION  
Statement of Expenditures-Regulatory Basis

	Current Fund			Unexpended Balance Cancelled
	Budget	Budget after Modification and Transfer	Paid or Charged	
Year Ended December 31, 2023				
Employment and Training:				
Salaries and Wages	261,539	261,539	260,899	640
Other Expenses	38,550	38,550	26,945	11,605
Division of Social Services:				
Salaries and Wages	38,946,837	38,716,837	36,137,393	2,579,444
Other Expenses	9,817,737	10,047,737	9,325,095	722,642
Division of Individual & Family Support Services:				
Salaries and Wages	623,522	623,522	577,451	46,071
Other Expenses	846,567	846,567	787,930	58,637
Division of Paratransit:				
Salaries and Wages	56,082	57,082	56,082	1,000
Other Expenses	2,600,000	2,600,000	2,600,000	
Division of Outreach & Advocacy:				
Salaries and Wages	665,443	670,443	646,520	23,923
Other Expenses	22,100	22,100	21,273	827
RECREATIONAL				
Department of Parks and Recreation:				
Office of Director:				
Salaries and Wages	1,125,941	1,125,941	1,080,254	45,687
Other Expenses	222,000	222,000	221,549	451
Recreation Facilities:				
Salaries and Wages	2,310,968	2,310,968	2,080,619	230,349
Other Expenses	8,285,020	8,285,020	8,159,787	125,233
Division of Planning and Environmental Services:				
Salaries and Wages	668,402	668,402	562,325	106,077
Other Expenses	107,000	107,000	93,305	13,695
Park Maintenance:				
Salaries and Wages	3,096,894	3,096,894	2,658,589	438,305
Other Expenses	590,100	590,100	577,477	12,623
Cultural and Heritage Affairs:				
Salaries and Wages	190,675	190,675	159,911	30,764
Other Expenses	19,860	19,860	19,784	76
EDUCATIONAL				
Office of County Superintendent of Schools:				
Salaries and Wages	291,937	291,937	284,270	7,667
Other Expenses	12,500	12,500	3,270	9,230
Union County Community College System	16,053,315	16,053,315	16,053,314	1
Vocational Schools	5,553,393	5,553,393	5,553,393	
Union County Extension Service in Agriculture, Home Economics and 4-H:				
Salaries and Wages	56,400	56,400	41,382	15,018
Other Expenses	132,691	132,691	4,719	127,972
Scholarship Program	190,000	190,000	190,000	
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)	217,000	217,000	121,000	96,000
Educational Services Commission (N.J.S.A. 40:23-6.11) and (N.J.S.A. 18A:6-67)	70,000	70,000	70,000	

COUNTY OF UNION  
Statement of Expenditures-Regulatory Basis

	Current Fund				Unexpended Balance Cancelled
	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	
<b>Year Ended December 31, 2023</b>					
UNCLASSIFIED					
Prior Year Bills:					
2017 - Econ. Dev. - Comm Svcs- KOAM Inv Group LLC	4,042	4,042	4,042		
2017 - Facilities Management - KOAM Inv Group LLC	6,481	6,481	6,481		
2018 - County Counsel - Automated Transcription Svcs	246	246	246		
2018 - Sheriff - Kodex, Inc	479	479	479		
2019 - Econ. Dev. - Comm Svcs - KOAM Inv Group LLC	4,163	4,163	4,163		
2019 - Sheriff - Corrections - Depticor	23,250	23,250	23,250		
2019 - Sheriff - Forensics Source	56	56	56		
2020 - Comerstone - Waystar Inc	658	658	658		
2020 - County Adjuster - New Burdige Medical Ctr	136	136	136		
2020 - County Clerk - Arpeggio Software LLC	2,000	2,000	2,000		
2020 - County Counsel - Automated Transcription Svcs	316	316	316		
2020 - County Counsel - Thomson Reuters	1,046	1,046	1,046		
2020 - Econ. Dev. - Comm Svcs - Criterion Pictures	395	395	395		
2020 - Econ. Dev. - Comm Svcs - KOAM Inv Group LLC	4,519	4,519	4,519		
2020 - Facilities Management - KOAM Inv Group LLC	7,088	7,088	7,088		
2020 - Social Services - Agape House	399	399	399		
2020 - Social Services - Intown Motor Lodge	50	50	50		
2020 - Social Services - Newark YMCA	47,059	47,059	47,059		
2020 - Social Services - Ratan	150	150	150		
2020 - Social Services - Salvation Army	7,778	7,778	7,778		
2020 - Social Services - Travelodge	350	350	350		
2020 - Social Services - Travelodge Avenel	400	400	400		
2020 - Social Services - WB Mason	2,511	2,511	2,511		
2021 - County Adjuster - Meadowview Psychiatric Hosp.	25,813	25,813	25,813		
2021 - County Adjuster - New Bridge Medical Ctr	2,963	2,963	2,963		
2021 - Election Board - A Rifkin Co.	2,576	2,576	2,576		
2021 - Social Services - Days Hotel	600	600	600		
2021 - Social Services - Newark YMCA	841	841	841		
2021 - Social Services - PrimePoint LLC	6,300	6,300	6,300		
2021 - Social Services - Ratan Howard Johnson	2,930	2,930	2,930		
2021 - Social Services - RonLee Realty LLC	56,494	56,494	56,494		
2021 - Social Services - Salvation Army	44	44	44		
2021 - Social Services - The Gateway Family Ctr	914	914	914		
Sick Leave Compensation	2,000,000	2,000,000	2,000,000		
Salary Adjustment	1,118,162	1,118,162			
UTILITIES (40A-4-45 4H)					
County	9,389,000	9,389,000	9,385,548	3,452	
Comerstone	8,100	8,100	8,025	75	
Social Services	65,000	65,000	59,790	5,210	
<b>PUBLIC &amp; PRIVATE PROGRAMS OFFSET</b>					
BY REVENUES					
Matching Funds for Grants	235,857	235,857			
Alcohol/Drug Abuse (AIDA) Innovative Grant	170,574	170,574	170,574		
APC - Adult Protective Services (ARPA)	178,166	178,166	178,166		
Area Plan Contract - Social Services Block Grant (Community Care for the Elderly)	469,725	469,725	469,725		
Match	29,131	29,131	29,131		
ARPA III B FED.	369,214	369,214	369,214		
ARPA III C-1 FED.	177,423	177,423	177,423		
ARPA III C-2 FED.	368,854	368,854	368,854		
ARPA III D FED.	35,329	35,329	35,329		
ARPA III E FED.	125,371	125,371	125,371		
Automated License Plate Reader Initiative (ARPA)	250,500	250,500	250,500		
				235,857	

COUNTY OF UNION  
Statement of Expenditures-Regulatory Basis

	Current Fund		Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
	Budget	23,363	23,363	23,363		
Body Armor Replacement Fund	23,363					
Child Advocacy Development Grant - Treatment Services, Programs, Technology and Capital Improvement	117,411		117,411	117,411		
Childhood Lead Exposure Prevention Grant	415,507		415,507	415,507		
Clark Reservoir Dredging and Pollution Remediation Project	250,000		250,000	250,000		
Clean Communities Program	71,081		71,081	71,081		
Community Mental Health Services Block Grant	30,000		30,000	30,000		
Community Service Block Grant (CSBG)	958,867		958,867	958,867		
Comprehensive Alcohol Program	838,211		838,211	838,211		
Match	111,827		111,827	111,827		
Comprehensive Cancer Control Grant	22,500		22,500	22,500		
Comprehensive Traffic Safety Program	78,650		78,650	78,650		
Congressional Directives Grant - Mental Health & Recovery Support Services	661,000		661,000	661,000		
County Clerk - Springfield 2023 - Special School Election Reimbursement	73,251		73,251	73,251		
County Clerk - Westfield 2023 - Special School Election Reimbursement	79,754		79,754	79,754		
County Environmental Health Act (CEHA)	255,726		255,726	255,726		
County Health Infrastructure Program	1,265,585		1,265,585	1,265,585		
County Police Gunshot Detection Tech. Initiative (ARP)	150,000		150,000	150,000		
COVID-19 Vaccination Supplemental Funding Grant	90,000		90,000	90,000		
Date-Driven Decision Making: Organizational Enhancement Program	20,000		20,000	20,000		
Department of Corrections State Aid	3,500,000		3,500,000	3,500,000		
Development, Capital and Operating Expenses - DGLS (Ash Brook Project)	13,750,000		13,750,000	13,750,000		
DMHAS Youth Leadership Grant	53,720		53,720	53,720		
DOL Workforce Innovation & Opportunity Act (WIOA) - Adult	1,253,692		1,253,692	1,253,692		
DOL Workforce Innovation & Opportunity Act (WIOA) - Dislocated Worker	1,278,385		1,278,385	1,278,385		
DOL Workforce Innovation & Opportunity Act (WIOA) - Youth	1,367,083		1,367,083	1,367,083		
DOL - Workforce Innovation & Opportunity Act (WIOA) - Data Reporting & Analysis	12,971		12,971	12,971		
DOL - WorkFirst New Jersey - Workforce SmartSTEPS	3,210		3,210	3,210		
DOL - WorkFirst New Jersey (WFNJ)	1,852,177		1,852,177	1,852,177		
DOL - Workforce Learning Link	336,000		336,000	336,000		
Drug Recognition Expert (DRE) Callout Program	74,000		74,000	74,000		
Edward Byrne Memorial JAG-Multi-Jurisdictional County Gang, Gun & Narcotics Task Force	508,966		508,966	508,966		
Emergency Management Agency Assistance (EMAA)	55,000		55,000	55,000		
Family Court Services	248,737		248,737	248,737		
Family Violence Prevention Services Act - ARP	95,000		95,000	95,000		
FTA Section 5310 Mobility Management Program	311,780		311,780	311,780		
Hazard Mitigation Plan Update Grant	200,000		200,000	200,000		
HOME Investment Partnerships: American Rescue Plan Program (HOME-ARP)	4,233,515		4,233,515	4,233,515		
Human Services Advisory Council (HSAC)	336,284		336,284	336,284		
Match	17,011		17,011	17,011		
Insurance Fraud Program	250,000		250,000	250,000		
Jail Diversion Program	66,950		66,950	66,950		
Jersey Assistance for Community Caregiving (JACC)	57,000		57,000	57,000		
Juvenile Detention Alternative Initiative (JDAI)	120,000		120,000	120,000		
Law Enforcement Officers Training & Equipment Fund (LEOTEF)	13,092		13,092	13,092		
LEAP County Coordinator Fellowship Grant	55,890		55,890	55,890		
Local Agreement Cranford Rectangular Rapid Flashing Beacon (Springfield Ave)	76,534		76,534	76,534		
Local Core Capacity for Public Health Emergency Preparedness LINGS	433,038		433,038	433,038		
Low Income Home Energy Assistance Program (LIHEAP)	17,676		17,676	17,676		
Medicaid Reimbursement LogisticsCare	28,000		28,000	28,000		
Medication Assisted Treatment for Substance Use Disorder in the New Jersey County Jails	367,800		367,800	367,800		
MOU - Temporary Mobility Assignment	126,900		126,900	126,900		
Municipal Alliance Program	244,862		244,862	244,862		
New Jersey State Council on the Arts Block Grant	434,400		434,400	434,400		
NJ Division Public Welfare Community Coordinated Care-Local	100,000		100,000	100,000		
NJ EMS Task Force ASAP Grant	3,946		3,946	3,946		



COUNTY OF UNION  
Statement of Expenditures-Regulatory Basis

	Current Fund		Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
	Budget	Year Ended December 31, 2023				
NJ Historic Trust Grant - Felhville Historic District	191,248	191,248	191,248	191,248		
NJ Historical Commission Grant	87,955	87,955	87,955	87,955		
Match	37,500	37,500	37,500	37,500		
NJ Job Access and Reverse Commute (NJ JARC)	385,000	385,000	385,000	385,000		
Match	385,000	385,000	385,000	385,000		
NJACCHO Enhancing Local Public Health Infrastructure	1,613,746	1,613,746	1,613,746	1,613,746		
Office on Aging - State Aid	58,000	58,000	58,000	58,000		
Older Americans Act Title III - Area Plan Contract - Federal	2,929,868	2,929,868	2,929,868	2,929,868		
Older Americans Act Title III - Area Plan Contract - State	1,058,183	1,058,183	1,058,183	1,058,183		
Opioid Litigation Recovery Funds	586,603	586,603	586,603	586,603		
Opod Public Health Crisis Response - Operation Helping Hand	105,263	105,263	105,263	105,263		
Paratransit Aging	133,269	133,269	133,269	133,269		
Paul Coverdell - Forensic Science Improvement Program	260,665	260,665	260,665	260,665		
Personal Assistance Service Program (PASP)	51,930	51,930	51,930	51,930		
Prosecutor - Gunshot Detection Technology Initiative	355,500	355,500	355,500	355,500		
Public Safety Answering Point (PSAP)	518,268	518,268	518,268	518,268		
Rape Prevention & Education (RPE) SOSA-SAARC	8,814	8,814	8,814	8,814		
Recovery Mobile Van Program	200,000	200,000	200,000	200,000		
Recreational Opportunities for Individuals with Disabilities (ROID)	35,000	35,000	35,000	35,000		
Match	7,000	7,000	7,000	7,000		
Recycling Enhancement Act Grant	518,400	518,400	518,400	518,400		
Respite Care Program	348,566	348,566	348,566	348,566		
Right to Know Project	16,401	16,401	16,401	16,401		
Senior Citizens Disabled Resident Transportation Program (SCDR)	1,474,806	1,474,806	1,474,806	1,474,806		
Senior Farmers Market Nutrition Program	20,743	20,743	20,743	20,743		
Sexual Assault, Abuse & Rape Cure (SAARC) - Expansion Direct Services	304,980	304,980	304,980	304,980		
Sexual Assault Response Team/Forensic Nurse Examiner Program - SANE	170,035	170,035	170,035	170,035		
Match	42,509	42,509	42,509	42,509		
SFY 2023 County Reentry Coordinators (CRC) Grant	100,000	100,000	100,000	100,000		
SNAP Admin. Funding (ARPA)	367,231	367,231	367,231	367,231		
SNAP Application Timeliness (ARPA)	447,586	447,586	447,586	447,586		
Social Services for the Homeless (SSH)	999,018	999,018	999,018	999,018		
Social Services for the Homeless (TANF)	155,304	155,304	155,304	155,304		
Special Traffic Enforcement Program - STEP	63,000	63,000	63,000	63,000		
State Health Insurance Assistance Program (SHIP)	35,000	35,000	35,000	35,000		
State Homeland Security Program	301,159	301,159	301,159	301,159		
State/Community Partnership Program	736,143	736,143	736,143	736,143		
STOP Violence Against Women - VAWA-DV Advocate	34,495	34,495	34,495	34,495		
Match	11,498	11,498	11,498	11,498		
Subregional Support Program	15,000	15,000	15,000	15,000		
Subregional Transportation Planning Program	137,822	137,822	137,822	137,822		
Match	34,455	34,455	34,455	34,455		
SuperNOFA Continuum of Care (CoC) Program	4,793,789	4,793,789	4,793,789	4,793,789		
UCBOE Poll Worker Pay Reimbursement (Primary and General Election) 2023	891,000	891,000	891,000	891,000		
UCBOE HAVA Grant - Bilingual Virtual Poll Worker Training	4,624	4,624	4,624	4,624		
UCBOE Drop Box Pickups	133,395	133,395	133,395	133,395		
UCBOE Early Voting EV Equipment and Warehouse Rental Grant	1,224,950	1,224,950	1,224,950	1,224,950		

COUNTY OF UNION  
Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2023

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
UCBOE Electronic Poll Book Warehouse Lease	919,223	919,223	919,223		
UCBOE HAVA Grant - Call Bell Replacement Project	17,471	17,471	17,471		
UCBOE Hillside Run-Off Election 2023	15,250	15,250	15,250		
UCBOE Rutgers Training Grant: Back to Basics Election Training	4,375	4,375	4,375		
UCBOE Seal Asset Tracking Management System	57,064	57,064	57,064		
UCBOE Springfield Special School Election	26,000	26,000	26,000		
UCBOE Westfield School Board Election	30,000	30,000	30,000		
Union County Improving Library Shared Services	250,000	250,000	250,000		
Union County Mental Health Program-Pediatric Behavior	5,000,000	5,000,000	5,000,000		
Union County Middlesex Reservoir Water Reclamation Project	10,000,000	10,000,000	10,000,000		
Universal Service Fund - CWA Administration	11,784	11,784	11,784		
Urban Area Security Initiative Program (UASIP)	1,965,068	1,965,068	1,965,068		
US DOJ - DNA Capacity Enhancement & Backlog Reduction Grant	611,349	611,349	611,349		
Veterans Transportation Program	12,000	12,000	12,000		
Victims of Crime Act (VOCA) Victim Assistance Grant (VAG) Program	145,000	145,000	145,000		
Victims of Crime Act - VOCA	446,688	446,688	446,688		
Match	111,672	111,672	111,672		
VSE - One Time Sexual Violence Funding	165,990	165,990	165,990		
Warrenco Park Upgrades	11,000,000	11,000,000	11,000,000		
Match - Nutrition - Title IIIC	156,926	156,926	156,926		
Match - Home Delivered Meals	20,470	20,470	20,470		
Match - Safe Housing Program	49,143	49,143	49,143		
Total Operation	464,362,770	464,362,770	439,290,033	25,072,737	
Contingent	50,000	50,000		50,000	
Total Operation Including Contingent	464,412,770	464,412,770	439,290,033	25,122,737	
Detail:					
Salaries and Wages	163,668,699	162,279,699	149,778,941	12,500,758	
Other Expenses (Including Contingent)	300,744,071	302,133,071	289,511,092	12,621,979	
Capital Improvement	3,300,000	3,300,000	3,300,000		
Capital Improvement Fund	2,750,000	2,750,000	2,750,000		
Road Resurfacing	6,050,000	6,050,000	6,050,000		
Total Capital Improvements					
County Debt Service					
Payment of Bond Principal					
County College Bonds	3,475,000	3,475,000	3,475,000		
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	3,275,000	3,275,000	3,275,000		
Vocational School Bonds	4,115,000	4,115,000	4,115,000		
Other Bonds	43,215,000	43,215,000	43,215,000		
Interest on Bonds					
County College Bonds	599,610	599,610	599,609		1
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	775,034	775,034	775,033		1
Vocational School Bonds	896,803	896,803	896,802		1
Other Bonds	9,221,284	9,221,284	9,121,283		100,001
Interest on Notes	1,586,250	1,586,250	1,566,250		20,000
Lense to Improvement Authority:					
U.C.I.A.	10,895,372	10,895,372	8,378,679		2,516,693
U.C.I.A. - State Aid - County College Bonds	813,294	813,294	813,294		
Dam Restoration Loans:					
Principal	189,250	189,250	189,250		
Interest	20,291	20,291	20,291		
Total County Debt Service	79,077,188	79,077,188	76,440,491		2,636,697

COUNTY OF UNION  
Statement of Expenditures-Regulatory Basis

Current Fund							
Year Ended December 31, 2023		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 #752 I		1	1	1			
Ordinance #740 O		1	1	1			
Ordinance #765 V		700	700	700			
Ordinance #765 W		1	1	1			
Statutory Charges:							
Contributions to:							
Public Employees' Retirement System		19,869,708	19,869,708	19,732,167	137,541		
Social Security System (O.A.S.I.)		11,000,000	11,000,000	9,183,848	1,816,152		
Police and Firemen's Retirement Fund of NJ		17,047,393	17,047,393	16,747,393	300,000		
Defined Contribution Retirement Program		100,000	100,000	99,939	61		
Total Deferred Charges & Statutory Expenditures		48,017,804	48,017,804	45,764,050	2,253,754		
Total General Appropriations		\$ 597,557,762	597,557,762	567,544,574	27,376,491	2,636,697	
Adopted Budget		528,894,564					
Added by N.J.S.A. 40A:4-87		68,663,198					
		\$ 597,557,762					
		Cash \$		449,675,486			
		Reserve for Encumbrances		17,242,255			
		Capital Improvement Fund		3,300,000			
		Transfer to Motor Vehicle Fund		2,750,000			
		Transfer to Unemployment Insurance Trust Fund Reserve		150,000			
		Transfer to Disability Insurance Trust Fund Reserve		200,000			
		Transfer to Accumulated Absentees Trust Fund Reserve		1,250,000			
		Grants Appropriated		92,976,833			
				\$ 567,544,574			

See accompanying notes to financial statements.

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

**Trust Funds**

**December 31, 2023 and 2022**

	<u>Assets</u>	<u>Ref.</u>	<u>2023</u>	<u>2022</u>
Other Trust Fund:				
Cash		B-1	\$ 152,541,619	143,874,777
Due from SSA - UCVTS Self-Insurance		B-3	<u>2,276,747</u>	<u>3,109</u>
			<u>154,818,366</u>	<u>143,877,886</u>
Open Space Preservation Trust Fund:				
Cash		B-1	25,213,414	19,293,861
Taxes Receivable		B-4	<u>64,423</u>	<u>43,790</u>
			<u>25,277,837</u>	<u>19,337,651</u>
Housing Trust Fund:				
Cash		B-1	6,399,022	6,274,092
Accounts Receivable		B-2	<u>24,814,964</u>	<u>23,109,244</u>
			<u>31,213,986</u>	<u>29,383,336</u>
Total Assets			<u>\$ 211,310,189</u>	<u>192,598,873</u>

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

**Trust Funds**

**December 31, 2023 and 2022**

	<u>Ref.</u>	<u>2023</u>	<u>2022</u>
<u>Liabilities, Reserves &amp; Fund Balance</u>			
Other Trust Fund:			
Reserve for Miscellaneous Deposits	B-7	99,077,216	99,296,717
Reserve for Motor Vehicle Fines	B-8	3,505,422	3,877,735
Commitments Payable - Other Trust	B-13	7,302,353	4,903,992
Commitments Payable - Motor Vehicle Trust	B-9	304,612	265,327
Interfunds	B-14	44,628,763	35,534,115
		<u>154,818,366</u>	<u>143,877,886</u>
Open Space Preservation Trust Fund:			
Reserve for County Open Space, Recreation, Farmland and Historic Preservation	B-11	13,682,018	10,051,085
Commitments Payable	B-12	4,249,360	3,133,887
Interfunds	B-14	7,346,459	6,152,679
		<u>25,277,837</u>	<u>19,337,651</u>
Housing Trust Fund:			
Interfunds	B-14	2,708,937	3,333,954
Commitments Payable - Housing Trust	B-10	12,526,033	12,690,575
Reserve for Unappropriated Project Funds	B-5	4,143,321	2,324,331
Reserve for Appropriated Project Funds	B-6	11,835,695	11,034,476
		<u>31,213,986</u>	<u>29,383,336</u>
Total Liabilities, Reserves and Fund Balance		<u>\$ 211,310,189</u>	<u>192,598,873</u>

See accompanying notes to financial statements.

**COUNTY OF UNION**  
**Comparative Balance Sheet-Regulatory Basis**  
**General Capital Fund**  
**December 31, 2023 and 2022**

<u>Assets</u>	<u>Ref.</u>	<u>2023</u>	<u>2022</u>
Cash	C-2/C-3	\$ 133,042,391	115,340,000
Grants Receivable	C-4	30,803,297	32,637,002
Deferred Charges to Future Taxation:			
Funded	C-5	448,542,360	504,621,610
Unfunded	C-6	<u>209,301,399</u>	<u>167,693,856</u>
Total Assets		<u>\$ 821,689,447</u>	<u>820,292,468</u>
 <u>Liabilities, Reserves and Fund Balance</u>			
General Serial Bonds	C-7	\$ 347,225,000	397,240,000
New Jersey Dam Restoration Loan Program	C-8	872,361	1,061,611
Capital Leases	C-9	100,445,000	106,320,000
Bond Anticipation Notes	C-10	70,000,000	45,000,000
Improvement Authorizations:			
Funded	C-11	52,303,168	59,372,694
Unfunded	C-11	124,417,573	116,489,170
Commitments Payable	C-12	48,308,644	53,448,080
Capital Improvement Fund	C-13	10,205,848	9,020,035
Reserve for Payment of Bonds	C-14	16,904,017	16,904,017
Reserve for Preliminary Expense - Redevelopment Counsel	C-15	29,695	29,695
Reserve for Preliminary Expense - UCIA	C-16		223,125
Reserve for Preliminary Expense - Parking Deck	C-17	934,966	934,966
Reserve for Arbitrage	C-18	5,717,531	3,920,629
Interfunds	C-20	36,771,029	4,828,088
Fund Balance	C-1	<u>7,554,615</u>	<u>5,500,358</u>
Total Liabilities		<u>\$ 821,689,447</u>	<u>820,292,468</u>

Footnote: There were Bonds and Notes Authorized But Not Issued on December 31, 2023 and 2022 of \$139,364,075 and \$122,829,200, 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, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
Balance - January 1,	\$ 5,500,358	1,514,768
Increased by:		
Premium on Bond Sales	201,012	6,827
Premium on Ch. 12 Bond Sale - State of NJ	2,015	
Additional Bond Proceeds	4	
Premium on Note Sales	961,100	833,895
Return of Unused Project Funds		1,807,478
Reserve for Preliminary Expense - UCIA Cancelled	223,125	
Improvement Authorizations Cancelled	<u>868,016</u>	<u>1,337,390</u>
	<u>2,255,272</u>	<u>3,985,590</u>
	7,755,630	5,500,358
Decreased by:		
Premium on Bond/Note Sales	199,000	
Premium on Ch. 12 Bond Sale - State of NJ	<u>2,015</u>	
	<u>201,015</u>	
Balance - December 31,	<u>\$ 7,554,615</u>	<u>5,500,358</u>

See accompanying notes to the financial statements.

COUNTY OF UNION

Comparative Statement of General Fixed Assets-Regulatory Basis

December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<u>General Fixed Assets:</u>		
Land and Improvements	\$ 593,255,620	586,472,541
Buildings and Improvements	340,584,923	333,566,121
Machinery and Equipment	39,534,295	37,892,272
Vehicles	<u>39,784,380</u>	<u>38,799,955</u>
	<u>\$ 1,013,159,218</u>	<u>996,730,889</u>
Investment in Fixed Assets	<u>\$ 1,013,159,218</u>	<u>996,730,889</u>

See accompanying notes to financial statements.



**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**

**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, 2023 AND 2022**  
**(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, 2023 AND 2022**  
**(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, 2023 AND 2022**  
**(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 March 31, of the fiscal year. The budget shall be adopted not later than April 28, 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, 2023 and 2022, the Governing Body approved additional revenues and appropriations of \$68,663,198 and \$143,655,275, respectively, in accordance with N.J.S.A. 40A:4-87. In addition, several budget transfers were approved by the governing body in 2023 and 2022.

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, 2023 AND 2022**  
**(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, 2023 AND 2022**  
**(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 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.

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.

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(continued)**

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

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

Impact of Recently Issued Accounting Principles

The following GASB statements became effective for the fiscal year ended December 31, 2023:

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. The Statement will become effective for the County's year ending December 31, 2023. As a result of the regulatory basis of accounting previously described in note 1, this Statement will have no impact on the financial statements of the County.

The Governmental Accounting Standards Board (GASB) has issued the following statements that have effective dates that may affect future financial presentations:

GASB Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The Statement will become effective for the Borough in the year ending December 31, 2024. As a result of the regulatory basis of accounting previously described in note 1, this Statement will have no impact on the financial statements of the County, however, management is currently evaluating whether or not this Statement will have an impact on the financial statement disclosures of the County.

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(continued)**

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

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

Impact of Recently Issued Accounting Principles, (continued)

In December 2023, the Government Accounting Standards Board issued GASB Statement No. 102, Certain Risk Disclosures. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. As a result of the regulatory basis of accounting previously described in note 1, this Statement will have no impact on the financial statements of the County, however, management is currently evaluating whether or not this Statement will have an impact on the financial statement disclosures of the County.

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.

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**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(continued)**

**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, 2023 and 2022, \$-0- of the County's bank balance of \$719,714,585 and \$716,851,413, 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.

**Concentration of Credit Risk**

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

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(continued)**

**NOTE 3. COUNTY DEBT**

Long-term debt as of December 31, 2023 and 2022 consisted of the following:

<u>2023</u>	<u>Balance</u> <u>Dec. 31, 2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>Dec. 31, 2023</u>	<u>Amounts Due</u> <u>Within</u> <u>One Year</u>
Bonds Payable - General					
Obligation Debt	\$397,240,000	\$4,065,000	\$54,080,000	\$347,225,000	\$50,960,000
Capital Leases Payable	106,320,000		5,875,000	100,445,000	5,660,000
Other Liabilities:					
Compensated Absences	6,687,994	2,430,713	2,591,668	6,527,039	
New Jersey:					
Dam Restoration					
Loan Program	<u>1,061,611</u>	<u>                    </u>	<u>189,250</u>	<u>872,361</u>	<u>193,054</u>
	<u>\$511,309,605</u>	<u>\$6,495,713</u>	<u>\$62,735,918</u>	<u>\$455,069,400</u>	<u>\$56,813,054</u>
<u>2022</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>Dec. 31, 2022</u>	<u>Amounts Due</u> <u>Within</u> <u>One Year</u>
Bonds Payable - General					
Obligation Debt	\$378,043,000	\$67,705,000	\$48,508,000	\$397,240,000	\$54,080,000
Capital Leases Payable	107,325,000	5,055,000	6,060,000	106,320,000	5,875,000
Other Liabilities:					
Compensated Absences	5,075,077	5,983,962	4,371,045	6,687,994	
New Jersey:					
Dam Restoration					
Loan Program	<u>1,247,132</u>	<u>                    </u>	<u>185,521</u>	<u>1,061,611</u>	<u>189,250</u>
	<u>\$491,690,209</u>	<u>\$78,743,962</u>	<u>\$59,124,566</u>	<u>\$511,309,605</u>	<u>\$60,144,250</u>

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, 2023 AND 2022**  
**(continued)**

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

The County's debt is summarized as follows:

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Issued			
General			
Bonds, Notes and Loans	\$418,097,361	\$443,301,611	\$459,290,132
Bonds Authorized by Another Public Body Guaranteed by the County	<u>74,724,582</u>	<u>77,344,582</u>	<u>79,454,582</u>
Total Issued	<u>492,821,943</u>	<u>520,646,193</u>	<u>538,744,714</u>
Authorized But Not Issued			
General			
Bonds, Notes and Loans	<u>139,364,075</u>	<u>122,829,200</u>	<u>106,920,756</u>
Total Issued and Authorized But Not Issued	<u>632,186,018</u>	<u>643,475,393</u>	<u>645,665,470</u>
Less: Funds Temporarily Held to Pay Bonds and Notes	16,966,694	17,053,052	16,987,879
Bonds issued and bonds authorized but not issued - Capital projects for County Colleges	13,677,500	13,282,500	9,299,000
Bonds Authorized by Another Public Body Guaranteed by the County	<u>74,724,582</u>	<u>77,344,582</u>	<u>79,454,582</u>
Total Deductions	<u>105,368,776</u>	<u>107,680,134</u>	<u>105,741,461</u>
Net Debt	<u>\$526,817,242</u>	<u>\$535,795,259</u>	<u>\$539,924,009</u>

The summarized statement of debt condition which follows is extracted from the County's Annual Debt Statement, indicates a statutory net debt of .577% and .640% at December 31, 2023 and 2022, respectively.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
<u>2023</u>			
General debt	<u>\$632,186,018</u>	<u>\$105,368,776</u>	<u>\$526,817,242</u>
<u>2022</u>			
General debt	<u>\$643,475,393</u>	<u>\$107,680,134</u>	<u>\$535,795,259</u>

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(continued)**

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

The County's remaining borrowing power under N.J.S. 40A:2-6, as amended, at December 31 2023 and 2022 was as follows:

	<u>2023</u>	<u>2022</u>
2% of equalized valuation basis (county)	\$1,824,983,972	\$1,673,807,925
Net debt	<u>526,817,242</u>	<u>535,794,559</u>
Remaining Borrowing Power	<u>\$1,298,166,730</u>	<u>\$1,138,013,366</u>

The County's long-term debt consisted of the following at December 31, 2023 and 2022:

Paid by Current Fund:

**General Obligation Bonds**

	<u>2023</u>	<u>2022</u>
\$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%	\$6,750,000	\$13,500,000
\$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%	14,020,000	14,920,000
\$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%	6,285,000	6,655,000
\$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%		3,745,000
\$4,965,000, 2013 County Vocational-Technical 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%		425,000
\$53,850,000, 2014 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%	30,800,000	35,200,000

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(continued)**

	<u>2023</u>	<u>2022</u>
<b>NOTE 3. COUNTY DEBT, (continued)</b>		
\$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%	\$615,000	\$820,000
\$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%	2,310,000	2,695,000
\$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%	315,000	360,000
\$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%	34,330,000	41,370,000
\$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%	37,260,000	41,810,000
\$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%	675,000	875,000
\$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%	900,000	1,200,000
\$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%	2,615,000	3,615,000
\$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%	29,530,000	33,275,000

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(continued)**

	<u>2023</u>	<u>2022</u>
<b>NOTE 3. <u>COUNTY DEBT, (continued)</u></b>		
\$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%	\$1,060,000	\$2,125,000
\$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%	1,370,000	1,545,000
\$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%	1,320,000	1,650,000
\$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%	44,000,000	49,250,000
\$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%	7,000,000	8,000,000
\$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%	1,800,000	2,160,000
\$11,750,000, 2018 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%	5,225,000	6,530,000
\$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%	4,260,000	4,970,000
\$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%	40,595,000	45,160,000

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(continued)**

	<u>2023</u>	<u>2022</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%	\$1,345,000	\$1,510,000
\$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%	2,445,000	2,930,000
\$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%	2,880,000	3,240,000
\$47,680,000, 2022 General Improvement Bonds, due in annual installments of \$2,580,000 to \$5,150,000 through March 1, 2034, interest at various rates from 3.00% to 4.00%	45,100,000	47,680,000
\$1,790,000, 2022 County Vocational-Technical School Bonds, due in annual installments of \$155,000 to \$205,000 through March 1, 2032, interest at various rates from 3.00% to 4.00%	1,635,000	1,790,000
\$10,650,000, 2022 County College Bonds, County College Bonds, Series A, Ch. 12 State Aid, due in annual installments of \$830,000 to \$980,000 through March 1, 2034, interest at various rates from 3.00% to 4.00%	9,820,000	10,650,000
\$7,585,000, 2022 County College Bonds, County College Bonds, Series B, due in annual installments of \$685,000 to \$800,000 through March 1, 2032, interest at various rates from 3.00% to 4.00%	6,900,000	7,585,000

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(continued)**

	<u>2023</u>	<u>2022</u>
<b>NOTE 3. COUNTY DEBT, (continued)</b>		
\$4,065,000, 2023 County College Bonds, Ch. 12 State Aid, due in annual installments of \$325,000 to \$500,000 through March 1, 2033, interest at various rates from 3.00% to 4.00%	<u>4,065,000</u>	<u>                    </u>
	<u>\$347,225,000</u>	<u>\$397,240,000</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>2023</u>	<u>2022</u>
\$800,000 2007 Loan, due in semi-annual installments of \$17,974 to \$51,180 through July 1, 2026, interest at 2.00%	\$150,534	\$198,748
\$1,693,890 2009 Loan, due in semi-annual installments of \$35,727 to \$102,745 through January 14, 2029, interest at 2.00%	546,019	639,033
\$750,000 2009 Loan, due in semi-annual installments of \$18,630 to \$50,977 through February 9, 2027, interest at 2.00%	<u>175,808</u>	<u>223,830</u>
	<u>\$872,361</u>	<u>\$1,061,611</u>



**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(continued)**

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

The County's principal and interest for long-term debt issued and outstanding at December 31, 2023 is as follows:

Calendar Year	Bonds		Loans		Total
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2024	\$50,960,000	\$9,514,984	\$193,054	\$16,487	\$60,684,525
2025	46,090,000	8,181,438	196,933	12,606	54,480,977
2026	46,685,000	6,937,903	200,893	8,648	53,832,444
2027	45,380,000	5,599,725	126,592	4,870	51,111,187
2028	43,900,000	4,250,112	102,745	2,587	48,255,444
2029-2033	108,080,000	7,000,944	52,144	521	115,133,609
2034	<u>6,130,000</u>	<u>95,781</u>	<u>          </u>	<u>          </u>	<u>6,225,781</u>
	<u>\$347,225,000</u>	<u>\$41,580,887</u>	<u>\$872,361</u>	<u>\$45,719</u>	<u>\$389,723,967</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, 2023 and 2022, the County had \$70,000,000 and \$45,000,000, respectively, in outstanding General Capital bond anticipation notes.

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(continued)**

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

The following activity related to bond anticipation notes occurred during the calendar years ended December 31, 2023 and 2022:

<u>2023</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
BofA Securities, Inc.	\$45,000,000	\$	\$45,000,000	\$0
JP Morgan		70,000,000		70,000,000
	<u>\$45,000,000</u>	<u>\$70,000,000</u>	<u>\$45,000,000</u>	<u>\$70,000,000</u>
<u>2022</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
RBC Capital Markets	\$80,000,000	\$	\$80,000,000	\$0
BofA Securities, Inc.		45,000,000		45,000,000
	<u>\$80,000,000</u>	<u>\$45,000,000</u>	<u>\$80,000,000</u>	<u>\$45,000,000</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, 2023 AND 2022**  
**(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>
2024	\$5,660,000	\$3,653,421	\$9,313,421
2025	7,555,000	3,387,891	10,942,891
2026	7,750,000	3,098,516	10,848,516
2027	6,215,000	2,812,369	9,027,369
2028	6,435,000	2,576,252	9,011,252
2029-2033	34,465,000	8,927,946	43,392,946
2034-2038	19,030,000	3,234,263	22,264,263
2039-2042	13,335,000	851,759	14,186,759
	<u>\$100,445,000</u>	<u>\$28,542,417</u>	<u>\$128,987,417</u>

**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>2023</u>	<u>2022</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%	\$430,000	\$630,000
\$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%	420,000	620,000
\$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

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(continued)**

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

<p>\$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%</p>	<p>6,565,000</p>	<p>6,800,000</p>
<p>\$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%</p>	<p>17,555,000</p>	<p>18,180,000</p>
<p>\$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%</p>	<p>44,560,000</p>	<p>44,920,000</p>
<p>\$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%</p>	<p><u>3,015,000</u></p>	<p><u>4,015,000</u></p>
	<p><u>\$74,724,582</u></p>	<p><u>\$77,344,582</u></p>

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**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(continued)**

**NOTE 7. FIXED ASSETS**

The following is a summary of the General Fixed Assets Account Group as of December 31, 2023 and 2022.

<u>2023</u>	Balance <u>Dec. 31, 2022</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>Dec. 31, 2022</u>
Land	\$586,472,541	\$6,783,079	\$	\$593,255,620
Buildings and Improvements	333,566,121	7,018,802		340,584,923
Machinery and Equipment	37,892,272	2,701,127	1,059,104	39,534,295
Vehicles	<u>38,799,955</u>	<u>1,176,425</u>	<u>192,000</u>	<u>39,784,380</u>
	<u>\$996,730,889</u>	<u>\$17,679,433</u>	<u>\$1,251,104</u>	<u>\$1,013,159,218</u>

<u>2022</u>	Balance <u>Dec. 31, 2021</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>Dec. 31, 2022</u>
Land	\$576,284,312	\$10,188,229	\$	\$586,472,541
Buildings and Improvements	330,344,775	3,221,346		333,566,121
Machinery and Equipment	35,142,657	3,172,763	423,148	37,892,272
Vehicles	<u>38,171,930</u>	<u>1,267,743</u>	<u>639,718</u>	<u>38,799,955</u>
	<u>\$979,943,674</u>	<u>\$17,850,081</u>	<u>\$1,062,866</u>	<u>\$996,730,889</u>

**NOTE 8. INTERFUND BALANCES AND ACTIVITY**

Balance due to/from other funds at December 31, 2023 consist of the following:

\$55,804,495	Due to the Current Fund from the Federal and State Grant Fund for expenditures not reimbursed by the Federal and State Grant Fund.
36,771,029	Due to the Current Fund from the Capital Fund for excess funds.
21,415,316	Due to the Current Fund from the Other Trust Fund for expenditures not reimbursed.
23,213,447	Due to the Current Fund from the Motor Vehicle Trust Fund for expenditures not reimbursed.
7,346,459	Due to the Current Fund from the Open Space Preservation for expenditures not reimbursed.
<u>2,708,937</u>	Due to the Current Fund from the Housing Trust Fund for expenditures not reimbursed.
<u>\$147,259,683</u>	

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
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**(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>2024</u>	<u>2023</u>
Current Fund	<u>\$38,750,000</u>	<u>\$37,750,000</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 \$6,527,039 and \$6,687,994 at December 31, 2023 and 2022, 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 \$685,080 and \$322,323 at December 31, 2023 and 2022, respectively.

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**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(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 annual financial statements, which can be found at [www.state.nj.us/treasury/pensions/annual-reports.shtml](http://www.state.nj.us/treasury/pensions/annual-reports.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**  
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**(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 annual financial statements, which can be found at [www.state.nj.us/treasury/pensions/annual-reports.shtml](http://www.state.nj.us/treasury/pensions/annual-reports.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**  
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**(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.

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>
2023	\$19,719,708	\$16,747,393	\$99,939
2022	18,932,913	17,807,071	89,190
2021	17,669,400	16,704,791	87,845

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(continued)**

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

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.

**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, 2023, the County had a liability of \$129,082,391 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2023, 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, 2023, the County's proportion was 0.891183769 percent, which was an increase/(decrease) of (0.0901112954) percent from its proportion measured as of June 30, 2022.

For the year ended December 31, 2023, the County recognized pension expense of \$19,719,708. At December 31, 2023, 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	\$1,234,194	\$527,647
Changes of assumptions	283,568	7,822,946
Net difference between projected and actual earnings on pension plan investments	594,441	-
Changes in proportion and differences between the County's contributions and proportionate share of contributions	<u>1,467,903</u>	<u>15,245,112</u>
Total	<u>\$3,580,106</u>	<u>\$23,595,705</u>

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
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**(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, 2023) 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:	
2024	(\$6,815,067)
2025	(3,803,909)
2026	5,315,709
2027	(951,302)
2028	16,179

**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 5.08, 5.04, 5.13, 5.16, 5.21 and 5.63 years for 2023, 2022, 2021, 2020, 2019 and 2018, respectively.

**Additional Information**

Local Group Collective balances net of nonemployer (State of New Jersey) balances at June 30, 2023 and June 30, 2022 are as follows:

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Collective deferred outflows of resources	\$1,080,204,730	\$1,660,772,008
Collective deferred inflows of resources	1,780,216,457	3,236,303,935
Collective net pension liability	14,606,489,066	15,091,376,611
County's Proportion	0.8911837690%	0.9812950644%

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
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**(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, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022, which rolled forward to June 30, 2023. This actuarial valuation used the following assumptions, applied to all periods in the measurement.

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases	2.75-6.55% (based on years of service)
Investment Rate of Return	7.00 Percent

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021. 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-2021.

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
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**(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, 2023) 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, 2023 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	28.00%	8.98%
Non-U.S. Developed Market Equity	12.75%	9.22%
International Small Cap Equity	1.25%	9.22%
Emerging Market Equity	5.50%	11.13%
Private Equity	13.00%	12.50%
Real Estate	8.22%	8.58%
Real Assets	3.00%	8.40%
High Yield	4.50%	6.97%
Private Credit	8.00%	9.20%
Investment Grade Credit	7.00%	5.19%
Cash Equivalents	2.00%	3.31%
U.S. Treasuries	4.00%	3.31%
Risk Mitigation Strategies	3.00%	6.21%

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(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, 2023. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 100% 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, 2023, 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, 2023		
	1%	At Current	1%
	Decrease	Discount Rate	Increase
	<u>6.00%</u>	<u>7.00%</u>	<u>8.00%</u>
County's proportionate share of the pension liability	\$168,366,234	\$129,082,391	\$95,646,646

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
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**(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, 2023, the County had a liability of \$118,501,452 for its proportionate share of the PFRS net pension liability. The net pension liability was measured as of June 30, 2023, 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, 2023, the County's proportion was 1.07252947 percent, which was an increase/(decrease) of (0.13398107) percent from its proportion measured as of June 30, 2022.

For the year ended December 31, 2023, the County recognized pension expense of \$16,747,393. At December 31, 2023, 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	\$5,073,995	\$5,651,467
Changes of assumptions	255,768	8,001,687
Net difference between projected and actual earnings on pension plan investments	6,035,055	-
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>7,676,440</u>	<u>41,182,271</u>
Total	<u>\$19,041,258</u>	<u>\$54,835,425</u>

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
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**(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, 2023) 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:	
2023	(\$4,611,662)
2024	(4,425,706)
2025	7,120,512
2026	(612,420)
2027	218,588
Thereafter	22,352

**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 6.16, 6.22, 6.17, 5.90, 5.92 and 5.73 years for 2023, 2022, 2021, 2020, 2019 and 2018 amounts, respectively.

**Additional Information**

Local Group Collective balances net of nonemployer (State of New Jersey) balances at June 30, 2023 and June 30, 2022 are as follows:

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Collective deferred outflows of resources	\$1,753,080,638	\$2,163,793,985
Collective deferred inflows of resources	1,966,439,601	2,805,919,493
Collective net pension liability	13,084,649,602	11,446,356,176
County's Proportion	1.0725294700%	1.2065105400%



**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
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**(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, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022, which rolled forward to June 30, 2023. This actuarial valuation used the following actuarial assumptions:

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through all Future Years	3.25-16.25% (based on years of service)
Thereafter	Not Applicable
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-2021.

The actuarial assumptions used in the July 1, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(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, 2023) 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, 2023 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	28.00%	8.98%
Non-U.S. Developed Market Equity	12.75%	9.22%
International Small Cap Equity	1.25%	9.22%
Emerging Market Equity	5.50%	11.13%
Private Equity	13.00%	12.50%
Real Estate	8.00%	8.58%
Real Assets	3.00%	8.40%
High Yield	4.50%	6.97%
Private Credit	8.00%	9.20%
Investment Grade Credit	7.00%	5.19%
Cash Equivalents	2.00%	3.31%
U.S. Treasuries	4.00%	3.31%
Risk Mitigation Strategies	3.00%	6.21%

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(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, 2023. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 100% 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, 2023, 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, 2023		
	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	\$173,699,379	\$118,501,452	\$72,534,767

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(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, 2023 and 2022, the State proportionate share of the net pension liability attributable to the County for the PFRS special funding situation is \$21,835,272 and \$24,578,017, respectively. For the years ended December 31, 2023 and 2022, 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 \$2,483,717 and \$2,835,653, respectively, which is more than the actual contributions the State made on behalf of the County of \$2,497,114 and \$3,059,843, 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, 2023 AND 2022**  
**(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, 2023 and 2022. These reserve amounts are \$8,104,605 for 2023 and \$11,532,813 for 2022. Exhibit B-7 summarizes the 2023 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, 2023 and 2022. These reserve amounts are \$67,459,600 for 2023 and \$64,959,600 for 2022.

**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, 2023 and 2022, 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, 2023 AND 2022**  
**(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, Empower Retirement, LLC.

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 2023, 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 \$3,111,779 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, 2023 AND 2022**  
**(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, 2023 AND 2022**  
**(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 conducted as of December 31, 2022 based on census, plan design and premium information provided by the County. Census (as of December 31, 2021) includes 2,272 retired participants (including spouses) and 1,873 active participants.



**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(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

4.05% at December 31, 2022

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 2022 and then 7.00% for 2023 grading down to 3.5% (by 0.25% increments) in 2037.

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(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, 2023 AND 2022**  
**(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 2010 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, 2023 AND 2022**  
**(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, 2023 AND 2022**  
**(continued)**

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

<u>Change in Net OPEB Liability</u>	<u>Total OPEB Liability</u> (a)	<u>Plan Fiduciary Net Position</u> (b)	<u>Net OPEB Liability</u> (a) - (b)
Balance as Beginning of year	<u>\$ 721,292,807</u>	<u>\$ 64,209,600</u>	<u>\$ 657,083,207</u>
Changes for the year:			
Service Cost	9,660,782		9,660,782
Interest Cost	13,118,071		13,118,071
Change of Benefit terms (plan change)	0		0
Difference between Actual and Expected Experience (gains)/losses	0		0
Assumption changes	(81,615,261)		(81,615,261)
Contributions - employer		24,415,818	(24,415,818)
Net Investment Income		750,000	(750,000)
Benefits Paid	(24,415,818)	(24,415,818)	0
<b>Net Changes</b>	<u>(83,252,227)</u>	<u>750,000</u>	<u>(84,002,227)</u>
Balance as of End of Year			
Actives	\$ 242,628,752		
Inactives	395,411,828		
<b>Total</b>	<u><b>\$ 638,040,580</b></u>	<u><b>\$ 64,959,600</b></u>	<u><b>\$ 573,080,980</b></u>
Covered Employees Payroll	\$ 137,024,578		\$ 137,024,578
OPEB Liability as a Percentage of Covered Payroll	466%		418%
<b><u>Sensitivity</u></b>			
Changes in Discount Rate	4.05%		
1% Decrease	\$ 735,804,293		
Discount rate	\$ 638,040,580		
1% Increase	\$ 557,492,085		
Changes in Healthcare Cost Trend			
1% Decrease	\$ 563,936,856		
Trend rate	\$ 638,040,580		
1% Increase	\$ 726,091,448		
<b><u>Summary of Participant Data</u></b>			
Measurement Date	12/31/2022		
Fiscal Year End	12/31/2022		
Actives	1,873		
Retirees (including spouses)	2,272		
<b>Total</b>	<u>4,145</u>		

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(continued)**

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

<u>OPEB Expense</u>	<u>FYE 12/31/22</u>
Service Cost	\$ 9,660,782
Interest Cost	13,118,071
Plan Changes	-
Projected Investment Income	(1,187,878)
<i>Current Period Recognition of deferred (inflows)/outflows of resources</i>	
Difference in projected and actual earnings on assets	(2,880,608)
Change in assumptions	12,955,476
Difference in actual and expected experience	<u>(24,654,374)</u>
OPEB Expense	<b>\$ 7,011,468</b>

**Amounts reported as Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB expense**

Fiscal Year ended 12/31	
2022	\$ (14,801,885)
2023	\$ (10,139,624)
2024	\$ 550,168
2025	\$ (20,425,683)
2026	\$ (13,602,541)
Thereafter	\$ 0

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on OPEB plan investments	\$ 295,626	\$ (7,405,672)
Changes of assumptions or other inputs	103,396,710	(74,474,465)
Differences between expected and actual experience	<u>2,170,296</u>	<u>(82,402,060)</u>
Total	<u>\$ 105,862,632</u>	<u>\$ (164,282,197)</u>

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(continued)**

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

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

	Fiscal Year Ending December 31,				
	2022	2021	2020	2019	2018 <sup>1</sup>
<b>Total OPEB Liability</b>					
Service Cost	\$ 9,660,782	\$ 10,998,575	\$ 7,374,391	\$ 11,790,189	\$ 12,610,881
Interest Cost	13,118,071	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	(81,615,261)	26,024,469	74,840,249	97,253,881	(38,770,483)
Benefits Paid (implicit)	(24,415,818)	(28,478,260)	(20,379,167)	(18,468,940)	(21,533,733)
Net Change in Total OPEB Liability	\$ (83,252,227)	\$ (43,740,764)	\$ 42,707,257	\$ 59,416,453	\$ (12,666,378)
Total OPEB Liability - Beginning of Year	\$ 721,292,807	\$ 765,033,570	\$ 722,326,313	\$ 662,909,861	\$ 675,576,239
Total OPEB Liability - End of Year	\$ 638,040,580	\$ 721,292,807	\$ 765,033,570	\$ 722,326,313	\$ 662,909,861
<b>Plan Fiduciary Net Position</b>					
Contributions - Employer	\$ 24,415,818	\$ 28,478,260	\$ 20,379,167	\$ 18,468,940	\$ 29,913,017
Net Investment Income	750,000	8,233,000	8,230,000	3,500,000	-
Benefit payments	(24,415,818)	(28,478,260)	(20,379,167)	(18,468,940)	(21,533,733)
Net Change in plan fiduciary position	\$ 750,000	\$ 8,233,000	\$ 8,230,000	\$ 3,500,000	\$ 8,379,284
Plan fiduciary net position - beginning	\$ 64,209,600	\$ 55,976,600	\$ 47,746,600	\$ 44,246,600	\$ 35,867,316
Plan fiduciary net position - end	\$ 64,959,600	\$ 64,209,600	\$ 55,976,600	\$ 47,746,600	\$ 44,246,600
Net OPEB Liability	573,080,980	657,083,207	709,056,970	674,579,713	618,663,261
Plan fiduciary net position as a percentage of the total OPEB liability	10.18%	8.90%	7.32%	6.61%	6.67%
Covered Employee Payroll	137,024,578	133,033,571	142,675,136	152,512,100	149,655,229
Net OPEB Liability as a percent of Covered Employee Payroll	418%	494%	497%	442%	413%
End of year Discount Rate	4.05%	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 2010 projected to 2025 with scale MP 20 effective 12/31/20 and the PUB 2010 projected with scale MP 21 effective 12/31/21.

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

The medical trend rate was changed to 7.0% grading down to 3.50% in 0.25% increments beginning with 2023.

**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(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	
						12/31/2023	12/31/2024	12/31/2025	12/31/2026	12/31/2027		
<b>Investment (gains) losses</b>												
<i>Investment Earnings Less than expected - Deferred Outflow</i>												
12/31/2018	1,111,887		5	222,379	222,379	-	-	-	-	-	-	-
12/31/2022	369,532		5	-	73,906	295,626	73,906	73,906	73,906	73,908	-	-
<b>Total</b>				222,379	296,285	295,626	73,906	73,906	73,906	73,908	-	-
<i>Investment Earnings Greater than expected - Deferred Inflow</i>												
12/31/2019	(1,854,026)		5	(741,611)	(370,805)	(370,806)	(370,806)	-	-	-	-	-
12/31/2020	(6,916,968)		5	(4,150,180)	(1,383,394)	(2,766,786)	(1,383,394)	(1,383,392)	-	-	-	-
12/31/2021	(7,113,468)		5	(5,690,774)	(1,422,694)	(4,268,080)	(1,422,694)	(1,422,692)	-	-	-	-
<b>Total</b>				(10,582,565)	(3,176,893)	(7,405,672)	(3,176,894)	(2,806,086)	(1,422,692)	-	-	-
<b>Total Investment</b>	-			(10,360,186)	(2,880,608)	(7,110,046)	(3,102,988)	(2,732,180)	(1,348,786)	73,908	-	-
<b>Change in Assumptions</b>												
<i>Liability increase - Deferred Outflows</i>												
12/31/2019	97,253,881		6	64,835,921	16,208,980	48,626,941	16,208,980	16,208,980	16,208,981	-	-	-
12/31/2020	74,840,249		6	49,893,499	12,473,375	37,420,124	12,473,375	12,473,375	12,473,374	-	-	-
12/31/2021	26,024,469		6	21,687,057	4,337,412	17,349,645	4,337,412	4,337,412	4,337,412	4,337,409	-	-
<b>Total</b>				136,416,477	33,019,767	103,396,710	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	(12,923,495)	(6,461,747)	(6,461,748)	(6,461,748)	-	-	-	-	-
12/31/2022	(81,615,261)		6	-	(13,602,544)	(68,012,717)	(13,602,544)	(13,602,544)	(13,602,544)	(13,602,541)	-	-
<b>Total</b>				(12,923,495)	(20,064,291)	(74,474,465)	(20,064,292)	(13,602,544)	(13,602,544)	(13,602,544)	(13,602,541)	-
<b>Total Assumptions</b>				123,492,982	12,955,476	28,922,245	12,955,475	19,417,223	19,417,223	(9,265,135)	(13,602,541)	-
<b>Expected vs. Actual Experience</b>												
<i>Economic/demographic losses - Deferred Outflows</i>												
12/31/2018	13,021,766		6	4,340,590	2,170,294	2,170,296	2,170,296	-	-	-	-	-
<b>Total</b>				4,340,590	2,170,294	2,170,296	2,170,296	-	-	-	-	-
<i>Economic/demographic (gains) - Deferred Inflows</i>												
12/31/2019	(55,838,405)		6	(27,919,202)	(9,306,401)	(18,612,801)	(9,306,401)	(9,306,400)	-	-	-	-
12/31/2020	(37,702,856)		6	(25,135,238)	(6,283,809)	(18,851,429)	(6,283,809)	(6,283,809)	(6,283,811)	-	-	-
12/31/2021	(67,406,746)		6	(56,172,288)	(11,234,458)	(44,937,830)	(11,234,458)	(11,234,458)	(11,234,458)	(11,234,456)	-	-
<b>Total</b>				(109,226,728)	(26,824,668)	(82,402,060)	(26,824,668)	(26,824,667)	(17,518,269)	(11,234,456)	-	-
<b>Total Experience</b>				(104,886,138)	(24,654,374)	(80,231,764)	(24,654,372)	(26,824,667)	(17,518,269)	(11,234,456)	-	-
<b>Total Outflows</b>				140,979,446	35,486,346	105,862,632	35,263,969	33,093,673	33,093,673	4,411,317	-	-
<b>Total Inflows</b>				(132,732,788)	(50,065,852)	(164,282,197)	(50,065,854)	(43,233,297)	(32,543,505)	(24,837,000)	(13,602,541)	-
<b>Total</b>	(84,596,429)			8,246,658	(14,579,506)	(58,419,565)	(14,801,885)	(10,139,624)	550,168	(20,425,683)	(13,602,541)	0



**COUNTY OF UNION, N.J.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
**(continued)**

**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.

In addition, during 2023 revenues of the County were not materially affected.

**NOTE 22. SUBSEQUENT EVENTS**

The County had the following debt activity subsequent to the date of the financial statements:

The County issued Bonds dated June 1, 2024 in the amount of \$46,835,000 payable from 2025 through 2036 at 4.00%. These Bonds consisted of \$38,510,000 of General Improvement Bonds, \$1,375,000 of County Vo-Tech School Bonds, \$4,415,000 of County College Bonds (Series A)(Ch. 12) and \$2,535,000 County College Bonds (Series B).

The County issued Bond Anticipation Notes dated June 14, 2024 in the amount of \$25,800,000 payable on June 13, 2025 at 5.00%.

The Union County Improvement Authority issued County guaranteed Lease Revenue dated April 11, 2024 in the total amount of \$109,645,000. \$55,270,000 of the total was borrowed as a Serial Bond payable from 2025 through 2044 at 5.00%. \$24,355,000 of the total was borrowed as a Term Bond due April 15, 2049 at 4.25%. The final \$30,020,000 of the total borrowed as a Term Bond due April 15, 2054 at 4.125%.

The County has evaluated subsequent events through June 17, 2024, the date which the financial statements were available to be issued and no other items were noted for disclosure.

**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>
Sergio Granados	Chair	(A)
Kimberly Palmieri-Mouded	Vice Chair	(A)
Richard Fortunato	Commissioner	(A)
Raymond Szpond	Commissioner	(A)
Joseph Bodek	Commissioner	(A)
James Baker Jr.	Commissioner	(A)
Bette Jane Kowalski	Commissioner	(A)
Rebecca L. Williams	Commissioner	(A)
Alexander Mirabella	Commissioner	(A)
Edward T. Oatman	County Manager	\$ 100,000 (B)
Amy Wagner	Deputy County Manager	(A)
Dr. Bibi Taylor	Director, Department of Finance, County Treasurer	\$ 500,000 (B)
Julie Origliato	Director, Division of Treasurer	\$ 500,000 (B)
Jason Shanley	Director, Division of Comptroller	\$ 300,000 (B)
Laurie Caternicchio	Fiscal Analyst	\$ 100,000 (B)
Elizabeth Olivari	Fiscal Analyst	\$ 100,000 (B)
Christopher Duryee	Tax Administrator	\$ 100,000 (B)
Joanne Rajoppi	County Clerk	\$ 100,000 (B)
Clara Fernandez	Deputy County Clerk	\$ 50,000 (B)
James Pellettiere	Clerk of the Board	\$ 100,000 (B)
Bruce H. Bergen, Esq.	County Counsel	\$ 25,000 (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>
William A. Daniel	Prosecutor	\$ 100,000 (B)
David Hummel	Deputy 1st Assistant Prosecutor	\$ 100,000 (B)
James O. Tansey	1st Assistant Prosecutor	\$ 100,000 (B)
Peter Corvelli	Sheriff	\$ 100,000 (B)
Carlo Caparrova	Undersheriff	\$ 100,000 (B)
Robert Cesaro	County Correctional Police Captain	\$ 100,000 (B)
Christopher Hudak	County Surrogate	\$ 100,000 (B)
Kelly Coyle	Deputy Surrogate	\$ 50,000 (B)
Susan Dinardo	Special Deputy Surrogate	\$ 25,000 (B)
Karen Dinsmore	Assistant Director, Department of Human Services	\$ 25,000 (B)
Victoria Durbin	Director of Parks and Recreation	\$ 100,000 (B)
Andrew Moran (1/1/23-5/1/23)	Director of Public Safety	\$ 100,000 (B)
Dennis Burke (6/1/23-12/31/23)	Acting Director of Public Safety	\$ 100,000 (B)
Joseph A. Graziano, Sr. (1/1/23-9/10/23)	Director of Public Works	\$ 25,000 (B)
Joseph J. Policay, Jr. (9/11/23-12/31/23)	Acting Director of Public Works	\$ 25,000 (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 2023</u>		<u>Year 2022</u>	
<u>REVENUE AND OTHER INCOME REALIZED</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Fund Balance Utilized	\$ 37,750,000	5.45 %	\$ 37,750,000	5.19 %
Miscellaneous - From Other Than				
Tax Levies	287,219,068	41.49	322,086,569	44.30
Collection of Current Tax Levy	<u>367,295,299</u>	<u>53.06</u>	<u>367,295,299</u>	<u>50.51</u>
Total Income	<u>692,264,367</u>	<u>100.00 %</u>	<u>727,131,868</u>	<u>100.00 %</u>
 <u>EXPENDITURES</u>				
Budget	594,921,065	91.10	654,901,173	97.05
Other	<u>58,146,875</u>	<u>8.90</u>	<u>19,903,688</u>	<u>2.95</u>
Total Expenditures	<u>653,067,940</u>	<u>100.00 %</u>	<u>674,804,861</u>	<u>100.00 %</u>
 Fund Balance, January 1	<u>194,736,341</u>		<u>180,159,334</u>	
	233,932,768		232,486,341	
Utilized as Budget Revenue	<u>37,750,000</u>		<u>37,750,000</u>	
Fund Balance, December 31	\$ <u>196,182,768</u>		\$ <u>194,736,341</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>
2023	\$	39,801,536,543	31,893,467	39,833,430,010	92,871,318,083	0.4289
2022		39,754,850,898	36,029,763	39,790,880,661	83,701,680,955	0.4754
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

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>Year</u>		<u>Tax Levy</u>	<u>Currently</u>	
			<u>Cash Collections</u>	<u>Percentage of Collection</u>
2023	\$	367,295,299	367,295,299	100.00%
2022		367,295,299	367,295,299	100.00%
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%

Comparative Schedule of Fund Balance

	<u>Year</u>		<u>Dec. 31</u>	<u>Utilized in budget of succeeding year</u>
Current Fund	2023	\$	196,182,768	38,750,000
	2022		194,736,341	37,750,000
	2021		180,108,247	37,750,000
	2020		139,309,891	37,000,000
	2019		133,622,003	53,290,931

COUNTY OF UNION

Schedule of Cash and Investments

Current Fund

Year Ended December 31, 2023

	<u>Checking</u>	<u>Investments</u>
Balance - December 31, 2022	\$ 219,091,711	47,617,427
Increased by Receipts:		
2023 Tax Levy	367,295,299	
Revenue Accounts Receivable	129,578,445	
Miscellaneous Revenue Not Anticipated	11,597,516	
Petty Cash Funds Returned	7,050	
Exchange Account	10,443,215	
Schedule of Interfunds	183,037,699	
Canceled Grants	49,684	
Reserve for Sale of Asset	200,804	
Transfer Investments	5,031,249	16,158,329
Interest Earned on Investments		3,309,813
	<u>707,240,961</u>	<u>19,468,142</u>
	926,332,672	67,085,569
Decreased by Disbursements:		
2023 Budget Appropriation	449,675,486	
2022 Appropriation Reserves	21,140,832	
Capital Improvement Fund	3,300,000	
Schedule of Interfunds	231,498,112	
Accounts Payable	761,257	
Refund of Prior Year Revenue	55,249	
Exchange Account	10,443,215	
Reserve for Sale of Assets	1,500,000	
Petty Cash Funds Approved	7,975	
Transfer Investments		22,689,578
	<u>718,382,126</u>	<u>22,689,578</u>
Balance - December 31, 2023	\$ <u><u>207,950,546</u></u>	<u><u>44,395,991</u></u>

**COUNTY OF UNION**

**Schedule of Cash - Change Fund**

**Current Fund**

**Year Ended December 31, 2023**

<u>Office</u>	Balance December 31, <u>2022</u>	Balance December 31, <u>2023</u>
Surrogate	\$ 250	250
Department 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, 2023**

<u>Office</u>	Received From <u>Treasurer</u>	Returned To <u>Treasurer</u>	Charges To 2023 <u>Appropriations</u>
Clerk of the Board	200	160	40
County Clerk	200	200	
County Counsel	400	49	351
County Prosecutor	1,500	1,500	
County Sheriff	4,000	4,000	
Public Works/Engineering & Facilities Mgmt.	400	286	114
Parks & Recreation	275	110	165
Public Safety	300	194	106
Social Services	400	400	
Human Services/Cornerstone			
Behavioral Health Hospital	100	100	
Board of Elections	200	51	149
	<u>7,975</u>	<u>7,050</u>	<u>925</u>



**COUNTY OF UNION**  
**Schedule of Revenue Accounts Receivable**

**Current Fund**

**Year Ended December 31, 2023**

	Balance, December 31, <u>2022</u>	Accrued <u>2023</u>	<u>Collected</u>	Balance, December 31, <u>2023</u>
Miscellaneous Revenues:				
Fees:				
County Clerk	\$	1,720,317	1,720,317	
Surrogate		208,185	208,185	
Sheriff		1,057,257	1,057,257	
Interest on Investments and Deposits		14,944,276	14,944,276	
Added and Omitted Taxes	1,314,181	1,935,906	1,514,707	1,735,380
County Hospital Board of Pay Patients		16,878,493	16,878,493	
Register - Realty Transfer Fees		6,496,906	6,496,906	
Department of Parks and Recreation Facilities Revenue		8,642,017	8,642,017	
Permits - County Road Department		218,626	218,626	
Rent - 921 Elizabeth Avenue		499,280	499,280	
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)		2,431,664	2,431,664	
Supplemental Social Security Income		2,040,719	2,040,719	
Constitutional Officers - Increased Fees (P.L. 2001, c. 370):				
County Clerk		1,428,204	1,428,204	
Surrogate		326,642	326,642	
Sheriff		699,383	699,383	
Reimbursement from State and Federal Grant Programs:				
Fringe Benefit Expenditures		3,438,748	3,438,748	
Indirect Costs		1,176,270	1,176,270	
Educational Building Aid		86,166	86,166	
Debt Service - Open Space		5,341,259	5,341,259	
Quarry Revenue		90,238	90,238	
NJ Division of Economic Assistance - Earned Grant		47,533,437	47,533,437	
Franchise Fees - Jersey Gardens		327,606	327,606	
Title IV D - Facility Reimbursement		1,762,872	1,762,872	
Union College of Union County - Insurance Reimbursement		5,720,959	5,720,959	
Pilot's		1,285,891	1,285,891	
Open Space - Parks Maintenance		2,500,000	2,500,000	
Rental Income UC College/Trinitas Hospital Kellogg Building		166,667	166,667	
Dispatch Services		1,047,262	1,047,262	
Ambulance Services		2,373,580	2,373,580	
Union County Utilities Authority		500,000	500,000	
Sale of Asset - County Infrastructure Program		1,500,000	1,500,000	
	<u>\$ 1,314,181</u>	<u>134,378,830</u>	<u>133,957,631</u>	<u>1,735,380</u>

Cash	\$ 129,578,445
Interfunds	2,864,479
Added and Omitted Taxes	<u>1,514,707</u>

\$ 133,957,631

COUNTY OF UNION

Schedule of 2023 Tax Levy - Realized Revenue

Current Fund

Year Ended December 31, 2023

Increased by Receipts:	
2023 Tax Levy	\$ <u>367,295,299</u>
Decreased by Disbursements:	
Cash Collection	\$ <u>367,295,299</u>

## COUNTY OF UNION

## Schedule of Interfunds

## Current Fund

## Year Ended December 31, 2023

	Balance, December 31, <u>2022</u>	<u>Increased</u>	<u>Decreased</u>	Balance, December 31, <u>2023</u>
Federal and State Grant Fund	\$ 53,258,985	106,882,455	104,336,945	55,804,495
Other Trust Fund:				
Other Trust	14,281,690	91,604,695	84,471,069	21,415,316
Motor Vehicle Fines	21,252,425	5,288,237	3,327,215	23,213,447
Open Space Preservation Trust Fund	6,152,679	1,701,780	508,000	7,346,459
Housing Trust Fund:				
CDBG	3,284,895	6,900,701	7,665,432	2,520,164
HESG	9,132	611,359	462,449	158,042
Home Program	30,731			30,731
Section 8	9,196	10,468	19,664	
Total Other Trust Fund	<u>\$ 45,020,748</u>	<u>106,117,240</u>	<u>96,453,829</u>	<u>54,684,159</u>
General Capital Fund	<u>4,828,088</u>	<u>68,158,812</u>	<u>36,215,871</u>	<u>36,771,029</u>
	<u>103,107,821</u>	<u>281,158,507</u>	<u>237,006,645</u>	<u>147,259,683</u>
Due from	<u>103,107,821</u>	<u>281,158,507</u>	<u>237,006,645</u>	<u>147,259,683</u>
	<u>\$ 103,107,821</u>	<u>281,158,507</u>	<u>237,006,645</u>	<u>147,259,683</u>
			183,037,699	
		231,498,112		
		13,989,448		
			13,939,764	
		15,689,737	15,689,737	
		1,103,950	1,112,185	
		3,300,000	3,300,000	
		703	703	
			2,750,000	
			150,000	
			200,000	
			1,250,000	
		10,572,465	10,572,465	
		5,004,092	5,004,092	
		<u>\$ 281,158,507</u>	<u>237,006,645</u>	

**COUNTY OF UNION**  
**Schedule of Appropriation Reserves**  
**Current Fund**  
**Year Ended December 31, 2023**

	Balance, Dec. 31, 2022	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
<b>Salaries and Wages:</b>				
County Manager's Office	\$ 140,170	140,170		140,170
Board of County Commissioners	10,926	10,926		10,926
Clerk of the Board	245,079	245,079		245,079
County Clerk	154,218	154,218	51,206	103,012
Board of Elections	64,160	64,160		64,160
Elections (County Clerk)	33,542	33,542		33,542
Department of Finance:				
Office of Director	2,939	2,939		2,939
Division of Reimbursement	11,459	11,459	-857	12,316
Division of Treasurer	13,013	13,013		13,013
Division of Comptroller	201,965	201,965	682	201,283
Division of Internal Audit	73,224	73,224		73,224
Department of Law:				
Office of County Counsel	235,055	235,055		235,055
Office of County Adjuster	25,466	25,466		25,466
Department of Administrative Services:				
Office of Director	69,659	69,659		69,659
Division of Motor Vehicles	320,362	320,362	31,500	288,862
Division of Personnel Management and Labor Relations	66,515	66,515		66,515
Division of Purchasing	109,928	109,928	2,132	107,796
Board of Taxation	5,879	5,879	2,852	3,027
County Surrogate	324,013	324,013	21,101	302,912
Department of Economic Development:				
Office of Director	2,356	2,356		2,356
Division of Information Technologies	3,631	3,631	2,154	1,477
Community Development and Housing	48,887	48,887	-1,077	49,964
Division of Strategic Planning and Intergovernment	140,891	140,891	-20,144	161,035
Office of the Sheriff:				
Sheriff's Office	1,948,500	1,948,500	106,557	1,841,943
Division of Corrections	393,425	393,425	2,106	391,319
Department of Public Safety:				
Office of Director	28,170	28,170		28,170
Division of Weights and Measures	8,410	8,410	8,410	
Division of Medical Examiner	68,554	68,554	8,165	60,389
Division of Emergency Management	195,959	195,959	-18,897	214,856
Emergency Medical Service	183,060	183,060	75,000	108,060
Division of Police	769,909	769,909	346,935	422,974
Division of Health	215,395	87,395	334	87,061
County Prosecutor's Office	2,852,784	2,852,784	741,751	2,111,033
Department of Engineering, Public Works and Facilities Management:				
Division of Public Works	666,819	666,819	13,579	653,240
Division of Facilities Management	992,324	992,324	135,638	856,686
Engineering, Land and Facilities Planning	59,597	59,597	22,309	37,288
Cornerstone Psychiatric/Runnells Specialized Hospital	823,791	823,791	213,276	610,515
Department of Human Services:				
Office of Director	6,262	6,262		6,262
Division of Aging	18,388	18,388	3,569	14,819
Division of Youth Services	33,038	33,038	3,256	29,782
Employment and Training	14,248	14,248	8,114	6,134
Division of Social Services	1,774,640	1,774,640	-9,429	1,784,069
Division of Individual & Family Support Services	18,248	18,248	1,402	16,846
Division of Paratransit	2,500	2,500	2,152	348
Division of Outreach & Advocacy	21,762	21,762	-2,145	23,907
Department of Parks and Recreation:				
Office of Director	35,827	35,827		35,827
Recreation Facilities	514,446	514,446		514,446
Division of Planning and Environmental Services	111,918	111,918		111,918
Park Maintenance	227,751	227,751	-354	228,105
Cultural and Heritage Affairs	1	1	-2,368	2,369
Office of County Superintendent of Schools	2,501	5,001	4,732	269
Union County Extension Service in Agriculture and Home Economics	1	1		1

**COUNTY OF UNION**  
**Schedule of Appropriation Reserves**  
**Current Fund**  
**Year Ended December 31, 2023**

	Balance, Dec. 31, <u>2022</u>	Balance after Transfers and <u>Encumbrances</u>	Paid or <u>Charged</u>	Balance <u>Lapsed</u>
<b>Other Expenses:</b>				
County Manager's Office:				
Miscellaneous	112,782	137,901	25,906	111,995
Special Studies Initiatives	170,051	279,257	119,427	159,830
Board of County Commissioners:				
Miscellaneous	4,903	8,388	1,949	6,439
Annual Audit		235,000	235,000	
Other Accounting and Audit Fees	47,450	117,450	70,000	47,450
County Infrastructure and Improvement Program		515,000	515,000	
Clerk of the Board:				
Miscellaneous	41,126	81,467	30,949	50,518
Status of Women Advisory Board	4,500	4,500		4,500
County Clerk	20,136	58,252	16,116	42,136
Board of Elections	28,289	146,726	59,983	86,743
Elections (County Clerk)	25,508	82,513	-232	82,745
Department of Finance:				
Office of Director	48,058	84,840	36,782	48,058
Public Obligations Registration Act				
P.L. 1983 Ch. 243 Financial Administration	100,000	100,000		100,000
Division of Reimbursement	3,251	3,251	91	3,160
Division of Treasurer	73,606	73,851		73,851
Division of Comptroller	2,722	4,217	1,676	2,541
Division of Internal Audit	2,500	2,500		2,500
Aid to Union County Improvement Authority	15,000	15,000		15,000
Department of Law:				
Office of County Counsel	21,412	38,992	16,812	22,180
Office of County Adjuster	1,726	1,823		1,823
Department of Administrative Services:				
Office of Director	49,204	49,239	2,084	47,155
Division of Motor Vehicles	61,703	501,971	450,371	51,600
Division of Personnel Management and Labor Relations	247,210	581,152	312,944	268,208
Division of Purchasing	41,856	112,964	71,107	41,857
County Surrogate		2,205	1,841	364
Department of Economic Development:				
Office of Director	73,275	76,635	4,249	72,386
Division of Information Technologies	33,172	154,809	91,298	63,511
Community Development and Housing	50,792	163,886	113,453	50,433
Division of Strategic Planning and Intergovernment	73,358	135,648	86,282	49,366
Insurance:				
Group Insurance Plan for Employees	1,068,227	13,087,858	2,551,900	10,535,958
Surety Bond Premiums	3,255	3,255		3,255
Other Insurance Premiums	2,695,567	3,003,347	1,057,780	1,945,567
Employees' Prescription Plan	4,650,798	6,077,416	3,926,619	2,150,797
Dental Plan	38,128	497,763	459,635	38,128
Office of the Sheriff:				
Sheriff's Office	36,492	126,351	78,305	48,046
Division of Corrections	2,900,197	5,379,583	4,453,370	926,213
Juvenile Detention	502,244	880,614	392,370	488,244
Department of Public Safety:				
Office of Director		2,385	1,415	970
Division of Weights and Measures	1,653	3,276	1,575	1,701
Division of Medical Examiner	50,742	184,887	184,705	182
Division of Emergency Management	33	28,186	28,186	
Emergency Medical Service	436	26,816	26,325	491
Division of Police	8,333	38,650	38,515	135
Division of Health	748	28,606	27,828	778
County Prosecutor's Office	38,293	220,883	174,928	45,955
Department of Engineering, Public Works and Facilities Management:				
Office of Director	1,059	1,059		1,059
Division of Public Works	338	13,846	13,682	164
Division of Facilities Management	93,316	1,313,011	1,057,058	255,953
Engineering, Land and Facilities Planning	580	90,690	55,731	34,959
Crippled Children		50,000	50,000	
Cornerstone Psychiatric/Runnells Specialized Hospital	36,465	1,158,541	1,087,355	71,186
Adult Diagnostic Center	9,000	9,000		9,000
Psychiatric Treatment	5,000	5,000		5,000
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S.A. 30:4-79)	21,817	21,817		21,817
Maintenance of Patients in State Geriatric Center	142,054	142,054	134,276	7,778
Department of Human Services:				
Office of Director	17,556	221,849	147,356	74,493
Division of Aging	523	602,787	526,454	76,333
Division of Youth Services	825	1,776	495	1,281
Employment and Training	4	4	-44,325	44,329
Division of Social Services	943	513,920	512,683	1,237
Division of Individual & Family Support Services	22,798	441,630	410,587	31,043
Division of Paratransit	42,809	539,161	496,352	42,809
Division of Outreach & Advocacy	2,072	10,713	6,773	3,940
Department of Parks and Recreation:				

**COUNTY OF UNION**  
**Schedule of Appropriation Reserves**  
**Current Fund**  
**Year Ended December 31, 2023**

	Balance, Dec. 31, 2022	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Office of Director	27,113	63,068	28,113	34,955
Recreation Facilities	96,471	1,290,554	595,970	694,584
Division of Planning and Environmental Services	1,181	21,489	6,050	15,439
Park Maintenance	20,776	75,975	48,617	27,358
Cultural and Heritage Affairs	8,957	13,075	3,627	9,448
Office of County Superintendent of Schools	6,366	7,120	907	6,213
Union County Community College System	5,945	7,616	1,671	5,945
Vocational Schools	554	554		554
Union County Extension Service in Agriculture and Home Economics and 4-H	5,571	8,643	3,072	5,571
Scholarship Program		109,761	109,761	
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)	102,000	164,823	62,823	102,000
Prior Year Bills	5	8,652	8,647	5
Utilities (40A:4-45 4H):				
County	198,077	1,708,470	1,260,412	448,058
Cornerstone	20	796	502	294
Social Services	33,914	50,882	16,968	33,914
Matching Funds for Grants	180,086	180,086		180,086
Contingent	50,000	50,000		50,000
Lease to Improvement Authority		855,286	840,305	14,981
Public Employees' Retirement System	56,999	56,999	19,989	37,010
Social Security System (O.A.S.I.)	2,086,036	2,086,036	325	2,085,711
Police and Firemen's Retirement Fund of N.J.	232,989	232,989	175,389	57,600
Defined Contribution Retirement Program	50,810	50,810	807	50,003
	<u>\$ 31,201,330</u>	<u>59,705,920</u>	<u>25,058,617</u>	<u>34,647,303</u>
Appropriation Reserves \$	31,201,330			
Reserve for Encumbrances		<u>28,504,590</u>		
		<u>\$ 59,705,920</u>		
Transfer to Accounts Payable \$			3,917,785	
Cash Disbursements			<u>21,140,832</u>	
			<u>\$ 25,058,617</u>	

**COUNTY OF UNION**  
**Schedule of Accounts Payable**  
**Current Fund**  
**Year Ended December 31, 2023**

Balance - December 31, 2022		\$ 3,540,865
Increased by:		
Transfers from Appropriation Reserves		<u>3,917,785</u>
		7,458,650
Decreased by:		
Payments	761,257	
Cancelled	<u>2,579,186</u>	
		<u>3,340,443</u>
Balance - December 31, 2023		<u>\$ 4,118,207</u>

**Exhibit A-12**

**COUNTY OF UNION**  
**Schedule of Encumbrances Payable**  
**Current Fund**  
**Year Ended December 31, 2023**

Balance - December 31, 2022	\$ <u>28,504,590</u>
Increased by:	
Charges to 2023 Budget Appropriations	<u>17,242,255</u>
	45,746,845
Decreased by:	
Encumbrances Transferred to Appropriation Reserves	<u>28,504,590</u>
Balance - December 31, 2023	\$ <u><u>17,242,255</u></u>

**Exhibit A-13**

**Schedule of Reserve for Sale of Assets**  
**Current Fund**  
**Year Ended December 31, 2023**

Balance - December 31, 2022	\$ 8,728,762
Increased by:	
Interest Earned	\$ <u>200,804</u>
	8,929,566
Decreased by:	
Budgeted Revenue	<u>1,500,000</u>
Balance - December 31, 2023	\$ <u><u>7,429,566</u></u>



**COUNTY OF UNION**  
**Schedule of Exchange Account**  
**Current Fund**  
**Year Ended December 31, 2023**

Increased by:	
Cash Receipts	\$ <u>10,443,215</u>
Decreased by:	
Cash Disbursements	\$ <u>10,443,215</u>

**COUNTY OF UNION**  
**Schedule of Cash**  
**Grant Fund**  
**Year Ended December 31, 2023**

Balance - December 31, 2022	\$	160,889,635
Increased by Receipts:		
Interfunds	18,950,743	
Grant Receivables	39,988,572	
Reimbursements	182,268	
Unappropriated grant	<u>28,119</u>	
		<u>59,149,702</u>
		220,039,337
Decreased by Disbursements:		
Interfunds	74,707,444	
Appropriated Grants	<u>3,657,751</u>	
		<u>78,365,195</u>
Balance - December 31, 2023	\$	<u><u>141,674,142</u></u>

**COUNTY OF UNION**  
**Schedule of Encumbrances Payable**  
**Federal and State Grant Fund**  
**Year Ended December 31, 2023**

Balance - December 31, 2022		\$ 60,767,526
Increased by:		
Transferred from Reserve for Federal and State Grants		<u>15,575,000</u>
		76,342,526
Decreased by:		
Encumbrances/Contracts Paid by Current Fund	28,860,586	
Cancelled PY Encumbrances	<u>8,712,857</u>	
		<u>37,573,443</u>
Balance - December 31, 2023		<u>\$ 38,769,083</u>

**COUNTY OF UNION**  
**Schedule of Federal and State Grants Receivable**  
**Federal and State Grant Fund**  
**Year Ended December 31, 2023**

Grant	Balance, December 31, <u>2022</u>	2023 Budget Revenue Realized	Revenue Realized by <u>40A:4-87</u>	Received	Canceled/ Adjusted	Balance, December 31, <u>2023</u>
Addressing the Training Needs of Juvenile Prosecutors	\$ 6,656			3,097	3,559	
Alcohol/Drug Abuse (A/DA) Innovative Grant	170,574		170,574	213,219		127,929
APC - Adult Protective Services (ARPA)			178,166			178,166
Area Plan Contract - Social Services Block Grant (Community Care for the Elderly)	191,733	469,725		565,570	26,729	69,159
ARPA III B FED.	375,379	365,736	3,478	478,067		266,526
ARPA III C-1 FED.	197,118	175,958	1,465	226,442		148,099
ARPA III C-2 FED.	377,628	366,128	2,726	350,460		396,022
ARPA III D FED.	35,711	35,329		35,711		35,329
ARPA III E FED.	115,975	124,465	906	60,000		181,346
ARPA - Public Health Workforce Expansion	78,610					78,610
Automated License Plate Reader Initiative (ARP)			250,500			250,500
BJA FY22 Prosecuting Cold Cases Using DNA	500,000			82,338		417,662
BJA Union County Police Body Worn Camera Grant	255,350					255,350
Body Armor Replacement Fund		23,363		23,363		
Body Worn Camera Grant - Sheriff	370,101					370,101
CARES ACT-Community Development Block Grant Coronavirus (CDBG-CV) Funds	4,082,948			1,635,992		2,446,956
CARES ACT-Emergency Solutions Grant Coronavirus (ESG-CV) Funds	862,246			862,246		
Child Advocacy Development Grant - Treatment Services, Programs, Technology and Capital Improvement			117,411			117,411
Childhood Lead Exposure Prevention Grant	337,459		415,507	405,262	15,393	332,311
Clark Reservoir Dredging & Pollution Remediation Project	4,062,500		250,000			4,312,500
Clean Communities Program			71,081	71,081		
Community Mental Health Services Block Grant			30,000			30,000
Community Services Block Grant (CSBG)	937,763	696,969	261,898	1,256,674	1	639,955
Comprehensive Alcohol Program	655,756	838,211		558,825	197,782	737,360
Comprehensive Cancer Control Grant	44,822		22,500	54,404		11,887
Comprehensive Traffic Safety Program	110,734		78,650	37,092	73,643	78,649
Congressional Directives Grant - Mental Health & Recovery Support Services			661,000			661,000
FY22 COPS Technology & Equipment Program	1,270,000					1,270,000
County Clerk - Springfield 2023 - Special School Election Reimbursement		73,251		40,060		33,191
County Clerk - Westfield 2023 - Special School Election Reimbursement		79,754		69,429		10,325
County Environment Health Act (CEHA) - State	623,230	2	210,460	413,078	2,688	417,926
County Environment Health Act (CEHA) - Federal	135,790		45,264	90,528		90,526
County Health Infrastructure Program			1,265,585	10,785		1,254,800
County Police - Gunshot Detection Technology Initiative (ARP)			150,000			150,000
COVID-19 Vaccination Supplemental Funding Grant	537,527		90,000	456,830		170,697
Data-Driven Decision Making: Organizational Enhancement Program			20,000			20,000
Department of Corrections State Aid	3,500,000		3,500,000	4,744,368	134,456	2,121,176
Development, Capital and Operating Expenses - DGLS (Ash Brook Project & Warinanco Skating Rink)			13,750,000			13,750,000
DHSTS COVID-19 Vaccination Supplemental Fund	200,000			170,123	29,877	
DMHAS Youth Leadership Grant	53,720	53,720		1,032		106,408
DOL - Workforce Innovation & Opportunity Act (WIOA) - Admin. (Adult, Youth, & Dislocated Worker)	472,827		389,915	454,919		407,823
DOL - Workforce Innovation & Opportunity Act (WIOA) - Adult	1,736,224		1,128,323	1,096,316		1,768,231
DOL - Workforce Innovation & Opportunity Act (WIOA) - Dislocated Worker	1,817,823		1,150,547	1,265,487		1,702,883
DOL - Workforce Innovation & Opportunity Act (WIOA) - Youth	1,596,209		1,230,375	1,475,309		1,351,275
DOL - Workforce Innovation & Opportunity Act (WIOA) - Other OJT Funds	150,000				150,000	
DOL - Workforce Innovation & Opportunity Act (WIOA) - Data Reporting & Analysis	12,971		12,971	12,971		12,971
DOL - WorkFirst New Jersey (WFNJ)	2,933,424		1,852,177	2,995,367	297,807	1,492,427
DOL - WorkFirst New Jersey - Workforce SmartSTEPS			3,210			3,210
DOL - Workforce Learning Link	94,203		336,000	112,220	2,280	315,703
Drug Recognition Expert (DRE) Callout Program	127,153		74,000	960	126,193	74,000
East Front Street Intersection Improvements - City of Plainfield	1,631,319			16,532		1,614,787
Edward Byrne Memorial JAG-Multi-Jurisdictional County Gang, Gun & Narcotics Task Force	305,132	265,501	243,465	303,617	1,515	508,966
Emergency Management Agency Assistance (EMAA)	55,000		55,000	55,000		55,000
Emergency Rental Assistance Program Round 2 - US Department of Treasury	9,225,825				9,225,825	
Family Court Services	102,573	248,737		199,115	612	151,583
Family Violence Prevention Services Act - ARP	95,000	95,000				95,000
FTA Section 5310 Mobility Management Program	315,263	211,780	100,000	315,263		311,780
FY23 Legislative Grant (Capital Projects)	30,000,000			8,687,816		21,312,184
HAVA Physical Security Grant Program	80,815					80,815
HAVA- Cyber Security Grant- ADA Polling Accessibility Grant Program	7,325					7,325
HAVA- Cyber Security Grant- ADA Polling Accessibility Grant Program-II	2,715			2,715		
Hazard Mitigation Plan Update Grant			200,000			200,000
HOME Investment Partnerships American Rescue Plan Program (HOME-ARP)	222,817	4,233,515				4,456,332
Human Services Advisory Council (HSAC)	131,921		336,284	171,073		297,132
Insurance Fraud Program	131,621	250,000		193,700		187,921
Jail Diversion Program	16,738		66,950	50,213		33,475
Jersey Assistance for Community Caregiving (JACC)	17,360	57,000		53,061	9,170	12,129
Juvenile Detention Alternative Initiative (JDAI)	58,301	120,000		111,003	1,407	65,891
Law Enforcement Officers Training & Equipment Fund (LEOTEF)		13,092		13,092		
LBFN-2018-Replacement of Shunpike Road Bridge, Summit	502,500					502,500
LEAP County Coordinator Fellowship Grant	36,760		55,890	69,055	23,595	
LEAP Implementation Grant	125,000			125,000		

**COUNTY OF UNION**  
**Schedule of Federal and State Grants Receivable**  
**Federal and State Grant Fund**  
**Year Ended December 31, 2023**

Grant	Balance, December 31, <u>2022</u>	2023 Budget Revenue <u>Realized</u>	Revenue Realized by <u>40A:4-87</u>	<u>Received</u>	Canceled/ <u>Adjusted</u>	Balance, December 31, <u>2023</u>
LFIF-2019-Replacement of Lower Road Bridge, Linden	1,000,000					1,000,000
Local Agreement Cranford Rectangular Rapid Flashing Beacon (Springfield Ave)		76,534				76,534
Local Aid Infrastructure Fund Grant	100,000					100,000
Local Core Capacity for Public Health Emergency Preparedness LINCIS	723,072		433,038	574,042	149,030	433,038
Local Safety Grant - Park & West 7th St., Plainfield	1,241,313					1,241,313
Low Income Home Energy Assistance Program (LIHEAP)			17,676	17,676		
Medicaid Reimbursement LogistiCare	28,234	20,000	8,000	28,730	26,609	895
Medication Assisted Treatment for Substance Use Disorder in NJ County Jails	183,900		367,800	183,900		367,800
Megan's Law & Local Enforcement Assistance Program-Edward Byrne Memorial JAG	14,171			14,165	6	
MOU - Temporary Mobility Assignment			126,900			126,900
Municipal Alliance Program	244,862	244,862		37,844		451,880
New Jersey State Council on the Arts Block Grant	86,888	434,400		434,408		86,880
NJ Division Public Welfare Community Coordinated Care-Local	100,000	100,000		168,962	3,134	27,904
NJ DFD Code Blue (CB) Support	120,000				120,000	
NJ EMS Task Force ASAP			3,946			3,946
NJ Historic Trust Grant - Feltville Historic District			191,248			191,248
NJ Historical Commission Grant		87,955		88,887		13,193
NJ Job Access and Reverse Commute (NJ JARC)	14,125		385,000	373,085	1,915	385,000
NJACCHO Enhancing Local Public Health Infrastructure	375,000		715,958	897,788		1,379,634
Office on Aging - State Aid		40,000	18,000	58,000		
Older Americans Act Title III - Area Plan Contract - Federal	1,498,086	2,584,598	345,270	2,913,250		1,514,704
Older Americans Act Title III - Area Plan Contract - State	333,537	1,047,588	10,595	1,220,250	6,750	164,720
Operation Helping Hand - Overdose Data to Action	50,000			50,000		
Opioid Litigation Recovery Fund		254,737	331,866	586,603		
Opioid Public Health Crisis Response - Operation Helping Hand	123,809		105,263	99,048		130,024
Paratransit Aging	66,156	91,292	41,977	177,128		22,297
Paul Coverdell - Forensic Science Improvement Program	118	32,189	228,476	32,189	118	228,476
Personal Assistance Service Program (PASP)	23,391		51,930	49,356		25,965
Prosecutor - Gunshot Detection Technology Initiative			355,500			355,500
Public Safety Answering Point (PSAP)		518,268		518,268		
Rahway 2021 Special School Election Reimbursement Grant	2,548				2,548	
Rape Prevention & Education (RPE) SOSA-SAARC		6,612	2,202	8,814		
Recovery Mobile Van Program	200,000		200,000		200,000	200,000
Recreational Opportunities for Individuals with Disabilities (ROID)	39,095		35,000	19,083	3,498	51,514
Recycling Enhancement Act Grant	469,800	518,400		469,800		518,400
Respite Care Program		348,566		317,471		31,095
Right to Know Project	12,301		16,401	16,401		12,301
Senior Citizens Disabled Resident Transportation Program (SCDR)	293,227	1,474,806		1,595,420		172,613
Senior Farmers Market Nutrition Program			20,743	5,800		14,943
Sexual Assault, Abuse & Rape Care (SAARC) - Expansion Direct Services	120,838		304,980	296,667		129,151
Sexual Assault, Abuse & Rape Care (SAARC) Supplemental Funds	52				52	
Sexual Assault Response Team/Forensic Nurse Examiner Program - SANE	181,214		170,035	145,837	35,377	170,035
SFY 2023 County Reentry Coordinators (CRC) Grant			100,000			100,000
SNAP Admin. Funding (ARPA)		202,978	164,253	367,231		
SNAP Application Timeliness (ARPA)		447,586		447,586		
Social Services for the Homeless (SSH)	1,654,681	999,018		1,305,766	985,049	362,884
Social Services for the Homeless (TANF)	176,799	155,304		238,778	51,730	41,595
Special Traffic Enforcement Program - STEP	65,800		63,000	63,960	1,840	63,000
State Health Insurance Assistance Program (SHIP)		35,000		36,150		19,436
State Homeland Security Program		623,838		427,599		497,398
State/Community Partnership Program	139,221	736,143		308,008	4,086	563,270
STOP Violence Against Women - VAWA-DV Advocate	37,093	34,495		33,690	7,395	30,503
Subregional Studies Program	155,506			154,858	648	
Subregional Support Program	15,000		15,000	729	14,271	15,000
Subregional Transportation Planning Program	137,822		137,822	155,961	16,812	102,871
SuperNOFA Continuum of Care (CoC) Program	6,363,727		4,793,789	3,580,386	1,350,691	6,226,439
UCBOE Poll Worker Pay Reimbursement (Primary and General Election) 2022	455,884			412,425	43,459	
UCBOE Poll Worker Pay Reimbursement (Primary and General Election) 2023			891,000	381,546		509,454
UCBOE HAVA Grant - Bilingual Virtual Poll Worker Training			4,624			4,624
UCBOE Drop Box Pickups		133,395		41,267		92,128
UCBOE Early Voting EV Equipment and Warehouse Rental Grant	941,892	1,224,950		835,252		1,331,590
UCBOE Electronic Poll Book Warehouse Lease		919,223				919,223
UCBOE HAVA Grant - Call Bell Replacement Project		17,471		17,471		
UCBOE Hillside Run-Off Election 2023			15,250			15,250
UCBOE Kenilworth 2022 Special School Election Reimbursement	1,529				1,529	
UCBOE Relocation of Ballot Drop Box Grant	101,174			63,292	37,882	
UCBOE Rutgers Training Grant: Back to Basics Election Training			4,375			4,375
UCBOE Seal Asset Tracking Management System			57,064			57,064
UCBOE Springfield Special School Election		26,000		20,560		5,440
UCBOE Westfield School Board Election		30,000		26,444		3,556
Union County Improving Library Shared Services		250,000				250,000
Union County Mental Health Program-Pediatric Behavior			5,000,000			5,000,000
Union County Middlesex Reservoir Water Reclamation Project			10,000,000			10,000,000
Universal Service Fund - CWA Administration		11,784		11,784		
Urban Area Security Initiative Program (UASI)	4,668,830	69,467	1,895,601	2,886,533	1,450	3,745,915
US DOJ - DNA Capacity Enhancement & Backlog Reduction Grant	1,344,420		611,349	780,845	79,958	1,094,966
Veterans Transportation Program	9,000		12,000	14,000		7,000
Victim Witness Advocacy-Project Direct	309,376				309,376	
Victims of Crime Act (VOCA) Victim Assistance Grant (VAG) Program	145,000		145,000	53,904	105,958	130,138
Victims of Crime Act -VOCA	397,233	446,688		416,320	55,030	372,571
VSE - One Time Sexual Violence Funding		165,990		145,990		20,000
Warinanco Park Upgrades			11,000,000			11,000,000

**COUNTY OF UNION**  
**Schedule of Federal and State Grants Receivable**  
**Federal and State Grant Fund**  
**Year Ended December 31, 2023**

<u>Grant</u>	Balance, December 31, <u>2022</u>	2023 Budget Revenue <u>Realized</u>	Revenue Realized by <u>40A:4-87</u>	<u>Received</u>	Canceled/ <u>Adjusted</u>	Balance, December 31, <u>2023</u>
<b>MATCHING FUNDS FOR GRANTS:</b>						
Match - Comprehensive Alcohol Program		111,827		111,827		
Match - Home Delivered Meals		20,470		20,470		
Match - Human Services Advisory Council			17,011	17,011		
Match - NJ Historical Commission		37,500		37,500		
Match - NJ Job Access and Reverse Commute (NJ JARC)			385,000	385,000		
Match - Nutrition - Title IIIC		156,926		156,926		
Match - Recreational Opportunities for Individuals with Disabilities-ROID			7,000	7,000		
Match - Safe Housing Program		49,143		49,143		
Match - Sexual Assault Response Team/Forensic Nurse Examiner Program-SANE			42,509	42,509		
Match - Social Services Block Grant (Community Care for the Elderly)		29,131		29,131		
Match - Subregional Transportation Program			34,455	34,455		
Match - VAWA Stop Violence Against Women Grant		11,498		11,498		
Match - Victims of Crime Act -VOCA		111,672		111,672		
	<u>\$ 97,409,297</u>	<u>23,827,660</u>	<u>69,149,173</u>	<u>55,673,553</u>	<u>13,939,764</u>	<u>120,772,813</u>
Grant		\$ 23,299,493	68,663,198			
Match		<u>528,167</u>	<u>485,975</u>			
		<u>\$ 23,827,660</u>	<u>69,149,173</u>			
			Unappropriated Reserves \$ 23,363			
			Interfunds 15,661,618			
			Cash <u>39,988,572</u>			

COUNTY OF UNION  
 Schedule of Appropriated Reserves for Grants

Federal and State Grant Fund  
 Year Ended December 31, 2023

Grant	Balance, Dec. 31, 2022	Transferred From 2023 Budget Appropriations		Cash Match	Expended	Adjusted/ Canceled	Balance, Dec. 31, 2023
		Budget	Appropriation By 40A-4-87				
911 Program	\$ 9,588				6,804		2,784
Addressing the Training Needs of Juvenile Prosecutors	5,049				1,490	3,559	
Alcohol/Drug Abuse (A/DA) Innovative Grant	106,826		170,574		275,290		2,110
American Rescue Plan Act (ARPA) - State & Local Fiscal Recovery	84,212,688				9,807,582		74,405,106
APC - Adult Protective Services (ARPA)			178,166		178,166		
Area Plan Contract - Social Services Block Grant (Community Care for the Elderly)	8,374	469,725			443,474	26,729	7,896
VAC-5 COVID-19 Vaccine Funding	51,465				15,145		36,320
ARPA III B FED.	375,379	365,736	3,478		662,505		82,088
ARPA III C-1 FED.	197,118	175,958	1,465		374,541		
ARPA III C-2 FED.	302,628	366,128	2,726		671,482		
ARPA III D FED.	35,711	35,329			71,040		
ARPA III E FED.	115,975	124,465	906		240,440		906
ARPA - Public Health Workforce Expansion	75,254				18,570		56,684
Automated License Plate Reader Initiative (ARP)			250,500				250,500
BJA FY22 Prosecuting Cold Cases Using DNA Grant	500,000				130,624		369,376
BJA Union County Police Body Worn Camera Grant	108,739				1,400		107,339
Body Armor Replacement Fund	42,150	23,363			16,271		49,242
Body Worn Camera Grant - Sheriff	87,110				32,258		54,852
CARES ACT - Community Development Block Grant Coronavirus (CDBG-CV) Funds	2,247,860				2,122,750		125,110
CARES ACT - Emergency Solutions Grant Coronavirus (ESG-CV) Funds	306,539				306,539		
Child Advocacy Development Grant - Treatment Services, Programs, Technology and Capital Improvement	72,453		117,411		71,235		118,629
Childhood Lead Exposure Prevention Grant	204,875		415,507		328,315	15,393	276,674
Clark Reservoir Dredging & Pollution Remediation Project	8,220,000		250,000		(1,652)		8,471,652
Clean Communities Program	150,821		71,081		115,275		106,627
Community Employment Grant - Kessler Foundation Award	5,119				3,728		1,391
Community Mental Health Services Block Grant			30,000				30,000
Community Services Block Grant (CSBG)	199,770	696,969	261,898		953,313	1	205,323
Comprehensive Alcohol Program	7,841	838,211			638,989	197,782	9,281
Comprehensive Cancer Control Grant	18,569		22,500		38,763	1,031	1,275
Comprehensive Traffic Safety Program	103,428		78,650		38,165	73,643	70,270
Congressional Directives Grant - Mental Health & Recovery Support Services			661,000				661,000
County Clerk - Springfield 2023 - Special School Election Reimbursement			73,251		40,060		33,191
County Clerk - Westfield 2023 - Special School Election Reimbursement			79,754		69,429		10,325
County Environment Health Act (CEHA) - State	142,548	2	210,460		142,054	2,688	208,268
County Environment Health Act (CEHA) - Federal	55,852		45,264		45,266		55,850
County Health Infrastructure Program			1,265,585		113,588		1,151,997
County Police - Gunshot Detection Technology Initiative (ARP)			150,000				150,000
COVID-19 Vaccination Supplemental Funding Grant	334,106		90,000		299,956		124,150
Data-Driven Decision Making: Organizational Enhancement Program			20,000				20,000
Department of Corrections State Aid			3,500,000		3,365,544	134,456	13,750,000
Development, Capital and Operating Expenses - DGLS (Ash Brook Project & Warinanco Skating Rink)			13,750,000				
DHSTS COVID-19 Vaccination Supplemental Fund	155,377				125,500	29,877	10,001
DMHAS Youth Leadership Grant	9,968	53,720			53,687		233,062
DOL - Workforce Innovation & Opportunity Act (WIOA) - Admin. (Adult, Youth, & Dislocated Worker)	264,902		389,915		421,755		1,298,282
DOL - Workforce Innovation & Opportunity Act (WIOA) - Adult	1,359,323		1,128,323		1,189,364		1,135,692
DOL - Workforce Innovation & Opportunity Act (WIOA) - Dislocated Worker	1,055,910		1,150,547		1,070,765		1,192,661
DOL - Workforce Innovation & Opportunity Act (WIOA) - Youth	500,417		1,230,375		538,131		
DOL - Workforce Innovation & Opportunity Act (WIOA) - Other OJT Funds					(150,000)	150,000	
DOL - Workforce Innovation & Opportunity Act (WIOA) - Data Reporting & Analysis					12,971		12,971
DOL - WorkFirst New Jersey - Workforce SmartSTEPS					3,210		3,210
DOL - WorkFirst New Jersey (WFNJ)	1,071,680		1,852,177		1,884,032	297,807	742,018
DOL - Workforce Learning Link	17,993		336,000		56,803	2,280	294,910
Driving While Intoxicated (DWI) Enforcement Grant	33,780						33,780
Drug Recognition Expert (DRE) Callout Program	127,153		74,000		1,560	126,193	73,400
Edward Byrne Memorial JAG-Multi-Jurisdictional County Gang, Gun & Narcotics Task Force	167,882	265,501	243,465		325,445	1,515	349,888
Election Board-General Election 2020 Grant Program	2,023				2,023		
Emergency Management Agency Assistance (EMAA)	163,176		55,000		134,850		83,326
Emergency Rental Assistance Program Round 1 - US Department of Treasury	2,121,578				2,121,578		
Emergency Rental Assistance Program Round 2 - US Department of Treasury	11,929,161				2,703,336	9,225,825	
Family Court Services	22,761	248,737			226,670	611	44,217
Family Violence Prevention Services Act - ARP		95,000					95,000
FTA Section 5310 Mobility Management Program		211,780	100,000		311,780		
FY23 Legislative Grant (Capital Projects)	8,000,000						8,000,000
HAVA Physical Security Grant Program	104						104
Hazard Mitigation Plan Update Grant			200,000				200,000
HOME Investment Partnerships American Rescue Plan Program (HOME-ARP)	222,817	4,233,515					4,456,332
Human Services Advisory Council (HSAC)	232,162		336,284		452,430		116,016
Insurance Fraud Program	59,960	250,000			246,615		63,345
Jail Diversion Program	487		66,950		67,437		

**COUNTY OF UNION**  
**Schedule of Appropriated Reserves for Grants**

**Federal and State Grant Fund**  
**Year Ended December 31, 2023**

Grant	Balance, Dec. 31, 2022	Transferred From 2023 Budget Appropriations		Cash Match	Expended	Adjusted/ Canceled	Balance, Dec. 31, 2023
		Budget	Appropriation By 40A-4-87				
Jersey Assistance for Community Caregiving (JACC)	136	57,000			41,061	9,170	6,905
Juvenile Detention Alternative Initiative (JDAI)	165	120,000			113,286	1,407	5,472
Law Enforcement Officers Training & Equipment Fund (LEOTEF)	41,698	13,092			8,686		46,104
LBFN-2018-Replacement of Shunpike Road Bridge, Summit	502,500						502,500
LEAP County Coordinator Fellowship Grant	12,503		55,890		44,798	23,595	
LFIF-2019-Replacement of Lower Road Bridge, Linden	1,000,000						1,000,000
Local Agreement Cranford Rectangular Rapid Flashing Beacon (Springfield Ave)		76,534					76,534
Local Core Capacity for Public Health Emergency Preparedness LINCS	436,816		433,038		456,392	149,030	264,432
Local Safety Grant - Park & West 7th St., Plainfield	982,469						982,469
Low Income Home Energy Assistance Program (LIHEAP)			17,676		17,676		
Medicaid Reimbursement LogistiCare	29,355	20,000	8,000		18,242	26,609	12,504
Medication Assisted Treatment for Substance Use Disorder in NJ County Jails	712,905		367,800		93,608		987,097
Megan's Law & Local Enforcement Assistance Program-Edward Byrne Memorial JAG	6					6	
MOU - Temporary Mobility Assignment			126,900				126,900
Municipal Alliance Program	66,765	244,862			182,236		129,391
New Jersey State Council on the Arts Block Grant	1,391	434,400			435,791		
NJ Division Public Welfare Community Coordinated Care-Local		100,000			96,866	3,134	
NJ DFD Code Blue (CB) Support	120,000					120,000	
NJ EMS Task Force ASAP			3,946				3,946
NJ Historic Trust Grant - Feltville Historic District			191,248				191,248
NJ Historical Commission Grant	2	87,955			87,957		
NJ Job Access and Reverse Commute (NJ JARC)	187,500		385,000		375,085	1,915	195,500
NJACCHO Enhancing Local Public Health Infrastructure		715,958	897,788		292,597		1,321,149
Office on Aging - State Aid	12,733	40,000	18,000		48,850		21,883
Older Americans Act Title III - Area Plan Contract - Federal	220,225	2,584,598	345,270		2,605,744		544,349
Older Americans Act Title III - Area Plan Contract - State	3,765	1,047,588	10,595		927,262	6,750	127,936
Operation Helping Hand - Overdose Data to Action	95,632				95,526		106
Opioid Litigation Recovery Funds	357,566	254,737	331,866		84,246		859,923
Opioid Public Health Crisis Response - Operation Helping Hand	157,411		105,263		136,060		126,614
Paratransit Aging		91,292	41,977		41,977		41,977
Paul Coverdell - Forensic Science Improvement Program	118	32,189	228,476		32,189	118	228,476
Personal Assistance Service Program (PASP)	27,485		51,930		46,685		32,730
Program Income - Union County College	4,652				839		3,813
Prosecutor - Gunshot Detection Technology Initiative			355,500		355,500		
Public Safety Answering Point (PSAP)		518,268					518,268
Rahway 2021 Special School Election Reim. Grant	2,548					2,548	
Rape Prevention & Education (RPE) SOSA-SAARC	7,245	6,612	2,202		10,220		5,839
Recovery Mobile Van Program	200,000		200,000			200,000	200,000
Recreational Opportunities for Individuals with Disabilities (ROID)	23,681		35,000		25,251	3,498	29,932
Recycling Enhancement Act Grant	1,262,989	518,400			576,382		1,205,007
Respite Care Program	2,928	348,566			335,085		16,409
Right to Know Project	8,200		16,401		16,513		8,088
Senior Citizens Disabled Resident Transportation Program (SCDR)	85,304	1,474,806			1,485,807		74,303
Senior Farmers Market Nutrition Program			20,743		5,801		14,942
Sexual Assault, Abuse & Rape Care (SAARC)	11,243						11,243
Sexual Assault, Abuse & Rape Care (SAARC) - Expansion Direct Services	567,416		304,980		159,969		712,427
Sexual Assault, Abuse & Rape Care (SAARC) Supplemental Funds	27,673					52	27,621
Sexual Assault Response Team/Forensic Nurse Examiner Program - SANE	175,038		170,035		141,436	35,377	168,260
SFY 2023 County Reentry Coordinators (CRC) Grant			100,000				100,000
SNAP Admin. Funding (ARPA)		202,978	164,253		367,231		
SNAP Application Timeliness (ARPA)		447,586			447,586		
Social Services for the Homeless (SSH)	457,208	999,018			452,790		18,388
Social Services for the Homeless (TANF)	29,796	155,304			120,732	51,730	12,638
Special Traffic Enforcement Program - STEP	64,960		63,000		63,120	1,840	63,000
State Health Insurance Assistance Program (SHIP)		35,000			35,000		
State Homeland Security Program	520,624		301,159		463,047		358,736
State/Community Partnership Program	10,078	736,143			569,650	4,086	172,485
STOP Violence Against Women - VAWA-DV Advocate	16,298	34,495			14,442	7,395	28,956
Subregional Studies Program	14,706				14,058	648	
Subregional Support Program	15,000		15,000		729	14,271	15,000
Subregional Transportation Planning Program	107,991		137,822		126,130	16,812	102,871
SuperNOFA Continuum of Care (CoC) Program	4,102,821		4,793,789		2,736,414	1,350,691	4,809,505
UCBOE Poll Worker Pay Reimbursement (Primary and General Election) 2022	43,459					43,459	
UCBOE Poll Worker Pay Reimbursement (Primary and General Election) 2023			891,000		820,505		70,495
UCBOE HAVA Grant - Bilingual Virtual Poll Worker Training			4,624		4,624		
UCBOE Drop Box Pickups		133,395			82,898		50,497
UCBOE Early Voting EV Equipment and Warehouse Rental Grant	220,306	1,224,950			764,382		680,874
UCBOE Electronic Poll Book Warehouse Lease		919,223			919,223		
UCBOE HAVA Grant - Call Bell Replacement Project		17,471			17,471		
UCBOE Hillside Run-Off Election 2023			15,250		7,729		7,521
UCBOE Keilworth 2022 Special School Election Reimbursement	2,707				1,178	1,529	
UCBOE Primary Election Day Poll Worker Pay Incentive Grant	200				200		
UCBOE Rahway 2021 Special School Election Reimbursement Grant	3,141				3,141		
UCBOE Relocation of Ballot Drop Box Grant	37,882					37,882	
UCBOE Rutgers Training Grant: Back to Basics Election Training			4,375		4,375		
UCBOE Seal Asset Tracking Management System			57,064		54,876		2,188
UCBOE Springfield Special School Election		26,000			20,560		5,440
UCBOE Westfield School Board Election		30,000			27,523		2,477
Union County Improving Library Shared Services		250,000					250,000
Union County Mental Health Program-Pediatric Behavior			5,000,000				5,000,000
Union County Middlesex Reservoir Water Reclamation Project			10,000,000				10,000,000
Universal Service Fund - CWA Administration		11,784			11,784		
Urban Area Security Initiative Program (UASI)	3,330,840	69,467	1,895,601		2,177,224	1,450	3,117,234
US DOJ - DNA Capacity Enhancement & Backlog Reduction Grant	956,925		611,349		655,486	79,958	832,830
Veterans Transportation Program	6,000		12,000		12,000		6,000
Victim Witness Advocacy-Project Direct	309,376					309,376	
Victims of Crime Act (VOCA) Victim Assistance Grant (VAG) Program	132,184		145,000		58,719	105,958	112,507
Victims of Crime Act -VOCA	301,685	446,688			420,921	55,030	272,422
Visiting Nurses - Central NJ Care Transitions	3,051				3,051		
VSE - One Time Sexual Violence Funding		165,990			115,092		50,898
Warinanco Park Upgrades			11,000,000				11,000,000



COUNTY OF UNION  
 Schedule of Appropriated Reserves for Grants  
 Federal and State Grant Fund  
 Year Ended December 31, 2023

Grant	Balance, Dec. 31, 2022	Transferred From 2023 Budget Appropriations		Cash Match	Expended	Adjusted/ Canceled	Balance, Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
MATCHING FUNDS FOR GRANTS:							
Match - Comprehensive Alcohol Program		111,827			111,827		
Match - Home Delivered Meals		20,470			20,470		
Match - Homestead Farm at Oak Ridge	22,900					22,900	
Match - Human Services Advisory Council (HSAC)	11,186		17,011		13,890	3,042	11,265
Match - NJ Historical Commission	973	37,500			38,473		
Match - NJ Job Access and Reverse Commute (NJ JARC)	187,500		385,000		375,085	1,915	195,500
Match - Nutrition - Title III C	3,160	156,926			78,048		82,038
Match - Recreational Opportunities for Individuals with Disabilities-ROID	5,136		7,000		5,274	848	6,014
Match - Respite Care Program							
Match - Safe Housing Program		49,143			49,143		
Match - Sexual Assault Response Team/Forensic Nurse Examiner Program - SANE	21,683		42,509		49,724	3,745	10,723
Match - Social Services Block Grant (Community Care for the Elderly)		29,131			29,131		
Match - Subregional Studies Program	3,677				3,515	162	
Match - Subregional Transportation Program	27,000		34,455		31,534	4,203	25,718
Match - VAWA Stop Violence Against Women Grant	12,408	11,498			16,555	1,336	6,015
Match - Victims of Crime Act -VOCA	95,685	111,672			107,527	11,535	88,295
	\$ 144,249,058	23,827,660	69,149,173		55,391,185	13,989,448	167,845,258
				Cash Disbursements	3,657,751		
Appropriated Reserves - December 31, 2022	83,481,532			Interfunds	45,053,559		
Encumbrances - December 31, 2022	60,767,526			CY Reimbursements	(182,268)		
				PY Encumbrances Canceled	(8,712,857)		
				Encumbrances Payable	15,575,000		
					55,391,185		

**COUNTY OF UNION**  
**Schedule of Unappropriated Reserves for Grants**  
**Federal and State Grant Fund**  
**Year Ended December 31, 2023**

<u>Grant</u>	Balance, Dec. 31, <u>2022</u>	Transferred To 2023 Budget <u>Appropriations</u> <u>Budget</u>	Cash <u>Received</u>	Balance, Dec. 31, <u>2023</u>
Body Armor Replacement Fund (BARF) 2022	\$ 23,363	23,363		
Body Armor Replacement Fund (BARF) 2023			28,119	28,119
	<u>\$ 23,363</u>	<u>23,363</u>	<u>28,119</u>	<u>28,119</u>

COUNTY OF UNION

Schedule of Interfunds

Federal and State Grants Fund

Year Ended December 31, 2023

	Balance, December 31, <u>2022</u>	<u>Increased</u>	<u>Decreased</u>	Balance, December 31, <u>2023</u>
Current Fund	\$ <u>(53,258,985)</u>	<u>104,336,945</u>	<u>106,882,455</u>	<u>(55,804,495)</u>
	<u>(53,258,985)</u>	<u>104,336,945</u>	<u>106,882,455</u>	<u>(55,804,495)</u>
Due (to)	<u>(53,258,985)</u>	<u>104,336,945</u>	<u>106,882,455</u>	<u>(55,804,495)</u>
	\$ <u>(53,258,985)</u>	<u>104,336,945</u>	<u>106,882,455</u>	<u>(55,804,495)</u>
			Cash Receipts \$ 1,177,530	
			Encumbrances/Contracts Paid by Current Fund 28,860,586	
			Grant Expenditures Paid by Current Fund 45,053,559	
		13,939,764		
			Cancellation of Grant Receivable 13,989,448	
		15,661,618		
			Cancellation of Appropriated Grants 15,661,618	
		15,661,618		
			Grant Receivable: Grant Funds Received in Current Fund 2,111,595	
		2,111,595		
			Interest Earned 2,111,595	
		72,595,849		
			Cash Disbursements 28,119	
		28,119		
			Unappropriated Grants Received by Current Fund 28,119	
		<u>\$ 104,336,945</u>	<u>106,882,455</u>	

## COUNTY OF UNION

## Schedule of Cash

## Trust Funds

Year Ended December 31, 2023

	Other Trust <u>Fund</u>	Open Space Preservation Trust <u>Fund</u>	Housing Trust <u>Fund</u>
Balance - December 31, 2022	\$ 143,874,777	19,293,861	6,274,092
Increase by Receipts:			
Community Development Block Grant			6,074,383
Housing Assistance Voucher Program			5,805,041
Emergency Shelter Program Grants			463,546
Open Space Preservation Taxes		13,930,698	
Added & Omitted Open Space Taxes		51,188	
Interfunds	96,892,933	514,064	6,683,384
Due from SSA	4,339,426		
Miscellaneous Deposits	27,622,354		
Motor Vehicle Fines	4,777,994		
Interest		282,290	22,524
Unappropriated Reserves for Housing Program			2,516,816
Miscellaneous		12,357	
Total Receipts	<u>133,632,707</u>	<u>14,790,597</u>	<u>21,565,694</u>
	<u>277,507,484</u>	<u>34,084,458</u>	<u>27,839,786</u>
Decreased by Disbursements:			
Interfunds	87,798,230	508,000	
Motor Vehicle Fines	4,183,948		
Miscellaneous Disbursements	32,056,557	16,583	2,188
Commitments Payable	927,130	8,346,461	21,438,576
Total Disbursements	<u>124,965,865</u>	<u>8,871,044</u>	<u>21,440,764</u>
Balance - December 31, 2023	\$ <u>152,541,619</u>	<u>25,213,414</u>	<u>6,399,022</u>

**COUNTY OF UNION**  
**Schedule of Accounts Receivable**  
**Housing Trust Fund**  
**Year Ended December 31, 2023**

<u>Grant Program</u>	Balance, December 31, 2022	2023 Authorized Funding	Received	Canceled/ Adjusted	Balance, December 31, 2023
Community Development Block Grant	\$ 9,463,950	4,562,851	6,074,383		7,952,418
Home Investment Partnership Program	6,846,847	1,351,740			8,198,587
Housing Assistance Voucher Program	5,827,167	7,720,000	5,805,041	(10,420)	7,731,706
Emergency Shelter Program Grants	511,856	404,099	463,546	10,420	462,829
Housing Assist Voucher (Mainstream 5 Program)	459,424	10,000			469,424
	<u>\$ 23,109,244</u>	<u>14,048,690</u>	<u>12,342,970</u>		<u>24,814,964</u>

COUNTY OF UNION

Due from SSA - Union County Vocational Technical Schools Self-Insurance

Other Trust Fund

Year Ended December 31, 2023

Balance - December 31, 2022	\$ <u>3,109</u>
Increased by:	
Authorized Funding - 2023	<u>6,613,064</u>
	6,616,173
Decreased by:	
Receipts	<u>4,339,426</u>
Balance - December 31, 2023	\$ <u><u>2,276,747</u></u>

**COUNTY OF UNION**  
**Schedule of Analysis of Added & Omitted**  
**Open Space Taxes Receivable**  
**Open Space Preservation Trust Fund**  
**Year Ended December 31, 2023**

Balance - December 31, 2022	\$ 43,790
Increased by:	
County Open Space Taxes	<u>71,821</u>
	115,611
Decreased by:	
Receipts	<u>51,188</u>
Balance - December 31, 2023	<u><u>\$ 64,423</u></u>

COUNTY OF UNION  
 Schedule of Unappropriated Reserves for Housing Program Trust  
 Housing Trust Fund  
 Year Ended December 31, 2023

<u>Grant Program</u>	Balance, Dec. 31, <u>2022</u>	<u>Increased</u>	<u>Decreased</u>	Balance, Dec. 31, <u>2023</u>
CDBG Reserve	\$ 15,241	4,562,850	4,562,851	15,240
CDBG Program Income 33 Reserve	655,324	979,015	432,149	1,202,190
Home Project Income Reserve	92,557			92,557
Home Recapture Fund Reserve	88,241	325,000		413,241
Home Program Reserve	30,294	1,351,740	1,351,740	30,294
Housing Assistance Voucher Reserve	105,592	7,720,000	7,720,000	105,592
Emergency Shelter Reserve		404,099	404,099	
Section 8 Recapture Reserve	62,252	12,839		75,091
Housing Assist. Voucher Prog Income (Admin)	455,968	931,336		1,387,304
City of Linden Reserve - CDBG	217,814	21,480		239,294
City of Rahway Reserve - CDBG	102,991	269,670	110,000	262,661
City of Plainfield Reserve - CDBG	478,107		178,200	299,907
Home Non-Federal Funds Reserve	19,950			19,950
Housing Assist Voucher (Mainstream 5 Prog) Reserve		10,000	10,000	
	<u>\$ 2,324,331</u>	<u>16,588,029</u>	<u>14,769,039</u>	<u>4,143,321</u>
		Cash Receipts \$ 2,516,816		
		Interest 22,524		
		Authorized Funding 14,048,689		
		<u>14,769,039</u>		
		Transfer to Appropriated Funds		
		<u>\$ 16,588,029</u>	<u>14,769,039</u>	



**COUNTY OF UNION**  
**Schedule of Appropriated Reserves for Housing Trust**  
**Other Trust Fund**  
**Year Ended December 31, 2023**

<u>Grant Program</u>	Balance, Dec. 31, <u>2022</u>	<u>Increased</u>	<u>Decreased</u>	<u>Reallocation</u>	Balance, Dec. 31, <u>2023</u>
Appropriations Budget - CDBG	\$ 1,957,754	5,707,518	6,187,668		1,477,604
Appropriations Budget - Home Program	8,274,032	1,351,740			9,625,772
Appropriations Budget - Emergency Shelter Grants	137,787	421,107	492,208		66,686
Appropriations Budget - Housing Assistance Voucher	105,514	7,765,448	7,774,718		96,244
Approp Budg - Housing Assist Vouch (Mainstream 5 Prog)	<u>559,389</u>	<u>10,000</u>			<u>569,389</u>
	<u>\$ 11,034,476</u>	<u>15,255,813</u>	<u>14,454,594</u>		<u>11,835,695</u>
Transferred from Unappropriated Funds	\$	14,769,039			
Encumbrance Cancellations		486,774			
Cash Disbursements			2,188		
Interfund - Payroll Reimbursements			839,143		
Transfer to Commitments Payable			<u>13,613,263</u>		
		<u>\$ 15,255,813</u>	<u>14,454,594</u>		

COUNTY OF UNION  
Schedule of Reserve for Miscellaneous Deposits

Other Trust Fund

Year Ended December 31, 2023

	Balance, December 31, 2022	Prior Year Encumbrances/ Contracts Payable	Increase	Decrease	Transfer to Encumbrances/ Contracts Payable	Balance, December 31, 2023
Payroll PERS Pension	\$ 1,008,222	438	10,264,669	10,247,621	437	1,025,271
PERS Contributory Insurance	120,438	29	517,507	515,656	29	122,289
PERS Supplemental Annuity	42,054		22,387	21,781		42,660
Police and Fire Pension	452,195	597	5,157,165	5,152,979	597	456,381
Police and Fire SA	1,085		2,357	2,836		606
Disability Insurance	1,282,042	266,745	261,195	136,882	19,513	1,653,587
Disability Insurance	6,132	595	3,484	7,851		2,360
Unemployment Tax	4,328,884		606,658	1,213,992		3,721,550
Provident Life Disability	2,773	615	2,296	4,707		977
Flex Benefits - Dependent	48,485		138,957	136,821		50,621
HSA - Employee Share	6,233		42,103	41,251		7,085
JIB - Events County Parks Payroll			128,503	128,503		
Weights & Measures Payroll			46,420	46,420		
Tax Appeals Board Payroll			72,040	72,040		
Recreation - Stables Payroll			43,100	43,100		
Recreation - Archery Payroll			1,350	1,350		
Jobs In Blue Payroll			1,886,523	1,886,523		
EQEF - Salaries			65,000	65,000		
Homeless Trust Payroll			5,835	5,835		
Road Opening Permits	736,193	105,578	280,921	294,052	153,469	675,171
Sheriff - Fees	63,172		9,821			72,993
Sheriff - State Forfeiture	12,223		328			12,551
County Clerk	1,734,480	258,149	212,014	310,382	322,248	1,572,013
UCPO ATTF Donations	8,141					8,141
UCPO Seized Asset Trust	1,413,478	253,721	450,133	383,034	253,025	1,481,273
JIB - Events County Parks			3,805	128,503	3,805	
Prosecutor Police Academy	422,103	35,422	74,860	69,670	37,506	425,209
Prosecutor Forensic	934	4,779	6,580	8,715	2,387	1,191
Prosecutor Justice Department	1,298,347	248,900	152,985	704,092	125,010	871,130
Weights and Measures	512,955	300	156,421	154,972	300	514,404
Tax Appeals	137,118	31,479	33,760	108,597	24,925	68,835
Security Deposits	136,469					136,469
Recreation Activity	100,701					100,701
Trailside	68,580	3,144	42,281	18,497	3,774	91,734
Summer Arts	16,571					16,571
Recreational/Cultural and Heritage Advisory	23,908	8,300	11,125	7,144	3,875	32,314
Recreation Trust - WISC Ice Rink	7,672					7,672
Recreation Trust - Stables	32,202		63,214	54,578		40,838
Recreation Trust - Archery	436	1,776	3,558	5,315		455
Recreation Trust - Park Events	53,401	3,805	19,042	7,886	5,399	62,963
UCPO Asset Maintenance Account	155,141	10,000	1,840		10,000	156,981
UCPO Asset Prosecutor/Federal Forfeiture	18,054	21,573	414	7,181	16,195	16,665
Recreation Trust - Disabled	15,432	1,512	8,360	9,647		15,657
Donations - Child Advocacy	188					188
Miscellaneous Park Improvement	13,125	6,810	38,555	7,580	6,810	44,100
Self Insurance Disability	11,532,813	324,825	1,366,913	1,733,455	3,386,491	8,104,605
Accumulated Absences	322,323		2,000,000	1,637,243		685,080
Sheriff Special Services/Lifesave	5,939		570	2,001	1,296	3,212
Surrogate Trust Fund	499,335	8,859	62,607	28,851	19,500	522,450
Sheriff Federal Forfeiture	13,572		365			13,937
Security Account	109,206	7,373	5,903	53,392	4,866	64,224
Jobs In Blue			1,886,523	1,886,523		
Police Federal Forfeiture	28,728		772			29,500
Police Municipal Special Law Enforcement Forfeiture	82,060		20,631	42,580	2,580	57,531
Rape Crisis	21,355			(5,147)	461	26,041
Donations	59,589					59,589
Inmate Welfare Account	1,051,404	104,223	40,992	2,220	102,003	1,092,396
HC Equities Repair Escrow	28,716		772			29,488
Environmental Quality Enforcement Fund- EQE	205,039	494	69,342	67,335	1,290	206,250
Cigna Health Insurance	2,384,969					2,384,969
Wheeler Park Diversion	500				500	
Donations - 911 Memorial	10,074			7,000		3,074
Kids Recreation - Golf Fees	371,551	23,974	115,381		23,974	486,932
Kids Recreation - Improvement	1,045,122	2,486,443		780,507	1,705,936	1,045,122
Sheriff - OS Checks	56,968					56,968
County Clerk - Reserve Account	134,598		3,617			138,215
Donations - Pistol Range	41,442		9,298			50,740
Union County Civil War Trust	8					8
Self Insurance Retiree Health Benefit	64,959,600		2,500,000			67,459,600
UCPO Law Enforcement Trust	1,060,636	47,205	116,852	506,288	93,858	624,547
CED Program	2,864					2,864
SSA - County Voc. Tech. Schools Self-Insuranc	243,179	282,833	6,613,063	4,751,968	922,013	1,465,094
City Clerk - Homeless Trust	304,498	215,328	114,509	293,841	200	340,294
City Clerk - Code Blue Trust	317,492		67,958	162,264	1,680	221,506
Nutrition Meals Trust - Salaries			3,330	3,330		
Nutrition Meals - Donations	29,454		68,532	84,859		13,127
Respite Cost Share Donations	3,462	1,019	17,243	16,395	2,989	2,340
IDRC Fees/Donations	62,780	14,925	254,496	23,463	20,482	288,256
Paratransit Fares/Donations	27,874	89,205	174,266	187,689	23,430	80,226
Paratransit Advertisement Fees/Donation		29,214	8,925	29,214		8,925
HS Donations - Opioids Program			3,000	3,000		
	\$ 99,296,717	4,903,992	36,488,124	34,309,264	7,302,353	99,077,216
Cash Disbursements \$				32,056,557		
Authorized Funding			6,613,063			
Cash Receipts			27,622,354			
Reclass			2,252,707			
	\$	\$	\$ 36,488,124	\$ 34,309,264		

**COUNTY OF UNION**  
**Schedule of Reserve for Motor Vehicle Fines**

**Other Trust Fund**

**Year Ended December 31, 2023**

		Balance December 31, <u>2022</u>	<u>Increased</u>	<u>Decreased</u>	<u>Reallocation</u>	Balance December 31, <u>2023</u>
Fund Balance	\$	2,917,185			(877,210)	2,039,975
Appropriations Budget		<u>960,550</u>	<u>4,795,994</u>	<u>5,168,307</u>	<u>877,210</u>	<u>1,465,447</u>
	\$	<u><u>3,877,735</u></u>	<u><u>4,795,994</u></u>	<u><u>5,168,307</u></u>		<u><u>3,505,422</u></u>
Cash Receipts \$ 4,777,994						
Encumbrance Cancellations 18,000						
Disbursements 4,183,948						
Transfer to Commitments Payable <u>984,359</u>						
	\$		<u><u>4,795,994</u></u>	<u><u>5,168,307</u></u>		

COUNTY OF UNION

Schedule of Commitments Payable

Motor Vehicle Trust Fund

Year Ended December 31, 2023

Balance - December 31, 2022		\$	265,327
Increased by:			
Commitments Payable	\$	984,359	
Prior Year Voided Checks		<u>56</u>	
			<u>984,415</u>
			1,249,742
Decreased by:			
Payments		927,130	
Cancellations		<u>18,000</u>	
			<u>945,130</u>
Balance - December 31, 2023		\$	<u><u>304,612</u></u>

**COUNTY OF UNION**  
**Schedule of Commitments Payable**  
**Housing Trust Fund**  
**Year Ended December 31, 2023**

	Balance, Dec. 31, <u>2022</u>	<u>Increased</u>	<u>Decreased</u>	Balance, Dec. 31, <u>2023</u>
Encumbrances - Interfunds	\$	8,147,545	8,147,545	
Encumbrances - Housing Assistance	5,547,759	7,774,718	6,664,654	6,657,823
Encumbrances - Home Program	6,941			6,941
Encumbrances - Emergency Shelter Grants	364,937	454,390	591,646	227,681
Reserve for Encumbrances - CDBG	<u>6,770,938</u>	<u>5,384,155</u>	<u>6,521,505</u>	<u>5,633,588</u>
	<u>\$ 12,690,575</u>	<u>21,760,808</u>	<u>21,925,350</u>	<u>12,526,033</u>
Transferred from Appropriated Reserves	\$	13,613,263		
Interfunds		8,147,545		
Disbursements			21,438,576	
Cancellations			<u>486,774</u>	
		<u>\$ 21,760,808</u>	<u>21,925,350</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, 2023

	Balance December 31, <u>2022</u>	<u>Increased</u>	<u>Decreased</u>	<u>Reallocation</u>	Balance December 31, <u>2023</u>
Open Space - Appropriated Funds Reserve \$	4,872,352	784,106	10,666,233	13,371,026	8,361,251
Reserve for Open Space	4,044,164	13,441,239		(13,319,838)	4,165,565
Green Trust Reserve	1,090,779				1,090,779
Added Open Space Taxes Rec. Reserve	43,790	71,821		(51,188)	64,423
	<u>\$ 10,051,085</u>	<u>14,297,166</u>	<u>10,666,233</u>		<u>13,682,018</u>
Open Space Levy \$		13,930,698			
Added and Omitted		71,821			
Cash Receipts		12,357			
Cash Disbursements			16,583		
Interest		282,290			
Payroll Reimbursements			1,187,716		
Transfer to Commitments Payable			9,461,934		
		<u>\$ 14,297,166</u>	<u>10,666,233</u>		

**COUNTY OF UNION**  
**Schedule of Commitments Payable**  
**Open Space Preservation Trust Fund**  
**Year Ended December 31, 2023**

Balance - December 31, 2022	\$ 3,133,887
Increased by:	
Commitments Payable	<u>9,461,934</u>
	12,595,821
Decreased by:	
Disbursements	<u>8,346,461</u>
Balance - December 31, 2023	<u><u>\$ 4,249,360</u></u>

**COUNTY OF UNION**  
**Schedule of Commitments Payable**  
**Other Trust Fund**  
**Year Ended December 31, 2023**

Balance - December 31, 2022	\$ 4,903,992
Increased by:	
Transfer from Misc. Reserves	<u>7,302,353</u>
	12,206,345
Decreased by:	
Transfer to Misc. Reserves	<u>4,903,992</u>
Balance - December 31, 2023	<u><u>\$ 7,302,353</u></u>



COUNTY OF UNION

Schedule of Interfunds

Trust Funds

Year Ended December 31, 2023

	Balance December 31, <u>2022</u>	<u>Increased</u>	<u>Decreased</u>	Balance December 31, <u>2023</u>
Due from/(to) Current Fund:				
Other Trust Fund				
Other Trust	\$ (14,281,690)	84,471,069	91,604,695	(21,415,316)
Motor Vehicle Fines	(21,252,425)	3,327,215	5,288,237	(23,213,447)
Open Space Preservation Trust Fund	(6,152,679)	508,000	1,701,780	(7,346,459)
Housing Trust Fund:				
CDBG	(3,284,895)	7,665,432	6,900,701	(2,520,164)
HESG	(9,132)	462,449	611,359	(158,042)
Home Program	(30,731)			(30,731)
Section 8	<u>(9,196)</u>	<u>19,664</u>	<u>10,468</u>	
Total Due from/(to) Current Fund	<u>\$ (45,020,748)</u>	<u>96,453,829</u>	<u>106,117,240</u>	<u>(54,684,159)</u>

	Cash Receipts \$	104,090,381
Open Space Reserves - Payroll Reimbursements		1,187,716
HUD Trust Reserves - Payroll Reimbursements		839,143
Prior Year Voided Checks	54	
Transfer to Commitments Payable - HUD Trust	8,147,545	
Cash Disbursements	<u>88,306,230</u>	
	<u>\$ 96,453,829</u>	<u>106,117,240</u>

COUNTY OF UNION

Schedule of Cash

General Capital Fund

Year Ended December 31, 2023

Balance - December 31, 2022		\$ 115,340,000
Increased by Receipts:		
Interfunds - Interest Earned	\$ 361,703	
Capital Improvement Fund	3,300,000	
Grants Received	10,724,205	
Serial Bonds Issued	4,065,000	
Premium on Bond Sales	201,012	
Additional Bond Proceeds	4	
Premium on Ch. 12 Bond Sale - State of NJ	2,015	
Bond Anticipation Notes Issued	25,921,168	
Premium on Bond Anticipation Note Sale	961,100	
Deferred Charges Unfunded	703	
Interest Earnings - Reserve for Arbitrage	<u>1,796,902</u>	
		<u>47,333,812</u>
		162,673,812
Decreased by Disbursements:		
Schedule of Interfunds	22,342,703	
Improvement Authorizations	6,367,550	
BANs Not Renewed	787,364	
Paydown on Notes	<u>133,804</u>	
		<u>29,631,421</u>
Balance - December 31, 2023		<u><u>\$ 133,042,391</u></u>

## COUNTY OF UNION

## Analysis of Cash

## General Capital Fund

Year Ended December 31, 2023

Fund Balance	\$	7,554,615
Grants Receivable		(30,803,297)
Commitments Payable		48,308,644
Capital Improvement Fund		10,205,848
Reserve for Payment of Bonds		16,904,017
Reserve for Arbitrage		5,717,531
Reserve for Preliminary Expense - Redevelopment Counsel		29,695
Reserve for Preliminary Expense - Parking Deck		934,966
Excess Proceeds on Bond Anticipation Notes		62,677
Interfunds Payable		36,771,029

## Improvement Authorizations:

## Ordinance

<u>Number</u>	<u>Improvement Description</u>	
377 N	Automation of Correction Facility	28,637
403 17	Acquisition & Installation of a Secure Inmate Property System	25,792
408 A	UC Corrections	85,613
501 Z	Equipment - Surrogate	1,829
518 T	UC Corrections	104,311
578 Y	Surrogate - Renovations & Furnishings	22,634
601 FF	Surrogate - Furnishings	20
616 B	Information Technology - Signal & Communication Equipment	15,515
632 Z	Surrogate - Equipment	17,325
653 J	Parks - Park and Recreation Improvements	9,815
653 N	Facilities - Improve Buildings	160,810
671 G	Improvements to Buildings	900,478
671 H	Improvements to Buildings	280,002
671 J	Park & Recreation Improvements	13,882
671 R	Clerk Index Records Preservation	16,126
687 I	Engineering - Facilities - Improve Buildings	28,212
713 CC	College - Renovations & Improvements	63,155
713 DD	College - Instructional & Non-instructional equipment	5,741
713 G	Facilities - Improve Buildings	1,281,090
713 M	Parks - Park & Recreation Improvements	16,042
713 T	Corrections - Equipment & Machinery	2,500
723 J	Engineering - Facilities - Improve Buildings	769,644
723 O	Parks - Master Plan	125,827
723 Y	Sheriff - Equipment & Machinery	10,954
740 AA	Vocational - Covered Walkways	69
740 DD	College - Renovations & Improvements	255,728
740 G	Engineering & Public Works - Facilities - Improve Buildings	1,817,468
740 H	Engineering & Public Works - Facilities - Fire Alarms	400,000
740 I	Engineering & Public Works - Facilities - Vehicles	75,000
740 J	Finance - Furnishings & Equipment	12,955
740 X	Sheriff - IT Equipment & Vehicles	(22,407)
752 CC	Vocational - Various Renovations and Improvements	(63)
752 DD	UC College - Renovation of Lessner Building	14,849
752 J	ADA upgrades & replace A/C units	636,805
752 K	Park Improvements	14,075
752 L	Park Improvements	616,211
752 M	Park Improvements	20,000
752 V	Acquisition of new communication & signal systems - security cameras	5,467

## COUNTY OF UNION

## Analysis of Cash

## General Capital Fund

## Year Ended December 31, 2023

752 X	Acquisition of new IT & telecommunications equipment	11,255
758 B	Synthetic turf fields	354,678
759 B	Asset management system	9,966
759 BB	Campus wide upgrades	(28,499)
759 C	Freeholders Conference Room	36,348
759 CC	Fire safety & security upgrades & acquisition of new additional or replacement equipment	(13,500)
759 E	Various roads, intersections, bridges, culverts	21,119
759 I	Upgrading elevators, roof repairs, plumbing, HVAC, etc.	206,694
759 J	Upgrade Fire Detection System	95
759 P	Irrigation Chatfield Gardens, various engineering	73,879
759 Q	Technology upgrades at Trailside	39,443
759 W	Radio and breathing equipment	(1)
765 C	Engineering - Professional Services	278
765 D	Facilities - Various	1,606,578
765 E	Fire alarm, sprinkler and fire suppression systems	746,460
765 F	Courthouse/Tower upgrade	925,013
765 G	Park Improvements	44,957
765 I	Park Improvements	74,426
765 K	New equipment & machinery	(1,424)
765 M	Security Scanner	2,345
765 P	Clerk - Carpeting	4,499
765 R	Acquisition of new IT equipment & new additional or replacement equip.	(1,109)
765 S	Vocational - Various Renovations and Improvements	(1)
765 T	Fire/security upgrades & equipment	(10,408)
765 U	Cranford Campus upgrades	299,336
776 A	Engineering - Road Project	5,980
776 B	Engineering - Professional Services	(3,351)
776 BB	College - New information technology equipment	(2,440)
776 D	Engineering - Gordon St. Bridge	200,000
776 G	Fire alarm, sprinkler and fire suppression	577,953
776 H	Various engineering & architectural services	9,450
776 J	Park Improvements	(1,140,028)
776 K	Various Park Improvements	18,024
776 L	Acquisition of new vehicles	(1,983)
776 M	New additional replacement equipment	(1,595)
776 U	Acquisition of new information technology equipment	(32,999)
776 V	Vocational - Various Renovations and Improvements	(680)
776 W	Vocational - Various Renovations and Improvements	(399)
776 X	Vocational - Upgrade computer labs	(10,500)
776 Y	College - Various Renovations	1,852,842
776 Z	College - Various Renovations	1
787 A	Acquisition of new IT & telecommunications equipment	22,530
787 C	Undertaking of roads, intersection, bridge & culvert	1,569,576
787 CC	Acquisition of new additional or replacement equipment	183,125
787 D	Undertaking of various engineering, architectural & other services	456
787 E	Improvements to Dams	(207,126)
787 F	Gordon Street Bridge	477,592
787 FF	Acquisition of new IT & telecommunications equipment	(26,173)
787 GG	Various upgrades	11,302
787 HH	Undertaking various renovations & improvements	(20,061)
787 J	Fire alarm systems	500,000
787 JJ	District-wide upgrades	(1)

## COUNTY OF UNION

## Analysis of Cash

## General Capital Fund

## Year Ended December 31, 2023

787 K	Undertaking of various engineering, architectural & other services	934,415
787 LL	Various renovations & improvements to facilities	(9,423)
787 M	Various improvements	116,157
787 MM	New additional machinery & replacement equipment	(29,056)
787 N	Acquisition of new additional or replacement equipment	38,172
787 O	Undertaking of technology upgrades	2,149
787 P	Parks & Recreation - Ashbrook clubhouse & equipment	1
787 R	Various Park Improvements	1
787 T	Underground and above ground storage tanks	(30,645)
787 W	Expansion of Dispatch Center	(23,224)
787 X	Acquisition of new IT & replacement equipment	(62,436)
795 AA	Acquisition of new IT & telecommunications equipment	(125,851)
795 C	Undertaking of roads, intersection, bridge & culvert	11,986
795 CC	Acquisition of new IT & telecommunications equipment	(13,893)
795 D	Undertaking of various engineering, architectural & other services	(141,534)
795 DD	Security upgrades & replacement equipment	(47,316)
795 E	Improvements to Dams	(237,125)
795 EE	District-wide upgrades	(40,499)
795 G	Undertaking of environmental monitoring & remediation	(159,216)
795 GG	Acquisition of new additional furnishings	(5,636)
795 H	Acquisition of new additional or replacement equipment	(1,650)
795 HH	Various renovations & improvements to facilities	2,239,857
795 I	Acquisition of new additional or replacement equipment & machinery	(3,750)
795 II	Acquisition of new IT & telecommunications equipment	(10,500)
795 J	Undertaking various improvements	(30,000)
795 K	Undertaking various engineering, architectural & other services	605,552
795 M	Undertaking various improvements to various buildings	(172,499)
795 N	Acquisition of new furniture, flooring, window treatments	(54,209)
795 O	Acquisition of new additional or replacement equipment	(2,404)
795 P	Undertaking various park & recreation improvements	697,231
795 Q	Acquisition of new additional or replacement equipment	1
795 R	Acquisition of new information technology	1,866
795 S	Maintenance Building at Lightning Brook Park	27,000
795 T	Various Park Improvements	17,190
795 U	Undertaking of paving, curbing & sidewalks at various parks	(6,278)
795 V	Underground storage tanks	
795 W	New Automotive vehicles	(198,576)
795 X	Acquisition of new IT & replacement equipment	(23,899)
795 Y	Acquisition of new communication & signal systems/radio equipment	(2,396)
795 Z	Acquisition of new additional or replacement equipment	(16,333)
808 A	Acquisition of new additional or replacement equipment	(29,500)
808 AA	Surveillance system upgrades to various facilities	28,713
808 B	Undertaking of road, intersection, bridge & culvert improvement project	4,565,794
808 CC	Various district-wide security upgrades	(78,060)
808 D	Improvements to various Dams	(142,425)
808 EE	Undertaking of various renovations & improvements to facilities	1,384,505
	Undertaking of environmental monitoring & remediation/ removal of underground storage tanks	10,100
808 F		
808 G	Acquisition of new additional or replacement equipment	(146)
808 H	Acquisition of new additional or replacement equipment	(51,816)
808 I	Upgrading fire alarm systems	25,250
808 K	Acquisition of modular office trailers for MV Elizabeth	600
808 L	Acquisition of new furnishings	(73,332)

## COUNTY OF UNION

## Analysis of Cash

## General Capital Fund

## Year Ended December 31, 2023

808 M	Finance - new additional furnishings & equipment	4,868
808 N	Undertaking of various park improvements	1,816,559
808 O	Acquisition of new additional or replacement playground equipment	(1,000)
808 P	Undertaking of various park & recreation improvements	(407,537)
808 Q	Undertaking of landscaping improvements at various locations	52
808 T	Acquisition of new automotive vehicles & equipment	(117,286)
808 U	Acquisition of new additional or replacement equipment	(2,901)
808 V	Acquisition of new communication & signal systems equipment	(156,952)
808 X	Acquisition of new additional or replacement equipment & machinery	(179,800)
808 Y	Acquisition of new IT & telecommunications equipment	(21,498)
808 Z	Acquisition of new communication & signal systems equipment	1,250
	Renovation at Ralph Froelich Public Safety Building for Dispatch & office space (Public Safety)	1
810 A	Improvements to Oak Ridge Park Sports Complex	
810 B	IT & Networking Upgrades	(4,651)
810 C	Preliminary Expenses - Demolition of Existing County Parking Deck & Construction of a New Parking Deck	12,201,940
817 A	Acquisition of new IT & telecommunications equipment	(208,850)
820 A	Undertaking of road, intersection, bridge & culvert improvements	748,812
820 B	Undertaking of various engineering, architectural & other services	(619,001)
820 C	Improvements to Dams & Dikes	(189,900)
820 D	Replacement of air conditioning chiller unit JDC building	1,750
820 E	Improvements to Maskers Barn	6,984
820 F	Undertaking of various park & recreation improvements	282,198
820 G	Renovation at Ralph Froelich Public Safety Building Westfield	(15,000)
820 H	District-wide safety & security upgrades	(118,032)
820 J	Acquisition of new communication & signal systems equipment	6,614
834 A	Undertaking of surveillance system upgrades at various facilities	(663,735)
834 AA	Acquisition of new IT & telecommunications equipment	58,085
834 B	Undertaking of road, intersection, bridge & culvert improvements	(1)
834 C	Undertaking various security upgrades (district-wide)	(222,036)
834 CC	Undertaking of various engineering, architectural & other services	(375,766)
834 D	Acquisition of new IT & telecommunications equipment	(2,407)
834 E	Undertaking of environmental monitoring & remediation	5,050
834 F	Acquisition of new additional or replacement equipment & machinery	1,850
834 H	Upgrading fire alarm, sprinkler and fire suppression systems	25,250
834 I	Undertaking of various engineering, architectural & other services	(54,056)
834 J	Acquisition of new additional or replacement equipment & machinery	3,030
834 K	Acquisition of new furniture, flooring, window treatments	(254,870)
834 L	Acquisition of new IT & telecommunications equipment	1,000
834 M	Undertaking of various improvements to public buildings	93,426
834 N	Acquisition of new additional or replacement equipment & machinery	644
834 O	Acquisition of new additional or replacement equipment & machinery	(72,999)
834 P	Undertaking of various park & recreation improvements	(237,263)
834 Q	Undertaking of landscaping improvements at various locations	10,100
834 R	Acquisition of real property at 921-923 Elizabeth Ave. & 5-19 North Spring St.	352,618
834 S	Acquisition of new automotive vehicles	(1,461,225)
834 T	Acquisition of new additional or replacement equipment & machinery	(38,063)
834 U	Undertaking of the Radio System Enhancement Project	(510,938)
834 V	Acquisition of new additional or replacement equipment & machinery	(100,818)
834 W	Acquisition of new IT & telecommunications equipment	26,557
834 Y	UC College - Gym Expansion (Chapter 12)	(23,479)
838 A	Storage Tanks	(712,125)
839 A		

## COUNTY OF UNION

## Analysis of Cash

## General Capital Fund

## Year Ended December 31, 2023

839 B	New information technology equipment	15,150
839 C	Various roads, intersections, bridges, culverts	3,635,349
839 CC	UC College - Gym Expansion (Chapter 12)	(42,640)
839 D	Improvements to Dams	(8,093)
839 DD	Demolition and construction of parking deck	4,989,881
839 E	Various engineering, architectural and other professional services	(116,434)
839 F	Acquisition of new IT & telecommunications equipment	(5,353)
839 G	Environmental monitoring, storage tanks including removal	5,050
839 H	Acquisition of new additional or replacement equipment	378,680
839 I	Various engineering, architectural and other professional services	10,000
839 J	Undertaking of various improvements to public buildings	50,500
839 K	Acquisition of new additional or replacement equipment	15,143
839 L	Paving and curbing improvements	10,099
839 M	Various park and recreation improvements	(880,991)
839 N	Various park and recreation improvements	(48,924)
839 O	Renovation of the historic Homestead Farm House at Oak Ridge Park	(254,855)
839 P	Acquisition of new IT equipment & a new automotive vehicle	2,925
839 Q	Acquisition of new automotive vehicles	(3,524,909)
	Acquisition of new additional or replacement equipment and	
839 R	machinery, and new IT & telecommunications equipment	(26,816)
839 S	Acquisition of new IT & telecommunications equipment	3,369
839 T	Undertaking of the Radio System Enhancement Project	(28,320)
839 U	Undertaking of interior renovations and improvements - Fire/EMS Academy	50,500
	Acquisition of new additional furnishings and new IT &	
839 V	telecommunications equipment - Fire/EMS Academy	(16,376)
839 W	Acquisition of various IT & telecommunications equipment	1,500
839 X	Undertaking of security upgrades at various facilities	36,882
	Undertaking of various safety and security upgrades (district-wide) and	
839 Z	acquisition of new additional or replacement equipment & machinery	(60,336)
844 A	New additional or replacement equipment	17,675
844 B	New info tech. equipment	(1,371,014)
844 C	Various roads, intersections, bridges, culverts	9,357,683
844 D	Environmental monitoring, storage tanks including removal	308,050
844 E	Various engineering, architectural and other professional services	80,000
844 F	Construction of a parking lot on Spring Street	5,808
844 G	Demolition and construction of parking deck	631,250
844 H	Acquisition of new automotive vehicles	74,869
844 I	Restoration of House 4 at Deserted Village	191,849
844 J	Restoration of the Church/Store Building at Deserted Village	2,000
844 K	New additional or replacement equipment	2,000
844 L	Renovations at Ash Brook Golf Course Clubhouse	75,750
844 M	New additional or replacement equipment	(842,192)
844 N	Various park and recreation improvements	(37,656)
844 O	Replacement of overhead roll up doors at UC Jail	5,050
844 P	Acquisition of new communication and signal systems-security cameras	2,525
844 Q	Surrogate - new communication and signal equipment	750
844 R	Surrogate - new info. technology and telecommunications equipment	1,250
844 S	Funding to UCIA - Capital Lease Program	(4,748,350)
844 T	Renovation and expansion of the physical education facility at Cranford Campus	(4,567,007)
		\$ <u>133,042,391</u>

COUNTY OF UNION  
 Schedule of Grants Receivable  
 General Capital Fund  
 Year Ended December 31, 2023

<u>Grantor</u>	<u>Project</u>	<u>Ord. No.</u>	<u>Balance Dec. 31, 2022</u>	<u>Awarded in 2023</u>	<u>Decreased</u>	<u>Balance Dec. 31, 2023</u>
<u>State Grants:</u>						
N.J. DOT	2016 Road Project Grant	776 A	\$ 343,949		331,511	12,438
N.J. DOT	2016 Gordon St. Bridge Grant	776 D	4,562,744		4,562,744	-
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	203,480			203,480
N.J. DOT	Gordon St. Bridge	787 F	4,000,000		878,059	3,121,941
N.J. DOT	Prof. Serv. Grant Gordon St. Bridge	787 F	1,954,381		309,742	1,644,639
N.J. DOT	Construction of Oak Ridge Sports Complex	787 Q	2,300,000			2,300,000
N.J. DOT	Roads	795 C	360,016		54,488	305,528
N.J. DOT	2019 Road Project Grant	808 B	2,696,352			2,696,352
N.J. DOT	2020 ATP Grant	820 B	23,176			23,176
N.J. DOT	Randolph Road Bridge Grant	820 B	100,000			100,000
N.J. DOT	Hamilton St. Bridge Grant	820 B	50,000			50,000
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				
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
N.J. DOT	2022 ATP Grant	839 C	7,129,921		4,973,660	2,156,261
N.J. DOT	2022 Local Bridge Grant	839 C	1,951,925			1,951,929
N.J. DOT	Amphibious Excavator Grant	839 H	2,238,853			2,238,853
N.J. DOT	2023 Road Project Grant	844 C		7,129,921		7,129,921
N.J. DOT	2023 Local Bridge Grant	844 C		1,955,330		1,955,330
New Jersey Historic Preservation Trust	Restoration of House 4 at Deserted Village	844 I		191,248		191,248
			<u>\$ 32,637,002</u>	<u>9,276,499</u>	<u>11,110,204</u>	<u>30,803,297</u>
				Improvement Authorizations \$ 9,276,499		
				<u>\$ 9,276,499</u>		
				Cancelled Receivable \$ 385,999		
				Cash Receipts 151,740		
				Interfunds 10,572,465		
				Interfunds \$ 11,110,204		



**COUNTY OF UNION**  
**Schedule of Deferred Charges to Future**  
**Taxation - Funded**

**General Capital Fund**

**Year Ended December 31, 2023**

Balance - December 31, 2022	\$	504,621,610
Increased by:		
Serial Bonds Issued		4,065,000
		508,686,610
Decreased by:		
2023 Budget Appropriations to Pay Bond	54,080,000	
2023 Budget Appropriations to Pay Capital Lease	5,875,000	
2023 Budget Appropriations to Pay Loan	189,250	
		60,144,250
Balance - December 31, 2023	\$	448,542,360

**COUNTY OF UNION**  
**Schedule of Deferred Charges to Future Taxation - Unfunded**  
**General Capital Fund**  
**Year Ended December 31, 2023**

Ordinance Number	Date Ordinance Adopted	Improvement Description	2023		Analysis of Balance - Dec. 31, 2023		Unexpended Improvement Authorization
			Balance Dec. 31, 2022	Authorizations	Balance Dec. 31, 2023	Expenditures	
<b>General Improvements:</b>							
671 Q	10/9/2008	Corrections - Security Fencing	2,650		2,650		
713 T	12/8/2010	Corrections - Equipment & Machinery	14,775		14,775		13,525
723 M	8/25/2011	Engineering - Facilities - Furniture, Carpet	351	351			
723 V	8/25/2011	Corrections - Equipment & Machinery	14,250		14,250		6,515
740 A	9/13/2012	Parks & CR - Info. Tech. - IT & Communication Equipment	17,438		17,438		22,135
740 AA	9/13/2012	Vocational - Covered Walkways	22,135		22,135		
740 B	9/13/2012	Parks & CR - Info. Tech. - IT & Communication Equipment	88,368		88,368		
740 H	9/13/2012	Engineering, Public Works - Facilities - Fire Alarm:	474,250	1	474,250		
740 X	9/13/2012	Various Acquisition of Vehicles	1				31,000
752 CC	9/13/2012	Sheriff - IT Equipment & Vehicles	119,601		119,601	22,407	74,524
752 I	8/22/2013	Vocational - Various Renovations and Improvements	493,965	1	493,965	63	
752 L	8/22/2013	Environmental monitoring, storage tanks incl. removal	69,383		69,383		69,383
752 Q	8/22/2013	Park Improvements	2,280	2,280			
759 A	9/11/2014	New equipment & machinery	94,174		94,174		
759 BB	9/11/2014	County wide technology equipment	770,203		770,203		444,069
759 CC	9/11/2014	Fire safety & security upgrades & acquisition of new additional replacement equipment					
759 DD	9/11/2014	Campus wide upgrades	68,225		68,225	13,500	
759 I	9/11/2014	Upgrading elevators, roof repairs, plumbing, HVAC, etc.	919,792		919,792		919,792
759 J	9/11/2014	Upgrade Fire Detection System	540,653		540,653		32,728
759 N	9/11/2014	Acquisition of new information technology computers & equipment	189,700		189,700		49,905
759 Q	9/11/2014	Technology upgrades at Trailside	1,080		1,080		
759 T	9/11/2014	New information technology equipment	65,421	727	65,421		
759 W	9/11/2014	Radio and breathing equipment	36,150		35,423		
765 D	9/11/2014	Facilities - Various	17,249		17,249		9,806
765 E	7/16/2015	Upgrade fire alarm, sprinkler, fire suppression	1,307,409	58,390	1,249,019		494,017
765 F	7/16/2015	Courthouse/Tower upgrade	20,825		20,825		20,825
765 I	7/16/2015	Park Improvements	4,392,500		4,392,500		224,187
765 J	7/16/2015	Acquisition of new vehicles	65,236		65,236		65,236
765 K	7/16/2015	New equipment & machinery	45,381		45,381		73,247
765 L	7/16/2015	Security Camera Systems	123,360	1,052	122,308	1,424	7,632
765 M	7/16/2015	Security Scanner	87,430		87,430		1,762
765 P	7/16/2015	Clerk - Carpeting	1,762		1,762		28,270
765 R	7/16/2015	New information technology telecommunications equipment	30,519		30,519		
765 S	7/16/2015	Vocational - Various Renovations and Improvements	42,985		42,985	1,109	
765 T	7/16/2015	Fire/security upgrades & equipment	652,640		652,640	1	650,000
765 V	7/16/2015	Instructional & non-instructional equipment	196,020	700	196,020	10,408	41,944
765 W	7/16/2015	New information technology equipment, college-wide technology upgrades, automotive vehicles	700				
776 A	8/18/2016	Engineering - Road Project	236,576	1	236,576		1
776 AA	8/18/2016	College - New additional replacement equipment	60,800		60,800		60,800
776 B	8/18/2016	Various engineering, architectural service:	3,351		3,351		
776 BB	8/18/2016	College - New information technology equipment	15,468		15,468	3,351	13,028
776 G	8/18/2016	Fire alarm, sprinkler and fire suppression	823,500		823,500		
776 H	8/18/2016	Undertaking various engineering, architectural service	522,628		522,628		
776 J	8/18/2016	Park Improvements	3,319,591		3,319,591		1,771,013
776 K	8/18/2016	Various Park Improvements	181,976		181,976	1,140,028	181,976

**COUNTY OF UNION**  
**Schedule of Deferred Charges to Future Taxation - Unfunded**  
**General Capital Fund**  
**Year Ended December 31, 2023**

Ordinance Number	Date Ordinance Adopted	Improvement Description	2023		Analysis of Balance - Dec. 31, 2023		Unexpended Improvement Authorization
			Balance Dec. 31, 2022	Authorizations	Balance Dec. 31, 2023	Expenditures	
776 L	8/18/2016	Acquisition of new vehicles	142,118		142,118	1,983	82,225
776 M	8/18/2016	New additional replacement equipment	338,821		338,800	1,595	4,281
776 O	8/18/2016	Acquisition of storage equipment	4,281		4,281		58,900
776 P	8/18/2016	Clerk - Renovations & Equipment	169,653		169,653		20,234
776 T	8/18/2016	New additional replacement equipment	34,962		34,962		176
776 U	8/18/2016	Acquisition of new information technology equipment	36,075		36,075		38,595
776 V	8/18/2016	Vocational - Various Renovations and Improvements	39,275		39,275		40,654
776 W	8/18/2016	Vocational - Various Renovations and Improvements	41,053		41,053		99,000
776 X	8/18/2016	Vocational - Upgrade computer labs	100,000		100,000		491,653
776 Y	8/18/2016	College - Various Renovations	99,000		99,000		
776 Z	8/18/2016	College - Various Renovations	1,264,045		1,264,045		
787 A	8/17/2017	Information technology and telecommunications equipment	180,687		180,687		
787 AA	8/17/2017	Renovation of various offices	2,686,137		2,686,137		
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	782,130	44,525	737,605		103,300
787 E	8/17/2017	Improvements to Dams	243,308		243,308		
787 EE	8/17/2017	Acquisition of new IT & telecommunications equipment	1,501	10	1,491		
787 F	8/17/2017	Gordon Street Bridge	114,000		114,000		114,000
787 FF	8/17/2017	Acquisition of new IT & telecommunications equipment	95,736		95,736		66,068
787 GG	8/17/2017	Various upgrades	63,876		63,876		56,473
787 HH	8/17/2017	Undertaking various renovations & improvements	132,122		132,122		57,949
787 JJ	8/17/2017	District-wide upgrades	1,740		1,740		
787 K	8/17/2017	Undertaking of various engineering & architectural services	1,217,700		1,217,700		
787 L	8/17/2017	Renovations to Courthouse & Tower	489,250		489,250		15,000
787 LL	8/17/2017	Various renovations & improvements to facilities	2,586,055		2,586,055		1,840,123
787 M	8/17/2017	Various improvements	819,900		819,900		250,857
787 MM	8/17/2017	New additional machinery & replacement equipment	209,940		209,940		110,247
787 N	8/17/2017	New additional replacement equipment	2,640,614		2,640,614		61,670
787 NN	8/17/2017	Acquisition of new IT & telecommunications equipment	657,236	79	657,236		657,236
787 O	8/17/2017	Technology upgrades	50,850		50,850		31,604
787 P	8/17/2017	Various equipment & furnishings for Ash Brook Clubhouse	48,508		48,508		6,474
787 R	8/17/2017	Various Park Improvements	1,917,237		1,917,237		1,426,857
787 S	8/17/2017	Undertaking of paving, curbing & sidewalk improvements	103,441		103,441		18,000
787 T	8/17/2017	Underground and above ground storage tanks	697,014		697,014		
787 U	8/17/2017	New communication & signal systems	52,276		52,276		
787 V	8/17/2017	New Automotive Vehicles	625,916		625,916		
787 W	8/17/2017	Expansion of Dispatch Center	111,375		111,375		
787 X	8/17/2017	Acquisition of new IT & replacement equipment	155,835		155,835		57,406
787 Y	8/17/2017	New additional replacement equipment	3,007	52	3,007		10,884
795 A	9/13/2018	IT master plan & new equipment	74,770		74,770		3,007
795 AA	9/13/2018	Acquisition of new IT & telecommunications equipment	177,239		177,239		50,000
795 C	9/13/2018	Undertaking of roads, intersection, bridge & culvert	227,731		227,731		227,731
795 CC	9/13/2018	Acquisition of new IT & telecommunications equipment	237,125		237,125		137,485
795 D	9/13/2018	Undertaking of various engineering & architectural services	394,150		394,150		112,403
795 DD	9/13/2018	Security upgrades & replacement equipment	244,625		244,625		7,500
795 E	9/13/2018	Improvements to Dams	1,390,500		1,390,500		1,146,540
795 EE	9/13/2018	District-wide upgrades	344,407		344,407		40,499
795 FF	9/13/2018	Various equipment	189,700	24,000	189,700		17,474
795 G	9/13/2018	Undertaking of environmental monitoring & remediation					

**COUNTY OF UNION**  
**Schedule of Deferred Charges to Future Taxation - Unfunded**  
**General Capital Fund**  
**Year Ended December 31, 2023**

Ordinance Number	Date Ordinance Adopted	Improvement Description	2023		Analysis of Balance - Dec. 31, 2023		Unexpended Improvement Authorization
			Balance Dec. 31, 2022	Authorizations	Reduced	Balance Dec. 31, 2023	
795 GG	9/13/2018	New additional furnishings	67,075			67,075	19,191
795 H	9/13/2018	Acquisition of new additional or replacement equipment	51,627			51,627	
795 HH	9/13/2018	Various renovations & improvements to facilities	213,000			213,000	213,000
795 I	9/13/2018	Acquisition of new additional or replacement equipment	5,678			5,678	
795 II	9/13/2018	Acquisition of new IT & telecommunications equipment	1,792,200			1,792,200	
795 J	9/13/2018	Undertaking various improvements	948,500			948,500	733,057
795 L	9/13/2018	Replacement of boilers at Courthouse Tower	1,898,000			1,898,000	500,000
795 M	9/13/2018	Undertaking various improvements	978,500			978,500	478,296
795 N	9/13/2018	Acquisition of new furniture, flooring, window treatments	475,892			475,892	5,447
795 O	9/13/2018	Acquisition of new additional or replacement equipment	74,850		5,212	69,638	
795 P	9/13/2018	Undertaking various park & recreation improvements	2,154,266		79	2,154,187	
795 Q	9/13/2018	Acquisition of new additional or replacement equipment	119,833		4,500	115,333	1,281,267
795 T	9/13/2018	Various Park Improvements	1,114,108		133	1,113,975	48,996
795 U	9/13/2018	Paving, curbing & various maintenance equipment	407,201			407,201	37,152
795 V	9/13/2018	Underground storage tanks	342,475			342,475	160,500
795 W	9/13/2018	New Automotive vehicles	589,453		28,243	561,210	70,011
795 X	9/13/2018	Acquisition of new IT & replacement equipment	73,075			73,075	15,350
795 Y	9/13/2018	Acquisition of new communication & signal systems/radio equipment	71,137			71,137	18,713
795 Z	9/13/2018	Acquisition of new additional or replacement equipment	207,957			207,957	
808 A	7/25/2019	Voting machines	547,343			547,343	36,400
808 AA	7/25/2019	Surveillance system upgrades to various facilities	138,700		45,000	93,700	12,151
808 B	7/25/2019	Undertaking of road, intersection, bridge & culvert improvement project	12,151			12,151	606,000
808 BB	7/25/2019	Various district-wide improvements	606,000			606,000	207,000
808 C	7/25/2019	Undertaking of various engineering & architectural services	707,000			707,000	1,500
808 CC	7/25/2019	Various district-wide security upgrades	143,925			143,925	100,000
808 D	7/25/2019	Improvements to various Dams	100,000			100,000	
808 DD	7/25/2019	Acquisition of new additional furnishings	11,939			11,939	
808 E	7/25/2019	Acquisition of new IT & telecommunications equipment	11,939			11,939	
808 F	7/25/2019	Undertaking of environmental monitoring & remediation	191,900			191,900	191,900
808 G	7/25/2019	removal of underground storage tanks	43,554			43,554	
808 H	7/25/2019	Acquisition of new additional or replacement equipment	256,760		1,247	255,513	170,218
808 I	7/25/2019	Acquisition of new additional or replacement equipment	479,750			479,750	479,750
808 J	7/25/2019	Upgrading fire alarm systems	475,000			475,000	355,244
808 K	7/25/2019	Undertaking of various engineering, architectural & other services	57,570			57,570	
808 L	7/25/2019	Acquisition of modular office trailers for MV Elizabeth	719,625		16,001	703,624	13,447
808 M	7/25/2019	Acquisition of new furnishings	95,132			95,132	95,132
808 N	7/25/2019	Finance - new additional furnishings & equipment	5,578,580			5,578,580	5,578,580
808 O	7/25/2019	Undertaking of various park improvements	94,950			94,950	
808 P	7/25/2019	Acquisition of new additional or replacement playground equipment	3,329,099			3,329,099	926,875
808 Q	7/25/2019	Undertaking of various park & recreation improvements	71,212			71,212	68,699
808 R	7/25/2019	Undertaking of landscaping improvements at various locations	173,495		3,760	169,735	
808 S	7/25/2019	Acquisition of new communication & signal systems equipment	1,061,473			1,061,473	713,366
808 T	7/25/2019	Acquisition of new additional furnishings & new IT equipment	1,264,294		957	1,263,337	739,023
808 U	7/25/2019	Acquisition of new automotive vehicles & equipment	19,950			19,950	
808 V	7/25/2019	Acquisition of new communication & signal systems equipment	201,495			201,495	2,100
808 W	7/25/2019	Acquisition of new information technology equipment & new additional or replacement equipment	33,250			33,250	
808 X	7/25/2019	Acquisition of new additional or replacement equipment & machinery	383,800			383,800	4,000

**COUNTY OF UNION**  
**Schedule of Deferred Charges to Future Taxation - Unfunded**  
**General Capital Fund**  
**Year Ended December 31, 2023**

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance		Reduced	Analysis of Balance - Dec. 31, 2023		
			Dec. 31, 2022	2023 Authorizations		Balance Dec. 31, 2023	Bond Anticipation Notes	Expenditures
808 Y	Acquisition of new IT & telecommunications equipment	7/25/2019	50,578			4,055	21,498	25,025
808 Z	Acquisition of new communication & signal systems equipment	7/25/2019	23,750			21,515		2,235
810 A	Renovation at Ralph Froelich Public Safety Building for Dispatch & office space (Public Safety)	12/19/2019	2,900,000			2,883,059		16,941
810 B	Improvements to Oak Ridge Park	12/19/2019	750,000					750,000
810 C	IT & Networking upgrades	12/19/2019	320,000			315,349	4,651	
820 A	Acquisition of new IT & telecommunications equipment	11/5/2020	959,500			740,650	208,850	10,000
820 B	Undertaking of road, intersection, bridge & culvert improvements	11/5/2020	2,614,360				619,001	2,614,360
820 C	Undertaking of various engineering, architectural & other service improvements to Dams & Dikes	11/5/2020	1,425,000			803,857	189,900	2,142
820 D	Replacement of air conditioning chiller unit JDC building	11/5/2020	191,900					2,000
820 E	Improvements to Maskers Barn	11/5/2020	167,912		52,702	115,210		
820 F	Undertaking of various park & recreation improvements	11/5/2020	312,607					312,607
820 G	Renovation at Ralph Froelich Public Safety Building Westfield	11/5/2020	5,833,950			575,999	15,000	5,257,951
820 H	District-wide renovations & improvements	11/5/2020	1,424,250			1,409,250		
820 I	District-wide safety & security upgrades	11/5/2020	454,500			457,313	118,032	454,500
820 J	Acquisition of new additional furnishings	11/5/2020	808,000					232,655
820 K	Acquisition of new communication & signal systems equipment	11/5/2020	151,500					151,500
834 A	Acquisition of new surveillance system upgrades at various facilities	12/2/2021	634,390			634,389	663,735	1
834 AA	Undertaking of various renovations & improvements to facilities (district-wide)	12/2/2021	671,650			468,976		7,915
834 B	Acquisition of new IT & telecommunications equipment	12/2/2021	353,500					202,674
834 BB	Undertaking of various road, intersection, bridge & culvert improvements	12/2/2021	3,107,335			480,986	1	353,500
834 C	Undertaking various security upgrades (district-wide)	12/2/2021	808,000			209,433	222,036	2,626,348
834 D	Undertaking of various engineering, architectural & other service	12/2/2021	950,000			574,234	375,766	376,531
834 DD	Acquisition of new additional furnishings, & new automotive vehicle	12/2/2021	252,500					252,500
834 E	Acquisition of new IT & telecommunications equipment	12/2/2021	9,500			7,093	2,407	
834 EE	Renovation & expansion of the physical education facility at the Cranford Campus	12/2/2021	55,780					55,780
834 F	Undertaking of environmental monitoring & remediation	12/2/2021	95,950		20,900			95,950
834 G	Acquisition of new additional or replacement equipment & machinery	12/2/2021	20,900					
834 H	Acquisition of new additional or replacement equipment & machinery	12/2/2021	35,150					35,150
834 I	Upgrading fire alarm, sprinkler and fire suppression systems	12/2/2021	479,750					479,750
834 J	Undertaking of various engineering, architectural & other service	12/2/2021	342,000			10,684	54,056	277,260
834 K	Acquisition of new additional or replacement equipment & machinery	12/2/2021	57,570					57,570
834 L	Acquisition of new furniture, flooring, window treatments	12/2/2021	719,625			377,014	254,870	87,741
834 M	Acquisition of new IT & telecommunications equipment	12/2/2021	19,000			4,028		14,972
834 N	Undertaking of various improvements to public buildings	12/2/2021	1,775,074					1,775,074
834 O	Acquisition of new additional or replacement equipment & machinery	12/2/2021	2,600,245			467,849	72,999	2,132,396
834 P	Acquisition of new additional or replacement equipment & machinery	12/2/2021	1,114,966			681,879		360,088
834 Q	Undertaking of various park & recreation improvements	12/2/2021	1,496,037			698,940	237,263	559,834
834 R	Undertaking of landscaping improvements at various locations	12/2/2021	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			6,395,213	1,461,225	321,287
834 T	Acquisition of new automotive vehicles	12/2/2021	4,707,565			825,956		2,420,384
834 U	Acquisition of new additional or replacement equipment & machinery	12/2/2021	226,242		2,150	7,014	38,063	179,015
834 V	Undertaking of new additional or replacement equipment & machinery	12/2/2021	1,439,250			852,036	510,938	76,276
834 W	Acquisition of new additional or replacement equipment & machinery	12/2/2021	729,220		34	729,186	100,818	19,119
834 X	Acquisition of the Roselle Park EMS Building at 535 Laurel Ave.	12/2/2021	39,900			39,900		
834 Y	Acquisition of new IT & telecommunications equipment	12/2/2021	55,800				23,479	32,321
838 A	UC College - Gym Expansion (Chapter 12)	5/12/2022	719,625				712,125	7,500
839 A	Storage Tanks	10/6/2022	719,625					

**COUNTY OF UNION**  
**Schedule of Deferred Charges to Future Taxation - Unfunded**  
**General Capital Fund**  
**Year Ended December 31, 2023**

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance		Reduced	2023		Expenditures	Unexpended Improvement Authorization
			Dec. 31, 2022	Dec. 31, 2023		Authorizations	Notes		
839 AA	New additional furnishings	10/6/2022	101,000	101,000				101,000	
839 B	New information technology equipment	10/6/2022	287,850	287,850				287,850	
839 BB	Leasehold agreement with UCC	10/6/2022	1,331,211	1,331,211				1,331,211	
839 C	Various roads, intersections, bridges, culverts	10/6/2022	3,365,992	3,365,992				3,365,992	
839 CC	UC College - Gyn Expansion (Chapter 12)	10/6/2022	4,306,640	42,640	4,264,000		42,640		
839 D	Improvements to Dams	10/6/2022	95,950	95,950			8,093	87,857	
839 DD	Demolition and construction of parking deck	10/6/2022	11,210,000	11,210,000				6,810,119	
839 E	Various engineering, architectural and other professional service;	10/6/2022	475,000	475,000		4,399,881	116,434	118,622	
839 F	Acquisition of new IT & telecommunications equipment	10/6/2022	14,250	14,250		239,944	5,353	8,897	
839 G	Environmental monitoring, storage tanks including removal	10/6/2022	95,950	95,950				95,950	
839 H	Acquisition of new additional or replacement equipment	10/6/2022	21,270	21,270		21,270			
839 I	Various engineering, architectural and other professional service;	10/6/2022	190,000	190,000				190,000	
839 J	Acquisition of new IT & telecommunications equipment	10/6/2022	959,500	959,500				959,500	
839 K	Undertaking of various improvements to public buildings	10/6/2022	556,510	556,510		505,647		50,863	
839 L	Acquisition of new additional or replacement equipment	10/6/2022	191,900	191,900		6,619		185,281	
839 M	Paving and curbing improvements	10/6/2022	6,668,239	6,664,534	3,705	227,000	880,991	5,536,543	
839 N	Various park and recreation improvements	10/6/2022	2,950,462	2,950,462		92,712	48,924	2,808,826	
839 O	Renovation of the historic Homestead Farm House at Oak Ridge Park	10/6/2022	1,919,000	1,919,000			254,855	1,664,145	
839 P	Acquisition of new IT equipment & a new automotive vehicle	10/6/2022	198,065	198,065				198,065	
839 Q	Acquisition of new automotive vehicle	10/6/2022	4,988,402	4,988,402		58,035	3,524,909	1,405,458	
839 R	Acquisition of new additional or replacement equipment and machinery	10/6/2022	494,142	494,142			26,816	312,912	
839 S	Acquisition of new IT & telecommunications equipment	10/6/2022	287,850	287,850		287,850			
839 T	Undertaking of the Radio System Enhancement Project	10/6/2022	479,750	479,750			28,320	451,430	
839 U	Undertaking of interior renovations and improvements - Fire/EMS Academy	10/6/2022	959,500	959,500				959,500	
839 V	Acquisition of new additional furnishings and new IT & telecommunications equipment - Fire/EMS Academy	10/6/2022	81,557	81,557		63,721	16,376	1,460	
839 W	Acquisition of various IT & telecommunications equipment	10/6/2022	28,500	28,500				28,500	
839 X	Undertaking of security upgrades at various facilities	10/6/2022	4,569,669	4,569,669		4,569,669			
839 Y	UC Vocational-Technical Schools - Undertaking of various improvement; Undertaking of various safety and security upgrades (district-wide) and acquisition of new additional or replacement equipment & machinery	10/6/2022	378,500	378,500				378,500	
839 Z	New additional or replacement equipment	10/6/2022	934,250	934,250				873,914	
844 A	New info tech. equipment	9/7/2023	335,825	335,825			60,336	335,825	
844 B	Various roads, intersections, bridges, culverts	9/7/2023	1,823,050	1,823,050			1,371,014	452,036	
844 C	Environmental monitoring, storage tanks including removal	9/7/2023	5,176,217	5,176,217				5,176,217	
844 D	Various engineering, architectural and other professional service;	9/7/2023	5,852,950	5,852,950				5,852,950	
844 E	Construction of a parking lot on Spring Street	9/7/2023	1,520,000	1,520,000				1,520,000	
844 F	Demolition and construction of parking deck	9/7/2023	110,342	110,342				110,342	
844 G	Acquisition of new automotive vehicles	9/7/2023	11,993,750	11,993,750				11,993,750	
844 H	Restoration of House 4 at Deserted Village	9/7/2023	1,439,250	1,439,250				1,439,250	
844 I	Restoration of the Church/Store Building at Deserted Village	9/7/2023	11,411	11,411				11,411	
844 J	New additional or replacement equipment	9/7/2023	38,000	38,000				38,000	
844 K	Renovations at Ash Brook Golf Course Clubhouse	9/7/2023	38,000	38,000				38,000	
844 L	New additional or replacement equipment	9/7/2023	1,439,250	1,439,250				1,439,250	
844 M	New additional or replacement equipment	9/7/2023	1,098,342	1,098,342			842,192	256,150	
844 N	Various park and recreation improvements	9/7/2023	4,313,707	4,313,707			37,656	4,276,051	
844 O	Replacement of overhead roll up doors at UC Jail	9/7/2023	95,950	95,950				95,950	
844 P	Acquisition of new communication and signal systems-security camera;	9/7/2023	47,975	47,975				47,975	
844 Q	Surrogate - new communication and signal equipment	9/7/2023	14,250	14,250				14,250	

COUNTY OF UNION

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year Ended December 31, 2023

Ordinance Number	Improvement Description	Date Adopted	Balance Dec. 31, 2022	2023 Authorizations	Reduced	Balance Dec. 31, 2023	Analysis of Balance - Dec. 31, 2023		
							Financed by Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorization
844 R	Surrogate - new info. technology and telecommunications equipment	9/7/2023		23,750		23,750			23,750
844 S	Funding to UCJA - Capital Lease Program	9/7/2023		4,797,500		4,797,500			49,150
844 T	Renovation and expansion of the physical education facility at Cranford Campus	9/7/2023		4,612,677		4,612,677		4,748,350	45,670
844 U	District-wide upgrades	9/7/2023		505,000		505,000		4,567,007	505,000
844 V	Various security upgrades	9/7/2023		707,000		707,000			707,000
844 W	New additional furnishings	9/7/2023		202,000		202,000			202,000
			\$ 167,693,856	46,196,196	4,588,653	209,301,399		26,700,830	112,663,246

Bonds Issued - County College Bonds (Ch. 12 State Aid)  
 Capital Fund Balance - Premium on Bonds 4,065,000  
 Authorizations Cancelled via Resolutor 199,000  
 Budget Appropriations - Deferred Charges Unfunded 323,950  
 703

\$ 4,588,653

Excess Proceeds	
759 T	727
787 CC	46,066
787 EE	900
787 U	659
795 R	11,894
808 K	2,430
820 E	1

Bond Anticipation Notes \$ 70,000,000

**COUNTY OF UNION**  
**Schedule of Deferred Charges to Future Taxation - Unfunded**

**General Capital Fund**

**Year Ended December 31, 2023**

Improvement Authorizations Unfunded		\$	124,417,573
Less: Unexpended Proceeds of Bond Anticipation Notes Issued			
<u>Ordinance No.</u>			
713 T	\$		1,250
740 H			400,000
759 I			206,694
759 J			95
759 Q			39,443
765 D			755,003
765 F			925,013
765 P			2,249
776 A			5,980
776 G			577,953
776 H			9,450
776 Z			1
787 A			22,530
787 C			1,569,576
787 CC			183,125
787 GG			7,403
787 K			934,415
787 M			116,157
787 N			38,172
787 O			2,149
787 P			1
787 R			1
795 P			697,231
795 Q			1
795 T			17,190
808 AA			28,713
808 K			600
808 Q			52
808 Z			1,250
810 A			1
820 E			1,750
820 G			282,198
834 A			6,613
834 B			58,085
834 M			1,000
834 O			644
834 S			352,618
834 Y			26,557
839 DD			4,399,881
839 H			21,270
839 K			15,143
839 L			6,619
839 S			3,369
839 X			36,882
			11,754,327
		\$	112,663,246



**COUNTY OF UNION**  
**Schedule of General Serial Bonds Payable**  
**General Capital Fund**  
**Year Ended December 31, 2023**

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023	
			Year	Amount						
General Improvement Bonds	June 15, 2012	62,165,000	2024	6,750,000	3.000%	\$ 13,500,000		6,750,000	6,750,000	
			2025	900,000	3.000%		900,000		14,020,000	
County Vocational-Technical School Bonds	June 15, 2012	23,190,000	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%					
Redevelopment Bonds	June 15, 2012	10,355,000	2024	370,000	3.000%	6,655,000		370,000	6,285,000	
			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%					
General Improvement Refunding Bonds	July 25, 2013	33,620,000	2031	740,000	3.500%					
			2032	735,000	3.500%					
								3,745,000		3,745,000
									425,000	425,000
County Vocational-Technical School Refunding Bonds	July 25, 2013	4,965,000	2024	4,400,000	3.000%	35,200,000		4,400,000	30,800,000	
			2025	4,400,000	3.000%					
			2026	4,400,000	3.000%					
			2027	4,400,000	3.000%					
			2028	4,400,000	3.000%					
General Improvement Bonds	June 15, 2014	53,850,000	2029	4,400,000	3.125%					
			2030	4,400,000	3.250%					

COUNTY OF UNION  
 Schedule of General Serial Bonds Payable  
 General Capital Fund  
 Year Ended December 31, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023		Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Year	Amount					
County Vocational-Technical School Bonds	June 15, 2014	2,460,000	2024	205,000	3.000%	820,000		205,000	615,000
			2025	205,000	3.000%				
			2026	205,000	3.000%				
County College Bonds, Series A, Ch. 12 State Aid	June 15, 2014	5,750,000	2024	385,000	3.000%	2,695,000		385,000	2,310,000
			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%							
Redevelopment Bonds	June 15, 2014	720,000	2024	45,000	3.000%	360,000		45,000	315,000
			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%				
2030	45,000	3.250%							
General Improvement Refunding Bonds	March 26, 2015	64,850,000	2024	7,040,000	3.935%	41,370,000		7,040,000	34,330,000
			2025	6,955,000	2.500%				
			2026	6,850,000	3.500%				
			2027	6,780,000	3.500%				
2028	6,705,000	3.500%							
General Improvement Bonds	June 15, 2016	62,810,000	2024	4,850,000	2.000%	41,810,000		4,550,000	37,260,000
			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 OF UNION  
 Schedule of General Serial Bonds Payable  
 General Capital Fund  
 Year Ended December 31, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023		Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Year	Amount					
County Vocational-Technical School Bonds	June 15, 2016	2,075,000	2024	200,000	2.000%	875,000		200,000	675,000
			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	2024	300,000	2.000%	1,200,000		300,000	900,000
			2025	300,000	2.000%				
			2026	300,000	2.000%				
County College Bonds, Series B	June 15, 2016	9,615,000	2024	1,000,000	2.000%	3,615,000		1,000,000	2,615,000
			2025	1,000,000	2.000%				
			2026	615,000	2.000%				
General Improvement Refunding Bonds	November 9, 2017	37,460,000	2024	3,720,000	4.000%	33,275,000		3,745,000	29,530,000
			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	2024	1,060,000	4.000%	2,125,000		1,065,000	1,060,000
			2025	175,000	4.000%				
Redevelopment Refunding Bonds	November 9, 2017	1,735,000	2024	175,000	4.000%	1,545,000		175,000	1,370,000
			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, 2023**

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023		Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Year	Amount					
County College Bonds, Series A, Ch. 12 State Aid	December 1, 2017	3,300,000	2024	330,000	2.000%	1,650,000		330,000	1,320,000
			2025	330,000	2.000%				
			2026	330,000	2.500%				
			2027	330,000	2.500%				
General Improvement Bonds	June 15, 2018	65,850,000	2024	5,500,000	3.000%	49,250,000		5,250,000	44,000,000
			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	2024	1,000,000	3.000%	8,000,000		1,000,000	7,000,000
			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%				
County College Bonds, Series A, Ch. 12 State Aid	June 15, 2018	3,600,000	2024	360,000	3.000%	2,160,000		360,000	1,800,000
			2025	360,000	3.000%				
			2026	360,000	3.000%				
			2027	360,000	3.000%				
County College Bonds, Series B	June 15, 2018	11,750,000	2024	1,305,000	3.000%	6,530,000		1,305,000	5,225,000
			2025	1,305,000	3.000%				
			2026	1,305,000	3.000%				
			2027	1,310,000	3.000%				

COUNTY OF UNION  
 Schedule of General Serial Bonds Payable  
 General Capital Fund  
 Year Ended December 31, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023		Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Year	Amount					
County College Bonds, Ch. 12 State Aid	July 15, 2019	7,100,000	2024	710,000	2.000%	4,970,000		710,000	4,260,000
			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	2024	4,640,000	0.500%	45,160,000		4,565,000	40,595,000
			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	2024	165,000	0.500%	1,510,000		165,000	1,345,000
			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 College Bonds	June 15, 2020	3,900,000	2024	485,000	0.500%	2,930,000		485,000	2,445,000
			2025	490,000	0.625%				
			2027	490,000	2.000%				
			2028	490,000	2.000%				

COUNTY OF UNION  
 Schedule of General Serial Bonds Payable  
 General Capital Fund  
 Year Ended December 31, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023		Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Year	Amount					
County College Bonds, Ch. 12 State Aid	June 15, 2021	3,600,000	2024	360,000	1.000%	3,240,000		360,000	2,880,000
			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%							
General Improvement Bonds	June 15, 2022	47,680,000	2024	2,675,000	3.000%	47,680,000		2,580,000	45,100,000
			2025	3,625,000	3.000%				
			2026	3,675,000	4.000%				
			2027	3,720,000	4.000%				
			2028	3,770,000	4.000%				
			2029	3,815,000	4.000%				
			2030	3,865,000	4.000%				
			2031	4,505,000	4.000%				
			2032	5,150,000	4.000%				
			2033	5,150,000	3.125%				
2034	5,150,000	3.125%							
County Vocational-Technical School Bonds	June 15, 2022	1,790,000	2024	160,000	3.000%	1,790,000		155,000	1,635,000
			2025	165,000	3.000%				
			2026	170,000	4.000%				
			2027	175,000	4.000%				
			2028	180,000	4.000%				
			2029	185,000	4.000%				
			2030	195,000	4.000%				
2031	200,000	4.000%							
2032	205,000	4.000%							

**COUNTY OF UNION**  
**Schedule of General Serial Bonds Payable**  
**General Capital Fund**  
**Year Ended December 31, 2023**

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023		Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Year	Amount					
County College Bonds, Series A, Ch. 12 State Aid	June 15, 2022	10,650,000	2024	840,000	3.000%	10,650,000		830,000	9,820,000
			2025	845,000	3.000%				
			2026	855,000	4.000%				
			2027	865,000	4.000%				
			2028	875,000	4.000%				
			2029	890,000	4.000%				
			2030	900,000	4.000%				
			2031	910,000	4.000%				
			2032	920,000	4.000%				
			2033	940,000	3.125%				
2034	980,000	3.125%							
County College Bonds, Series B	June 15, 2022	7,585,000	2024	705,000	3.000%	7,585,000		685,000	6,900,000
			2025	720,000	3.000%				
			2026	740,000	4.000%				
			2027	760,000	4.000%				
			2028	780,000	4.000%				
			2029	790,000	4.000%				
			2030	800,000	4.000%				
			2031	805,000	4.000%				
			2032	800,000	4.000%				
			2033						
County College Bonds, Ch. 12 State Aid	June 15, 2023	4,065,000	2024	325,000	3.000%		4,065,000		4,065,000
			2025	345,000	3.250%				
			2026	355,000	3.000%				
			2027	360,000	3.000%				
			2028	380,000	4.000%				
			2029	400,000	3.000%				
			2030	450,000	4.000%				
			2031	465,000	4.000%				
			2032	485,000	4.000%				
			2033	500,000	4.000%				

	\$ 397,240,000
New Issue \$	4,065,000
Budget Appropriations \$	54,080,000
	347,225,000

COUNTY OF UNION

Schedule of New Jersey Dam Restoration Loan Program

General Capital Fund

Year Ended December 31, 2023

Purpose	Date of Issue	Amount of Original Issue	Date	Maturities of Loans Outstanding December 31, 2023		Interest Rate	Balance December 31, 2022	Decreased	Balance December 31, 2023
				Date	Amount				
Milton Lake Dam Restoration Loans	October 19, 2007	\$ 800,000	2024	49,183	2.000%	198,748	48,214	150,534	
			2025	50,171	2.000%				
			2026	51,180	2.000%				
Echo Lake Dam Restoration Loan	April 21, 2009	\$ 1,693,890	2024	94,883	2.000%	639,033	93,014	546,019	
			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	2024	48,988	2.000%	223,830	48,022	175,808	
			2025	49,972	2.000%				
			2026	50,977	2.000%				
			2027	25,871	2.000%				
							\$ 1,061,611	189,250	872,361
Budget Appropriations \$							189,250		



**COUNTY OF UNION**  
**Schedule of Capital Leases Payable**  
**General Capital Fund**  
**Year Ended December 31, 2023**

Purpose	Date of Issue	Amount of Original Issue	Maturities of Loans Outstanding December 31, 2023		Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Date	Amount					
UCIA #13 Linden Theatre	March 24, 2004	\$ 2,900,000	2024	210,000	5.120%	630,000		200,000	430,000
			2025	220,000	5.120%				
			2025	220,000	5.120%				
UCIA #26 Child Advocacy	September 28, 2010	\$ 2,575,000	2024	205,000	4.000%	620,000		200,000	420,000
			2025	215,000	4.000%				
UCIA #31 Correctional Facility	March 14, 2013	\$ 1,140,000				395,000		395,000	
UCIA #32 Park Madison	January 31, 2013	\$ 21,645,000	2024	1,000,000	5.000%	19,855,000		960,000	18,895,000
			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%							
UCIA #33 Cranford Campus	December 18, 2013	\$ 4,730,000	2024	100,000	3.375%	3,445,000		100,000	3,345,000
			2025	105,000	3.500%				
			2026	110,000	3.625%				
			2027	115,000	3.750%				
			2028	115,000	3.750%				
			2029	515,000	4.000%				
			2030	540,000	4.000%				
			2031	560,000	4.125%				
			2032	580,000	4.125%				
			2033	605,000	4.250%				

**COUNTY OF UNION**  
**Schedule of Capital Leases Payable**  
**General Capital Fund**  
**Year Ended December 31, 2023**

Purpose	Date of Issue	Amount of Original Issue	Maturities of Loans Outstanding December 31, 2023		Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Date	Amount					
UCIA #34 Cranford Campus, Ch. 12	December 18, 2013	\$ 8,500,000	2024	680,000	3.375%	4,285,000		660,000	3,625,000
			2025	700,000	3.500%				
			2026	725,000	3.625%				
			2027	745,000	3.750%				
UCIA #35 Elizabeth Campus	September 30, 2014	\$ 1,300,000	2024	145,000	4.000%	585,000		135,000	450,000
			2025	150,000	4.000%				
			2026	155,000	4.000%				
			2027	165,000	4.000%				
UCIA #37 Elizabeth Campus	September 30, 2014	\$ 4,865,000	2024	540,000	5.000%	2,210,000		515,000	1,695,000
			2025	565,000	4.000%				
			2026	590,000	4.000%				
			2027	615,000	4.000%				
UCIA #38 Juvenile Detention	April 21, 2015	\$ 24,690,000	2024	1,170,000	5.500%	18,560,000		1,115,000	17,445,000
			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	2024	245,000	4.000%	6,800,000		235,000	6,565,000
			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	4.000%				
			2031	315,000	4.000%				
			2032	325,000	4.000%				
			2033	335,000	4.000%				
			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, 2023**

Purpose	Date of Issue	Amount of Original Issue	Maturities of Loans Outstanding December 31, 2023	Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
UCIA #42 Family Courthouse Refunding	March 25, 2021	\$ 46,205,000	2024 360,000	0.598%	44,920,000		360,000	44,560,000
			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%					
UCIA #43 Renewable Energy Refunding	December 23, 2021	\$ 5,055,000	2024 1,005,000	5.000%	4,015,000		1,000,000	3,015,000
			2025 1,005,000	5.000%				
			2026 1,005,000	5.000%				
					\$ 106,320,000			
							5,875,000	100,445,000
							Budget Appropriations \$	5,875,000

**COUNTY OF UNION**  
**Schedule of Bond Anticipation Notes Payable**  
**General Capital Fund**  
**Year Ended December 31, 2023**

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance		Decreased	Balance Dec. 31, 2023
						Dec. 31, 2022	Increased		
616 X	Surrogate - Furnishings & Equipment	6/17/2021	6/14/2023	6/14/2024	5%	\$	1,492	1,492	2,650
671 Q	Corrections - Security Fencing	6/17/2021	6/14/2023	6/14/2024	5%		1,250	1,250	1,250
713 T	Corrections - Equipment & Machinery	6/14/2023	6/14/2023	6/14/2024	5%		17,438	17,438	7,735
723 V	Parks IT Equipment	6/17/2021	6/14/2023	6/14/2024	5%		88,368	88,368	17,438
740 A	Parks & CR - Info. Tech. - IT & Communication Equipment	6/17/2022	6/14/2023	6/14/2024	5%		474,250	474,250	88,368
740 H	Engineering & Public Works - Facilities - Fire Alarms	6/17/2022	6/14/2023	6/14/2024	5%		53,563	53,563	474,250
740 X	Sheriff - IT Equipment & Vehicles	6/14/2023	6/14/2023	6/14/2024	5%		12,631	12,631	53,563
752 CC	Vocational - Various Renovations and Improvements	6/17/2021	6/14/2023	6/14/2024	5%		123,249	123,249	12,631
752 CC	Vocational - Various Renovations and Improvements	6/17/2022	6/14/2023	6/14/2024	5%		26,639	26,639	123,249
752 CC	Vocational - Various Renovations and Improvements	6/14/2023	6/14/2023	6/14/2024	5%		26,639	26,639	26,639
759 A	Acq. of new IT equipment	6/17/2021	6/14/2023	6/14/2024	5%		45,684	45,684	26,639
759 A	Acq. of new IT equipment	6/17/2022	6/14/2023	6/14/2024	5%		48,490	48,490	45,684
759 BB	Campus wide upgrades	6/14/2023	6/14/2023	6/14/2024	5%		107,941	107,941	48,490
759 BB	Campus wide upgrades	6/14/2023	6/14/2023	6/14/2024	5%		218,194	218,194	79,441
759 CC	Fire safety & security upgrades & acquisition of new additional or replacement equipment	6/17/2022	6/14/2023	6/14/2024	5%		68,225	68,225	107,941
759 I	Upgrading elevators, roof repairs, plumbing, HVAC, etc.	6/17/2021	6/14/2023	6/14/2024	5%		481,587	481,587	218,194
759 J	Upgrading elevators, roof repairs, plumbing, HVAC, etc.	6/17/2022	6/14/2023	6/14/2024	5%		26,338	26,338	481,587
759 J	Upgrade Fire Detection System	6/14/2023	6/14/2023	6/14/2024	5%		139,795	139,795	26,338
759 Q	Acquisition of new IT computers & equipment	6/17/2021	6/14/2023	6/14/2024	5%		1,080	1,080	139,795
759 T	Technology upgrades at Trailside	6/17/2021	6/14/2023	6/14/2024	5%		65,421	65,421	1,080
759 T	New information technology equipment	6/17/2021	6/14/2023	6/14/2024	5%		15,780	15,780	65,421
759 W	New information technology equipment	6/17/2022	6/14/2023	6/14/2024	5%		20,370	20,370	15,780
759 W	Radio and breathing equipment	6/17/2021	6/14/2023	6/14/2024	5%		1,608	1,608	20,370
759 W	Radio and breathing equipment	6/14/2023	6/14/2023	6/14/2024	5%		5,834	5,834	1,608
765 D	Facilities - Various	6/17/2021	6/14/2023	6/14/2024	5%		870,000	870,000	5,834
765 F	Courthouse/Tower upgrade	6/17/2021	6/14/2023	6/14/2024	5%		1,129,595	1,129,595	870,000
765 F	Courthouse/Tower upgrade	6/17/2022	6/14/2023	6/14/2024	5%		3,038,718	3,038,718	1,129,595
765 J	Acquisition of new vehicles	6/17/2022	6/14/2023	6/14/2024	5%		45,381	45,381	3,038,718
765 K	New equipment & machinery	6/14/2023	6/14/2023	6/14/2024	5%		36,814	36,814	45,381
765 L	Security Camera System	6/14/2023	6/14/2023	6/14/2024	5%		10,823	10,823	36,814
765 P	Clerk - Carpeting	6/17/2021	6/14/2023	6/14/2024	5%		79,798	79,798	10,823
765 R	Acquisition of new IT equipment & new additional or replacement equip.	6/17/2021	6/14/2023	6/14/2024	5%		2,249	2,249	79,798
765 R	Acquisition of new IT equipment & new additional or replacement equip.	6/17/2022	6/14/2023	6/14/2024	5%		41,194	41,194	2,249
765 S	Vocational - Various Renovations and Improvements	6/14/2023	6/14/2023	6/14/2024	5%		682	682	41,194
765 T	Fire/security upgrades & equipment	6/17/2022	6/14/2023	6/14/2024	5%		4,076	4,076	682
776 A	Engineering - Road Project	6/17/2021	6/14/2023	6/14/2024	5%		150,000	150,000	4,076
776 BB	College - New information technology equipment	6/17/2021	6/14/2023	6/14/2024	5%		236,575	236,575	150,000
776 G	Fire alarm, sprinkler and fire suppression	6/17/2021	6/14/2023	6/14/2024	5%		2,440	2,440	236,575
776 H	Fire alarm, sprinkler and fire suppression	6/17/2022	6/14/2023	6/14/2024	5%		208,898	208,898	2,440
776 J	Various engineering & architectural services	6/17/2021	6/14/2023	6/14/2024	5%		614,602	614,602	208,898
776 J	Park Improvements	6/17/2021	6/14/2023	6/14/2024	5%		522,628	522,628	614,602
776 L	Park Improvements	6/17/2022	6/14/2023	6/14/2024	5%		304,372	304,372	522,628
776 L	Acquisition of new vehicles	6/17/2021	6/14/2023	6/14/2024	5%		104,178	104,178	304,372
776 L	Acquisition of new vehicles	6/17/2022	6/14/2023	6/14/2024	5%		136,314	136,314	104,178
776 M	Acquisition of new additional or replacement equipment	6/17/2021	6/14/2023	6/14/2024	5%		5,803	5,803	136,314
776 M	Acquisition of new additional or replacement equipment	6/17/2022	6/14/2023	6/14/2024	5%		143,385	143,385	5,803
776 M	Acquisition of new additional or replacement equipment	6/14/2023	6/14/2023	6/14/2024	5%		60,618	60,618	143,385
776 P	Clerk - Renovations & Equipment	6/17/2022	6/14/2023	6/14/2024	5%		7,578	7,578	60,618
776 P	Clerk - Renovations & Equipment	6/14/2023	6/14/2023	6/14/2024	5%		103,175	103,175	7,578
776 T	Acquisition of new additional or replacement equipment	6/17/2021	6/14/2023	6/14/2024	5%		14,728	14,728	103,175

**COUNTY OF UNION**  
**Schedule of Bond Anticipation Notes Payable**  
**General Capital Fund**  
**Year Ended December 31, 2023**

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance Dec. 31, 2022		Balance Dec. 31, 2023	
						Increased	Decreased	Increased	Decreased
776 U	Acquisition of new information technology equipment	6/17/2022	6/14/2023	6/14/2024	5%	2,900	2,900	2,900	2,900
776 X	Vocational - Upgrade computer labs	6/17/2022	6/14/2023	6/14/2024	5%	89,777	89,777	89,777	79,277
776 Y	College - Various Renovations	6/17/2021	6/14/2023	6/14/2024	5%	459,471	459,471	459,471	459,471
776 Z	College - Various Renovations	6/17/2022	6/14/2023	6/14/2024	5%	306,575	306,575	306,575	306,575
776 Z	College - Various Renovations	6/14/2023	6/14/2023	6/14/2024	5%	6,346		6,346	6,346
787 A	Acquisition of new IT & telecommunications equipment	6/17/2021	6/14/2023	6/14/2024	5%	180,687	180,687	180,687	180,687
787 AA	Renovation of various offices	6/17/2022	6/14/2023	6/14/2024	5%	2,582,837	2,582,837	2,582,837	2,582,837
787 C	Undertaking of roads, intersection, bridge & culvert	6/17/2021	6/14/2023	6/14/2024	5%	2,876,962	2,876,962	2,876,962	2,876,962
787 CC	Acquisition of new additional or replacement equipment	6/17/2021	6/14/2023	6/14/2024	5%	783,671	783,671	783,671	783,671
787 E	Improvements to Dams	6/17/2021	6/14/2023	6/14/2024	5%	36,182	36,182	36,182	36,182
787 EE	Acquisition of new IT & telecommunications equipment	6/17/2022	6/14/2023	6/14/2024	5%	1,500	1,500	1,500	1,500
787 EE	Acquisition of new IT & telecommunications equipment	6/17/2021	6/14/2023	6/14/2024	5%	891		891	891
787 FF	Acquisition of new IT & telecommunications equipment	6/17/2022	6/14/2023	6/14/2024	5%	3,533	3,533	3,495	3,495
787 FF	Acquisition of new IT & telecommunications equipment	6/17/2021	6/14/2023	6/14/2024	5%	15,683	15,683	15,683	7,403
787 GG	Various upgrades	6/17/2021	6/14/2023	6/14/2024	5%	1,151	1,151	1,151	1,151
787 HH	Undertaking various renovations & improvements	6/17/2022	6/14/2023	6/14/2024	5%	18,910	18,910	18,910	18,910
787 HH	Undertaking various renovations & improvements	6/17/2021	6/14/2023	6/14/2024	5%				
787 HH	Undertaking various renovations & improvements	6/14/2023	6/14/2023	6/14/2024	5%				
787 JJ	District-wide upgrades	6/14/2023	6/14/2023	6/14/2024	5%				
787 K	Undertaking of various engineering, architectural & other services	6/17/2022	6/14/2023	6/14/2024	5%	54,112	54,112	54,112	54,112
787 L	Renovations to Courthouse & Tower	6/17/2022	6/14/2023	6/14/2024	5%	1,739	1,739	1,739	1,739
787 LL	Various renovations & improvements to facilities	6/17/2021	6/14/2023	6/14/2024	5%	1,217,700	1,217,700	1,217,700	1,217,700
787 LL	Various renovations & improvements to facilities	6/17/2022	6/14/2023	6/14/2024	5%	474,250	474,250	474,250	474,250
787 LL	Various renovations & improvements to facilities	6/14/2023	6/14/2023	6/14/2024	5%	516,869	516,869	516,869	516,869
787 M	Various improvements	6/17/2021	6/14/2023	6/14/2024	5%	219,640	219,640	219,640	219,640
787 M	Various improvements	6/17/2022	6/14/2023	6/14/2024	5%	352,338	352,338	352,338	352,338
787 M	Various improvements	6/14/2023	6/14/2023	6/14/2024	5%	216,705	216,705	216,705	216,705
787 MM	New additional machinery & replacement equipment	6/17/2021	6/14/2023	6/14/2024	5%	71,964	71,964	71,964	71,964
787 MM	New additional machinery & replacement equipment	6/17/2022	6/14/2023	6/14/2024	5%	5,600	5,600	5,600	5,600
787 MM	New additional machinery & replacement equipment	6/14/2023	6/14/2023	6/14/2024	5%	11,315	11,315	11,315	11,315
787 N	Acquisition of new additional or replacement equipment	6/17/2021	6/14/2023	6/14/2024	5%	2,223,993	2,223,993	2,223,993	2,223,993
787 N	Acquisition of new additional or replacement equipment	6/17/2022	6/14/2023	6/14/2024	5%	356,223	356,223	356,223	356,223
787 O	Acquisition of new additional or replacement equipment	6/17/2021	6/14/2023	6/14/2024	5%	22,246	22,246	22,246	22,246
787 O	Undertaking of technology upgrades	6/17/2021	6/14/2023	6/14/2024	5%	36,237	36,237	36,237	36,237
787 P	Parks & Recreation - Ashbrook clubhouse & equipment	6/14/2023	6/14/2023	6/14/2024	5%	5,797	5,797	5,797	5,797
787 P	Parks & Recreation - Ashbrook clubhouse & equipment	6/17/2022	6/14/2023	6/14/2024	5%	206,037	206,037	206,037	206,037
787 R	Various Park Improvements	6/14/2023	6/14/2023	6/14/2024	5%	284,343	284,343	284,343	284,343
787 R	Various Park Improvements	6/17/2021	6/14/2023	6/14/2024	5%	27,989	27,989	27,989	27,989
787 S	Undertaking of paving, curbing & sidewalk improvements	6/17/2022	6/14/2023	6/14/2024	5%	473,925	473,925	473,925	473,925
787 S	Undertaking of paving, curbing & sidewalk improvements	6/14/2023	6/14/2023	6/14/2024	5%	57,452	57,452	57,452	57,452
787 T	Underground and above ground storage tanks	6/17/2022	6/14/2023	6/14/2024	5%	467,438	467,438	467,438	467,438
787 T	Underground and above ground storage tanks	6/14/2023	6/14/2023	6/14/2024	5%	198,931	198,931	198,931	198,931
787 U	New communication & signal systems	6/17/2021	6/14/2023	6/14/2024	5%	22,391	22,391	22,391	22,391
787 U	New communication & signal systems	6/17/2022	6/14/2023	6/14/2024	5%	26,885	26,885	26,885	26,885
787 V	New Automotive vehicles	6/17/2021	6/14/2023	6/14/2024	5%	242,863	242,863	242,863	242,863
787 V	New Automotive vehicles	6/17/2022	6/14/2023	6/14/2024	5%	320,750	320,750	320,750	320,750
787 V	New Automotive vehicles	6/14/2023	6/14/2023	6/14/2024	5%	58,122	58,122	58,122	58,122
787 W	Expansion of Dispatch Center	6/17/2022	6/14/2023	6/14/2024	5%	30,745	30,745	30,745	30,745
787 X	Acquisition of new IT & replacement equipment	6/17/2022	6/14/2023	6/14/2024	5%	73,026	73,026	73,026	73,026
787 X	Acquisition of new IT & replacement equipment	6/14/2023	6/14/2023	6/14/2024	5%	9,437	9,437	9,437	9,437
795 AA	Acquisition of new IT & telecommunications equipment	6/17/2021	6/14/2023	6/14/2024	5%	51,388	51,388	51,388	51,388
795 CC	Acquisition of new IT & telecommunications equipment	6/17/2022	6/14/2023	6/14/2024	5%	26,133	26,133	26,133	26,133
795 CC	Acquisition of new IT & telecommunications equipment	6/17/2021	6/14/2023	6/14/2024	5%	67,114	67,114	67,114	67,114
795 D	Undertaking of various engineering, architectural & other services	6/14/2023	6/14/2023	6/14/2024	5%	64,139	64,139	64,139	64,139
795 D	Undertaking of various engineering, architectural & other services	6/17/2021	6/14/2023	6/14/2024	5%	188,477	188,477	188,477	188,477
795 DD	Security upgrades & replacement equipment	6/17/2021	6/14/2023	6/14/2024	5%	53,363	53,363	53,363	53,363
795 DD	Security upgrades & replacement equipment	6/17/2022	6/14/2023	6/14/2024	5%	98,887	98,887	98,887	98,887
795 EE	District-wide upgrades	6/14/2023	6/14/2023	6/14/2024	5%	203,461	203,461	203,461	203,461

**COUNTY OF UNION**  
**Schedule of Bond Anticipation Notes Payable**  
**General Capital Fund**  
**Year Ended December 31, 2023**

Ordinance Number	Date of Issue	Date of Issue	Date of Maturity	Interest Rate	Balance		Decreased	Balance
					Dec. 31, 2022	Dec. 31, 2023		
795 FF	6/17/2021	6/14/2023	6/14/2024	5%	230,108	230,108	90,299	230,108
795 FF	6/17/2022	6/14/2023	6/14/2024	5%	90,299	90,299	19,010	90,299
795 G	6/17/2021	6/14/2023	6/14/2024	5%	13,010	13,010	20,794	17,794
795 GG	6/17/2021	6/14/2023	6/14/2024	5%	20,794	20,794	51,627	24,454
795 GG	6/14/2023	6/14/2023	6/14/2024	5%	49,977	49,977	1,928	49,977
795 H	6/17/2021	6/14/2023	6/14/2024	5%	5,678	5,678	978,395	978,395
795 I	6/17/2021	6/14/2023	6/14/2024	5%	70,248	70,248	448,500	70,248
795 II	6/17/2021	6/14/2023	6/14/2024	5%	448,500	448,500	1,938,000	418,500
795 J	6/17/2022	6/14/2023	6/14/2024	5%	1,938,000	1,938,000	43,750	1,898,000
795 L	6/17/2021	6/14/2023	6/14/2024	5%	43,750	43,750	283,955	43,750
795 M	6/17/2022	6/14/2023	6/14/2024	5%	283,955	283,955	244,251	283,955
795 N	6/17/2021	6/14/2023	6/14/2024	5%	261,051	261,051	137,077	261,051
795 N	6/17/2022	6/14/2023	6/14/2024	5%	137,077	137,077	34,908	137,077
795 N	6/14/2023	6/14/2023	6/14/2024	5%	70,234	70,234	890,920	70,234
795 O	6/17/2021	6/14/2023	6/14/2024	5%	890,920	890,920	66,337	872,920
795 P	6/17/2022	6/14/2023	6/14/2024	5%	66,337	66,337	11,894	66,337
795 R	6/14/2023	6/14/2023	6/14/2024	5%	11,894	11,894	92,107	11,894
795 S	6/17/2021	6/14/2023	6/14/2024	5%	92,107	92,107	765,767	92,107
795 T	6/17/2022	6/14/2023	6/14/2024	5%	765,767	765,767	195,534	765,767
795 U	6/17/2021	6/14/2023	6/14/2024	5%	195,534	195,534	22,413	195,534
795 U	6/17/2022	6/14/2023	6/14/2024	5%	22,413	22,413	145,824	22,413
795 U	6/14/2023	6/14/2023	6/14/2024	5%	145,824	145,824	181,975	145,824
795 V	6/14/2023	6/14/2023	6/14/2024	5%	181,975	181,975	94,034	181,975
795 W	6/17/2022	6/14/2023	6/14/2024	5%	94,034	94,034	198,589	94,034
795 W	6/14/2023	6/14/2023	6/14/2024	5%	198,589	198,589	33,826	198,589
795 X	6/14/2023	6/14/2023	6/14/2024	5%	33,826	33,826	40,607	33,826
795 Y	6/17/2021	6/14/2023	6/14/2024	5%	40,607	40,607	13,091	40,607
795 Y	6/17/2022	6/14/2023	6/14/2024	5%	13,091	13,091	17,293	13,091
795 Y	6/14/2023	6/14/2023	6/14/2024	5%	17,293	17,293	66,126	17,293
795 Z	6/17/2021	6/14/2023	6/14/2024	5%	66,126	66,126	1,265	66,126
795 Z	6/17/2022	6/14/2023	6/14/2024	5%	1,265	1,265	105,520	1,265
808 A	6/14/2023	6/14/2023	6/14/2024	5%	105,520	105,520	547,343	105,520
808 A	6/17/2021	6/14/2023	6/14/2024	5%	547,343	547,343	50,000	547,343
808 AA	6/17/2021	6/14/2023	6/14/2024	5%	50,000	50,000	7,300	50,000
808 AA	6/17/2022	6/14/2023	6/14/2024	5%	7,300	7,300	48,441	7,300
808 CC	6/17/2021	6/14/2023	6/14/2024	5%	48,441	48,441	373,499	48,441
808 CC	6/17/2022	6/14/2023	6/14/2024	5%	373,499	373,499	11,939	373,499
808 E	6/14/2023	6/14/2023	6/14/2024	5%	11,939	11,939	42,161	11,939
808 G	6/17/2021	6/14/2023	6/14/2024	5%	42,161	42,161	34,726	42,161
808 H	6/17/2021	6/14/2023	6/14/2024	5%	34,726	34,726	76,609	34,726
808 J	6/17/2022	6/14/2023	6/14/2024	5%	76,609	76,609	43,147	76,609
808 K	6/14/2023	6/14/2023	6/14/2024	5%	43,147	43,147	459,002	43,147
808 K	6/17/2021	6/14/2023	6/14/2024	5%	459,002	459,002	64,950	459,002
808 L	6/14/2023	6/14/2023	6/14/2024	5%	64,950	64,950	30,000	64,950
808 L	6/17/2021	6/14/2023	6/14/2024	5%	30,000	30,000	1,865,940	30,000
808 O	6/17/2022	6/14/2023	6/14/2024	5%	1,865,940	1,865,940	73,500	1,865,940
808 P	6/17/2021	6/14/2023	6/14/2024	5%	73,500	73,500	397,997	73,500
808 P	6/17/2022	6/14/2023	6/14/2024	5%	397,997	397,997	2,513	397,997
808 Q	6/17/2021	6/14/2023	6/14/2024	5%	2,513	2,513	169,735	2,513
808 R	6/17/2021	6/14/2023	6/14/2024	5%	169,735	169,735	276,157	169,735
808 S	6/17/2022	6/14/2023	6/14/2024	5%	276,157	276,157		276,157

**COUNTY OF UNION**  
**Schedule of Bond Anticipation Notes Payable**  
**General Capital Fund**  
**Year Ended December 31, 2023**

Ordinance Number	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance		Decreased	Balance Dec. 31, 2023
					Dec. 31, 2022	Increased		
808 S	6/14/2023	6/14/2023	6/14/2024	5%		71,950		71,950
808 T	6/17/2022	6/14/2023	6/14/2024	5%	339,574	339,574	339,574	339,574
808 T	6/14/2023	6/14/2023	6/14/2024	5%		67,454		67,454
808 U	6/14/2023	6/14/2023	6/14/2024	5%		17,049		17,049
808 V	6/14/2023	6/14/2023	6/14/2024	5%		42,443		42,443
808 W	6/17/2021	6/14/2023	6/14/2024	5%	33,250	33,250	33,250	33,250
808 X	6/17/2021	6/14/2023	6/14/2024	5%	200,000	200,000	200,000	200,000
808 Y	6/14/2023	6/14/2023	6/14/2024	5%	4,055	4,055		4,055
808 Z	6/17/2021	6/14/2023	6/14/2024	5%	21,515	21,515	21,515	21,515
810 A	6/17/2021	6/14/2023	6/14/2024	5%	310,053	310,053	310,053	310,053
810 A	6/17/2022	6/14/2023	6/14/2024	5%	2,430,506	2,430,506	2,430,506	2,430,506
810 A	6/14/2023	6/14/2023	6/14/2024	5%		142,500		142,500
810 C	6/17/2021	6/14/2023	6/14/2024	5%	315,349	315,349	315,349	315,349
820 A	6/17/2022	6/14/2023	6/14/2024	5%	740,650	740,650	740,650	740,650
820 C	6/17/2021	6/14/2023	6/14/2024	5%	803,857	803,857	803,857	803,857
820 E	6/14/2023	6/14/2023	6/14/2024	5%		115,211		115,211
820 G	6/17/2021	6/14/2023	6/14/2024	5%	514,952	514,952	514,952	514,952
820 G	6/14/2023	6/14/2023	6/14/2024	5%		61,047		61,047
820 H	6/17/2022	6/14/2023	6/14/2024	5%	1,424,250	1,424,250	1,424,250	1,409,250
820 J	6/17/2022	6/14/2023	6/14/2024	5%	138,317	138,317	138,317	138,317
820 J	6/14/2023	6/14/2023	6/14/2024	5%		318,996		318,996
834 A	6/17/2022	6/14/2023	6/14/2024	5%	634,595	634,595	634,595	634,595
834 B	6/17/2022	6/14/2023	6/14/2024	5%	433,627	433,627	433,627	433,627
834 B	6/14/2023	6/14/2023	6/14/2024	5%		35,349		35,349
834 C	6/14/2023	6/14/2023	6/14/2024	5%		480,986		480,986
834 CC	6/17/2022	6/14/2023	6/14/2024	5%	10,533	10,533	10,533	10,533
834 CC	6/14/2023	6/14/2023	6/14/2024	5%		198,900		198,900
834 D	6/14/2023	6/14/2023	6/14/2024	5%		574,234		574,234
834 E	6/14/2023	6/14/2023	6/14/2024	5%		7,093		7,093
834 J	6/14/2023	6/14/2023	6/14/2024	5%		10,684		10,684
834 L	6/14/2023	6/14/2023	6/14/2024	5%		377,014		377,014
834 M	6/14/2023	6/14/2023	6/14/2024	5%		4,028		4,028
834 O	6/14/2023	6/14/2023	6/14/2024	5%		467,849		467,849
834 P	6/17/2022	6/14/2023	6/14/2024	5%	10,533	10,533	10,533	10,533
834 P	6/14/2023	6/14/2023	6/14/2024	5%		671,346		671,346
834 Q	6/17/2022	6/14/2023	6/14/2024	5%	540,901	540,901	540,901	540,451
834 Q	6/14/2023	6/14/2023	6/14/2024	5%		158,489		158,489
834 Q	6/14/2023	6/14/2023	6/14/2024	5%		6,395,213		6,395,213
834 T	6/17/2022	6/14/2023	6/14/2024	5%	828,869	828,869	828,869	825,956
834 U	6/14/2023	6/14/2023	6/14/2024	5%		7,014		7,014
834 U	6/14/2023	6/14/2023	6/14/2024	5%		852,036		852,036
834 X	6/17/2022	6/14/2023	6/14/2024	5%	39,900	39,900	39,900	39,900
834 Y	6/17/2022	6/14/2023	6/14/2024	5%		729,186		729,186
839 DD	6/14/2023	6/14/2023	6/14/2024	5%		4,399,881		4,399,881
839 E	6/14/2023	6/14/2023	6/14/2024	5%		239,944		239,944
839 H	6/14/2023	6/14/2023	6/14/2024	5%		21,270		21,270
839 K	6/14/2023	6/14/2023	6/14/2024	5%		505,647		505,647
839 L	6/14/2023	6/14/2023	6/14/2024	5%		6,619		6,619
839 M	6/14/2023	6/14/2023	6/14/2024	5%		227,000		227,000
839 N	6/14/2023	6/14/2023	6/14/2024	5%		92,712		92,712
839 Q	6/14/2023	6/14/2023	6/14/2024	5%		58,035		58,035
839 R	6/14/2023	6/14/2023	6/14/2024	5%		154,414		154,414





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Ordinance Number	Improvement Descriptor	ORDINANCE Amount		Balance Dec. 31, 2022		2023 Authorizations	Adjustments	Cancelled	Paid or Charged	Balance Dec. 31, 2023	
		Date	Amount	Funded	Unfunded					Funded	Unfunded
377 N	Automation of Correction Facility	6/17/1993	625,000	\$					(28,637)	28,637	
403 I7	Acquisition & Installation of a Secure Inmate Property System	8/17/1995	666,750						(25,792)	25,792	
408 A	UC Corrections	12/14/1995	5,000,000						(85,613)	85,613	
501 Z	Equipment - Surrogate	7/22/1999	55,550	1,829					(104,311)	104,311	
518 T	UC Corrections	12/14/2000	180,000							22,634	
578 Y	Surrogate - Renovations & Furnishings	8/21/2003	372,500	22,634					12,250		
601 C	Communications and Signal Equipment	8/19/2004	123,600	12,250							
601 CC	Sheriff - Firearm Range	8/19/2004	683,194	5,000							
616 B	Surrogate - Furnishings	8/19/2004	28,840	15,336					15,316		
632 Z	Information Technology - Signal & Communication Equipment	8/18/2005	72,100	15,515							
653 B	Information Technology - Telecommunications Equipment	8/17/2006	17,845	17,325					5,305		
653 J	Information Technology - Telecommunications Equipment	9/5/2007	298,550	5,305					(136,850)		
653 N	Parks - Park and Recreation Improvement	9/5/2007	1,241,150	9,815					(36,003)		
665 A	Facilities - Improve Building	9/5/2007	4,171,500	23,960					(16,998)		
671 B	Additional Construction - Venisier Building Complex	2/28/2008	3,000,000						(332,252)		
671 G	Communications & Signal Equipment	10/9/2008	258,020	16,998					150,000		
671 H	Improvements to Buildings	10/9/2008	2,317,500	568,226							
671 J	Improvements to Buildings	10/9/2008	772,500	430,002							
671 K	Park & Recreation Improvements	10/9/2008	4,120,000	13,882					9,364		
687 I	Clerk Index Records Preservator	10/9/2008	154,500	25,490					21,024		
713 CC	Engineering - Facilities - Improve Building	7/30/2009	15,450,000								
713 DD	College - Renovations & Improvement	12/8/2010	1,868,000	63,155							
713 G	College - Instructional & Non-instructional equipment	12/8/2010	1,635,082	5,741							
713 H	Facilities - Improve Building	12/8/2010	5,459,000	95,012					(1,186,078)		
713 M	Facilities - Fire Alarm Systems	12/8/2010	412,000	24,900					(45,819)		
713 T	Parks - Park & Recreation Improvements	12/8/2010	9,270,000	16,100							
723 J	Corrections - Equipment & Machinery	12/8/2011	25,000	1,250					(769,644)		
723 M	Engineering - Facilities - Improve Building	8/25/2011	5,562,000						(1,849)		
723 O	Engineering - Facilities - Furniture, Carpets	8/25/2011	515,000						(123,827)		
723 V	Parks - Master Plan	8/25/2011	15,857,500								
723 Y	Corrections - Furnishings & Equipment	8/25/2011	26,000	6,515					(10,954)		
740 AA	Sheriff - Equipment & Machinery	8/25/2011	15,000								
740 CC	Vocational - Covered Walkway	9/13/2012	623,631	69							
740 DD	College - Renovations Plainfield Campus	9/13/2012	1,543,356	5,943							
740 G	College - Renovations & Improvement	9/13/2012	4,042,750	255,728							
740 H	Engineering & Public Works - Facilities - Improve Building	9/13/2012	2,575,000	697,425					(1,120,043)		
740 I	Engineering & Public Works - Facilities - Fire Alarm	9/13/2012	515,000						(400,000)		
740 J	Engineering & Public Works - Facilities - Vehicle	9/13/2012	75,000	75,000							
740 X	Finance - Furnishings & Equipment	9/13/2012	103,000	12,955							
752 A	Sheriff - IT Equipment & Vehicle	9/13/2012	207,970						25,000		
752 CC	Acquisition of IT & Telecommunication Equipment	8/22/2013	1,389,750	61,360					64		
752 DD	Vocational - Various Renovations and Improvement	8/22/2013	1,442,000	14,849							
752 H	UC College - Renovation of Lessor Building	8/22/2013	4,655,000	17,352							
752 I	Improvements to Various Dam	8/22/2013	206,000	6,723							
752 J	Environmental monitoring, storage tanks including remove	8/22/2013	1,545,000	822,565							
752 K	ADA upgrades & replace A/C units	8/22/2013	3,756,350	5,007					17,352		
752 L	Park Improvements	8/22/2013	4,368,200	748,964					185,760		
752 M	Park Improvements	8/22/2013	952,150	20,000					(9,068)		
752 O	New equipment & machinery	8/22/2013	155,150	102,720					132,753		
752 Q	Acquisition of new communication & signal systems - security camera	8/22/2013	515,000	5,467							
752 X	Acquisition of new IT & telecommunication equipment	8/22/2013	133,000	11,255							
758 B	Synthetic turf fields	8/14/2014	3,240,000	459,731					(95)		
759 A	County wide technology equipment	9/11/2014	308,250						25,000		
759 B	Asset management system	9/11/2014	650,000	9,966							
759 BB	Campus wide upgrades	9/11/2014	978,500	9,966							
759 C	Freeholders Conference Room	9/11/2014	99,395	36,348							
759 DD	Campus wide upgrades	9/11/2014	5,006,830								
759 E	Various roads, intersections, bridges, culverts	9/11/2014	11,459,780								
759 J	Upgrading elevators, roof repairs, plumbing, HVAC, etc	9/11/2014	1,854,000						(21,119)		
759 I	Upgrade Fire Detection System	9/11/2014	206,000						(104,983)		
759 L	Renovations to UC Justice Complex	9/11/2014	206,000	18,978							

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Ordinance Number	Improvement Descriptor	ORDINANCE Amount		Balance Dec. 31, 2022		2023 Authorizations	Adjustments	Cancelled	Paid or Charged	Balance Dec. 31, 2023	
		Date	Amount	Funded	Unfunded					Funded	Unfunded
759 P	Irrigation Chatfield Gardens, various engineering	9/11/2014	4,335,350	73,879						73,879	39,443
759 Q	Technology upgrades at Truistide	9/11/2014	128,750		44,999				5,556		
759 T	New information technology equipment	9/11/2014	437,750					727	(727)		9,806
759 W	Radio and breathing equipment	9/11/2014	4,135,450		9,806				25,000		
765 A	Computer equipment, Servers, Network Family Cour	7/16/2015	622,400		25,000						
765 C	Engineering - Professional Service	7/16/2015	1,450,000						(278)		
765 D	Facilities - Various	7/16/2015	3,948,278		417,736				(433,839)		1,249,020
765 E	Fire alarm, sprinkler and fire suppression systems	7/16/2015	4,583,500		496,460				(250,000)		20,825
765 F	Courthouse/Tower upgrade	7/16/2015	5,150,000						(925,013)		746,460
765 G	Park Improvements	7/16/2015	4,408,000		44,957						1,149,200
765 I	Park Improvements	7/16/2015	971,000		65,236						65,236
765 K	New equipment & machinery	7/16/2015	391,730		74,426				373		73,247
765 L	Security Camera System	7/16/2015	515,000		7,632						7,632
765 M	Security Scanner	7/16/2015	10,000		1,762						1,762
765 P	Clerk - Carpeting	7/16/2015	45,000		30,519						30,519
765 S	Vocational - Various Renovations and Improvement	7/16/2015	824,000		650,000						650,000
765 T	Fire-security upgrades & equipment	7/16/2015	360,500		41,944						41,944
765 U	Fire-security upgrades	7/16/2015	3,090,000		299,336				(5,981)		5,981
766 A	Engineering - Road Project	8/18/2016	14,677,500		94,935			331,511			60,800
766 AA	College - New additional replacement equipment	8/18/2016	353,229		60,800						13,028
766 BB	College - New information technology equipment	8/18/2016	3,373,854								
766 D	Engineering - Gordon St. Bridge	8/18/2016	5,871,000		200,000						
766 G	Fire alarm, sprinkler and fire suppressor	8/18/2016	1,030,000						(577,953)		577,953
766 H	Various engineering & architectural service	8/18/2016	1,000,000						1,156,079		1,771,013
766 J	Park Improvements	8/18/2016	13,410,571								181,976
766 K	Various Park Improvements	8/18/2016	360,500		18,024						82,225
766 M	New additional replacement equipment	8/18/2016	591,010						(21)		4,281
766 O	Acquisition of transportation & storage equipment	8/18/2016	10,000								
766 P	Clerk - Renovations & Equipment	8/18/2016	253,304						35,408		58,900
766 T	Acquisition of new information technology equipment	8/18/2016	136,700		20,234						20,234
766 U	Acquisition of new information technology equipment	8/18/2016	194,936		33,176				33,000		176
766 V	Vocational - Various Renovations and Improvement	8/18/2016	566,500		38,595						38,595
766 W	Vocational - Various Renovations and Improvement	8/18/2016	515,000		40,654						40,654
766 X	Vocational - Upgrade computer lab.	8/18/2016	360,500		10,223						10,223
766 Y	College - Various Renovations	8/18/2016	3,399,000		99,000						99,000
766 Z	College - Various Renovations	8/18/2016	3,141,500		1,852,842				1,852,842		491,654
787 A	Acquisition of new IT & telecommunications equipment	8/17/2017	386,250		22,530						22,530
787 AA	Renovation of various offices	8/17/2017	2,843,250		103,300						103,300
787 C	Undertaking of roads, intersection, bridge & culver	8/17/2017	15,186,825		1,569,576						1,569,576
787 CC	Acquisition of new additional or replacement equipment	8/17/2017	1,591,740		143,157						143,157
787 D	Undertaking of various engineering, architectural & other service	8/17/2017	3,760,000								
787 E	Improvements to Dams	8/17/2017	257,500		220,000			44,526	(84,494)		456
787 EE	Acquisition of new IT & telecommunications equipment	8/17/2017	114,419						220,000		
787 F	Gordon Street Bridge	8/17/2017	6,120,000		703,620			10			114,000
787 FF	Acquisition of new IT & telecommunications equipment	8/17/2017	253,820		84,842				22,6028		66,068
787 GG	Various upgrades	8/17/2017	411,580		63,876				18,774		63,876
787 HH	Undertaking various renovations & improvement	8/17/2017	824,000		57,949				25,479		57,949
787 J	Fire alarm systems	8/17/2017	515,000						(500,000)		500,000
787 JJ	District-wide upgrades	8/17/2017	309,000		1,117						934,415
787 K	Undertaking of various engineering, architectural & other service	8/17/2017	1,300,000								
787 L	Renovations to Courthouse & Tower	8/17/2017	515,000		15,000				9,424		15,000
787 LL	Various renovations & improvements to facilitate	8/17/2017	3,733,750		1,849,547						1,840,123
787 M	Various improvements	8/17/2017	1,442,000		287,014				(80,000)		367,014
787 MM	New additional machinery & replacement equipmer	8/17/2017	626,325		121,062				10,815		110,247
787 N	Acquisition of new additional or replacement equipment	8/17/2017	5,331,350		99,842				(79)		99,842
787 O	Undertaking of new IT & telecommunications equipment	8/17/2017	3,118,469		657,236						657,236
787 P	Parks & Recreation - Ashbrook clubhouse & equipment	8/17/2017	103,000		33,753						33,753
787 R	Various Park Improvements	8/17/2017	360,500		6,475				(69)		6,475
787 S	Undertaking of paving, curbing & sidewalk improvement	8/17/2017	2,540,250		1,426,789						1,426,789
787 T	New communication & signal system	8/17/2017	618,000		18,000						18,000
787 U	New Automotive vehicle:	8/17/2017	103,000						(3,659)		3,659
787 V		8/17/2017	3,705,170		10,027				58,121		41,821
											52,276

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		Date	Amount	Funded	Unfunded					Funded	Unfunded
787 W	Expansion of Dispatch Center	8/17/2017	772,500	58,130	714,370				724	57,406	
787 X	Acquisition of new IT & replacement equipment	8/17/2017	234,950	67,582	167,368			51	56,647	10,884	
787 Y	Acquisition of new additional or replacement equipment	8/17/2017	259,180	3,007	256,173					3,007	
795 A	IT master plan & new equipment	9/13/2018	309,000	50,000	259,000					50,000	
795 B	Acquisition of new additional or replacement equipment	9/13/2018	1,919,000	227,731	1,691,269			180,460	(17,800)	227,731	
795 C	Undertaking of roads, intersection, bridge & culvert	9/13/2018	8,230,280	143,878	8,086,402			54,488	6,393	137,485	
795 CC	Acquisition of new IT & telecommunications equipment	9/13/2018	437,750	45,761	391,989				(66,642)	112,403	
795 DD	Security upgrades & replacement equipment	9/13/2018	257,500	244,625	12,875				250,000	7,500	
795 E	Improvements to Dams	9/13/2018	1,390,500	1,235,278	155,222			24,000	88,738	1,146,540	
795 EE	District-wide upgrades	9/13/2018	824,000	24,000	800,000				18,276	17,474	
795 FF	Instructional & non-instructional equipment	9/13/2018	206,000	35,750	170,250				27,090	19,191	
795 G	Undertaking of environmental monitoring & remediation	9/13/2018	103,000	46,281	56,719				10,000	213,000	
795 GG	Acquisition of new additional furnishings	9/13/2018	7,313,000	213,000	7,100,000				2,239,857	733,057	
795 HH	Various renovations & improvements to facilities	9/13/2018	1,792,200	743,557	1,048,643				10,500	500,000	
795 II	Acquisition of new IT & telecommunications equipment	9/13/2018	1,030,000	500,000	530,000				197,408	478,296	
795 I	Undertaking various improvements	9/13/2018	1,400,000	802,960	597,040				172,500	5,447	
795 K	Undertaking various engineering, architectural & other service	9/13/2018	1,030,000	650,796	379,204				(596)	1,978,498	
795 M	Undertaking various improvements to various building	9/13/2018	576,800	5,447	571,353				(616,253)	48,997	
795 N	Acquisition of new furniture, flooring, window treatment	9/13/2018	103,000	4,616	98,384			52,12			
795 O	Acquisition of new additional or replacement equipment	9/13/2018	9,372,999	1,362,323	8,010,676			78			
795 P	Undertaking various park & recreation improvement	9/13/2018	154,500	53,497	101,003			4,500		1,866	
795 Q	Acquisition of new additional or replacement equipment	9/13/2018	618,000	1,866	616,134					365,398	
795 R	Acquisition of new information technology	9/13/2018	927,000	27,000	899,999			133	45,536	37,152	
795 S	Maintenance Building at Lightning Brook Park	9/13/2018	1,173,000	82,688	1,090,312				200,000	160,500	
795 T	Various Park Improvements	9/13/2018	772,500	342,475	430,025			28,243	18,485	70,011	
795 U	Undertaking of paving, curbing & sidewalks at various park	9/13/2018	360,500	18,025	342,475				15,679	15,350	
795 V	Underground storage tanks	9/13/2018	2,528,630		2,528,630				22,168	18,713	
795 W	New Automotive vehicle	9/13/2018	78,500		78,500				(64,113)	12,151	
795 X	Acquisition of new IT & replacement equipment	9/13/2018	772,500	15,679	756,821				(145,161)	606,000	
795 Y	Acquisition of new communication & signal systems/radio equipment	9/13/2018	257,500	40,881	216,619			45,000	78,060	207,000	
795 Z	Acquisition of new additional or replacement equipment	9/13/2018	146,000	46,000	100,000				150,000	100,000	
808 AA	Surveillance system upgrades to various facilities	7/25/2019	14,581,220	4,420,633	10,160,587					1,384,505	
808 BB	Undertaking of road, intersection, bridge & culvert improvement projects	7/25/2019	606,000		606,000						
808 CC	Various district-wide security upgrades	7/25/2019	707,000		707,000						
808 CC	Various district-wide security upgrades	7/25/2019	707,000		707,000						
808 DD	Improvements to various Dams	7/25/2019	151,500	7,575	143,925					1,500	
808 DD	Acquisition of new additional furnishings	7/25/2019	101,000		101,000					100,000	
808 EE	Undertaking of various renovations & improvements to facilities	7/25/2019	3,636,000	1,384,505	2,251,495						
808 F	Undertaking of environmental monitoring & remediation	7/25/2019	202,000	10,100	191,900					191,900	
808 G	removal of underground storage tanks	7/25/2019	46,000		46,000						
808 G	Acquisition of new additional or replacement equipment	7/25/2019	46,000	1,247	44,753			1,247			
808 H	Acquisition of new additional or replacement equipment	7/25/2019	331,280	230,837	100,443				60,619	170,218	
808 I	Upgrading fire alarm systems	7/25/2019	905,000	479,750	425,250					479,750	
808 J	Undertaking of various engineering, architectural & other service	7/25/2019	500,000	355,244	144,756					355,244	
808 K	Acquisition of modular office trailers for MV Elizabeth	7/25/2019	60,600	3,030	57,570			16,001	43,999	600	
808 L	Acquisition of new furnishings	7/25/2019	757,500	63,914	693,586				50,467	13,447	
808 M	Finance - new additional furnishings & equipment	7/25/2019	100,000	4,868	95,132					95,132	
808 N	Undertaking of various park & recreation improvement	7/25/2019	12,689,600	1,918,487	10,771,113				10,1928	5,578,580	
808 O	Undertaking of landscaping improvements at various location	7/25/2019	3,880,500	1,044,662	2,835,838				11,7787	926,875	
808 P	Undertaking of various communication & signal systems equipment	7/25/2019	75,750	68,751	6,999					68,751	
808 R	Acquisition of new communication & signal systems equipment	7/25/2019	379,760	3,760	376,000			3,760	(509)	713,366	
808 S	Acquisition of new additional furnishings & new IT equipment	7/25/2019	2,135,188	712,857	1,422,331			958	(56)	739,023	
808 T	Acquisition of new automotive vehicles & equipment	7/25/2019	2,386,899	739,945	1,646,954				2,901	2,100	
808 U	Acquisition of new additional or replacement equipment	7/25/2019	21,000	2,901	18,099				200,000	4,000	
808 V	Acquisition of new communication & signal systems equipment	7/25/2019	212,100	10,605	201,495					25,250	
808 X	Acquisition of new additional or replacement equipment	7/25/2019	404,000		404,000					352,244	
808 Y	Acquisition of new IT & telecommunications equipment	7/25/2019	59,000	46,524	12,476					600	
808 Z	Acquisition of new communication & signal systems equipment	7/25/2019	25,000	3,485	21,515					4,868	
810 A	Renovation at Ralph Froelich Public Safety Building for Dispatch office space (Public Safety)	12/19/2019	2,900,000	20,458	2,879,542				3,516	16,942	
810 B	Improvements to Oak Ridge Park Sports Complex	12/19/2019	750,000	750,000							
810 C	IT & Networking Upgrades	12/19/2019	320,000	4,651	315,349				4,651	750,000	

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 General Capital Fund  
 Year Ended December 31, 2023

Ordinance Number	Improvement Descriptor	Date	ORDINANCE Amount		Balance Dec. 31, 2022		2023 Authorizations	Adjustments	Cancelled	Paid or Charged	Balance Dec. 31, 2023	
			Amount	Date	Funded	Unfunded					Funded	Unfunded
817 A	Preliminary Expenses - Demolition of Existing County Parking Deck	9/3/2020	13,500,000		12,521,890					319,950	12,201,940	10,000
820 A	& Construction of a New Parking Deck	11/5/2020	1,010,000		1,611,755	10,000				862,943	748,812	2,614,360
820 B	Acquisition of new IT & telecommunications equipment	11/5/2020	11,727,605			2,614,360				(2,142)		2,142
820 C	Undertaking of road, intersection, bridge & culvert improvement	11/5/2020	1,500,000							200,000		2,000
820 D	Undertaking of various engineering, architectural & other service	11/5/2020	202,000		10,100	191,900						1,750
820 E	Replacement of Dams & Dikes	11/5/2020	176,750			1,750						312,607
820 F	Improvements to Maskers Barr	11/5/2020	329,060		16,453	3,12,607					6,984	5,540,149
820 G	Undertaking of various park & recreation improvement	11/5/2020	454,500			454,500						454,500
820 H	District-wide renovations & improvement	11/5/2020	6,141,000			5,540,149						232,655
820 I	District-wide safety & security upgrade	11/5/2020	808,600			808,600						151,500
820 J	Acquisition of new additional furnishing	11/5/2020	151,500			151,500						6,614
820 K	Acquisition of new communication & signal systems equipment	12/2/2021	667,995			7,915						7,915
834 A	Undertaking of surveillance system upgrades at various facilities	12/2/2021	707,000			273,372				12,613		260,759
834 B	Acquisition of new IT & telecommunications equipment	12/2/2021	707,000			353,500						353,500
834 BB	Undertaking of various renovations & improvements to facilities (district-wide)	12/2/2021	353,500			2,626,348						2,626,348
834 C	Undertaking of road, intersection, bridge & culvert improvement	12/2/2021	12,208,769			609,899				233,368		376,531
834 CC	Undertaking various security upgrades (district-wide)	12/2/2021	1,000,000			423,012				423,012		252,500
834 DD	Undertaking of various engineering, architectural & other service	12/2/2021	252,500			252,500						252,500
834 E	Acquisition of new IT & telecommunications equipment	12/2/2021	10,000			2,408				2,408		55,780
834 EE	Acquisition of new additional furnishings & new automotive vehicle	12/2/2021	5,633,780			55,780				5,578,000	5,050	95,950
834 F	Renovation & expansion of the physical education facility at the Cranford Campus	12/2/2021	101,000			95,950						35,150
834 G	Undertaking of environmental monitoring & remediation	12/2/2021	22,000			20,900						479,750
834 H	Acquisition of new additional or replacement equipment & machinery	12/2/2021	37,000			1,850						277,260
834 I	Upgrading fire alarm, sprinkler and fire suppression system	12/2/2021	505,000			25,250						57,570
834 J	Undertaking of various engineering, architectural & other service	12/2/2021	360,000			60,600				669,759	3,030	87,741
834 K	Acquisition of new additional or replacement equipment & machinery	12/2/2021	757,500			37,875						13,972
834 L	Acquisition of new furniture, flooring, window treatment	12/2/2021	20,000			15,972						1,775,074
834 M	Acquisition of new IT & telecommunications equipment	12/2/2021	1,868,500			93,426				74,701	93,426	2,133,040
834 N	Undertaking of various improvements to public building	12/2/2021	2,737,100			2,207,741				78,505		360,088
834 O	Acquisition of new additional or replacement equipment & machinery	12/2/2021	1,173,650			438,593				292,314		559,834
834 P	Acquisition of new additional or replacement equipment & machinery	12/2/2021	1,575,250			852,148						191,900
834 Q	Undertaking of various park & recreation improvement	12/2/2021	202,000			10,100					10,100	673,905
834 R	Undertaking of landscaping improvements at various locations	12/2/2021	7,070,000			353,500				6,396,095		2,420,384
834 S	Acquisition of real property at 921-923 Elizabeth Ave. & 5-19 North Spring St	12/2/2021	4,958,400			238,150				1,793,119		179,015
834 T	Acquisition of new automotive vehicle	12/2/2021	238,150			184,582				3,417		76,276
834 U	Acquisition of new additional or replacement equipment & machinery	12/2/2021	1,515,000			662,964				107,131		19,119
834 V	Undertaking of the Radio System Enhancement Project	12/2/2021	126,250			6,313				3,300		26,557
834 W	Acquisition of new additional or replacement equipment & machinery	12/2/2021	767,600			3,334						32,321
834 X	Acquisition of the Resell Park EMS Building at 535 Laurel Ave	12/2/2021	42,000			55,800				5,602,980		7,500
834 Y	Acquisition of new IT & telecommunications equipment	5/12/2022	5,655,800			37,875				750,000		101,000
839 A	UC College - Gym Expansion (Chapter 12)	10/6/2022	757,500			719,625						287,850
839 AA	New additional furnishings	10/6/2022	101,000			101,000					15,150	1,331,211
839 B	New information technology equipment	10/6/2022	303,000			287,850					15,150	3,365,992
839 BB	Leasehold agreement with UCC	10/6/2022	1,331,211									3,365,992
839 C	Various roads, intersections, bridges, culverts	10/6/2022	12,625,000			9,259,008				5,623,659		3,365,992
839 CC	UC College - Gym Expansion (Chapter 12)	10/6/2022	4,306,640			4,306,640				4,306,640		87,857
839 D	Improvements to Dams	10/6/2022	101,000			95,950				13,143		11,210,000
839 DD	Demolition and construction of parking deck	10/6/2022	11,800,000			590,000				590,000		118,622
839 E	Various engineering, architectural and other professional service	10/6/2022	500,000			475,000						8,897
839 F	Acquisition of new IT & telecommunications equipment	10/6/2022	15,000			750				6,103		95,950
839 G	Environmental monitoring, storage tanks including removal	10/6/2022	101,000			5,050						21,270
839 H	Acquisition of new additional or replacement equipment	10/6/2022	2,261,242			2,239,972				1,882,562		190,000
839 I	Various engineering, architectural and other professional service	10/6/2022	200,000			10,000						959,500
839 J	Undertaking of various improvements to public building	10/6/2022	1,010,000			50,500						66,006
839 K	Acquisition of new additional or replacement equipment	10/6/2022	585,800			509,141				443,135		191,900
839 L	Undertaking of various improvements to public building	10/6/2022	202,000			10,100						5,556,543
839 M	Paving and curbing improvements	10/6/2022	7,019,200			350,961				1,458,952		2,906,246
839 N	Various park and recreation improvement	10/6/2022	3,105,750			155,288				296,924		2,808,826
839 O	Various park and recreation improvement	10/6/2022	2,020,000			101,000				355,855		1,664,145
839 P	Renovation of the historic Homestead Farm House at Oak Ridge Park	10/6/2022	2,020,000									

COUNTY OF UNION

Schedule of Improvement Authorizations

General Capital Fund

Year Ended December 31, 2023

Ordinance Number	Improvement Descriptor	ORDINANCE Amount		Balance Dec. 31, 2022		2023 Authorizations	Adjustments	Cancelled	Paid or Charged	Balance Dec. 31, 2023	
		Date	Amount	Funded	Unfunded					Funded	Unfunded
839 P	Acquisition of new IT equipment & a new automotive vehicle	10/6/2022	208,490	10,425	198,065				7,500	2,925	198,065
839 Q	Acquisition of new automotive vehicle	10/6/2022	5,250,950	50,673	4,988,402				3,633,617		1,405,458
839 R	Acquisition of new additional or replacement equipment an machinery, and new IT & telecommunications equipment	10/6/2022	520,150		434,633				121,721		312,912
839 S	Acquisition of new IT & telecommunications equipment	10/6/2022	303,000		3,977				2,668		3,369
839 T	Undertaking of the Radio System Enhancement Project	10/6/2022	505,000	24,190	479,750				52,510		451,430
839 U	Undertaking of interior renovations and improvements - Fire/EMS Academy	10/6/2022	1,010,000	50,500	959,500					50,500	959,500
839 V	Acquisition of new additional furnishings and new IT & telecommunications equipment - Fire/EMS Academy	10/6/2022	85,850		50,790				49,330		1,460
839 W	Acquisition of various IT & telecommunications equipment	10/6/2022	30,000	1,500	28,500					1,500	28,500
839 X	Undertaking of security upgrades at various facilities	10/6/2022	4,810,178	240,509	4,569,669				4,773,296		36,882
839 Y	UC Vocational-Technical Schools - Undertaking of various improvements	10/6/2022	378,500		378,500						378,500
839 Z	Undertaking of various safety and security upgrades (district-wide) an acquisition of new additional or replacement equipment & machinery	10/6/2022	934,250		934,250				60,336		873,914
844 A	New additional or replacement equipment	9/7/2023	353,500			353,500				17,675	335,825
844 B	New info tech. equipment	9/7/2023	1,919,000			1,919,000			1,466,964		452,036
844 C	Various roads, intersections, bridges, culverts	9/7/2023	14,533,900			14,533,900				9,357,683	5,176,217
844 D	Environmental monitoring, storage tanks including removal	9/7/2023	6,161,000			6,161,000				308,050	5,852,950
844 E	Various engineering, architectural and other professional service	9/7/2023	1,600,000			1,600,000				80,000	1,520,000
844 F	Construction of a parking lot on Spring Street	9/7/2023	116,150			116,150				5,808	110,342
844 G	Demolition and construction of parking deck	9/7/2023	12,625,000			12,625,000				631,250	11,993,750
844 H	Acquisition of new automotive vehicle	9/7/2023	1,515,000			1,515,000			881		1,439,250
844 I	Restoration of House 4 at Deserted Village	9/7/2023	203,260			203,260				191,849	11,411
844 J	Restoration of the Church Store Building at Deserted Village	9/7/2023	40,000			40,000				2,000	38,000
844 K	New additional or replacement equipment	9/7/2023	1,515,000			1,515,000				2,000	1,439,250
844 L	Renovations at Ash Brook Golf Course Clubhouse	9/7/2023	1,156,150			1,156,150				75,750	1,080,400
844 M	New additional or replacement equipment	9/7/2023	4,540,745			4,540,745			264,694		4,276,051
844 N	Various park and recreation improvements	9/7/2023	101,000			101,000				5,080	95,920
844 O	Replacement of overhead roll-up doors at UC Jai	9/7/2023	50,500			50,500				2,325	47,975
844 P	Acquisition of new communication and signal systems-security camera	9/7/2023	15,000			15,000				750	14,250
844 Q	Surrogate - new communication and signal equipment	9/7/2023	25,000			25,000				1,250	23,750
844 R	Funding to UCIA - Capital Lease Program	9/7/2023	5,050,000			5,050,000			5,000,850		49,150
844 S	Renovation and expansion of the physical education facility at Cranford Campus	9/7/2023	4,612,677			4,612,677			4,567,007		45,670
844 T	District-wide upgrades	9/7/2023	505,000			505,000					505,000
844 U	Various security upgrades	9/7/2023	707,000			707,000					707,000
844 V	New additional furnishings	9/7/2023	202,000			202,000					202,000
844 W											
				\$ 59,372,694	116,489,170	\$ 57,586,882		1,577,965	55,150,040	52,303,168	124,417,573

Capital Improvement Fund	\$ 2,114,187
Deferred Charges Unfunded	46,196,196
Grant Receivable	92,764,999
	\$ 57,586,882

Deferred Charges - Unfunded	323,950
Capital Fund Balance	868,016
Grants Receivable	385,999
	\$ 1,577,965

Cash Disbursements \$	6,367,550
Interfunds	35,298,099
PY Encumbrances Cancelled	(11,473,204)
Commitments Payable	25,007,595
	\$ 35,150,040

**COUNTY OF UNION**  
**Schedule of Commitments Payable**  
**General Capital Fund**  
**Year Ended December 31, 2023**

Balance - December 31, 2022		\$ 53,448,080
Increased by:		
Charges to Improvement Authorizations		<u>25,007,595</u>
		78,455,675
Decreased by:		
Cash Disbursements	18,673,827	
Cancelled PY Encumbrances: Improvement Authorizations	<u>11,473,204</u>	
		<u>30,147,031</u>
Balance - December 31, 2023		<u><u>\$ 48,308,644</u></u>

**Schedule of Capital Improvement Fund**  
**General Capital Fund**  
**Year Ended December 31, 2023**

Balance - December 31, 2022		\$ 9,020,035
Increased by:		
2023 Budget Appropriations		<u>3,300,000</u>
		12,320,035
Decreased by:		
Appropriated to Finance Improvement Authorizations		<u>2,114,187</u>
Balance - December 31, 2023		<u><u>\$ 10,205,848</u></u>

**COUNTY OF UNION**  
**Schedule of Reserve for Payment of Bonds**  
**General Capital Fund**  
**Year Ended December 31, 2023**

Balance - December 31, 2022		\$	<u>16,904,017</u>
Balance - December 31, 2023		\$	<u>16,904,017</u>
<b><u>Analysis of Balance:</u></b>			
	Serial Bonds	\$	15,423,964
	Serial Bonds - Green Acres		1,475,000
	2022 General Improvement Bond		<u>5,053</u>
		\$	<u>16,904,017</u>

**COUNTY OF UNION**

**Schedule of Reserve for Preliminary Expense - Redevelopment Counsel**

**General Capital Fund**

**Year Ended December 31, 2023**

Balance - December 31, 2022	\$ <u>29,695</u>
Balance - December 31, 2023	\$ <u>29,695</u>

**Schedule of Reserve for Preliminary Expense - UCIA**

**General Capital Fund**

**Year Ended December 31, 2023**

Balance - December 31, 2022	\$ <u>223,125</u>
Decreased by: Cancellations	\$ <u>223,125</u>



**COUNTY OF UNION**

**Schedule of Reserve for Preliminary Expense - Parking Deck**

**General Capital Fund**

**Year Ended December 31, 2023**

Balance - December 31, 2022	\$ <u>934,966</u>
Balance - December 31, 2023	\$ <u>934,966</u>

**COUNTY OF UNION**

**Schedule of Reserve for Arbitrage**

**General Capital Fund**

**Year Ended December 31, 2023**

Balance - December 31, 2022	\$	3,920,629
Increased by:		
Interested Earned on Arbitrage		<u>1,796,902</u>
Balance - December 31, 2023	\$	<u><u>5,717,531</u></u>

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

**General Capital Fund**

**Year Ended December 31, 2023**

Increased by:		
Cash Receipts	\$	<u>2,015</u>
Decreased by:		
Cash Disbursements	\$	<u>2,015</u>

COUNTY OF UNION

Schedule of Interfunds

General Capital Fund

Year Ended December 31, 2023

	Balance, December 31, <u>2022</u>	<u>Increased</u>	<u>Decreased</u>	Balance, December 31, <u>2023</u>
Current Fund	\$ <u>(4,828,088)</u>	<u>36,215,871</u>	<u>68,158,812</u>	<u>(36,771,029)</u>
	<u>(4,828,088)</u>	<u>36,215,871</u>	<u>68,158,812</u>	<u>(36,771,029)</u>
Due (to)	<u>(4,828,088)</u>	<u>36,215,871</u>	<u>68,158,812</u>	<u>(36,771,029)</u>
	\$ <u>(4,828,088)</u>	<u>36,215,871</u>	<u>68,158,812</u>	<u>(36,771,029)</u>
			Improvement Authorizations \$ 35,248,099	
			Commitments Payable 18,673,827	
		10,572,465	10,572,465	
		3,300,000	3,300,000	
		703	703	
			2,015	
		361,703	361,703	
		<u>21,981,000</u>	<u>68,158,812</u>	
		\$ <u>36,215,871</u>	<u>68,158,812</u>	

COUNTY OF UNION  
Schedule of Bonds and Notes Authorized But Not Issued  
General Capital Fund  
Year Ended December 31, 2023

Ordinance Number	Ordinance Date	Improvement Descriptor	Balance			Balance Dec. 31, 2023
			Dec. 31, 2022	Increased	Decreased	
671 Q	10/9/2008	Corrections - Security Fencing	\$ 2,650		2,650	
713 T	12/8/2010	Corrections - Equipment & Machinery	13,525			13,525
723 M	8/25/2011	Engineering - Facilities - Furniture, Carpets	351		351	
723 V	8/25/2011	Corrections - Equipment & Machinery	14,250		7,735	6,515
740 AA	9/13/2012	Vocational - Covered Walkways	22,135			22,135
740 B	9/13/2012	Parks & CR - Info. Tech. - IT & Communication Equipment	88,368		88,368	
740 O	9/13/2012	Acquisition of new automotive vehicles	1		1	
740 X	9/13/2012	Sheriff - IT Equipment & Vehicles	66,038		12,631	53,407
752 CC	8/22/2013	Vocational - Various Renovations and Improvements	344,077		269,490	74,587
752 I	8/22/2013	Environmental monitoring, storage tanks incl. removal		1	1	
752 L	8/22/2013	Park Improvements	69,383			69,383
752 Q	8/22/2013	New equipment & machinery	2,280		2,280	
759 BB	9/11/2014	Campus wide upgrades	662,262	28,500	218,194	472,568
759 CC	9/11/2014	Fire safety & security upgrades & acquisition of new additional or replacement equipment		13,500		13,500
759 DD	9/11/2014	Campus wide upgrades	919,792			919,792
759 I	9/11/2014	Upgrading elevators, roof repairs, plumbing, HVAC, etc.	32,728			32,728
759 J	9/11/2014	Upgrade Fire Detection System	189,700		139,795	49,905
759 W	9/11/2014	Radio and breathing equipment	15,641		5,834	9,807
765 D	7/16/2015	Facilities - Various	437,409	114,998	58,390	494,017
765 E	7/16/2015	Fire alarm, sprinkler and fire suppression systems	20,825			20,825
765 F	7/16/2015	Courthouse/Tower upgrade	224,187			224,187
765 I	7/16/2015	Park Improvements	65,236			65,236
765 K	7/16/2015	New equipment & machinery	86,546		11,875	74,671
765 L	7/16/2015	Security Camera System	7,632			7,632
765 M	7/16/2015	Security Scanner	1,762			1,762
765 P	7/16/2015	Clerk - Carpeting	28,270			28,270
765 R	7/16/2015	Acquisition of new IT equipment & new additional or replacement equip.	1	1,108		1,109
765 S	7/16/2015	Vocational - Various Renovations and Improvements	652,640		2,639	650,001
765 T	7/16/2015	Fire/security upgrades & equipment	41,944	10,408		52,352
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	1			1
776 AA	8/18/2016	College - New additional or replacement equipment	60,800			60,800
776 B	8/18/2016	Engineering - Professional Services	3,351			3,351
776 BB	8/18/2016	College - New information technology equipment	13,028	2,440		15,468
776 J	8/18/2016	Park Improvements	2,911,041			2,911,041
776 K	8/18/2016	Various Park Improvements	181,976			181,976
776 L	8/18/2016	Acquisition of new vehicles	1	1,982		1,983
776 M	8/18/2016	New additional or replacement equipment	134,818		50,998	83,820
776 O	8/18/2016	Acquisition of transportation & storage equipment	4,281			4,281
776 P	8/18/2016	Clerk - Renovations & Equipment	162,075		103,175	58,900
776 T	8/18/2016	Acquisition of new additional or replacement equipment	20,234			20,234
776 U	8/18/2016	Acquisition of new information technology equipment	33,175			33,175
776 V	8/18/2016	Vocational - Various Renovations and Improvements	39,275			39,275
776 W	8/18/2016	Vocational - Various Renovations and Improvements	41,053			41,053
776 X	8/18/2016	Vocational - Upgrade computer labs	10,223	10,500		20,723
776 Y	8/18/2016	College - Various Renovations	99,000			99,000
776 Z	8/18/2016	College - Various Renovations	497,999		6,346	491,653
787 AA	8/17/2017	Renovation of various offices	103,300			103,300
787 E	8/17/2017	Improvements to Dams	207,126			207,126
787 EE	8/17/2017	Acquisition of new IT & telecommunications equipment	1		1	
787 F	8/17/2017	Gordon Street Bridge	114,000			114,000
787 FF	8/17/2017	Acquisition of new IT & telecommunications equipment	85,127	7,114		92,241
787 GG	8/17/2017	Various upgrades	48,193	8,280		56,473
787 HH	8/17/2017	Undertaking various renovations & improvements	112,061	20,061	54,112	78,010
787 JJ	8/17/2017	District-wide upgrades	1,740		1,739	1
787 L	8/17/2017	Renovations to Courthouse & Tower	15,000			15,000
787 LL	8/17/2017	Various renovations & improvements to facilities	1,849,546			1,849,546
787 M	8/17/2017	Various improvements	250,857			250,857
787 MM	8/17/2017	New additional machinery & replacement equipment	132,376	18,242	11,315	139,303
787 N	8/17/2017	Acquisition of new additional or replacement equipment	60,398	1,351	79	61,670
787 NN	8/17/2017	Acquisition of new IT & telecommunications equipment	657,236			657,236
787 O	8/17/2017	Undertaking of technology upgrades	28,604	3,000		31,604
787 P	8/17/2017	Parks & Recreation - Ashbrook clubhouse & equipment	12,271		5,797	6,474
787 R	8/17/2017	Various Park Improvements	1,711,200		284,343	1,426,857
787 S	8/17/2017	Undertaking of paving, curbing & sidewalk improvements	75,452		57,452	18,000
787 T	8/17/2017	Underground and above ground storage tanks	223,089	6,487	198,931	30,645
787 U	8/17/2017	New communication & signal systems	1,500	1,500	3,000	
787 V	8/17/2017	New Automotive vehicles	62,303		62,303	

COUNTY OF UNION  
Schedule of Bonds and Notes Authorized But Not Issued  
General Capital Fund  
Year Ended December 31, 2023

Ordinance Number	Ordinance Date	Improvement Descriptor	Balance			Balance Dec. 31, 2023
			Dec. 31, 2022	Increased	Decreased	
787 W	8/17/2017	Expansion of Dispatch Center	58,130	22,500		80,630
787 X	8/17/2017	Acquisition of new IT & replacement equipment	77,859	4,950	9,489	73,320
787 Y	8/17/2017	Acquisition of new additional or replacement equipment	3,007			3,007
795 A	9/13/2018	IT master plan & new equipment	50,000			50,000
795 AA	9/13/2018	Acquisition of new IT & telecommunications equipment	119,972	5,879		125,851
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	143,878	7,500		151,378
795 D	9/13/2018	Undertaking of various engineering, architectural & other services	330,011		188,477	141,534
795 DD	9/13/2018	Security upgrades & replacement equipment	146,969	12,750		159,719
795 E	9/13/2018	Improvements to Dams	244,625			244,625
795 EE	9/13/2018	District-wide upgrades	1,390,500		203,461	1,187,039
795 FF	9/13/2018	Instructional & non-instructional equipment	24,000		24,000	
795 G	9/13/2018	Undertaking of environmental monitoring & remediation	170,690	6,000		176,690
795 GG	9/13/2018	Acquisition of new additional furnishings	46,281	3,000	24,454	24,827
795 H	9/13/2018	Acquisition of new additional or replacement equipment		1,650		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		3,750		3,750
795 II	9/13/2018	Acquisition of new IT & telecommunications equipment	743,557			743,557
795 J	9/13/2018	Undertaking various improvements	500,000	30,000		530,000
795 M	9/13/2018	Undertaking various improvements to various buildings	650,795			650,795
795 N	9/13/2018	Acquisition of new furniture, flooring, window treatments	77,764	16,800	34,908	59,656
795 O	9/13/2018	Acquisition of new additional or replacement equipment	4,616	3,000	5,212	2,404
795 P	9/13/2018	Undertaking various park & recreation improvements	1,263,346	18,000	79	1,281,267
795 Q	9/13/2018	Acquisition of new additional or replacement equipment	119,833		70,837	48,996
795 T	9/13/2018	Various Park Improvements	348,341		133	348,208
795 U	9/13/2018	Undertaking of paving, curbing & sidewalks at various parks	189,254		145,824	43,430
795 V	9/13/2018	Underground storage tanks	342,475		181,975	160,500
795 W	9/13/2018	New Automotive vehicles	495,419		226,832	268,587
795 X	9/13/2018	Acquisition of new IT & replacement equipment	73,075		33,826	39,249
795 Y	9/13/2018	Acquisition of new communication & signal systems/radio equipment	17,439	2,250	17,293	2,396
795 Z	9/13/2018	Acquisition of new additional or replacement equipment	133,066	7,500	105,520	35,046
808 A	7/25/2019	Acquisition of new additional or replacement equipment		29,500		29,500
808 AA	7/25/2019	Surveillance system upgrades to various facilities	81,400		45,000	36,400
808 B	7/25/2019	Undertaking of road, intersection, bridge & culvert improvement project	12,151			12,151
808 BB	7/25/2019	Various district-wide improvements	606,000			606,000
808 CC	7/25/2019	Various district-wide security upgrades	285,060			285,060
808 D	7/25/2019	Improvements to various Dams	143,925			143,925
808 DD	7/25/2019	Acquisition of new additional furnishings	100,000			100,000
808 E	7/25/2019	Acquisition of new IT & telecommunications equipment	11,939		11,939	
		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	1,393		1,247	146
808 G	7/25/2019	Acquisition of new additional or replacement equipment	222,034			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	398,391		43,147	355,244
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	260,623		173,844	86,779
808 L	7/25/2019	Finance - new additional furnishings & equipment	95,132			95,132
808 M	7/25/2019	Undertaking of various park improvements	5,578,580			5,578,580
808 N	7/25/2019	Acquisition of new additional or replacement playground equipment		1,000		1,000
808 O	7/25/2019	Undertaking of various park & recreation improvements	1,389,659	342,750	397,997	1,334,412
808 P	7/25/2019	Undertaking of landscaping improvements at various locations	67,949	750		68,699
808 R	7/25/2019	Acquisition of new communication & signal systems equipment	3,760		3,760	
808 S	7/25/2019	Acquisition of new additional furnishings & new IT equipment	785,316		71,950	713,366
808 T	7/25/2019	Acquisition of new automotive vehicles & equipment	924,720		68,411	856,309
808 U	7/25/2019	Acquisition of new additional or replacement equipment	19,950		17,049	2,901
808 V	7/25/2019	Acquisition of new communication & signal systems equipment	201,495		42,443	159,052
808 X	7/25/2019	Acquisition of new additional or replacement equipment& machinery	183,800			183,800
808 Y	7/25/2019	Acquisition of new IT & telecommunications equipment	50,578		4,055	46,523
808 Z	7/25/2019	Acquisition of new communication & signal systems equipment	2,235			2,235
		Renovation at Ralph Froelich Public Safety Building for Dispatch & office space (Public Safety)	159,441		142,500	16,941
810 A	12/19/2019	Improvements to Oak Ridge Park Sports Complex	750,000			750,000
810 B	12/19/2019	IT & Networking Upgrades	4,651			4,651
810 C	11/5/2020	Acquisition of new IT & telecommunications equipment	218,850			218,850
820 A	11/5/2020	Undertaking of road, intersection, bridge & culvert improvements	2,614,360			2,614,360
820 B	11/5/2020	Undertaking of various engineering, architectural & other services	621,143			621,143
820 C	11/5/2020	Improvements to Dams & Dikes	191,900			191,900
820 D	11/5/2020	Replacement of air conditioning chiller unit JDC building	167,912		167,912	
820 E	11/5/2020	Improvements to Maskers Barn	312,607			312,607

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

General Capital Fund  
Year Ended December 31, 2023

Ordinance Number	Ordinance Date	Improvement Descriptor	Balance			Balance Dec. 31, 2023
			Dec. 31, 2022	Increased	Decreased	
820 G	11/5/2020	Undertaking of various park & recreation improvements	5,318,998		61,047	5,257,951
820 H	11/5/2020	Renovation at Ralph Froelich Public Safety Building Westfield		15,000		15,000
820 I	11/5/2020	District-wide renovations & improvements	454,500			454,500
820 J	11/5/2020	District-wide safety & security upgrades	669,683		318,996	350,687
820 K	11/5/2020	Acquisition of new additional furnishings	151,500			151,500
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	238,023		35,349	202,674
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		480,986	2,626,349
834 CC	12/2/2021	Undertaking various security upgrades (district-wide)	797,467		198,900	598,567
834 D	12/2/2021	Undertaking of various engineering, architectural & other services	950,000		574,234	375,766
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		7,093	2,407
834 EE	12/2/2021	Renovation & expansion of the physical education facility at the Cranford Campus	55,780			55,780
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		10,684	331,316
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		377,014	342,611
834 M	12/2/2021	Acquisition of new IT & telecommunications equipment	19,000		4,028	14,972
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		467,849	2,132,396
834 P	12/2/2021	Acquisition of new additional or replacement equipment & machinery	1,104,433		671,346	433,087
834 Q	12/2/2021	Undertaking of various park & recreation improvements	955,136	450	158,489	797,097
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		6,395,213	321,287
834 T	12/2/2021	Acquisition of new automotive vehicles	3,878,696	2,913		3,881,609
834 U	12/2/2021	Acquisition of new additional or replacement equipment & machinery	226,242		9,164	217,078
834 V	12/2/2021	Undertaking of the Radio System Enhancement Project	1,439,250		852,036	587,214
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	
838 A	5/12/2022	UC College - Gym Expansion (Chapter 12)	55,800			55,800
839 A	10/6/2022	Storage Tanks	719,625			719,625
839 AA	10/6/2022	New additional furnishings	101,000			101,000
839 B	10/6/2022	New information technology equipment	287,850			287,850
839 BB	10/6/2022	Leasehold agreement with UCC	1,331,211			1,331,211
839 C	10/6/2022	Various roads, intersections, bridges, culverts	3,365,992			3,365,992
839 CC	10/6/2022	UC College - Gym Expansion (Chapter 12)	4,306,640		4,264,000	42,640
839 D	10/6/2022	Improvements to Dams	95,950			95,950
839 DD	10/6/2022	Demolition and construction of parking deck	11,210,000		4,399,881	6,810,119
839 E	10/6/2022	Various engineering, architectural and other professional services	475,000		239,944	235,056
839 F	10/6/2022	Acquisition of new IT & telecommunications equipment	14,250			14,250
839 G	10/6/2022	Environmental monitoring, storage tanks including removal	95,950			95,950
839 H	10/6/2022	Acquisition of new additional or replacement equipment	21,270		21,270	
839 I	10/6/2022	Various engineering, architectural and other professional services	190,000			190,000
839 J	10/6/2022	Undertaking of various improvements to public buildings	959,500			959,500
839 K	10/6/2022	Acquisition of new additional or replacement equipment	556,510		505,647	50,863
839 L	10/6/2022	Paving and curbing improvements	191,900		6,619	185,281
839 M	10/6/2022	Various park and recreation improvements	6,668,239		230,705	6,437,534
839 N	10/6/2022	Various park and recreation improvements	2,950,462		92,712	2,857,750
839 O	10/6/2022	Renovation of the historic Homestead Farm House at Oak Ridge Park	1,919,000			1,919,000
839 P	10/6/2022	Acquisition of new IT equipment & a new automotive vehicle	198,065			198,065
839 Q	10/6/2022	Acquisition of new automotive vehicles	4,988,402		58,035	4,930,367
839 R	10/6/2022	Acquisition of new additional or replacement equipment and machinery, and new IT & telecommunications equipment	494,142		154,414	339,728
839 S	10/6/2022	Acquisition of new IT & telecommunications equipment	287,850		287,850	
839 T	10/6/2022	Undertaking of the Radio System Enhancement Project	479,750			479,750
839 U	10/6/2022	Undertaking of interior renovations and improvements - Fire/EMS Academy	959,500			959,500
839 V	10/6/2022	Acquisition of new additional furnishings and new IT & telecommunications equipment - Fire/EMS Academy	81,557		63,721	17,836
839 W	10/6/2022	Acquisition of various IT & telecommunications equipment	28,500			28,500
839 X	10/6/2022	Undertaking of security upgrades at various facilities	4,569,669		4,569,669	
839 Y	10/6/2022	UC Vocational-Technical Schools - Undertaking of various improvements	378,500			378,500
839 Z	10/6/2022	Undertaking of various safety and security upgrades (district-wide) and acquisition of new additional or replacement equipment & machinery	934,250			934,250
844 A	9/7/2023	New additional or replacement equipment		335,825		335,825
844 B	9/7/2023	New info tech. equipment		1,823,050		1,823,050
844 C	9/7/2023	Various roads, intersections, bridges, culverts		5,176,217		5,176,217

COUNTY OF UNION  
 Schedule of Bonds and Notes Authorized But Not Issued  
 General Capital Fund  
 Year Ended December 31, 2023

Ordinance Number	Ordinance Date	Improvement Description	Balance Dec. 31, 2022	Increased	Decreased	Balance Dec. 31, 2023
844 D	9/7/2023	Environmental monitoring, storage tanks including removal		5,852,950		5,852,950
844 E	9/7/2023	Various engineering, architectural and other professional services		1,520,000		1,520,000
844 F	9/7/2023	Construction of a parking lot on Spring Street		110,342		110,342
844 G	9/7/2023	Demolition and construction of parking deck		11,993,750		11,993,750
844 H	9/7/2023	Acquisition of new automotive vehicles		1,439,250		1,439,250
844 I	9/7/2023	Restoration of House 4 at Deserted Village		11,411		11,411
844 J	9/7/2023	Restoration of the Church/Store Building at Deserted Village		38,000		38,000
844 K	9/7/2023	New additional or replacement equipment		38,000		38,000
844 L	9/7/2023	Renovations at Ash Brook Golf Course Clubhouse		1,439,250		1,439,250
844 M	9/7/2023	New additional or replacement equipment		1,098,342		1,098,342
844 N	9/7/2023	Various park and recreation improvements		4,313,707		4,313,707
844 O	9/7/2023	Replacement of overhead roll up doors at UC Jail		95,950		95,950
844 P	9/7/2023	Acquisition of new communication and signal systems-security cameras		47,975		47,975
844 Q	9/7/2023	Surrogate - new communication and signal equipment		14,250		14,250
844 R	9/7/2023	Surrogate - new info. technology and telecommunications equipment		23,750		23,750
844 S	9/7/2023	Funding to UCIA - Capital Lease Program		4,797,500		4,797,500
844 T	9/7/2023	Renovation and expansion of the physical education facility at Cranford Campus		4,612,677		4,612,677
844 U	9/7/2023	District-wide upgrades		505,000		505,000
844 V	9/7/2023	Various security upgrades		707,000		707,000
844 W	9/7/2023	New additional furnishings		202,000		202,000
			<u>\$ 122,829,200</u>	<u>46,983,560</u>	<u>30,448,685</u>	<u>139,364,075</u>
				BANs Not Renewed Authorized		
				787,364 <u>46,196,196</u>		
				<u>\$ 46,983,560</u>		
					Bonds Issued	4,065,000
					Premium on Bonds	199,000
					Bond Anticipation Notes Issued	25,905,952
					Appropriations Cancelled by Resolution	278,030
					Budget Appropriations - Deferred Charges Unfunded	<u>703</u>
						<u>\$ 30,448,685</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, 2023**





**WIELKOTZ & COMPANY** LLC  
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  
Elizabeth, 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, 2023 and the related notes to the financial statements, and have issued our report thereon dated June 17, 2024, 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's 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*.

### **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. Wielkocz*

Steven D. Wielkocz, C.P.A.  
Registered Municipal Accountant  
No. 413

*Wielkocz & Company, LLC*

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

June 17, 2024





**WIELKOTZ & COMPANY** LLC  
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL AND STATE PROGRAM AND REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE AS REQUIRED BY THE UNIFORM GUIDANCE  
AND N.J. OMB CIRCULAR 15-08**

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

**Report on Compliance for Each Major Federal and State Program**

We have audited the County of Union in the State of New Jersey compliance with the types of compliance requirements described in the OMB Compliance Supplement and N.J. Office of Management and Budget (OMB) Circular 15-08 Compliance Supplement that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2023. The County of Union's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County of Union's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and N.J. OMB Circular 15-08. Those standards, the Uniform Guidance and N.J. OMB Circular 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements



referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the County of Union's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination on the County of Union's compliance.

### **Opinion on Each Major Federal and State Program**

In our opinion, the County of Union complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2023.

### **Report on Internal Control Over Compliance**

Management of the County of Union is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County of Union's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal and state program to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance with the Uniform Guidance and N.J. OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Union's internal control over compliance.

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

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.



The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and N.J. OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

**Report on Schedules of Expenditures of Federal Awards and State Financial Assistance**

We have audited the accompanying balance sheets - regulatory basis of the various individual funds and the account group of the County of Union, New Jersey, as of December 31, 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 statement of expenditures - regulatory basis of the various individual funds and the account group for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise of the County's regulatory financial statements as listed in the table of contents. We issued our report thereon dated June 17, 2024, which contained a qualified opinion and described our reasons for our opinion on those regulatory basis financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively compromise the County of Union's financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and New Jersey OMB Circular 15-08 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the financial statements taken as a whole.

*Steven D. Wielkotz*

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

*Wielkotz + Company, LLC*

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

June 17, 2024



COUNTY OF UNION  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2023

Name of Federal Agency or Department	F.A.I.N. Number	Subaward Number	Grant Period	Total Grant Award	Balance Dec. 31 2022	Cash Reserved	Expenditures	Adjustments/ Contingencies	Balance Dec. 31 2023	MEMO Cumulative Total Expenditures
<b>Federal and State Grant Fund</b>										
U.S. Department of Agriculture										
Passed Through the State of New Jersey Division of Family Development										
Supplemental Nutrition Assistance Program (SNAP)	10.551		2023	19,657,091		19,657,091				19,657,091
SNAP Admin. Funding (ARPA)	10.561		1/1/23-9/30/23	367,231		367,231				367,231
						20,024,322	20,024,322			20,024,322
Passed Through the State of New Jersey Department of Health										
Senior Farmers Market Nutrition Program	10.576		5/1/23-9/30/23	20,743		5,800	5,800		(1)	5,800
<b>Total U.S. Department of Agriculture</b>						20,050,122	20,050,123		(1)	20,050,123
U.S. Department of Housing and Urban Development:										
HOME Investment Partnerships American Rescue Plan Program (HOME-ARP)	14.239		9/10/20-9/30/30	4,456,332						
CARES ACT Community Development Block Grant Coronavirus (CDBG-CV) Funds	14.218		2020 - 2022	5,439,197	(2,500)	1,635,992	2,890,594		(957,102)	3,949,343
CARES ACT Emergency Solutions Grant Coronavirus (ESG-CV) Funds	14.231		2020 - 2022	3,359,923	(55,927)	862,246	806,319			3,359,923
SuperNOFA Continuum of Care (CoC) Program	14.267		8/1/21-7/31/22	5,062,559	(46,419)	262,370	215,951		(1,927)	3,711,868
SuperNOFA Continuum of Care (CoC) Program	14.267		8/1/22-7/31/23	4,780,402	(8,896)	3,318,016	3,311,047		(1,927)	3,349,679
SuperNOFA Continuum of Care (CoC) Program	14.267		5/1/23-12/31/24	4,793,789	(55,315)	3,580,386	1,150		(1,150)	1,150
					(113,742)	6,078,624	6,925,061		(960,179)	7,062,697
<b>Total U.S. Department of Housing and Urban Development</b>										14,371,963
U.S. Department of Transportation										
Passed Through the State of New Jersey Department of Transportation										
Local Safety Grant - Park & West 7th St. Plainfield	20.205		3/1/15-7/12/20	1,241,313						
East Front Street Intersection Improvements - City of Plainfield	20.205		8/12/21-8/12/23	1,651,319	(579)	1,632	74,760		(58,807)	75,339
Passed Through the North Jersey Transportation Planning Authority										
Subregional Support Program	20.205		7/1/23-6/30/23	15,000		729	729			729
Subregional Support Program	20.205		7/1/23-6/30/24	15,000						
Subregional Transportation Planning Program	20.205		137,822	137,822	(29,831)	121,010	91,179			121,010
Subregional Transportation Planning Program	20.205		7/1/23-6/30/24	137,822		34,951	34,951			34,951
Subregional Studies Program	20.205		176,000	176,000	(60,082)	154,858	94,776			175,352
					(90,492)	328,080	296,395		(58,807)	407,381
Passed Through the New Jersey Transit										
FTA Section 5310 Mobility Management Program	20.513		2022	315,263	(315,263)	315,263			(311,780)	315,263
FTA Section 5310 Mobility Management Program	20.513		2023	311,780	(315,263)	315,263			(311,780)	627,043
Passed Through the State of New Jersey Department of Law and Public Safety										
Special Traffic Enforcement Program - STEP	20.600		10/1/22-9/30/23	65,800	(840)	63,960	63,120			63,960
Special Traffic Enforcement Program - STEP	20.600		10/1/23-9/30/24	63,000						
Drug Recognition Expert (DRE) Cablot Program	20.600		10/1/21-9/30/22	61,000						7,797
Drug Recognition Expert (DRE) Cablot Program	20.600		7/1/23-6/30/23	74,380		960	960			400
Comprehensive Traffic Safety Program	20.600		10/1/23-9/30/23	78,560			600		(600)	400
Comprehensive Traffic Safety Program	20.600		10/1/22-9/30/23	78,560	(6,642)	37,092	30,450			46,425
Comprehensive Traffic Safety Program	20.600		10/1/23-9/30/24	78,650	(7,482)	102,012	8,380		(8,379)	37,092
					(413,237)	745,355	711,685		(379,566)	1,092,200
<b>Total U.S. Department of Transportation</b>										1,199,638
U.S. Department of Labor										
Passed Through the State of New Jersey Department of Labor and Workforce Development										
WIOA - Admin. (Adult, Youth, & Dislocated Worker)	17.258		7/1/21-6/30/22	360,747	(70,265)	78,078	7,813			360,747
WIOA - Admin. (Adult, Youth, & Dislocated Worker)	17.258		7/1/22-6/30/23	394,749	(126,050)	376,841	161,576		(161,576)	376,841
WIOA - Admin. (Adult, Youth, & Dislocated Worker)	17.258		7/1/22-6/30/23	389,915	(38,634)	601,359	161,576			1,615,76
WIOA - Admin. (Adult, Youth, & Dislocated Worker)	17.258		7/1/22-6/30/23	1,046,377	(26,077)	494,957	562,725		(26,062)	1,046,377
WIOA - Admin. (Adult, Youth, & Dislocated Worker)	17.258		7/1/22-6/30/23	1,134,865	(1,348,665)	1,348,665	1,348,665			521,219
WIOA - Admin. (Adult, Youth, & Dislocated Worker)	17.258		7/1/21-6/30/22	1,002,300	(1,002,300)	493,589	36,588		(102,296)	1,002,300
WIOA - Youth	17.259		7/1/21-6/30/22	1,002,300	(1,002,300)	981,420	144,882		(190)	981,420
WIOA - Youth	17.259		7/1/22-6/30/23	1,230,375	(1,971,065)	981,420	144,882		(144,482)	1,144,882
WIOA - Dislocated Worker	17.278		7/1/21-6/30/22	1,198,146	(31,877)	502,265	470,388			1,198,146
WIOA - Dislocated Worker	17.278		7/1/22-6/30/23	1,315,558	(208,987)	763,222	579,789		(25,554)	788,776
DOL - WIOA Data Reporting & Analysis	17.278		7/1/21-6/30/22	150,000			163,909			163,909
DOL - WIOA Data Reporting & Analysis	17.278		7/1/22-6/30/23	12,971	(12,971)	12,971				12,971
<b>Total U.S. Department of Labor</b>						4,305,002	3,827,045		(691,269)	6,928,152
U.S. Department of Justice										

**COUNTY OF UNION**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2023**

Name of Federal Agency or Department	C.F.D.A. Number	F.A.I.N. Number	Subaward Number	Grant Period 2022	Total Grant Award	Balance Dec. 31 2022	Cash Received	Expenditures	Adjustments/ Cancellations	Balance Dec. 31 2023	MEMO Cumulative Total Expenditures
BIA FY22 Prosecuting Cold Cases Using DNA	16.710	2020DNHX0077		2022	1,270,000	(136,848)	322,338	29,067		(193,702)	1,799,609
FY22 COPS Technology & Equipment Program	16.741			10/1/2019-30/2022	719,295	(47,137)	532,166	463,913		(66,595)	639,337
US DOJ - DNA Capacity Enhancement & Backlog Reduction Grant	16.741		JAG 1-20TF19	10/1/21-9/30/23	876,280	(136,848)	532,166	463,913		(66,595)	786,486
US DOJ - DNA Capacity Enhancement & Backlog Reduction Grant	16.741		JAG 1-20TF20	10/1/22-9/30/24	573,907		248,679	344,719		(96,040)	344,719
US DOJ - DNA Capacity Enhancement & Backlog Reduction Grant	16.741		JAG 1-20TF21	7/1/22-6/30/23	105,150			29,067		(29,067)	29,067
US DOJ - DNA Capacity Enhancement & Backlog Reduction Grant	16.741		JAG 1-20TF22	7/1/22-6/30/23	158,835						158,835
US DOJ - DNA Capacity Enhancement & Backlog Reduction Grant	16.741		JAG 1-20TF23	10/1/20-9/30/24	107,050						107,050
US DOJ - DNA Capacity Enhancement & Backlog Reduction Grant	16.741		JAG 1-20TF24	9/1/18-8/31/19	14,171	(10,458)	14,165	3,708		(82,665)	14,166
US DOJ - DNA Capacity Enhancement & Backlog Reduction Grant	16.741		JAG 1-20TF25	9/1/18-8/31/19	14,171	(57,595)	317,782	342,853	1	(82,665)	411,099
Addressing the Training Needs of Juvenile Prosecutors	16.540			1/1/20-8/31/21	6,656	(1,493)	3,097	1,604			3,097
Victim Witness Advocacy-Project Direct	16.582	2018V3GX0008		10/1/18-9/30/21	824,256						514,880
Sexual Assault Response Team Forensic Nurse Examiner Program-SANE	16.575		NS-85-19	10/1/21-9/30/22	86,427	(4,603)	145,837	141,233	(1)	(1,775)	75,613
Sexual Assault Response Team Forensic Nurse Examiner Program-SANE	16.575		NS-120-19	10/1/22-9/30/23	170,399						145,836
Sexual Assault Response Team Forensic Nurse Examiner Program-SANE	16.575		NS-20-21	10/1/23-9/30/24	170,035						1,775
Victims of Crime Act (VOCA) Victim Assistance Grant (VAG) Program	16.575		VCA-20-20	7/1/22-6/30/23	145,000	(12,816)	39,042	26,227	1	(1,775)	39,043
Victims of Crime Act (VOCA) Victim Assistance Grant (VAG) Program	16.575		VCA-20-21	7/1/22-6/30/23	145,000	(76,667)	342,203	365,536		(17,631)	32,493
Victims of Crime Act (VOCA) Victim Assistance Grant (VAG) Program	16.575		V-20-21	7/1/22-6/30/24	446,688	(94,086)	616,061	625,375		(85,994)	396,601
STOP Violence Against Women - VAWADY Advocate	16.588		VAWA-20-21	7/1/22-6/30/23	37,223	(3,950)	29,698	25,748		(103,400)	138,111
STOP Violence Against Women - VAWADY Advocate	16.588		VAWA-30-22	7/1/23-6/30/24	34,495	(3,950)	3,992	4,614		(622)	29,828
Paul Coverdell - Forensic Science Improvement Program	16.742		20-PC-03	10/1/21-9/30/22	31,981		32,189	32,189			31,863
Paul Coverdell - Forensic Science Improvement Program	16.742		21-PC-01	10/1/22-9/30/23	32,189						32,189
Paul Coverdell - Forensic Science Improvement Program	16.742			10/1/23-9/30/26	228,476		32,189	32,189			64,052
BIA Union County Police Body Worn Camera Grant	16.835			10/1/19-9/30/23	102,500	(102,500)				(102,500)	102,500
BIA Union County Police Body Worn Camera Grant	16.835			1/1/21-1/23/1/25	152,850	(102,500)		45,511		(48,011)	45,511
Total U.S. Department of Justice					3,964,772	(3,964,772)	1,866,002	2,039,223	1	(569,692)	3,948,292
U.S. Department of Health and Human Services											
Passed Through the New Jersey Department of Human Services											
Older Americans Act Title III - Area Plan Contract (APC)	93.043			2021	2,573,815	62,613		3,566		59,047	2,514,768
Older Americans Act Title III - Area Plan Contract (APC)	93.043			2022	2,705,699	(766,571)	1,322,434	340,733		215,130	2,299,464
Older Americans Act Title III - Area Plan Contract (APC)	93.043			2023	2,914,415		1,590,816	1,965,523		(3,747,007)	1,965,523
Older Americans Act Title III - ARPA IID	93.043			2022	35,329		4,946				
Older Americans Act Title III - ARPA IID	93.043			2023	35,711		30,765			(4,946)	35,711
VAC-5 COVID-19 Vaccine Funding	93.044			2021	80,975	51,465		15,145		36,320	44,655
ARPA - Older American's Act Title III - B	93.044			2022	365,736		163,534	229,810		(66,276)	229,810
ARPA - Older American's Act Title III - B	93.044			2023	378,857		314,533	363,700		(49,167)	363,700
ARPA - Public Health Workforce Expansion	93.044			2022	78,610	-33,56		18,570		(21,926)	21,926
AFC - Adult Protective Services (ARPA)	93.044			1/1/23-9/30/24	178,166						
ARPA - Older American's Act Title III - C1	93.045			2022	175,958		75,118	106,654		(31,536)	106,654
ARPA - Older American's Act Title III - C1	93.045			2023	198,583		151,224	124,437		26,887	124,437
ARPA - Older American's Act Title III - C2	93.045			2022	380,134		51,258	355,332		(56,130)	355,332
ARPA - Older American's Act Title III - C2	93.045			2023	124,465		299,202	351,552		(17,227)	351,552
ARPA - Older American's Act Title III - E	93.052			2022	116,881	(655,849)	17,425	60,000		(1,425)	60,000
ARPA - Older American's Act Title III - E	93.052			2023	116,881		4,065,920	3,694,333		(246,321)	8,137,132
SNAP Application Timeliness (ARPA)	10.561			4/1/23-9/30/23	447,586		447,586				447,586
Area Plan Contract ADRC/NWD Covid 19	93.048			2021	35,227	9,000		9,000			35,227
State Health Insurance Assistance Program (SHIP)	93.324			4/1/22-3/31/23	34,000	(2,670)	20,586	17,916			34,000
State Health Insurance Assistance Program (SHIP)	93.324			4/1/23-3/31/24	35,000		15,564	15,383		181	15,383
Community Mental Health Services Block Grant	93.958			10/1/23-10/16/24	30,000		36,150	33,299		181	49,383
NJACCHO Enhancing Public Health Infrastructure	93.323			10/1/22-6/30/24	1,613,746		234,112	254,019		(19,907)	254,019

**COUNTY OF UNION**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2023**

Name of Federal Agency or Department	C.F.D.A. Number	E.A.I.N. Number	Subaward Number	Grant Period	Total Grant Award	Balance Dec. 31 2022	Cash Received	Expenditures	Adjustments/ Cancellations	Balance Dec. 31 2023	MEMO	
											Total	Expenditures
Passed Through the State of New Jersey Department of Law and Public Safety Operation Helping Hand - Overdose Data to Action Operation Helping Hand - Overdose Data to Action	93.354		FFY0HH-18-2021	9/1/21-8/31/22	52,632	50,772	50,721	50,721		51	52,581	
	93.354		FFY0HH-18-2021	9/1/22-8/31/23	50,000	50,772	15,385	15,385		34,615	15,385	67,966
Temporary Assistance for Needy Families (Social Services for the Homeless) Temporary Assistance for Needy Families (Social Services for the Homeless) Temporary Assistance for Needy Families (Social Services for the Homeless) Temporary Assistance for Needy Families (Social Services for the Homeless)	93.558			2019	310,608	(1,668)	66,106	1,668			309,583	
	93.558		SH121020	2021	155,304	(117,147)	7,921				133,809	
	93.558			2022	155,304	125,068	133,357			(19,648)	125,067	
	93.558			2023	155,304	113,710	133,357		(1)		133,357	
Passed Through the State of New Jersey Division of Family Development Temporary Assistance for Needy Families - Public Assistance Temporary Assistance for Needy Families - Administrative	93.558			2023	6,575,968	(118,815)	6,575,968	6,575,968			6,575,968	
	93.558			2023	3,609,318	3,609,318	10,526,564	3,609,318	1,667	(19,648)	3,609,318	10,887,102
State Children's Health Insurance Program	93.767			2023	416,772		416,772	416,772			416,772	
Title IV-D, Child Support and Paternity Program	93.563			2023	4,982,827		4,982,827	4,982,827			4,982,827	
Title XX, Social Services Block Grant	93.667			2023	1,190,547		1,190,547	1,190,547			1,190,547	
Passed Through the State of New Jersey Department of Health Local Core Capacity for Public Health Emergency Preparedness LINCS Local Core Capacity for Public Health Emergency Preparedness LINCS	93.069			7/1/22-6/30/23	723,072	(276,574)	574,042	297,468		(165,755)	574,042	
	93.069			7/1/23-6/30/24	433,038	(276,574)	574,042	463,223		(165,755)	165,755	739,797
DHETS COVID-19 Vaccination Supplement 2022	93.268			4/1/22-6/30/23	200,000	(37,188)	170,123	132,935			170,123	
Passed Through the State of New Jersey Department of Community Affairs Low Income Home Energy Assistance Program (LIHEAP)	93.568			10/1/22-9/30/23	17,676		17,676	17,676			17,676	
Community Services Block Grant (CSBG) Community Services Block Grant (CSBG)	93.569			10/1/21-9/30/22	937,763	(198,097)	937,762	739,664	(1)	(208,444)	937,762	
	93.569			10/1/22-9/30/24	958,867	(198,097)	318,911	927,336		(208,444)	327,336	1,465,118
Passed Through the State of New Jersey Department of Children and Families Rape Prevention & Education (RPE) SOSA-SAARC Rape Prevention & Education (RPE) SOSA-SAARC Rape Prevention & Education (RPE) SOSA-SAARC	93.991		21AXXW	10/1/20-9/30/21	14,682	5,839	8,814	1,406		5,839	8,843	
	93.991			10/1/21-9/30/22	2,058	1,406	8,814	8,814			2,058	
	93.991		23UVXW	10/1/22-9/30/23	8,814	7,245	8,814	10,220			8,814	
	93.991			7/1/21-9/30/25	95,000		8,814				19,715	
Family Violence Prevention Services Act - ARP	93.497											
Passed Through the State of New Jersey Division of Mental Health & Addiction Services Alcohol/Drug Abuse (ADA) Innovative Grant Alcohol/Drug Abuse (ADA) Innovative Grant Alcohol/Drug Abuse (ADA) Innovative Grant	93.788			6/30/20-9/30/22	341,148	252,227	252,227	252,227			341,148	
	93.788			9/30/22-9/29/24	170,574	170,574	169,464	169,464		1,110	169,464	
	93.788			10/1/23-9/30/24	170,574	42,645	24,117	24,117		18,528	24,117	
	93.788					252,227	213,219	445,808		19,638	534,729	
Passed Through the State of New Jersey Division of Mental Health & Addiction Services Recovery Mobile Youth Program Recovery Mobile Youth Program Passed Through the Governor's Council on Alcoholism and Drug Abuse DMHAS Youth Leadership Grant DMHAS Youth Leadership Grant	93.959			2/28/22-1/31/22	200,000							
	93.959			2023	200,000							
	93.959			7/1/22-3/1/23	53,720	1,032	1,032	46,395		(45,363)	46,395	
	93.959			9/1/23-9/30/25	53,720	1,032	1,032	46,395		(45,363)	46,395	
NJ Division of Medical Assistance and Health Services: Administrative costs relating to Public Assistance Title XIX, Medical Assistance Program Title XIX, Medical Assistance Program	93.778			2023	13,616,817	13,616,817	13,616,817	13,616,817			13,616,817	
	93.778			2023	323,284	323,284	323,284	323,284			323,284	
	93.778					13,940,101	13,940,101	13,940,101			13,940,101	
Congressional Directives Grant - Mental Health & Recovery Support Services	93.493			9/30/23-9/29/24	661,000	(69,949)	38,027,669	37,704,431	1,666	(65,045)	43,222,215	
Total U.S. Department of Health and Human Services					33,347	33,347	33,347	33,347			33,347	
Social Security Administration Supplemental Social Security Total Social Security Administration	96.006			2023	33,347	33,347	33,347	33,347			33,347	



**COUNTY OF UNION**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2023**

Name of Federal Agency or Department	C.F.D.A. Number	F.A.I.N. Number	Subaward Number	Grant Period	Total Grant Award	Balance Dec. 31 2022	Cash Reserved	Expenditures	Adjustments/ Contributions	Balance Dec. 31 2023	MEMO	
											Total	Expenditures
<b>U.S. Department of Homeland Security</b>												
Passed Through the State of New Jersey Office of Emergency Management												
Emergency Management Agency Assistance (EMAA)	97.042			7/1/16-6/30/17	55,000	9,904		9,675		229	54,771	
Emergency Management Agency Assistance (EMAA)	97.042			7/1/17-6/30/18	55,000	3,040		3,028		12	54,988	
Emergency Management Agency Assistance (EMAA)	97.042			7/1/18-6/30/19	55,000	6,020		6,020		29	54,971	
Emergency Management Agency Assistance (EMAA)	97.042			7/1/20-6/30/21	55,000	20,794		20,765		44,140	10,860	
Emergency Management Agency Assistance (EMAA)	97.042			7/1/21-6/30/22	55,000	55,000		55,000			55,000	
Emergency Management Agency Assistance (EMAA)	97.042			7/1/22-6/30/23	55,000	55,000		55,000			55,000	
Emergency Management Agency Assistance (EMAA)	97.042			7/1/23-6/30/24	55,000	149,758	55,000	160,348		44,410	340,590	
Passed Through the State of New Jersey Department of Law and Public Safety												
Hazard Mitigation Plan Update Grant												
	97.039			1/30/23-3/4/26	200,000							
Passed Through the State of New Jersey Office of Homeland Security and Preparedness												
Urban Area Security Initiative (UASI)	97.067	EMW-2019-SS-00016		9/1/18-8/31/24	3,021,417	(1,905)	622,805	620,900			3,019,967	
Urban Area Security Initiative (UASI)	97.067	EMW-2020-SS-00016		9/1/20-8/31/23	2,267,775	(23,473)	665,803	642,030			2,267,425	
Urban Area Security Initiative (UASI)	97.067	EMW-2021-SS-00016		10/1/21-9/30/24	1,992,043	(442,279)	1,106,701	712,346	(1)	(47,924)	1,401,610	
Urban Area Security Initiative (UASI)	97.067	EMW-2022-SS-00028		7/1/22-7/31/25	1,709,825	(5,327)	488,656	497,641		(38,929)	505,367	
Urban Area Security Initiative (UASI)	97.067	EMW-2023-SS-00016		9/1/23-7/31/26	1,891,305	(2,473)	286,888	41,797			322,333	
State Homeland Security Program	97.067	EMW-2020-SS-00016		9/1/20-8/31/23	322,386	(2,473)	126,360	123,887		(9,066)	306,789	
State Homeland Security Program	97.067	EMW-2021-SS-00016		10/1/21-9/30/24	306,789	(22,990)	180,736	166,812	1	(29,544)	150,048	
State Homeland Security Program	97.067	EMW-2022-SS-00028		10/1/22-9/30/25	307,624	(498,447)	3,314,132	2,955,461		(139,776)	8,015,336	
State Homeland Security Program	97.067	EMW-2023-SS-00027		9/1/23-7/31/26	301,159	(348,689)	3,369,132	3,115,809		(95,366)	8,355,926	
<b>Total U.S. Department of Homeland Security</b>												
<b>U.S. Election Assistance Commission</b>												
Passed Through the State of New Jersey Department of State Division of Elections												
HAVA Cyber Security Grant-ADA Voting Accessibility Grant Program	90.404			8/1/16-10/31/22	29,225	(7,325)				(7,325)	7,325	
HAVA Cyber Security Grant-ADA Voting Accessibility Grant Program-II	90.404			9/1/19-10/31/23	3,776						2,115	
HAVA Cyber Security Grant-ADA Voting Accessibility Grant Program-III	90.404			6/9/23-1/31/23	80,815	(8,645)		72,066		(80,711)	80,711	
UCBOE Redaction of Ballot Drop Box Grant	90.404			1/1/22-1/23/1/22	137,035	(27,483)	63,292	35,861			99,153	
UCBOE HAVA Grant - Call Bell Replacement Project	90.404			1/31/23-1/23/1/23	17,471		17,471	17,471			17,471	
UCBOE HAVA Grant - Bilingual Virtual Poll Worker Training	90.404			8/1/23-1/23/1/23	4,624	(46,116)	83,478	4,624		(92,600)	4,624	
<b>Total U.S. Election Assistance Commission</b>												
<b>U.S. Environmental Protection Agency</b>												
Passed Through the State of New Jersey Department of Environmental Protection												
County Environmental Health Act (CEHA)	66.605			7/1/20-6/30/21	45,264	(45,264)	45,264				45,264	
County Environmental Health Act (CEHA)	66.605			7/1/21-6/30/22	45,264	(20,746)	45,264			24,518	20,746	
County Environmental Health Act (CEHA)	66.605			7/1/22-6/30/23	45,264	(13,928)		22,633		(36,561)	36,561	
County Environmental Health Act (CEHA)	66.605			7/1/23-6/30/24	45,264	(79,938)	90,238	45,266		(22,633)	22,633	
<b>Total U.S. Environmental Protection Agency</b>												
<b>U.S. Department of the Treasury</b>												
Emergency Rental Assistance Program Round 1 - U.S. Department of Treasury												
Emergency Rental Assistance Program Round 2 - U.S. Department of Treasury	21.023			2021	16,601,887	3,617,428		3,617,428			14,701,259	
	21.023			5/1/21-5/31/22	17,940,558	6,580,703		6,580,703			8,700,233	
						9,898,131		9,898,131			22,901,992	
American Rescue Plan Act	21.027			3/3/21-12/31/24	65,295,901	100,255,212		161,29,268		84,125,944	46,465,857	
Warranceo Park Upgrades	21.027			7/1/23-6/30/24	11,000,000							
Development, Capital and Operating Expenses - DGIS (Ash Brook Project & Warranceo Skating Rink)	21.027			7/1/23-6/30/24	13,750,000							
Passed Through the State of New Jersey Department of Environmental Protection	21.027			7/1/23-6/30/24	10,000,000							
Union County Middlesex Reservoir Water Reclamation Project	21.027			7/1/23-6/30/24	5,000,000							
Passed Through the State of New Jersey Department of the Treasury	21.027			7/1/23-6/30/24	5,000,000							
Union County Mental Health Program-Pediatric Behavior	21.027			7/1/23-6/30/24	1,265,585							
County Health Infrastructure Program	21.027	OLPH24CH013		7/1/23-6/30/24	1,265,585							
Passed Through the State of New Jersey Department of Law and Public Safety	21.027			7/1/23-6/30/24	355,500							
Prosecutor - Gunshot Detection Technology Initiative	21.027	GDT-18-21		12/1/22-11/30/24	500,000							
County Police - Gunshot Detection Technology Initiative (ARP)	21.027	GDT-17-21		12/1/22-11/30/24	250,500							
Automated License Plate Reader Initiative (ARP)	21.027	ALPR-33-21		12/1/22-11/30/24	250,500							
<b>Total U.S. Department of the Treasury</b>												
Total Federal and State Grant Fund												
Trust Funds												

**COUNTY OF UNION**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2023**

Name of Federal Agency or Department	C.F.D.A. Number	F.A.I.N. Number	Subaward Number	Grant Period	Total Grant Award	Balance Dec. 31 2022	Cash Received	Expenditures	Adjustments/ Cancellations	Balance Dec. 31 2023	MEMO	
											Cumulative Total Expenditures	Total Expenditures
U.S. Department of Housing & Urban Development:												
Community Development Block Grant/Entitlement Grants	14.218			2018	4,916,872	1,181,896	239,524	239,524		942,372	4,886,083	
Community Development Block Grant/Entitlement Grants	14.218			2019	4,649,868	3,208,095	3,242	183,606		3,027,731	4,542,106	
Community Development Block Grant/Entitlement Grants	14.218			2020	5,670,348	6,529,535	126,711	225,000		6,431,246	3,875,320	
Community Development Block Grant/Entitlement Grants	14.218	B-21-LC3440106		2021	5,443,809	4,863,551	728,528	1,127,983		4,464,096	5,243,272	
Community Development Block Grant/Entitlement Grants	14.218			2022	5,176,562	1,149,168	4,233,177	4,791,507		590,838	5,118,440	
Community Development Block Grant/Entitlement Grants	14.218			2023	5,241,000	16,932,245	982,724	333,079		649,645	333,079	
						6,074,382	6,900,699			16,105,928	23,998,300	
Emergency Solutions Grant Program	14.231			8/1/19-7/1/21	776,886							
Emergency Solutions Grant Program	14.231			2021-2023	401,626	75,902	112,764	107,700		80,966	401,626	
Emergency Solutions Grant Program	14.231			2022-2024	398,787	(4,069)	350,782	348,109		(1,396)	352,178	
Emergency Solutions Grant Program	14.231			2023-2025	404,099	71,833	463,546	612,456		(156,647)	156,647	
										(77,077)	1,687,030	
Home Investment Partnership Program	14.239			2016	380,000	145,229				145,229	380,000	
Home Investment Partnership Program	14.239			2017	265,229	43,482				43,482	265,229	
Home Investment Partnership Program	14.239			2021	1,229,585							
Home Investment Partnership Program	14.239			2022	1,375,568							
Home Investment Partnership Program	14.239			2023	1,351,740	188,711				188,711	545,229	
U.S. Department of Housing & Urban Development:												
Section 8 Housing Choice Vouchers	14.871			2019	4,306,500	15,500	15,500	15,500			4,386,220	
Section 8 Housing Choice Vouchers	14.871			2020	4,810,528	4,806,682	15,500	8,066,882		4,791,182	4,618,800	
Section 8 Housing Choice Vouchers	14.871			2021	5,795,000	165,579	15,750	15,750		149,829	5,746,413	
Section 8 Housing Choice Vouchers (Mainstream 5 Program)	14.871			2021	529,232	(69,843)				(69,843)	19,843	
Section 8 Housing Choice Vouchers	14.871			2022	6,610,000		6,736,378	6,572,456		163,922	6,572,456	
Section 8 Housing Choice Vouchers	14.871			2023	6,620,000	4,917,918	6,736,378	6,619,206		5,035,090	21,243,732	
						22,110,707	13,274,306	14,132,361		21,252,652	47,474,291	
Total U.S. Department of Housing & Urban Development:												
U.S. Department of Justice:												
Equitable Sharing Program - Prosecutor Justice Dept.	16.922			2023	579,494	579,494	152,985	704,091		28,388	704,091	
Total U.S. Department of Justice:												
U.S. Department of Treasury:												
Equitable Sharing - UC Police	21.016			2023	98	(7,104)	772			(6,332)		
Equitable Sharing - UC Sheriff	21.016			2023	98	98	365			463		
Equitable Sharing - UC Prosecutor	21.016			2023	414	(100,450)	414	7,180		(107,216)	7,180	
Total U.S. Department of Treasury:												
Total Trust Funds						22,882,745	13,428,842	14,843,632		21,173,824	48,185,562	
Total Federal Grant Programs					129,198,719	88,068,886	115,516,660	1,668	1,668	101,758,482	216,263,887	

Note: This schedule was subject to an audit in accordance with Uniform Guidance

COUNTY OF UNION

Schedule of Expenditures of State Awards  
For the Year Ended December 31, 2023

Program/Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec. 31 2022	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Balance at Dec. 31, 2023	MEMO Cumulative Total Expenditures
Federal and State Grant Fund									
Department of Community Affairs									
LEAP County Coordinator Fellowship Grant	495-022-8030-667	4/22/21-10/31/22	150,000	(36,757)	13,165	(23,592)			* 126,405
LEAP County Coordinator Fellowship Grant	495-022-8030-667	4/22/22-10/31/23	105,890	12,500	55,890	68,390			* 105,890
LEAP Implementation Grant	495-022-8030-667	9/1/21-3/1/23	125,000	(125,000)	125,000				* 125,000
				(149,257)	194,055	44,798			* 357,295
FY23 Legislative Grant (Capital Projects)		7/1/22-6/30/23	30,000,000	(1,915,430)	8,687,816	6,772,386			* 8,687,816
NJ Historic Trust Grant - Felville Historic District	N/A	1/1/23-12/31/24	191,248						*
Recreational Opportunities for Individuals with Disabilities (ROID)	100-022-8050-035-051570	7/1/19-6/30/21	35,000	(143)	597	454			* 31,502
Recreational Opportunities for Individuals with Disabilities (ROID)	100-022-8050-035-051570	7/1/21-6/30/22	35,000	(11,478)	18,486	22,645		(15,637)	* 34,123
Recreational Opportunities for Individuals with Disabilities (ROID)	100-022-8050-035-051570	7/1/22-6/30/23	35,000	(11,621)	19,083	4,106		(4,106)	* 4,106
						27,205		(19,743)	* 69,731
Clark Reservoir Dredging and Pollution Remediation Project	N/A	12/15/22-6/30/24	8,750,000	4,327,600		156,466		4,171,134	* 266,366
Universal Service Fund - CWA Administration	100-022-8050-B13	7/1/22-6/30/23	11,784		11,784	11,784			* 11,784
Data-Driven Decision Making: Organizational Enhancement Program	N/A	8/1/23-7/31/24	20,000						*
Union County Improving Library Shared Services	2023-495-022-8030-720-FFFF-6120	12/15/22-6/30/24	250,000						*
Total Department of Community Affairs				2,251,292	8,912,738	7,012,639		4,151,391	* 9,392,992
Department of Children and Families									
Child Advocacy Development Grant - Treatment Services, Programs, Technology and Capital Improvement	100-016-1610-133	2020	99,500	73,631		69,113	20	4,538	* 94,962
Child Advocacy Development Grant - Treatment Services, Programs, Technology and Capital Improvement	100-016-1610-133	2022	195,827	91,944		91,875		69	* 195,758
Child Advocacy Development Grant - Treatment Services, Programs, Technology and Capital Improvement	100-016-1610-133	7/1/23-6/30/24	117,411			160,988	20	4,607	* 290,720
Human Services Advisory Council (HSAC)	100-016-1610-039	2019	318,163	5,356		5,356			* 318,163
Human Services Advisory Council (HSAC)	100-016-1610-039	2020	318,163	6,834		6,834		6,834	* 310,358
Human Services Advisory Council (HSAC)	100-016-1610-039	2021	471,428	61,345		61,345		61,345	* 410,083
Human Services Advisory Council (HSAC)	100-016-1610-039	2022	314,285	85,374		214,805		1,519	* 312,766
Human Services Advisory Council (HSAC)	100-016-1610-039	7/1/23-6/30/24	336,284			83,047		(42,924)	* 83,047
				158,909	171,073	303,208		26,774	* 1,434,417
Sexual Assault, Abuse & Rape Care (SAARC)	100-016-1630-077	2020	25,941	11,243				11,243	* 14,698
Sexual Assault, Abuse & Rape Care (SAARC) - Expansion Direct Services	100-016-1630-077	1/1/20-6/30/20	229,059	39,848				39,848	* 137,332
Sexual Assault, Abuse & Rape Care (SAARC) - Expansion Direct Services	100-016-1630-077	1/1/21-6/30/22	597,737	301,734		102,246		301,734	* 296,003
Sexual Assault, Abuse & Rape Care (SAARC) - Expansion Direct Services	100-016-1630-077	7/1/22-6/30/23	287,088	108,378		118,779		124,911	* 160,119
Sexual Assault, Abuse & Rape Care (SAARC) - Expansion Direct Services	100-016-1630-077	7/1/23-6/30/24	304,980	449,960		58,632	(1)	119,255	* 58,632
					296,667	160,878	(1)	585,748	* 652,086
Sexual Assault, Abuse & Rape Care (SAARC) Supplemental Funds	N/A	7/1/19-6/30/20	90,909	27,621				27,621	* 63,236
VSE - One Time Sexual Violence Funding		7/1/22-6/30/23	165,990		145,990	115,092		30,898	* 115,092
Total Department of Children and Families				813,308	613,730	740,166	19	686,891	* 2,570,249

COUNTY OF UNION

Schedule of Expenditures of State Awards  
For the Year Ended December 31, 2023

Program/Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec. 31 2022	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Balance at Dec. 31, 2023	MEMO	
									Cumulative Total Expenditures	Total Expenditures
Department of State										
New Jersey State Council on the Arts Block Grant	100-074-2530-032	2022	434,439	(27,097)	86,888	59,792	1		*	434,439
New Jersey State Council on the Arts Block Grant	100-074-2530-032	2023	434,400	(27,097)	347,520	377,725		(30,205)	*	377,725
					434,408	437,517	1	(30,205)	*	812,164
Election Board - General Election 2020 Grant Program	N/A	9/1/20-12/30/20	283,930	2,023		2,023			*	283,930
NJ Historical Commission Grant	100-074-2540-105-077700	2022	94,166	(248)	14,125	13,877			*	94,166
NJ Historical Commission Grant	100-074-2540-105-077700	2023	87,955	(248)	74,762	74,205		557	*	74,205
					88,887	88,082		557	*	168,371
UCBOE Drop Box Pickups	N/A	1/31/23-12/31/23	133,395		41,267	46,235		(4,968)	*	46,235
UCBOE Early Voting EV Equipment and Warehouse Rental Grant	N/A	8/6/21-12/31/23	3,378,685	106,200		106,200			*	3,378,685
UCBOE Early Voting EV Equipment and Warehouse Rental Grant	N/A	1/1/22-12/31/22	1,183,040	(570,274)	679,658	149,512	1	(40,127)	*	960,933
UCBOE Early Voting EV Equipment and Warehouse Rental Grant	N/A	1/5/23-12/31/23	1,224,950	(464,074)	155,594	455,059		(299,465)	*	455,059
					835,252	710,271	1	(339,592)	*	4,794,677
UCBOE Electronic Poll Book Warehouse Lease	N/A	10/6/23-10/5/28	919,223			60,307		(60,307)	*	60,307
UCBOE Rutgers Training Grant: Back to Basics Election Training	N/A	9/12/23-12/31/23	4,375			4,375		(4,375)	*	4,375
UCBOE Seal Asset Tracking Management System	N/A	8/1/23-7/31/26	57,064			25,780		(25,780)	*	25,780
UCBOE Poll Worker Pay Reimbursement (Primary and General Election)	N/A	1/1/22-12/31/22	810,000	(412,425)	412,425	817,979		(436,433)	*	766,541
UCBOE Poll Worker Pay Reimbursement (Primary and General Election)	N/A	1/1/23-12/31/23	891,000	200	381,546	200			*	817,979
UCBOE Primary Election Day Poll Worker Pay Incentive Grant	N/A	6/1/21-12/31/21	278,046	(412,225)	793,971	818,179		(436,433)	*	278,046
					2,193,785	2,193,269	2	(901,103)	*	8,058,405
Total Department of State										
Department of Health										
Childhood Lead Exposure Prevention Grant	100-046-4220-087	7/1/22-6/30/23	337,459	(125,484)	322,066	196,582			*	322,066
Childhood Lead Exposure Prevention Grant	100-046-4220-087	7/1/23-6/30/24	415,507		83,196	137,586		(54,390)	*	137,586
					405,262	334,168		(54,390)	*	459,652
COVID-19 Vaccination Supplemental Funding Grant	N/A	7/1/21-6/30/24	990,000	(203,421)	456,830	299,956		(46,547)	*	865,850
Right to Know Project	100-046-4230-105	7/1/22-6/30/23	16,401	(4,101)	12,301	8,200			*	16,401
Right to Know Project	100-046-4230-105	7/1/23-6/30/24	16,401	(4,101)	4,100	8,313		(4,213)	*	16,401
					16,401	16,513		(4,213)	*	24,714
NJ EMS Task Force ASAP	N/A	5/1/23-6/30/23	3,946						*	
Passed Through Middlesex County Comprehensive Cancer Control Grant	N/A	7/1/21-6/30/22	35,785	(9,919)	9,919				*	35,727
Comprehensive Cancer Control Grant	N/A	7/1/22-6/30/23	34,845	(16,334)	33,872	17,538			*	33,872
Comprehensive Cancer Control Grant	N/A	7/1/23-12/31/23	22,500	(26,253)	10,613	21,225		(10,612)	*	21,225
					54,404	38,763		(10,612)	*	90,824
Total Department of Health										
						689,400		(115,762)	*	1,441,040
Department of Human Services										
Older Americans Act Title III - Area Plan Contract (APC)	557560/550150/551550/552480	2022	1,068,816	(206,414)	326,787	120,372	(1)		*	1,062,066
Older Americans Act Title III - Area Plan Contract (APC)	557560/550150/551550/552480	2023	1,058,183	(206,414)	893,463	921,717	(1)	(28,254)	*	921,717
					1,220,250	1,042,089		(28,254)	*	1,983,783
Comprehensive Alcohol Program	4290-760-046-4227-001	2022	831,277	(312,382)	457,974	145,592			*	633,496
Comprehensive Alcohol Program	4290-760-046-4227-001	2023	838,211	(312,382)	100,851	639,738		(538,887)	*	639,738
					558,825	775,330		(538,887)	*	1,263,234

COUNTY OF UNION

Schedule of Expenditures of State Awards  
For the Year Ended December 31, 2023

Program Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec. 31 2022	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Balance at Dec. 31, 2023	MEMO Cumulative Total Expenditures
Respite Care Program	100-054-7530-036	2022	348,566	149,949	317,471	149,949		28,785	348,566
Respite Care Program	100-054-7530-036	2023	348,566	149,949	317,471	438,635		28,785	288,686
									637,252
Jersey Assistance for Community Caregiving (JACC)	N/A	2022	57,000	(14,665)	8,190	(6,475)		(4,688)	47,830
Jersey Assistance for Community Caregiving (JACC)	N/A	2023	57,000	(14,665)	44,871	49,559		(4,688)	49,559
									97,389
Personal Assistance Service Program (PASP)	100-054-7545-005	2018	58,500	9,252		9,252			58,500
Personal Assistance Service Program (PASP)	100-054-7545-005	2019	58,500	603		603			58,446
Personal Assistance Service Program (PASP)	100-054-7545-005	2020	58,500	1,538		1,538			53,625
Personal Assistance Service Program (PASP)	100-054-7545-005	2021	70,173	26,309		26,309			70,173
Personal Assistance Service Program (PASP)	100-054-7545-005	2022	46,782	4,094	23,391	27,353		132	46,650
Personal Assistance Service Program (PASP)	100-054-7545-005	7/1/23-6/30/24	51,930	41,816	25,965	19,332		6,633	19,332
									306,726
Social Services for the Homeless (SSH)	100-054-7550-072	2019	1,447,236	1,668			(1,668)		1,321,163
Social Services for the Homeless (SSH)	100-054-7550-072	2021	1,166,018	#####		(65,501)			677,355
Social Services for the Homeless (SSH)	100-054-7550-072	2022	1,166,018	#####	669,632	199,470	(2)		669,632
Social Services for the Homeless (SSH)	100-054-7550-072	2023	999,018	#####	636,134	787,320		(151,186)	787,320
				(533,993)	1,305,766	921,289	(1,670)	(151,186)	3,453,470
Area Plan Contract - Social Services Block Grant (Community Care for the Elderly)	100-054-7530-036	2022	469,725	(102,931)	165,004	62,073		(25,919)	442,996
Area Plan Contract - Social Services Block Grant (Community Care for the Elderly)	100-054-7530-036	2023	469,725	(102,931)	400,566	426,485		(25,919)	426,485
					565,570	488,558		(25,919)	869,481
NJ DFD Code Blue (CB) Support	054-7530-100-36	2022	120,000						
Office on Aging - State Aid	054-7530-495-001	2022	58,000	17,495		17,495			58,000
Office on Aging - State Aid	054-7530-495-001	2023	58,000	17,495	58,000	36,117		21,883	36,117
					58,000	53,612		21,883	94,117
Medicaid Reimbursement LogisticCare	N/A	2021	41,000						16,516
Medicaid Reimbursement LogisticCare	N/A	2022	20,000	16,250	1,625	15,129		2,746	15,129
Medicaid Reimbursement LogisticCare	N/A	2023	28,000	16,250	27,105	4,435		22,670	4,435
					28,730	19,564		25,416	36,080
Passed Through the State of New Jersey Division of Mental Health & Addiction Services									
Medication Assisted Treatment for Substance Use Disorder in the New Jersey County Jails	7/1/21-6/30/22		367,800	367,800				367,800	367,800
Medication Assisted Treatment for Substance Use Disorder in the New Jersey County Jails	7/1/22-6/30/23		367,800	163,249	183,900	85,513		261,636	106,164
Medication Assisted Treatment for Substance Use Disorder in the New Jersey County Jails	7/1/23-6/30/24		367,800	531,049	183,900	95,351		619,598	9,838
				(413,826)	4,340,929	3,961,919	(1,671)	(36,487)	116,002
Total Department of Human Services									8,859,534
Governor's Council on Alcoholism & Drug Abuse									
Municipal Alliance Program	7/1/22-6/30/23		244,862	(10,247)	37,844	160,313		(132,716)	170,560
Municipal Alliance Program	7/1/23-6/30/24		244,862	(10,247)	37,844	23,739		(23,739)	23,739
Total Governor's Council on Alcoholism & Drug Abuse						184,052		(156,455)	194,299
Department of Law and Public Safety									
911 Program	2006		25,000	2,159		2,159			25,000
911 Program	2007		25,000	1,803		1,015		788	24,212
911 Program	2008		25,000	5,626		2,911		2,715	22,285
				9,588		6,085		3,503	71,497
Body Worn Camera Grant - Prosecutor	2021-2025		358,688	50,367		50,367			358,688
Body Worn Camera Grant - Sheriff	2021-2025		462,026	(165,584)		148,896		(314,480)	407,005

COUNTY OF UNION

Schedule of Expenditures of State Awards  
For the Year Ended December 31, 2023

Program/Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec. 31 2022	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Balance at Dec. 31, 2023	MEMO Cumulative Total Expenditures
Body Armor Replacement Fund	090160	2016	49,157	3,904		3,174		730	48,427
Body Armor Replacement Fund	090160	2017	52,216	2,067				2,067	50,149
Body Armor Replacement Fund	090160	2018	60,785	26,199				26,199	34,586
Body Armor Replacement Fund	090160	2019	54,627	24,501		24,501		769	54,627
Body Armor Replacement Fund	090160	2020	36,558	26,290		25,521		35,789	35,789
Body Armor Replacement Fund	090160	2021	26,729	21,105		10,622		10,483	16,246
Body Armor Replacement Fund	090160	2022	23,363	23,363		6,583		16,780	6,583
Body Armor Replacement Fund	090160	2023	28,119	127,429	28,119	70,401		28,119	246,407
Driving While Intoxicated (DWI) Enforcement Grant		2012	6,064	2,420				2,420	3,644
Driving While Intoxicated (DWI) Enforcement Grant		2018	23,849	23,849				23,849	-
Driving While Intoxicated (DWI) Enforcement Grant		2020	7,511	7,511				7,511	-
Family Court Services	340270	2022	248,737	(70,419)	101,961	31,542		33,780	3,644
Family Court Services	340270	2023	248,737	(70,419)	97,154	195,385		(98,231)	248,126
Insurance Fraud Program	094470	2022	250,000	(59,966)	131,621	71,661	6	(124,576)	250,000
Insurance Fraud Program	094470	2023	250,000	(59,966)	62,079	186,655	6	(124,576)	436,655
Juvenile Detention Alternative Initiative (JDAI)	340140	2022	120,000	(33,790)	56,894	23,105	1	(51,195)	118,593
Juvenile Detention Alternative Initiative (JDAI)	340140	2023	120,000	(33,790)	54,109	105,304	1	(51,195)	105,304
Law Enforcement Officers Training & Equipment Fund (LEOTEF)	094140	7/1/19-6/30/20	41,263	27,080		19,520		7,560	33,703
Law Enforcement Officers Training & Equipment Fund (LEOTEF)	094140	7/1/20-6/30/21	10,109	10,109				10,109	10,109
Law Enforcement Officers Training & Equipment Fund (LEOTEF)	094140	7/1/21-6/30/22	16,317	16,317				16,317	16,317
Law Enforcement Officers Training & Equipment Fund (LEOTEF)	094140	7/1/22-6/30/23	13,092	53,506	13,092	19,520		13,092	33,703
MOU - Temporary Mobility Assignment		7/5/23-1/5/24	126,900						
Opioid Public Health Crisis Response - Operation Helping Hand	SFYOHH-20-2021	9/1/20-8/31/21	47,619	600		600			47,619
Opioid Public Health Crisis Response - Operation Helping Hand	SFYOHH-21-2022	9/1/21-8/31/23	90,476	33,476		33,476			90,476
Opioid Public Health Crisis Response - Operation Helping Hand	SFYOHH-20-2023	9/1/23-8/31/24	105,263	34,076	99,048	40,630	1	58,419	40,630
State Community Partnership Program	342000	2022	440,426	(58,603)	135,135	76,532		(318,284)	436,340
State Community Partnership Program	342000	2023	736,143	(58,603)	172,873	491,157		(318,284)	491,157
Total Department of Law and Public Safety			(79,616)	952,085	1,551,316	8		(678,839)	3,331,229
Department of Labor and Workforce Development									
DOOL - WorkFirst NJ	101790/105440/105410	7/1/21-6/30/22	2,408,436	(524,988)	227,181		297,807	(410)	2,110,629
DOOL - WorkFirst NJ	101790/105440/105410	7/1/22-6/30/23	2,408,436	(157,468)	2,340,198	1,885,334	(297,806)	(410)	2,340,608
DOOL - WorkFirst NJ	101790/105440/105410	7/1/23-6/30/24	1,852,177		427,988	469,215		(41,227)	469,215
DOOL - WorkFirst NJ - General Assistance (GA)	100-054-7550-121	2023	1,906,348	6,311,533	6,311,533				6,311,533
DOOL - WorkFirst NJ - General Assistance (GA) - Administration	100-054-7550-121	2023	2,217,688	1,906,348	2,217,688				1,906,348
DOOL - Supplemental Security Income (SSI)	091140	2023	155,000	(7,924)	7,923				2,217,688
DOOL - Workforce Learning Link	091140	7/1/21-6/30/22	210,000	(5,229)	65,516	73,732	1	(13,445)	152,720
DOOL - Workforce Learning Link	091140	7/1/22-6/30/23	210,000		38,781	43,874		(5,092)	78,961
DOOL - WorkFirst New Jersey - Workforce SmartSTEPS		7/1/23-6/30/24	3,210	(695,609)	13,543,156	12,907,724	2	(60,175)	43,874
Total Department of Labor and Workforce Development									15,631,576

COUNTY OF UNION

Schedule of Expenditures of State Awards  
For the Year Ended December 31, 2023

Program/Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec. 31 2022	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Balance at Dec. 31, 2023	MEMO Cumulative Total Expenditures
<u>New Jersey Transit</u>									
NJ Job Access and Reverse Commute (NJ JARC)	N/A	7/1/22-6/30/23	375,000	(124,245)	375,085	248,840		(128,025)	* 375,085
NJ Job Access and Reverse Commute (NJ JARC)	N/A	7/1/23-6/30/24	385,000	(124,245)	373,085	376,865		(128,025)	* 501,110
Senior Citizens Disabled Resident Transportation Program (SCDR)	17-491-078-6050-001	2022	1,064,750	(207,923)	293,227	85,304		(98,310)	* 1,064,750
Senior Citizens Disabled Resident Transportation Program (SCDR)		2023	1,474,806	(207,923)	1,302,193	1,400,503		(98,310)	* 1,400,503
				(332,168)	1,968,505	1,862,672		(226,335)	* 2,966,363
<u>Total New Jersey Transit</u>									
<u>Department of Military and Veterans Affairs</u>									
Veterans Transportation Program	502540	7/1/22-6/30/23	12,000	(3,000)	9,000	6,000		5,000	* 12,000
Veterans Transportation Program	502540	7/1/23-6/30/24	12,000	(3,000)	14,000	6,000		5,000	* 12,000
<u>Total Department of Military and Veterans Affairs</u>									
<u>Department of Environmental Protection</u>									
Clean Communities Program	765-042-4900-005-178920	7/1/20-6/30/21	55,956	29,321		28,835		486	* 55,470
Clean Communities Program	765-042-4900-005-178920	7/1/21-6/30/22	59,594	59,594	49,988	49,988		9,606	* 49,988
Clean Communities Program	765-042-4900-005-178920	7/1/22-6/30/23	63,420	63,420	12,338	12,338		51,082	* 12,338
Clean Communities Program	765-042-4900-005-178920	7/1/23-6/30/24	71,081	152,335	71,081	13,958		57,123	* 13,958
					71,081	105,119		118,297	* 131,754
Recycling Enhancement Act Grant	752-042-4900-004-178840	9/1/18-8/31/19	437,126	11,867		11,643		224	* 436,902
Recycling Enhancement Act Grant	752-042-4900-004-178840	3/1/19-2/28/20	537,450	186,689		178,358		8,331	* 529,119
Recycling Enhancement Act Grant	752-042-4900-004-178840	3/1/20-2/28/21	422,794	277,486		223,206		54,280	* 368,314
Recycling Enhancement Act Grant	752-042-4900-004-178840	4/1/21-3/31/22	477,900	477,900		218,655		259,245	* 218,655
Recycling Enhancement Act Grant	752-042-4900-004-178840	4/1/22-3/31/23	469,800		469,800	2,706		467,094	* 2,706
Recycling Enhancement Act Grant	752-042-4900-004-178840	5/18/23-1/18/24	518,400	953,942	469,800	634,568		789,174	* 1,555,896
County Environmental Health Act (CEHA)		7/1/20-6/30/21	223,534	(208,856)	207,272	(1,584)			* 207,272
County Environmental Health Act (CEHA)		7/1/21-6/30/22	206,260	(193,785)	205,806			12,021	* 193,785
County Environmental Health Act (CEHA)		7/1/22-6/30/23	214,100	(78,041)		71,896		(149,937)	* 149,937
County Environmental Health Act (CEHA)		7/1/23-6/30/24	210,460	(480,682)	413,078	71,442		(71,442)	* 71,442
						142,054		(209,658)	* 622,736
				625,595	953,959	881,741		697,813	* 2,310,386
<u>Total Department of Environmental Protection</u>									
<u>Department of Transportation</u>									
Local Aid Infrastructure Grant	N/A	8/1/21-8/1/222	100,000	(86,097)		13,903		(100,000)	* 100,000
				(86,097)		13,903		(100,000)	* 100,000
State Aid Highway Projects:									
LBFN-2018-Replacement of Shumpke Road Bridge, Summit	N/A	7/27/18-7/27/20	502,500						* -
LFIF-2019-Replacement of Lower Road Bridge, Linden	N/A	7/18/19-7/18/21	1,000,000						* -
<u>Total Department of Transportation</u>									
<u>Department of Corrections</u>									
Department of Corrections State Aid	7025-495-130490-60	7/1/22-6/30/23	3,500,000	(634,816)	3,365,544	2,730,728		(1)	* 3,365,544
Department of Corrections State Aid	7025-495-130490-60	7/1/23-6/30/24	3,500,000	(634,816)	1,378,824	1,378,824		(1)	* 1,378,824
					4,744,368	4,109,553		(1)	* 4,744,369
SFY 2023 County Reentry Coordinators (CRC) Grant		7/1/22-6/30/23	100,000						* -
<u>Total Department of Corrections</u>									
				(634,816)	4,744,368	4,109,553		(1)	* 4,744,369

COUNTY OF UNION

Schedule of Expenditures of State Awards  
For the Year Ended December 31, 2023

Program/Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec. 31 2022	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Balance at Dec. 31, 2023	MEMO Cumulative Total Expenditures
Office of Information Technology									
Public Safety Answering Point (PSAP)									
Total Office of Information Technology			518,268		518,268			518,268 *	
Total State Agencies				173,936	39,726,264	36,114,354	(1,640)	3,784,206 *	59,612,442
Other Local Agencies									
Union County Division of Social Services									
Home Health Aid Program									
NJ Division Public Welfare Community Coordinated Care-Local									
Trinitas Regional Medical Center Department of Behavioral Health									
Jail Diversion Program									
Jail Diversion Program									
Paratransit Fees									
Paratransit Aging									
Paratransit Aging									
Union County College									
Program Income									
Local Agreement Cranford Rectangular Rapid Flashing Beacon (Springfield Ave)									
Union County Clerk									
Rahway 2021 Special School Election Reimbursement Grant									
Union County Board of Education									
UCBOE Rahway 2021 Special School Election Reimbursement Grant									
Westfield Board of Education									
Union County Board of Elections - Westfield School Board Election Grant									
Union County Board of Elections - Westfield Special School Election Grant									
Springfield Board of Education									
Union County Board of Elections - Springfield Special School Election Grant									
Union County Board of Elections - Springfield Special School Election Grant									
UCBOE Kenilworth 2022 Special School Election Reimbursement									
Township of Hillside									
UCBOE Hillside Run-Off Election 2023									
Caring Transitions of Central Jersey									
Visiting Nurses									
Kessler Foundation									
Community Employment Grant									
Opioid Litigation Recovery Funds									
Total Other Local Agencies									
Total Federal and State Grant Fund				465,938	40,865,663	36,620,493	(1,641)	4,709,467 *	60,852,122



COUNTY OF UNION

Schedule of Expenditures of State Awards  
For the Year Ended December 31, 2023

Capital Fund	Program Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec. 31 2022	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Balance at Dec. 31, 2023	MEMO	
										Cumulative Total Expenditures	Total Expenditures
<b>Department of Transportation</b>											
	State Aid Highway Projects										
	2016 Road Project Grant	N/A	2016-2026	5,905,600	(12,438)			(331,511)	(343,949)	*	5,574,089
	State Aid Highway Projects										
	2016 Gordon Street Bridge Grant	N/A	2016-2046	5,500,000	(1,459,512)	4,562,744	3,103,232			*	5,500,000
	State Aid Highway Projects										
	2017 Road Project Grant	N/A	2017-2027	7,479,990	110,657				110,657	*	4,111,363
	State Aid Highway Projects:										
	Gordon Street Bridge										
	Professional Service - Gordon Street Bridge										
	State Aid Highway Project:										
	Construction of Oak Ridge Sports Complex										
	State Aid Highway Project:										
	2018 Road Project	N/A	2017-2027	2,300,000	(2,300,000)				(2,300,000)	*	2,300,000
	State Aid Highway Projects:										
	2019 Road Project Grant	N/A	2018-2028	7,990,563	(305,528)			(54,488)	(360,016)	*	7,936,075
	State Aid Highway Project Grant	N/A	2019-2029	11,936,851	235,878				235,878	*	6,085,920
	State Aid Highway Projects:										
	2020 ATP Grant										
	Randolph Road Bridge Grant	N/A	2020-2030	7,051,490	1,320,724		1,356,20		1,185,104	*	5,843,210
	Hamilton St. Bridge Grant	N/A	2020-2030	100,000						*	
	Dill Avenue Bridge Grant	N/A	2020-2030	200,000	150,000		200,000		(50,000)	*	200,000.00
	Central Ave. Bridge Grant	N/A	2020-2030	1,474,157						*	
	State Aid Highway Projects:										
	2021 ATP Grant	N/A	2021-2031	6,999,846	2,272,804		2,272,804			*	6,999,846
	Caldwell Place Bridge Grant	N/A	2021-2031	500,000						*	
	Marine Ave. Bridge Grant	N/A	2021-2031	700,000						*	
	Myrtle Ave. Bridge Grant	N/A	2021-2031	250,000						*	
	Watching Ave. Bridge Grant	N/A	2021-2031	488,044						*	
	State Aid Highway Projects:										
	2022 ATP Grant	N/A	2022-2032	7,129,921		4,973,660	3,708,195		1,265,465	*	3,708,195
	2022 Local Bridge Grant	N/A	2022-2032	1,951,929						*	
	State Aid Highway Project:										
	Amphibious Excavator Grant	N/A	2022-2032	2,238,853			308,535		(308,535)	*	308,535
	State Aid Highway Projects:										
	2023 Road Project Grant	N/A	2023-2033	7,129,921						*	
	2023 Local Bridge Grant	N/A	2023-2033	1,955,330						*	
	<b>Total Department of Transportation</b>				(463,227)	10,724,205	11,999,267	(385,999)	(2,124,288)	*	51,359,545
<b>New Jersey Historic Preservation Trust</b>											
	Restoration of House 4 at Deserted Village			191,248						*	
	<b>Total New Jersey Historic Preservation Trust</b>				(463,227)	10,724,205	11,999,267	(385,999)	(2,124,288)	*	51,359,545
	<b>Total Capital Fund</b>				2,711	51,589,868	48,619,760	(387,640)	2,585,179	*	112,211,667

Note: This schedule was subject to an audit in accordance with N.J. OMB 15-08

**COUNTY OF UNION  
NOTES TO THE SCHEDULES OF EXPENDITURES  
OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**NOTE 1. GENERAL**

The accompanying schedules of expenditures of awards present the activity of all federal and state financial assistance programs of the County of Union. The County is defined in Note 1A to the County's financial statements. All federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies is included on the schedule of expenditures of awards.

**NOTE 2. BASIS OF ACCOUNTING**

The accompanying schedules of expenditures of awards are presented using the modified accrual basis of accounting as prescribed for counties by the Division of Local Government Services, Department of Community Affairs, State of New Jersey which differ in certain respects from accounting principles generally accepted in the United States of America (GAAP) applicable to local government units. This basis of accounting is described in Note 1(B) to the County's financial statements.

**NOTE 3. RELATIONSHIP TO FINANCIAL STATEMENTS**

Amounts reported in the accompanying schedules agree with amounts reported in the County's financial statements. Financial assistance awards are reported in the County's financial statements on a basis of accounting described above as follows:

	<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Total</u>
Federal and State Grant Fund	\$100,673,028	\$36,114,354	\$506,139	\$137,293,521
Trust Fund	14,843,632	-	-	14,843,632
Capital Fund	-	11,999,267	-	11,999,267
	<u>\$115,516,660</u>	<u>\$48,113,621</u>	<u>\$506,139</u>	<u>\$164,136,420</u>

**NOTE 4. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS**

Amounts reported in the accompanying schedules agree, in all material respect, with the amounts reported in the related federal and state financial reports.

**NOTE 5. SUBRECIPIENT PROGRAMS**

Certain Federal programs have various subrecipients but obtaining those amounts is not practical.

**NOTE 6. INDIRECT COST RATE**

The County of Union has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**COUNTY OF UNION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

*Section I - Summary of Auditor's Results*

**Financial Statements**

Type of auditor's report issued: Adverse GAAP/unmodified regulatory

Internal control over financial reporting:

- |  |           |                         |
|--|-----------|-------------------------|
| 1. Material weakness(es) identified?   | _____ yes | _____ <u>X</u> _____ no |
| 2. Were significant deficiencies identified that are not considered to be material weaknesses? | _____ yes | _____ <u>X</u> _____ no |

Noncompliance material to general-purpose financial statements noted?	_____ yes	_____ <u>X</u> _____ no
---	-----------	-------------------------

**Federal Awards Section**

Dollar threshold used to determine type A programs: \$3,000,000

Auditee qualified as low-risk auditee?	_____ yes	_____ <u>X</u> _____ no
--	-----------	-------------------------

Type of auditors' report on compliance for major programs: unmodified

Internal Control over compliance:

- |   |           |                         |
|---|-----------|-------------------------|
| 1. Material weakness(es) identified?  | _____ yes | _____ <u>X</u> _____ no |
| 2. Were significant deficiencies identified that were not considered to be material weaknesses? | _____ yes | _____ <u>X</u> _____ no |

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) of the Uniform Guidance	_____ yes	_____ <u>X</u> _____ no
---	-----------	-------------------------

Identification of major programs:

<b>CFDA Number(s)</b>	<b>Name of Federal Program or Cluster</b>
10.551	(A) Supplemental Nutrition Assistance Program (SNAP)
17.258/17.259/17.278	(A) WIOA Cluster
16.741	(B) DNA Capacity Enhancement
93.043/93.044/93.045/93.052/93.053/93.778	(A) Aging Cluster
93.778	(A) Medical Assistance Program (Title XIX)
21.023	(A) Emergency Rental Assistance
21.027	(A) American Rescue Plan Act
14.871	(A) Section 8 Housing

Note: (A) - Tested as Major Type A Program.  
(B) - Tested as Major Type B Program.

**COUNTY OF UNION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2023  
(continued)**

*Section I - Summary of Auditor's Results  
(continued)*

**State Awards Section**

Dollar threshold used to determine type A programs: \$1,443,409

Auditee qualified as low-risk auditee? \_\_\_\_\_ yes      X   no

Type of auditors' report on compliance for major programs: unmodified

Internal Control over compliance:

1. Material weakness(es) identified? \_\_\_\_\_ yes      X   no

2. Were significant deficiencies identified that were not considered to be material weaknesses? \_\_\_\_\_ yes      X   no

Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 15-08, as amended? \_\_\_\_\_ yes      X   no

Identification of major programs:

<u>GMIS Number(s)</u>		<u>Name of State Program</u>
N/A	(A)	FY23 Legislative Grant (Capital Projects)
4290-760-046-4227-001	(B)	County Comprehensive Alcohol Program
100-074-2530-032	(B)	NJ State Council on the Arts Block Grant
Various	(A)	Department of Transportation State Aid

Note: (A) - Tested as Major Type A Program.  
(B) - Tested as Major Type B Program.

**COUNTY OF UNION**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**  
**(continued)**

*Section II - Schedule of Financial Statement Findings*

This section identifies the significant deficiencies, material weaknesses and instances of noncompliance related to the basic financial statements that are required to be reported in accordance with Chapter 5.18 of General Auditing Standards.

None

*Section III - Federal Awards and State Financial Assistance Findings and Questioned Costs*

This section identifies the reportable conditions, material weaknesses, and instances of noncompliance including questioned costs, related to the audit of major federal and state programs, as required by 2 CFR 200.516(a) the Uniform Guidance and New Jersey OMB's Circular 15-08, as amended.

Federal Awards

None

State Awards

None

*Schedule of Prior Year Findings*

None

**COUNTY OF UNION**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**  
**(continued)**

This section identifies the status of prior-year findings related to the general purpose financial statements and federal and state awards that are required to be reported in accordance with CFR 200.516(a) the Uniform Guidance and New Jersey OMB's Circular 15-08, as amended.

**STATUS OF PRIOR YEAR FINDINGS**

None

**COUNTY OF UNION  
GENERAL COMMENTS AND RECOMMENDATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**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, 2023**  
**(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:

- 1-2023 Central Avenue, Ra-20, Bridge Scourt Protection, City of Rahway
- 2-2023 Randolph Road Bridge over Cedar Brook, City of Plainfield
- 3-2023 Courthouse Tower Environmental Remediation, City of Elizabeth
- 5-2023 Union County Courthouse Parking Deck, City of Elizabeth, Phase 1
- 7-2023 2023 Road Resurfacing Project, Various Municipalities
- 8-2023 Road Sweeping Disposal Services
- 9-2023 Computerized Monitoring and Controlling of Automation Systems Equipment
- 10-2023 New Annex Courthouse Roof Replacement Project, City of Elizabeth, County of Union, NJ
- 11-2023 Pipefitting & Heating Systems Repairs, Maintenance and Installation Services
- 12-2023 Union County Parks, Various Restrooms Facility Upgrade
- 13-2023 Union County Performing Arts Center, Phase 2, City of Rahway
- 14-2023 Cedar Brook Tennis Courts Improvement, Cedar Brook Park, City of Plainfield
- 15-2023 Speciality Training Containers
- 16-2023 Construction Debris Disposal
- 18-2023 Hybrid SUV
- 19-2023 Trailer Hammer Mill Grinder
- 20-2023 Secure Digital Forensic Imaging System
- 22-2023 Immunization Clinic Equipment and Supplies
- 23-2023 Speciality Training Containers
- 24-2023 Rock Salt
- 25-2023 Union County Dam Maintenance and Repair Project
- 26-2023 Neptune System Repair
- 27-2023 Amphibious Hydraulic Undercarriage
- 28-2023 ATM Services
- 29-2023 Trees
- 30-2023 Water Treatment Services and Supplies
- 31-2023 ATM Services (Rebid)
- 32-2023 Hydro Rake of Union County Ponds, County of Union, New Jersey
- 33-2023 Ash Brook Golf Course Clubhouse Improvements, Township of Scotch Plains



**COUNTY OF UNION**  
**GENERAL COMMENTS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**  
**(continued)**

- 34-2023 Snow Plow and Salt Spreader Equipment, Parts and Accessories
- 35-2023 Road Materials
- 36-2023 Horse Feed
- 37-2023 Coin Operated Copy Machines
- 38-2023 Road Materials
- 40-2023 Electronic and Electro-Mechanical Systems

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

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, 2023  
(continued)**

**COMMENTS**

None

**COUNTY OF UNION  
GENERAL COMMENTS AND RECOMMENDATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2023  
(continued)**

**RECOMMENDATIONS**

None

**COUNTY OF UNION**  
**STATUS OF PRIOR YEAR AUDIT FINDINGS/RECOMMENDATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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*

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

*Wielkotz & Company, LLC*

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

June 17, 2024