

*Combining
Financial Statements
and
Schedules*

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND
JUNE 30, 2025**

	<u>General Fund</u>	<u>Building Our Future Fund</u>	<u>Clean Waters Fund</u>
ASSETS			
Cash and cash equivalents	\$ 152,071,153	\$ 100	\$ 47,375
Investments	20,007,391,387	19,057,667	16,898
Receivables, net of allowances for uncollectibles			
Federal government	989,360,578	-	-
Departmental accounts	3,512,121,626	-	-
Loans	266,884,186	-	-
Other	103,168,311	-	-
Due from other funds	1,998,416,005	-	-
Advances	1,320,138	-	-
Other	4,365,147	-	-
Total Assets	<u>\$ 27,035,098,531</u>	<u>\$ 19,057,767</u>	<u>\$ 64,273</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 3,102,153,922	\$ -	\$ -
Unearned revenue	2,584,412,033	-	-
Due to other funds	3,584,625,485	921,917	802
Refunds payable	534,423,213	-	-
Other	40,035,176	-	-
Total Liabilities	<u>9,845,649,829</u>	<u>921,917</u>	<u>802</u>
Deferred Inflows of Resources	<u>222,918,521</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	1,687,721,724	18,135,850	63,471
Committed	6,653,152,647	-	-
Unassigned	8,625,655,810	-	-
Total Fund Balances	<u>16,966,530,181</u>	<u>18,135,850</u>	<u>63,471</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 27,035,098,531</u>	<u>\$ 19,057,767</u>	<u>\$ 64,273</u>

<u>Cultural Centers and Historic Preservation Fund</u>	<u>2003 Dam, Lake and Stream Project Revolving Loan Fund</u>	<u>2003 Dam, Lake, Stream, and Flood Control Project Fund</u>	<u>1992 Dam Restoration and Clean Waters Trust Fund</u>
\$ 100	\$ 178,533	\$ 1,000	\$ 100
65,646	72,110,565	5,247,970	18,307,357
-	-	-	-
-	-	-	-
-	29,240,141	-	1,998,715
-	183,098	-	11,046
-	41,579	-	-
-	-	-	-
-	-	-	-
<u>\$ 65,746</u>	<u>\$ 101,753,916</u>	<u>\$ 5,248,970</u>	<u>\$ 20,317,218</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
103,116	-	249,129	-
-	-	-	-
-	-	-	-
<u>103,116</u>	<u>-</u>	<u>249,129</u>	<u>-</u>
-	-	-	-
-	-	-	-
-	101,753,916	4,999,841	20,317,218
-	-	-	-
(37,370)	-	-	-
<u>(37,370)</u>	<u>101,753,916</u>	<u>4,999,841</u>	<u>20,317,218</u>
<u>\$ 65,746</u>	<u>\$ 101,753,916</u>	<u>\$ 5,248,970</u>	<u>\$ 20,317,218</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2025**

	1989 Development Potential Bank Transfer Fund	Developmental Disabilities Waiting List Reduction Fund	Dredging and Containment Facility Fund
ASSETS			
Cash and cash equivalents	\$ 100	\$ 100	\$ 66
Investments	52,423	1,540,117	5,887,468
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Advances	-	-	-
Other	-	-	-
Total Assets	<u>\$ 52,523</u>	<u>\$ 1,540,217</u>	<u>\$ 5,887,534</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	45,773	73,135	-
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>45,773</u>	<u>73,135</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	6,750	1,467,082	5,887,534
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>6,750</u>	<u>1,467,082</u>	<u>5,887,534</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 52,523</u>	<u>\$ 1,540,217</u>	<u>\$ 5,887,534</u>

<u>1996 Economic Development Site Fund</u>	<u>Emergency Services Fund</u>	<u>1996 Environmental Cleanup Fund</u>	<u>1995 Farmland Preservation Fund</u>
\$ 100	\$ 5,000	\$ 14,698	\$ 100
519,981	2,734,582	26,334,757	419,863
-	-	-	-
-	-	-	-
-	-	-	-
-	22,213	-	-
-	-	-	-
-	-	-	-
<u>\$ 520,081</u>	<u>\$ 2,761,795</u>	<u>\$ 26,349,455</u>	<u>\$ 419,963</u>
\$ -	\$ -	\$ 493	\$ -
-	-	-	-
-	108,317	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>108,317</u>	<u>493</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-
520,081	-	26,348,962	419,963
-	2,653,478	-	-
-	-	-	-
<u>520,081</u>	<u>2,653,478</u>	<u>26,348,962</u>	<u>419,963</u>
<u>\$ 520,081</u>	<u>\$ 2,761,795</u>	<u>\$ 26,349,455</u>	<u>\$ 419,963</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2025**

	<u>2007 Farmland Preservation Fund</u>	<u>2009 Farmland Preservation Fund</u>	<u>2007 Green Acres Fund</u>
ASSETS			
Cash and cash equivalents	\$ 6,135	\$ 5,000	\$ 19,410
Investments	7,111,279	2,867,294	1,295,712
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	3,717,989
Other	-	-	11,927
Due from other funds	-	-	-
Advances	-	-	-
Other	-	-	-
Total Assets	<u>\$ 7,117,414</u>	<u>\$ 2,872,294</u>	<u>\$ 5,045,038</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 78,940	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	500,000
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>78,940</u>	<u>-</u>	<u>500,000</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	7,038,474	2,872,294	4,545,038
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>7,038,474</u>	<u>2,872,294</u>	<u>4,545,038</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 7,117,414</u>	<u>\$ 2,872,294</u>	<u>\$ 5,045,038</u>

<u>2009 Green Acres Fund</u>	<u>Green Trust Fund</u>	<u>1981 Hazardous Discharge Fund</u>	<u>1986 Hazardous Discharge Fund</u>
\$ 18,891	\$ 21,980	\$ 100	\$ 10,000
16,012,130	11,344,879	189,862	1,361,973
-	-	-	-
-	-	-	-
3,109,156	4,265,414	-	-
11,866	13,828	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 19,152,043</u>	<u>\$ 15,646,101</u>	<u>\$ 189,962</u>	<u>\$ 1,371,973</u>
\$ 108,000	\$ 1,220,495	\$ -	\$ -
-	-	-	-
500,000	42,000	9,013	-
-	-	-	-
-	-	-	-
<u>608,000</u>	<u>1,262,495</u>	<u>9,013</u>	<u>-</u>
-	-	-	-
-	-	-	-
18,544,043	14,383,606	180,949	1,371,973
-	-	-	-
-	-	-	-
<u>18,544,043</u>	<u>14,383,606</u>	<u>180,949</u>	<u>1,371,973</u>
<u>\$ 19,152,043</u>	<u>\$ 15,646,101</u>	<u>\$ 189,962</u>	<u>\$ 1,371,973</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2025**

	Higher Education Facility Renovation and Rehabilitation Fund	1992 Historic Preservation Fund	1995 Historic Preservation Fund
ASSETS			
Cash and cash equivalents	\$ 100	\$ 100	\$ 1,000
Investments	168,661	36,886	67,700
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Advances	-	-	-
Other	-	-	-
Total Assets	<u>\$ 168,761</u>	<u>\$ 36,986</u>	<u>\$ 68,700</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	-
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	168,761	36,986	68,700
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>168,761</u>	<u>36,986</u>	<u>68,700</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 168,761</u>	<u>\$ 36,986</u>	<u>\$ 68,700</u>

<u>2007 Historic Preservation Fund</u>	<u>2009 Historic Preservation Fund</u>	<u>Historic Preservation Revolving Loan Fund</u>	<u>Housing Assistance Fund</u>
\$ 100 1,125,637	\$ 100 1,999,524	\$ 100 4,928,431	\$ 200 5,764,263
-	-	-	-
-	-	470,000	822,159
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 1,125,737</u>	<u>\$ 1,999,624</u>	<u>\$ 5,398,531</u>	<u>\$ 6,586,622</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	273,638
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>273,638</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-
1,125,737	1,999,624	5,398,531	6,312,984
-	-	-	-
-	-	-	-
<u>1,125,737</u>	<u>1,999,624</u>	<u>5,398,531</u>	<u>6,312,984</u>
<u>\$ 1,125,737</u>	<u>\$ 1,999,624</u>	<u>\$ 5,398,531</u>	<u>\$ 6,586,622</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2025**

	<u>1996 Lake Restoration Fund</u>	<u>Long Term Obligation and Capital Expenditure Fund</u>	<u>Mortgage Assistance Fund</u>
ASSETS			
Cash and cash equivalents	\$ 100	\$ -	\$ 100
Investments	1,786,254	-	9,461,644
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	445,896
Other	-	-	48,885
Due from other funds	-	1,289,870	-
Advances	-	-	-
Other	-	-	-
Total Assets	<u>\$ 1,786,354</u>	<u>\$ 1,289,870</u>	<u>\$ 9,956,525</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	496,205
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>496,205</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	1,786,354	-	9,460,320
Committed	-	1,289,870	-
Unassigned	-	-	-
Total Fund Balances	<u>1,786,354</u>	<u>1,289,870</u>	<u>9,460,320</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,786,354</u>	<u>\$ 1,289,870</u>	<u>\$ 9,956,525</u>

<u>Natural Resources Fund</u>	<u>1995 New Jersey Coastal Blue Acres Trust Fund</u>	<u>New Jersey Cultural Trust Fund</u>	<u>New Jersey Debt Defeasance and Prevention Fund</u>	<u>New Jersey Federal-State Rural Rehabilitation Fund</u>
\$ 100	\$ 100	\$ 65	\$ -	\$ 100
572,770	4,714,872	28,558,343	-	858,856
-	-	-	-	-
-	-	-	-	-
-	-	244,613	-	-
-	-	-	3,047,130,350	-
-	-	-	797,478,079	-
-	-	-	-	-
<u>\$ 572,870</u>	<u>\$ 4,714,972</u>	<u>\$ 28,803,021</u>	<u>\$ 3,844,608,429</u>	<u>\$ 858,956</u>
\$ -	\$ -	\$ 14,554	\$ 844,168	\$ -
-	-	-	-	-
27,190	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>27,190</u>	<u>-</u>	<u>14,554</u>	<u>844,168</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	20,000,000	-	-
545,680	4,714,972	-	-	-
-	-	8,788,467	3,843,764,261	858,956
-	-	-	-	-
<u>545,680</u>	<u>4,714,972</u>	<u>28,788,467</u>	<u>3,843,764,261</u>	<u>858,956</u>
<u>\$ 572,870</u>	<u>\$ 4,714,972</u>	<u>\$ 28,803,021</u>	<u>\$ 3,844,608,429</u>	<u>\$ 858,956</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2025**

	<u>1989 New Jersey Green Acres Fund</u>	<u>1992 New Jersey Green Acres Fund</u>	<u>1995 New Jersey Green Acres Fund</u>
ASSETS			
Cash and cash equivalents	\$ 100	\$ 101	\$ 100
Investments	1,061,083	494,506	50,583
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Advances	-	-	-
Other	-	-	-
Total Assets	<u>\$ 1,061,183</u>	<u>\$ 494,607</u>	<u>\$ 50,683</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	-
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	1,061,183	494,607	50,683
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>1,061,183</u>	<u>494,607</u>	<u>50,683</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,061,183</u>	<u>\$ 494,607</u>	<u>\$ 50,683</u>

<u>1989 New Jersey Green Trust Fund</u>	<u>1992 New Jersey Green Trust Fund</u>	<u>1995 New Jersey Green Trust Fund</u>	<u>New Jersey Library Construction Fund</u>	<u>New Jersey Local Development Financing Fund</u>
\$ 80,989 26,658,474	\$ 32,042 6,174,298	\$ 1,000 9,826,744	\$ 9,965 61,632,497	\$ - 52,909,836
-	-	-	-	-
-	-	-	-	-
3,714,628	1,653,041	1,387,731	-	5,510,768
18,366	7,742	6,077	-	86,141
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 30,472,457</u>	<u>\$ 7,867,123</u>	<u>\$ 11,221,552</u>	<u>\$ 61,642,462</u>	<u>\$ 58,506,745</u>
\$ 89,000	\$ 622,665	\$ 256,180	\$ 15,350	\$ 75,000
-	-	-	-	-
22,000	-	48,000	1,604,930	-
-	-	-	-	-
-	-	-	-	-
<u>111,000</u>	<u>622,665</u>	<u>304,180</u>	<u>1,620,280</u>	<u>75,000</u>
-	-	-	-	-
-	-	-	-	-
30,361,457	7,244,458	10,917,372	60,022,182	58,431,745
-	-	-	-	-
-	-	-	-	-
<u>30,361,457</u>	<u>7,244,458</u>	<u>10,917,372</u>	<u>60,022,182</u>	<u>58,431,745</u>
<u>\$ 30,472,457</u>	<u>\$ 7,867,123</u>	<u>\$ 11,221,552</u>	<u>\$ 61,642,462</u>	<u>\$ 58,506,745</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2025**

	Pinelands Infrastructure Trust Fund	Resource Recovery and Solid Waste Disposal Facility Fund	Securing Our Children's Future Fund
ASSETS			
Cash and cash equivalents	\$ 100	\$ 100	\$ 17,095
Investments	16,828,174	606,945	279,691,395
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Advances	-	-	-
Other	-	-	-
Total Assets	<u>\$ 16,828,274</u>	<u>\$ 607,045</u>	<u>\$ 279,708,490</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ 3,190,303
Unearned revenue	-	-	-
Due to other funds	-	-	18,112,621
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>21,302,924</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	16,828,274	607,045	258,405,566
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>16,828,274</u>	<u>607,045</u>	<u>258,405,566</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 16,828,274</u>	<u>\$ 607,045</u>	<u>\$ 279,708,490</u>

<u>Shore Protection Fund</u>	<u>Social Impact Investment Fund</u>	<u>State Land Acquisition and Development Fund</u>	<u>State of New Jersey Tischler Memorial Fund</u>	<u>Stormwater Management and Combined Sewer Overflow Abatement Fund</u>
\$ 100 1,068,896	\$ 100 21,789,008	\$ 5,003 201,577	\$ - 702,770	\$ 100 917,106
-	-	-	-	-
-	-	-	-	-
-	-	-	-	1,305,751
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 1,068,996</u>	<u>\$ 21,789,108</u>	<u>\$ 206,580</u>	<u>\$ 702,770</u>	<u>\$ 2,222,957</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
50,734	-	9,580	-	-
-	-	-	-	-
-	-	-	-	-
<u>50,734</u>	<u>-</u>	<u>9,580</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	-	-	416,073	-
1,018,262	-	197,000	-	2,222,957
-	21,789,108	-	286,697	-
-	-	-	-	-
<u>1,018,262</u>	<u>21,789,108</u>	<u>197,000</u>	<u>702,770</u>	<u>2,222,957</u>
<u>\$ 1,068,996</u>	<u>\$ 21,789,108</u>	<u>\$ 206,580</u>	<u>\$ 702,770</u>	<u>\$ 2,222,957</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2025**

	Unclaimed Personal Property Trust Fund	Urban and Rural Centers Unsafe Buildings Demolition Revolving Loan Fund	1992 Wastewater Treatment Fund
ASSETS			
Cash and cash equivalents	\$ -	\$ 20,500	\$ 100
Investments	748,081,878	19,886,073	14,338,941
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	1,534,638	-	-
Loans	-	5,431,619	31,470,112
Other	-	-	-
Due from other funds	140,431	-	-
Advances	-	-	-
Other	-	-	-
Total Assets	<u>\$ 749,756,947</u>	<u>\$ 25,338,192</u>	<u>\$ 45,809,153</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 217,208,766	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	12,519,714	-	-
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>229,728,480</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	-	25,338,192	45,809,153
Committed	520,028,467	-	-
Unassigned	-	-	-
Total Fund Balances	<u>520,028,467</u>	<u>25,338,192</u>	<u>45,809,153</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 749,756,947</u>	<u>\$ 25,338,192</u>	<u>\$ 45,809,153</u>

<u>Water Conservation Fund</u>	<u>2003 Water Resources and Wastewater Treatment Fund</u>	<u>Water Supply Fund</u>	<u>Eliminations</u>	<u>Total General Fund</u>
\$ 102	\$ 100	\$ 100	\$ -	\$ 152,570,103
830,916	12,713,320	97,857,284	-	21,634,235,955
-	-	-	-	989,360,578
-	-	-	-	3,513,656,264
-	31,655,975	71,718,308	-	464,801,589
-	-	-	-	103,811,900
-	-	-	(3,084,278,171)	1,962,762,277
-	-	-	-	798,798,217
-	-	-	-	4,365,147
<u>\$ 831,018</u>	<u>\$ 44,369,395</u>	<u>\$ 169,575,692</u>	<u>\$ (3,084,278,171)</u>	<u>\$ 29,624,362,030</u>
\$ -	\$ -	\$ -	\$ -	\$ 3,325,877,836
-	-	-	-	2,584,412,033
39,445	-	-	(3,084,278,171)	536,104,573
-	-	-	-	534,423,213
-	-	-	-	40,035,176
<u>39,445</u>	<u>-</u>	<u>-</u>	<u>(3,084,278,171)</u>	<u>7,020,852,831</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>222,918,521</u>
-	-	-	-	20,416,073
791,573	44,369,395	169,575,692	-	2,681,944,214
-	-	-	-	11,052,611,951
-	-	-	-	8,625,618,440
<u>791,573</u>	<u>44,369,395</u>	<u>169,575,692</u>	<u>-</u>	<u>22,380,590,678</u>
<u>\$ 831,018</u>	<u>\$ 44,369,395</u>	<u>\$ 169,575,692</u>	<u>\$ (3,084,278,171)</u>	<u>\$ 29,624,362,030</u>

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>General Fund</u>	<u>Building Our Future Fund</u>	<u>Clean Waters Fund</u>
REVENUES			
Taxes	\$ 27,535,370,653	\$ -	\$ -
Federal and other grants	25,944,819,933	-	-
Licenses and fees	1,582,616,065	-	-
Services and assessments	2,140,760,752	-	-
Component Units and Port Authority	437,090,402	-	-
Investment earnings	848,083,306	921,917	802
Other	2,001,036,858	-	-
Total Revenues	<u>60,489,777,969</u>	<u>921,917</u>	<u>802</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	4,377,878,468	-	-
Physical and mental health	24,066,301,495	-	-
Educational, cultural, and intellectual development	11,527,548,719	746,706	-
Community development and environmental management	3,259,926,016	-	-
Economic planning, development, and security	8,029,966,978	-	-
Transportation programs	835,042,106	-	-
Government direction, management, and control	6,102,630,231	-	-
Special government services	523,183,975	-	-
Capital Outlay	19,911,696	-	-
Debt Service:			
Principal	410,755,000	-	-
Interest	163,427,135	-	-
Total Expenditures	<u>59,316,571,819</u>	<u>746,706</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>1,173,206,150</u>	<u>175,211</u>	<u>802</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	49,911,696	-	-
Refunding bonds issued	149,453,876	-	-
Premiums/discounts	9,390,300	-	-
Payment to bond escrow agents	(157,842,339)	-	-
Transfers from other funds	3,305,133,818	-	-
Transfers to other funds	(4,880,590,346)	(921,917)	(802)
Total other financing sources (uses)	<u>(1,524,542,995)</u>	<u>(921,917)</u>	<u>(802)</u>
Net Change in Fund Balance	<u>(351,336,845)</u>	<u>(746,706)</u>	<u>-</u>
Fund Balances - July 1, 2024, as previously reported	17,350,179,122	18,882,556	63,471
Restatement, correction of an error	(32,312,096)	-	-
Fund Balances - July 1, 2024, as restated	<u>17,317,867,026</u>	<u>18,882,556</u>	<u>63,471</u>
Fund Balances - June 30, 2025	<u>\$ 16,966,530,181</u>	<u>\$ 18,135,850</u>	<u>\$ 63,471</u>

<u>Cultural Centers and Historic Preservation Fund</u>	<u>2003 Dam, Lake and Stream Project Revolving Loan Fund</u>	<u>2003 Dam, Lake, Stream, and Flood Control Project Fund</u>	<u>1992 Dam Restoration and Clean Waters Trust Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
3,116	3,186,932	249,129	850,872
-	533,742	-	28,002
<u>3,116</u>	<u>3,720,674</u>	<u>249,129</u>	<u>878,874</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	213,421	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	213,421	-	-
<u>3,116</u>	<u>3,507,253</u>	<u>249,129</u>	<u>878,874</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(3,116)	-	(249,129)	-
<u>(3,116)</u>	<u>-</u>	<u>(249,129)</u>	<u>-</u>
-	3,507,253	-	878,874
(37,370)	98,246,663	4,999,841	19,438,344
-	-	-	-
<u>(37,370)</u>	<u>98,246,663</u>	<u>4,999,841</u>	<u>19,438,344</u>
<u>\$ (37,370)</u>	<u>\$ 101,753,916</u>	<u>\$ 4,999,841</u>	<u>\$ 20,317,218</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>1989 Development Potential Bank Transfer Fund</u>	<u>Developmental Disabilities Waiting List Reduction Fund</u>	<u>Dredging and Containment Facility Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	2,561	73,135	271,374
Other	-	-	-
Total Revenues	<u>2,561</u>	<u>73,135</u>	<u>271,374</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	87,354
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>87,354</u>
Excess (deficiency) of revenues over expenditures	<u>2,561</u>	<u>73,135</u>	<u>184,020</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(45,773)	(73,135)	-
Total other financing sources (uses)	<u>(45,773)</u>	<u>(73,135)</u>	<u>-</u>
Net Change in Fund Balance	<u>(43,212)</u>	<u>-</u>	<u>184,020</u>
Fund Balances - July 1, 2024, as previously reported	49,962	1,467,082	5,703,514
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2024, as restated	<u>49,962</u>	<u>1,467,082</u>	<u>5,703,514</u>
Fund Balances - June 30, 2025	<u>\$ 6,750</u>	<u>\$ 1,467,082</u>	<u>\$ 5,887,534</u>

<u>1996 Economic Development Site Fund</u>	<u>Emergency Services Fund</u>	<u>1996 Environmental Cleanup Fund</u>	<u>1995 Farmland Preservation Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
23,713	117,073	1,208,060	19,147
-	-	-	-
<u>23,713</u>	<u>117,073</u>	<u>1,208,060</u>	<u>19,147</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	35,274	-
-	-	-	-
-	-	174,708	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	209,982	-
<u>23,713</u>	<u>117,073</u>	<u>998,078</u>	<u>19,147</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>23,713</u>	<u>117,073</u>	<u>998,078</u>	<u>19,147</u>
496,368	2,536,405	25,350,884	400,816
-	-	-	-
<u>496,368</u>	<u>2,536,405</u>	<u>25,350,884</u>	<u>400,816</u>
<u>\$ 520,081</u>	<u>\$ 2,653,478</u>	<u>\$ 26,348,962</u>	<u>\$ 419,963</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>2007 Farmland Preservation Fund</u>	<u>2009 Farmland Preservation Fund</u>	<u>2007 Green Acres Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	335,124	153,548	139,965
Other	-	-	68,279
Total Revenues	<u>335,124</u>	<u>153,548</u>	<u>208,244</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	422,598	375,128	2,883,124
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	249,583	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>422,598</u>	<u>624,711</u>	<u>2,883,124</u>
Excess (deficiency) of revenues over expenditures	<u>(87,474)</u>	<u>(471,163)</u>	<u>(2,674,880)</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	(500,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(500,000)</u>
Net Change in Fund Balance	<u>(87,474)</u>	<u>(471,163)</u>	<u>(3,174,880)</u>
Fund Balances - July 1, 2024, as previously reported	7,125,948	3,343,457	7,719,918
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2024, as restated	<u>7,125,948</u>	<u>3,343,457</u>	<u>7,719,918</u>
Fund Balances - June 30, 2025	<u>\$ 7,038,474</u>	<u>\$ 2,872,294</u>	<u>\$ 4,545,038</u>

<u>2009 Green Acres Fund</u>	<u>Green Trust Fund</u>	<u>1981 Hazardous Discharge Fund</u>	<u>1986 Hazardous Discharge Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
782,709	626,085	9,013	74,937
44,691	82,204	-	-
<u>827,400</u>	<u>708,289</u>	<u>9,013</u>	<u>74,937</u>
-	-	-	-
-	-	-	-
-	-	-	-
1,330,534	5,117,057	-	116,417
-	-	-	-
-	-	-	-
561,562	-	-	274,541
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>1,892,096</u>	<u>5,117,057</u>	<u>-</u>	<u>390,958</u>
<u>(1,064,696)</u>	<u>(4,408,768)</u>	<u>9,013</u>	<u>(316,021)</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(500,000)	(42,000)	(9,013)	-
<u>(500,000)</u>	<u>(42,000)</u>	<u>(9,013)</u>	<u>-</u>
(1,564,696)	(4,450,768)	-	(316,021)
20,108,739	18,834,374	180,949	1,687,994
-	-	-	-
<u>20,108,739</u>	<u>18,834,374</u>	<u>180,949</u>	<u>1,687,994</u>
<u>\$ 18,544,043</u>	<u>\$ 14,383,606</u>	<u>\$ 180,949</u>	<u>\$ 1,371,973</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Higher Education Facility Renovation and Rehabilitation Fund	1992 Historic Preservation Fund	1995 Historic Preservation Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	7,691	1,682	3,087
Other	-	-	-
Total Revenues	<u>7,691</u>	<u>1,682</u>	<u>3,087</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>7,691</u>	<u>1,682</u>	<u>3,087</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>7,691</u>	<u>1,682</u>	<u>3,087</u>
Fund Balances - July 1, 2024, as previously reported	161,070	35,304	65,613
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2024, as restated	<u>161,070</u>	<u>35,304</u>	<u>65,613</u>
Fund Balances - June 30, 2025	<u>\$ 168,761</u>	<u>\$ 36,986</u>	<u>\$ 68,700</u>

<u>2007 Historic Preservation Fund</u>	<u>2009 Historic Preservation Fund</u>	<u>Historic Preservation Revolving Loan Fund</u>	<u>Housing Assistance Fund</u>	<u>Jobs, Education and Competitiveness Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
51,333	92,009	224,752	273,638	1,853
-	-	-	-	-
<u>51,333</u>	<u>92,009</u>	<u>224,752</u>	<u>273,638</u>	<u>1,853</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	24,958	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	24,958	-	-	-
-	-	-	-	-
<u>51,333</u>	<u>67,051</u>	<u>224,752</u>	<u>273,638</u>	<u>1,853</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	(273,638)	(39,712)
-	-	-	(273,638)	(39,712)
51,333	67,051	224,752	-	(37,859)
1,074,404	1,932,573	5,173,779	6,312,984	37,859
-	-	-	-	-
<u>1,074,404</u>	<u>1,932,573</u>	<u>5,173,779</u>	<u>6,312,984</u>	<u>37,859</u>
<u>\$ 1,125,737</u>	<u>\$ 1,999,624</u>	<u>\$ 5,398,531</u>	<u>\$ 6,312,984</u>	<u>\$ -</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>1996 Lake Restoration Fund</u>	<u>Long Term Obligation and Capital Expenditure Fund</u>	<u>Mortgage Assistance Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	81,459	-	447,320
Other	-	-	48,885
Total Revenues	<u>81,459</u>	<u>-</u>	<u>496,205</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	(180,895)
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>(180,895)</u>
Excess (deficiency) of revenues over expenditures	<u>81,459</u>	<u>-</u>	<u>677,100</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	(496,205)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(496,205)</u>
Net Change in Fund Balance	<u>81,459</u>	<u>-</u>	<u>180,895</u>
Fund Balances - July 1, 2024, as previously reported	1,704,895	1,289,870	9,279,425
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2024, as restated	<u>1,704,895</u>	<u>1,289,870</u>	<u>9,279,425</u>
Fund Balances - June 30, 2025	<u>\$ 1,786,354</u>	<u>\$ 1,289,870</u>	<u>\$ 9,460,320</u>

<u>Natural Resources Fund</u>	<u>1995 New Jersey Coastal Blue Acres Trust Fund</u>	<u>New Jersey Cultural Trust Fund</u>	<u>New Jersey Debt Defeasance and Prevention Fund</u>	<u>New Jersey Federal-State Rural Rehabilitation Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
27,190	215,013	1,120,475	1,111,750	39,167
-	-	-	-	-
<u>27,190</u>	<u>215,013</u>	<u>1,120,475</u>	<u>1,111,750</u>	<u>39,167</u>
-	-	-	7,117,355	-
-	-	-	-	-
-	-	-	56,562,914	-
-	-	-	-	-
-	-	-	-	-
-	-	-	66,862,374	-
-	-	2,395,285	11,907,866	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	2,395,285	142,450,509	-
<u>27,190</u>	<u>215,013</u>	<u>(1,274,810)</u>	<u>(141,338,759)</u>	<u>39,167</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	720,000	-	-
<u>(27,190)</u>	<u>-</u>	<u>-</u>	<u>(663,350,155)</u>	<u>-</u>
<u>(27,190)</u>	<u>-</u>	<u>720,000</u>	<u>(663,350,155)</u>	<u>-</u>
-	215,013	(554,810)	(804,688,914)	39,167
545,680	4,499,959	29,343,277	4,648,453,175	819,789
-	-	-	-	-
<u>545,680</u>	<u>4,499,959</u>	<u>29,343,277</u>	<u>4,648,453,175</u>	<u>819,789</u>
<u>\$ 545,680</u>	<u>\$ 4,714,972</u>	<u>\$ 28,788,467</u>	<u>\$ 3,843,764,261</u>	<u>\$ 858,956</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>1989 New Jersey Green Acres Fund</u>	<u>1992 New Jersey Green Acres Fund</u>	<u>1995 New Jersey Green Acres Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	48,389	22,551	2,307
Other	-	-	-
Total Revenues	<u>48,389</u>	<u>22,551</u>	<u>2,307</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>48,389</u>	<u>22,551</u>	<u>2,307</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>48,389</u>	<u>22,551</u>	<u>2,307</u>
Fund Balances - July 1, 2024, as previously reported	1,012,794	472,056	48,376
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2024, as restated	<u>1,012,794</u>	<u>472,056</u>	<u>48,376</u>
Fund Balances - June 30, 2025	<u>\$ 1,061,183</u>	<u>\$ 494,607</u>	<u>\$ 50,683</u>

<u>1989 New Jersey Green Trust Fund</u>	<u>1992 New Jersey Green Trust Fund</u>	<u>1995 New Jersey Green Trust Fund</u>	<u>New Jersey Library Construction Fund</u>	<u>New Jersey Local Development Financing Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,284,895	281,314	510,177	3,476,803	2,362,979
64,791	28,890	26,626	-	328,057
<u>1,349,686</u>	<u>310,204</u>	<u>536,803</u>	<u>3,476,803</u>	<u>2,691,036</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
3,500,143	1,144,257	2,000,950	17,203,732	-
-	-	-	-	217,599
-	-	-	-	-
-	-	-	1,871,873	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>3,500,143</u>	<u>1,144,257</u>	<u>2,000,950</u>	<u>19,075,605</u>	<u>217,599</u>
<u>(2,150,457)</u>	<u>(834,053)</u>	<u>(1,464,147)</u>	<u>(15,598,802)</u>	<u>2,473,437</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(22,000)	-	(48,000)	(1,604,930)	-
<u>(22,000)</u>	<u>-</u>	<u>(48,000)</u>	<u>(1,604,930)</u>	<u>-</u>
<u>(2,172,457)</u>	<u>(834,053)</u>	<u>(1,512,147)</u>	<u>(17,203,732)</u>	<u>2,473,437</u>
32,533,914	8,078,511	12,429,519	77,225,914	55,958,308
-	-	-	-	-
<u>32,533,914</u>	<u>8,078,511</u>	<u>12,429,519</u>	<u>77,225,914</u>	<u>55,958,308</u>
<u>\$ 30,361,457</u>	<u>\$ 7,244,458</u>	<u>\$ 10,917,372</u>	<u>\$ 60,022,182</u>	<u>\$ 58,431,745</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Pinelands Infrastructure Trust Fund</u>	<u>Resource Recovery and Solid Waste Disposal Facility Fund</u>	<u>Securing Our Children's Future Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	767,419	27,679	15,618,601
Other	-	-	-
Total Revenues	<u>767,419</u>	<u>27,679</u>	<u>15,618,601</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	93,332,831
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	4,947,578
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>98,280,409</u>
Excess (deficiency) of revenues over expenditures	<u>767,419</u>	<u>27,679</u>	<u>(82,661,808)</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	(18,112,621)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(18,112,621)</u>
Net Change in Fund Balance	<u>767,419</u>	<u>27,679</u>	<u>(100,774,429)</u>
Fund Balances - July 1, 2024, as previously reported	16,060,855	579,366	359,179,995
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2024, as restated	<u>16,060,855</u>	<u>579,366</u>	<u>359,179,995</u>
Fund Balances - June 30, 2025	<u>\$ 16,828,274</u>	<u>\$ 607,045</u>	<u>\$ 258,405,566</u>

<u>Shore Protection Fund</u>	<u>Social Impact Investment Fund</u>	<u>State Land Acquisition and Development Fund</u>	<u>State of New Jersey Tischler Memorial Fund</u>	<u>Stormwater Management and Combined Sewer Overflow Abatement Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
50,734	994,285	9,580	32,049	45,505
-	-	-	-	-
<u>50,734</u>	<u>994,285</u>	<u>9,580</u>	<u>32,049</u>	<u>45,505</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	21,350	-	-	124,792
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	21,350	-	-	124,792
<u>-</u>	<u>21,350</u>	<u>-</u>	<u>-</u>	<u>124,792</u>
<u>50,734</u>	<u>972,935</u>	<u>9,580</u>	<u>32,049</u>	<u>(79,287)</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(50,734)	-	(9,580)	-	-
<u>(50,734)</u>	<u>-</u>	<u>(9,580)</u>	<u>-</u>	<u>-</u>
-	972,935	-	32,049	(79,287)
1,018,262	20,816,173	197,000	670,721	2,302,244
-	-	-	-	-
<u>1,018,262</u>	<u>20,816,173</u>	<u>197,000</u>	<u>670,721</u>	<u>2,302,244</u>
<u>\$ 1,018,262</u>	<u>\$ 21,789,108</u>	<u>\$ 197,000</u>	<u>\$ 702,770</u>	<u>\$ 2,222,957</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Unclaimed Personal Property Trust Fund	Urban and Rural Centers Unsafe Buildings Demolition Revolving Loan Fund	1992 Wastewater Treatment Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	60,104,816	886,531	625,008
Other	383,072,143	7,739	-
Total Revenues	<u>443,176,959</u>	<u>894,270</u>	<u>625,008</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	5,148,551	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>5,148,551</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>438,028,408</u>	<u>894,270</u>	<u>625,008</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(247,085,116)	-	-
Total other financing sources (uses)	<u>(247,085,116)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	190,943,292	894,270	625,008
Fund Balances - July 1, 2024, as previously reported	329,085,175	24,443,922	45,184,145
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2024, as restated	<u>329,085,175</u>	<u>24,443,922</u>	<u>45,184,145</u>
Fund Balances - June 30, 2025	<u>\$ 520,028,467</u>	<u>\$ 25,338,192</u>	<u>\$ 45,809,153</u>

<u>Water Conservation Fund</u>	<u>2003 Water Resources and Wastewater Treatment Fund</u>	<u>Water Supply Fund</u>	<u>Eliminations</u>	<u>Total General Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ 27,535,370,653
-	-	-	-	25,944,819,933
-	-	-	-	1,582,616,065
-	-	-	-	2,140,760,752
-	-	-	-	437,090,402
39,445	554,535	4,418,960	-	952,995,499
-	-	-	-	2,385,370,907
<u>39,445</u>	<u>554,535</u>	<u>4,418,960</u>	<u>-</u>	<u>60,979,024,211</u>
-	-	-	-	4,384,995,823
-	-	-	-	24,066,301,495
-	-	-	-	11,695,394,902
-	-	148,300	-	3,277,032,324
-	-	-	-	8,030,184,577
-	-	-	-	901,904,480
-	-	374,375	-	6,125,847,029
-	-	-	-	528,131,553
-	-	-	-	19,911,696
-	-	-	-	410,755,000
-	-	-	-	163,427,135
-	-	522,675	-	59,603,886,014
<u>39,445</u>	<u>554,535</u>	<u>3,896,285</u>	<u>-</u>	<u>1,375,138,197</u>
-	-	-	-	49,911,696
-	-	-	-	149,453,876
-	-	-	-	9,390,300
-	-	-	-	(157,842,339)
-	-	-	(855,874,055)	2,449,979,763
<u>(39,445)</u>	<u>-</u>	<u>-</u>	<u>855,874,055</u>	<u>(4,958,220,502)</u>
<u>(39,445)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,457,327,206)</u>
-	554,535	3,896,285	-	(1,082,189,009)
791,573	43,814,860	165,679,407	-	23,495,091,783
-	-	-	-	(32,312,096)
<u>791,573</u>	<u>43,814,860</u>	<u>165,679,407</u>	<u>-</u>	<u>23,462,779,687</u>
<u>\$ 791,573</u>	<u>\$ 44,369,395</u>	<u>\$ 169,575,692</u>	<u>\$ -</u>	<u>\$ 22,380,590,678</u>

**STATE OF NEW JERSEY
BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
JUNE 30, 2025**

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total Non-Major Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 195,876,784	\$ 17,572	\$ 195,894,356
Investments	8,738,485,569	16,189,883	8,754,675,452
Receivables, net of allowances for uncollectibles			
Federal government	663,144,124	158,419,867	821,563,991
Departmental accounts	842,811,151	-	842,811,151
Loans	1,499,255,661	-	1,499,255,661
Other	1,123,926,120	3,187,640	1,127,113,760
Due from other funds	501,642,148	307,284,744	808,926,892
Other	43,423	-	43,423
Total Assets	<u>\$ 13,565,184,980</u>	<u>\$ 485,099,706</u>	<u>\$ 14,050,284,686</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 1,902,839,465	\$ 341,515,543	\$ 2,244,355,008
Unearned revenue	195,115,343	-	195,115,343
Due to other funds	2,103,773,777	129,517,330	2,233,291,107
Advances	-	1,320,138	1,320,138
Other	2,300,154	-	2,300,154
Total Liabilities	<u>4,204,028,739</u>	<u>472,353,011</u>	<u>4,676,381,750</u>
Deferred Inflows of Resources	<u>105,265,577</u>	<u>-</u>	<u>105,265,577</u>
Fund Balances			
Restricted	6,516,136,825	9,123,861	6,525,260,686
Committed	2,739,753,839	3,622,834	2,743,376,673
Total Fund Balances	<u>9,255,890,664</u>	<u>12,746,695</u>	<u>9,268,637,359</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 13,565,184,980</u>	<u>\$ 485,099,706</u>	<u>\$ 14,050,284,686</u>

STATE OF NEW JERSEY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total Non-Major Governmental Funds</u>
REVENUES			
Taxes	\$ 3,010,962,087	\$ -	\$ 3,010,962,087
Federal and other grants	843,150,336	1,324,717,453	2,167,867,789
Licenses and fees	178,312,146	-	178,312,146
Services and assessments	2,386,026,665	498,888	2,386,525,553
Component Units and Port Authority	8,081,058	-	8,081,058
Investment earnings	407,618,372	813,435	408,431,807
Contributions	652,151,659	-	652,151,659
Other	643,114,612	-	643,114,612
Total Revenues	<u>8,129,416,935</u>	<u>1,326,029,776</u>	<u>9,455,446,711</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	171,954,475	1,734,019	173,688,494
Physical and mental health	54,364,015	-	54,364,015
Educational, cultural, and intellectual development	814,383,338	-	814,383,338
Community development and environmental management	391,133,604	1,969,798	393,103,402
Economic planning, development, and security	2,854,451,773	-	2,854,451,773
Transportation programs	19,600,820	3,465,111,055	3,484,711,875
Government direction, management, and control	3,664,300,565	96,539	3,664,397,104
Special government services	847,503	-	847,503
Debt Service:			
Principal	1,033,038,579	-	1,033,038,579
Interest	919,085,314	-	919,085,314
Total Expenditures	<u>9,923,159,986</u>	<u>3,468,911,411</u>	<u>13,392,071,397</u>
Excess (deficiency) of revenues over expenditures	<u>(1,793,743,051)</u>	<u>(2,142,881,635)</u>	<u>(3,936,624,686)</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	1,500,000,000	-	1,500,000,000
Refunding bonds issued	3,249,980,000	-	3,249,980,000
Premiums/discounts	447,980,770	-	447,980,770
Payment to bond escrow agents	(3,536,017,526)	-	(3,536,017,526)
Transfers from other funds	5,190,743,906	2,139,742,132	7,330,486,038
Transfers to other funds	(4,545,871,518)	(389,186)	(4,546,260,704)
Total Other Financing Sources (Uses)	<u>2,306,815,632</u>	<u>2,139,352,946</u>	<u>4,446,168,578</u>
Net Change in Fund Balance	513,072,581	(3,528,689)	509,543,892
Fund Balances - July 1, 2024, as previously reported	8,757,818,083	16,275,384	8,774,093,467
Restatement, correction of an error	(15,000,000)	-	(15,000,000)
Fund Balances - July 1, 2024, as restated	8,742,818,083	16,275,384	8,759,093,467
Fund Balances - June 30, 2025	<u>\$ 9,255,890,664</u>	<u>\$ 12,746,695</u>	<u>\$ 9,268,637,359</u>

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2025**

	<u>Alcohol Education, Rehabilitation and Enforcement Fund</u>	<u>Alternate Benefit Program Fund</u>	<u>Atlantic City Parking Fees Fund</u>
ASSETS			
Cash and cash equivalents	\$ 41,463	\$ 75,439	\$ 1,379,731
Investments	8,226,763	50,194	22,032
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	44,356	-
Due from other funds	1,833,333	50,843,210	1,490,160
Other	-	-	-
Total Assets	<u>\$ 10,101,559</u>	<u>\$ 51,013,199</u>	<u>\$ 2,891,923</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 2,383,748	\$ 47,802,950	\$ 2,409,936
Unearned revenue	-	-	-
Due to other funds	1,814,672	3,210,249	481,987
Other	-	-	-
Total Liabilities	<u>4,198,420</u>	<u>51,013,199</u>	<u>2,891,923</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	5,903,139	-	-
Total Fund Balances	<u>5,903,139</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 10,101,559</u>	<u>\$ 51,013,199</u>	<u>\$ 2,891,923</u>

<u>Atlantic City Projects - Room Fund</u>	<u>Atlantic City Tourism Promotion Fund</u>	<u>Board of Bar Examiners</u>	<u>Boarding House Rental Assistance Fund</u>
\$ 100	\$ 100	\$ 7,526	\$ 4,815
49,597	2,705,791	2,421,336	1,213,022
-	-	-	-
-	-	-	-
-	-	-	-
-	-	53,104	-
6,816,969	1,984,967	-	-
-	-	-	-
<u>\$ 6,866,666</u>	<u>\$ 4,690,858</u>	<u>\$ 2,481,966</u>	<u>\$ 1,217,837</u>
\$ 6,866,666	\$ 2,043,664	\$ 894,218	\$ -
-	-	-	-
-	2,647,194	-	-
-	-	-	-
<u>6,866,666</u>	<u>4,690,858</u>	<u>894,218</u>	<u>-</u>
-	-	-	-
-	-	-	-
-	-	1,587,748	1,217,837
-	-	1,587,748	1,217,837
<u>\$ 6,866,666</u>	<u>\$ 4,690,858</u>	<u>\$ 2,481,966</u>	<u>\$ 1,217,837</u>

(Continued on next page)

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2025**

	<u>Body Armor Replacement Fund</u>	<u>Cannabis Regulatory, Enforcement Assistance and Marketplace Modernization Fund</u>	<u>Casino Control Fund</u>
ASSETS			
Cash and cash equivalents	\$ 5,000	\$ -	\$ 50,250
Investments	4,476,765	120,353,680	-
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	380,657	-	5,488,646
Loans	-	-	-
Other	-	-	-
Due from other funds	-	37,861,947	6,164,609
Other	-	-	-
Total Assets	<u>\$ 4,862,422</u>	<u>\$ 158,215,627</u>	<u>\$ 11,703,505</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 66,054	\$ 685,881	\$ 8,790,291
Unearned revenue	-	-	-
Due to other funds	400,000	22,771,823	-
Other	-	-	-
Total Liabilities	<u>466,054</u>	<u>23,457,704</u>	<u>8,790,291</u>
Deferred Inflows of Resources	-	-	-
Fund Balances			
Restricted	-	-	-
Committed	4,396,368	134,757,923	2,913,214
Total Fund Balances	<u>4,396,368</u>	<u>134,757,923</u>	<u>2,913,214</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,862,422</u>	<u>\$ 158,215,627</u>	<u>\$ 11,703,505</u>

<u>Casino Revenue Fund</u>	<u>Casino Simulcasting Fund</u>	<u>Casino Simulcasting Special Fund</u>	<u>Catastrophic Illness in Children Relief Fund</u>
\$ -	\$ 15,954	\$ -	\$ 10,100
-	50,912	528,574	19,118,749
-	-	-	-
79,057,900	7,188	59,005	9,708,540
-	-	-	-
-	-	-	-
41,210,314	-	-	-
-	-	-	-
<u>\$ 120,268,214</u>	<u>\$ 74,054</u>	<u>\$ 587,579</u>	<u>\$ 28,837,389</u>
\$ 10,384,140	\$ -	\$ 33,550	\$ 155,421
-	-	-	-
1,490,160	74,054	-	7,102,319
-	-	-	-
<u>11,874,300</u>	<u>74,054</u>	<u>33,550</u>	<u>7,257,740</u>
-	-	-	-
-	-	-	21,579,649
<u>108,393,914</u>	<u>-</u>	<u>554,029</u>	<u>-</u>
<u>108,393,914</u>	<u>-</u>	<u>554,029</u>	<u>21,579,649</u>
<u>\$ 120,268,214</u>	<u>\$ 74,054</u>	<u>\$ 587,579</u>	<u>\$ 28,837,389</u>

(Continued on next page)

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2025**

	<u>Clean Communities Account Fund</u>	<u>Clean Energy Fund</u>	<u>Clean Water State Revolving Fund</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 1,486,801	\$ 1,000
Investments	5,891,805	940,662,880	210,122,641
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	33,861,725	-
Loans	-	-	825,330,591
Other	-	-	79,850,718
Due from other funds	180,190	1,207,463	-
Other	-	-	-
Total Assets	<u>\$ 6,071,995</u>	<u>\$ 977,218,869</u>	<u>\$ 1,115,304,950</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 196,721	\$ 270,997,236	\$ -
Unearned revenue	-	-	4,077,312
Due to other funds	-	81,944,205	3,864,069
Other	-	-	-
Total Liabilities	<u>196,721</u>	<u>352,941,441</u>	<u>7,941,381</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	1,107,363,569
Committed	5,875,274	624,277,428	-
Total Fund Balances	<u>5,875,274</u>	<u>624,277,428</u>	<u>1,107,363,569</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 6,071,995</u>	<u>\$ 977,218,869</u>	<u>\$ 1,115,304,950</u>

<u>Contributory Group Insurance Premium Fund</u>	<u>Dental Expense Program Fund - State</u>	<u>Disciplinary Oversight Committee Fund</u>	<u>Division of Motor Vehicles Surcharge Fund</u>
\$ 569,434	\$ -	\$ 813,590	\$ 11,369,118
799,802,739	85,928,504	10,647,689	6,486,127
-	-	-	-
843,497	-	-	1,418,930
-	-	-	-
-	6,747,748	-	-
-	-	-	-
-	-	-	-
<u>\$ 801,215,670</u>	<u>\$ 92,676,252</u>	<u>\$ 11,461,279</u>	<u>\$ 19,274,175</u>
\$ 22,523,860	\$ 9,236,838	\$ 9,463,769	\$ 19,274,175
-	-	-	-
-	-	-	-
-	-	-	-
<u>22,523,860</u>	<u>9,236,838</u>	<u>9,463,769</u>	<u>19,274,175</u>
-	-	-	-
778,691,810	83,439,414	-	-
-	-	1,997,510	-
<u>778,691,810</u>	<u>83,439,414</u>	<u>1,997,510</u>	<u>-</u>
<u>\$ 801,215,670</u>	<u>\$ 92,676,252</u>	<u>\$ 11,461,279</u>	<u>\$ 19,274,175</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2025

	Drinking Water State Revolving Fund	Emergency Medical Technician Training Fund	Enterprise Zone Assistance Fund
ASSETS			
Cash and cash equivalents	\$ 10,000	\$ 39,420	\$ 144,100
Investments	101,566,182	5,732,070	231,247,845
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	172,360	-
Loans	394,780,499	-	-
Other	218,277,676	-	-
Due from other funds	-	-	37,960,759
Other	-	-	-
Total Assets	<u>\$ 714,634,357</u>	<u>\$ 5,943,850</u>	<u>\$ 269,352,704</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 416,871	\$ 385,000
Unearned revenue	1,711,132	-	-
Due to other funds	1,968,157	186,657	86,703,059
Other	-	-	-
Total Liabilities	<u>3,679,289</u>	<u>603,528</u>	<u>87,088,059</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	710,955,068	-	-
Committed	-	5,340,322	182,264,645
Total Fund Balances	<u>710,955,068</u>	<u>5,340,322</u>	<u>182,264,645</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 714,634,357</u>	<u>\$ 5,943,850</u>	<u>\$ 269,352,704</u>

<u>Fund for Support of Free Public Schools</u>	<u>Garden State Farmland Preservation Trust Fund</u>	<u>Garden State Green Acres Preservation Trust Fund</u>	<u>Garden State Historic Preservation Trust Fund</u>
\$ 100	\$ 8,850	\$ 126,529	\$ 100
180,206,773	4,097,480	47,888,488	2,333,876
-	-	-	-
-	-	-	-
-	-	11,244,643	-
-	-	56,184	-
-	-	-	-
-	-	-	-
<u>\$ 180,206,873</u>	<u>\$ 4,106,330</u>	<u>\$ 59,315,844</u>	<u>\$ 2,333,976</u>
\$ -	\$ 46,518	\$ -	\$ -
-	-	-	-
7,886,712	-	2,184,032	-
-	-	-	-
<u>7,886,712</u>	<u>46,518</u>	<u>2,184,032</u>	<u>-</u>
-	-	-	-
172,320,161	4,059,812	57,131,812	2,333,976
-	-	-	-
<u>172,320,161</u>	<u>4,059,812</u>	<u>57,131,812</u>	<u>2,333,976</u>
<u>\$ 180,206,873</u>	<u>\$ 4,106,330</u>	<u>\$ 59,315,844</u>	<u>\$ 2,333,976</u>

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STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2025

	Global Warming Solutions Fund	Gubernatorial Elections Fund	Hazardous Discharge Site Cleanup Fund
ASSETS			
Cash and cash equivalents	\$ 100	\$ -	\$ 133,955
Investments	656,785,069	-	384,132,096
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	2,129,025
Loans	-	-	-
Other	-	-	-
Due from other funds	-	317,637	-
Other	-	-	-
Total Assets	<u>\$ 656,785,169</u>	<u>\$ 317,637</u>	<u>\$ 386,395,076</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 1,265,701	\$ 74,711	\$ 282,901
Unearned revenue	-	-	-
Due to other funds	2,710,693	109,186	36,644,848
Other	-	-	-
Total Liabilities	<u>3,976,394</u>	<u>183,897</u>	<u>36,927,749</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	349,467,327
Committed	652,808,775	133,740	-
Total Fund Balances	<u>652,808,775</u>	<u>133,740</u>	<u>349,467,327</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 656,785,169</u>	<u>\$ 317,637</u>	<u>\$ 386,395,076</u>

<u>Health Care Subsidy Fund</u>	<u>Health Insurance Affordability Fund</u>	<u>Health Insurance Exchange Trust Fund</u>	<u>Horse Racing Injury Compensation Fund</u>
\$ 620,498	\$ 143,903	\$ 19,181,961	\$ 100
595,105,186	309,728,506	266,613,359	910,820
-	-	-	-
11,413,680	1,746,856	51,474,209	-
-	-	-	-
-	-	-	-
43,847,589	10,073,015	-	-
-	-	-	-
<u>\$ 650,986,953</u>	<u>\$ 321,692,280</u>	<u>\$ 337,269,529</u>	<u>\$ 910,920</u>
\$ 7,435	\$ 113,129,930	\$ 1,527	\$ -
-	-	-	-
627,512,068	73,765	74,438,568	-
-	-	-	-
<u>627,519,503</u>	<u>113,203,695</u>	<u>74,440,095</u>	<u>-</u>
-	-	-	-
-	-	-	-
<u>23,467,450</u>	<u>208,488,585</u>	<u>262,829,434</u>	<u>910,920</u>
<u>23,467,450</u>	<u>208,488,585</u>	<u>262,829,434</u>	<u>910,920</u>
<u>\$ 650,986,953</u>	<u>\$ 321,692,280</u>	<u>\$ 337,269,529</u>	<u>\$ 910,920</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2025**

	Lead Hazard Control Assistance Fund	Luxury Tax Development Fund	Luxury Tax Fund
ASSETS			
Cash and cash equivalents	\$ 43,399	\$ 100	\$ 100
Investments	2,535,559	6,130,824	15,286
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	6,720	-	-
Loans	5,774,527	-	-
Other	-	-	-
Due from other funds	-	-	9,963,695
Other	-	-	-
Total Assets	<u>\$ 8,360,205</u>	<u>\$ 6,130,924</u>	<u>\$ 9,979,081</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ 9,979,081
Unearned revenue	-	-	-
Due to other funds	159,297	-	-
Other	-	-	-
Total Liabilities	<u>159,297</u>	<u>-</u>	<u>9,979,081</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	8,200,908	6,130,924	-
Total Fund Balances	<u>8,200,908</u>	<u>6,130,924</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 8,360,205</u>	<u>\$ 6,130,924</u>	<u>\$ 9,979,081</u>

<u>Mandatory Continuing Legal Education Fund</u>	<u>Medical Malpractice Self Insurance Fund</u>	<u>New Home Warranty Security Fund</u>	<u>New Jersey Building Authority</u>
\$ 5,875	\$ 16,879	\$ 71,677	\$ 506,734
5,512,708	13,854,582	13,309,877	3,981,458
-	-	-	-
-	4,325,312	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 5,518,583</u>	<u>\$ 18,196,773</u>	<u>\$ 13,381,554</u>	<u>\$ 4,488,192</u>
\$ 471,439	\$ 9,125,000	\$ -	\$ -
-	-	-	-
-	-	2,441,530	-
-	-	-	-
<u>471,439</u>	<u>9,125,000</u>	<u>2,441,530</u>	<u>-</u>
-	-	-	-
-	-	-	4,488,192
<u>5,047,144</u>	<u>9,071,773</u>	<u>10,940,024</u>	<u>-</u>
<u>5,047,144</u>	<u>9,071,773</u>	<u>10,940,024</u>	<u>4,488,192</u>
<u>\$ 5,518,583</u>	<u>\$ 18,196,773</u>	<u>\$ 13,381,554</u>	<u>\$ 4,488,192</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2025**

	New Jersey Health Insurance Premium Security Fund	New Jersey Lawyers' Assistance Program Fund	New Jersey Lawyers' Fund for Client Protection
ASSETS			
Cash and cash equivalents	\$ 10,000	\$ 2,337	\$ 4,292,286
Investments	310,267	1,655,736	23,906,790
Receivables, net of allowances for uncollectibles			
Federal government	607,967,242	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	113,201
Due from other funds	43,696,869	-	-
Other	-	-	43,423
Total Assets	<u>\$ 651,984,378</u>	<u>\$ 1,658,073</u>	<u>\$ 28,355,700</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 608,943,697	\$ 254,631	\$ 534,238
Unearned revenue	-	-	-
Due to other funds	73,015	-	-
Other	-	-	-
Total Liabilities	<u>609,016,712</u>	<u>254,631</u>	<u>534,238</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	42,967,666	1,403,442	27,821,462
Total Fund Balances	<u>42,967,666</u>	<u>1,403,442</u>	<u>27,821,462</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 651,984,378</u>	<u>\$ 1,658,073</u>	<u>\$ 28,355,700</u>

<u>New Jersey Racing Industry Special Fund</u>	<u>New Jersey Schools Development Authority</u>	<u>New Jersey Spill Compensation Fund</u>	<u>New Jersey Spinal Cord Research Fund</u>	<u>New Jersey Transportation Trust Fund Authority</u>
\$ -	\$ 1,866,892	\$ 327,879	\$ 13,975	\$ 501,616
927,734	318,534,033	36,500,983	6,398,924	899,036,904
-	-	-	-	5,476,293
1,386,690	-	1,761	-	-
-	-	-	-	-
-	1,766,122	280,375	-	-
-	-	1,777,384	1,589,926	-
-	-	-	-	-
<u>\$ 2,314,424</u>	<u>\$ 322,167,047</u>	<u>\$ 38,888,382</u>	<u>\$ 8,002,825</u>	<u>\$ 905,014,813</u>
\$ 1,275,414	\$ 17,914,363	\$ 18,872	\$ 4,435	\$ 350,199
-	189,326,899	-	-	-
104,504	-	19,978,008	-	307,284,744
-	2,300,154	-	-	-
<u>1,379,918</u>	<u>209,541,416</u>	<u>19,996,880</u>	<u>4,435</u>	<u>307,634,943</u>
-	1,765,577	-	-	-
-	110,860,054	-	-	597,379,870
934,506	-	18,891,502	7,998,390	-
<u>934,506</u>	<u>110,860,054</u>	<u>18,891,502</u>	<u>7,998,390</u>	<u>597,379,870</u>
<u>\$ 2,314,424</u>	<u>\$ 322,167,047</u>	<u>\$ 38,888,382</u>	<u>\$ 8,002,825</u>	<u>\$ 905,014,813</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2025**

	New Jersey Workforce Development Partnership Fund	Opioid Recovery and Remediation Fund	Plug-in Electric Vehicle Incentive Fund
ASSETS			
Cash and cash equivalents	\$ 446,141	\$ 100	\$ 100
Investments	299,845,174	193,324,897	27,048,010
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	50,601,242	-	-
Loans	-	-	-
Other	-	30,651,236	-
Due from other funds	13,056	-	-
Other	-	-	-
Total Assets	<u>\$ 350,905,613</u>	<u>\$ 223,976,233</u>	<u>\$ 27,048,110</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 3,924,366	\$ 237,960	\$ -
Unearned revenue	-	-	-
Due to other funds	186,211,616	263,337	-
Other	-	-	-
Total Liabilities	<u>190,135,982</u>	<u>501,297</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	160,769,631	223,474,936	-
Committed	-	-	27,048,110
Total Fund Balances	<u>160,769,631</u>	<u>223,474,936</u>	<u>27,048,110</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 350,905,613</u>	<u>\$ 223,976,233</u>	<u>\$ 27,048,110</u>

<u>Pollution Prevention Fund</u>	<u>Real Estate Guaranty Fund</u>	<u>Remediation Guarantee Fund</u>	<u>Resource Recovery Investment Tax Fund</u>	<u>Safe Drinking Water Fund</u>
\$ 10,000	\$ 100	\$ 45,826	\$ 100	\$ 12,509
6,510,311	2,223,697	66,388,632	700,172	6,162,068
-	-	-	-	-
1,379,306	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	44,750	285,870	-	11,718
-	-	-	-	-
<u>\$ 7,899,617</u>	<u>\$ 2,268,547</u>	<u>\$ 66,720,328</u>	<u>\$ 700,272</u>	<u>\$ 6,186,295</u>
\$ -	\$ -	\$ 42,668	\$ -	\$ -
-	-	-	-	-
1,132,735	-	-	-	2,894,739
-	-	-	-	-
<u>1,132,735</u>	<u>-</u>	<u>42,668</u>	<u>-</u>	<u>2,894,739</u>
-	-	-	-	-
-	-	66,677,660	-	-
6,766,882	2,268,547	-	700,272	3,291,556
<u>6,766,882</u>	<u>2,268,547</u>	<u>66,677,660</u>	<u>700,272</u>	<u>3,291,556</u>
<u>\$ 7,899,617</u>	<u>\$ 2,268,547</u>	<u>\$ 66,720,328</u>	<u>\$ 700,272</u>	<u>\$ 6,186,295</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2025**

	Sanitary Landfill Facility Contingency Fund	Solid Waste Service Tax Fund	State Disability Benefit Fund
ASSETS			
Cash and cash equivalents	\$ 143,144	\$ 100	\$ -
Investments	12,286,638	1,237,727	139,478,064
Receivables, net of allowances for uncollectibles			
Federal government	-	-	2,736,968
Departmental accounts	-	-	523,430,555
Loans	-	-	-
Other	-	-	8,005,297
Due from other funds	183,789	-	11,884,875
Other	-	-	-
Total Assets	<u>\$ 12,613,571</u>	<u>\$ 1,237,827</u>	<u>\$ 685,535,759</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 99,671	\$ -	\$ 114,509,349
Unearned revenue	-	-	-
Due to other funds	-	-	404,533,511
Other	-	-	-
Total Liabilities	<u>99,671</u>	<u>-</u>	<u>519,042,860</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	166,492,899
Committed	12,513,900	1,237,827	-
Total Fund Balances	<u>12,513,900</u>	<u>1,237,827</u>	<u>166,492,899</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 12,613,571</u>	<u>\$ 1,237,827</u>	<u>\$ 685,535,759</u>

<u>State Health Benefit Program Fund - State Active</u>	<u>State Health Benefit Program Fund - State Retired</u>	<u>State - Owned Real Property Fund</u>	<u>State Recycling Fund</u>	<u>Superior Court of New Jersey Trust Fund</u>
\$ 19,647,901	\$ 14,766,451	\$ 5,100	\$ 14,902	\$ 36,584,668
192,059,734	-	5,351,733	31,840,705	363,856,756
-	46,963,621	-	-	-
-	-	-	301	-
-	-	-	-	-
21,873,736	6,031,431	-	-	-
141,792,609	33,610,350	-	7,110,560	-
-	-	-	-	-
<u>\$ 375,373,980</u>	<u>\$ 101,371,853</u>	<u>\$ 5,356,833</u>	<u>\$ 38,966,468</u>	<u>\$ 400,441,424</u>
\$ 130,398,600	\$ 57,031,302	\$ -	\$ 33,353	\$ 391,879,625
-	-	-	-	-
9,847,826	25,497,232	1,696,099	26,027,270	-
-	-	-	-	-
<u>140,246,426</u>	<u>82,528,534</u>	<u>1,696,099</u>	<u>26,060,623</u>	<u>391,879,625</u>
-	-	-	-	-
235,127,554	18,843,319	-	-	-
-	-	3,660,734	12,905,845	8,561,799
<u>235,127,554</u>	<u>18,843,319</u>	<u>3,660,734</u>	<u>12,905,845</u>	<u>8,561,799</u>
<u>\$ 375,373,980</u>	<u>\$ 101,371,853</u>	<u>\$ 5,356,833</u>	<u>\$ 38,966,468</u>	<u>\$ 400,441,424</u>

(Continued on next page)

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2025**

	Supplemental Workforce Fund for Basic Skills	Tobacco Settlement Financing Corporation	Tourism Improvement and Development District Act
ASSETS			
Cash and cash equivalents	\$ 451,460	\$ -	\$ 100
Investments	52,746,439	280,357,000	8,921
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	14,294,246	-	-
Loans	-	-	-
Other	-	103,500,000	-
Due from other funds	-	-	2,597,113
Other	-	-	-
Total Assets	<u>\$ 67,492,145</u>	<u>\$ 383,857,000</u>	<u>\$ 2,606,134</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 706,891	\$ 25,000	\$ 2,493,244
Unearned revenue	-	-	-
Due to other funds	13,450,493	-	112,890
Other	-	-	-
Total Liabilities	<u>14,157,384</u>	<u>25,000</u>	<u>2,606,134</u>
Deferred Inflows of Resources	<u>-</u>	<u>103,500,000</u>	<u>-</u>
Fund Balances			
Restricted	53,334,761	280,332,000	-
Committed	-	-	-
Total Fund Balances	<u>53,334,761</u>	<u>280,332,000</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 67,492,145</u>	<u>\$ 383,857,000</u>	<u>\$ 2,606,134</u>

<u>Trial Attorney Certification Program</u>	<u>Unclaimed Child Support Trust Fund</u>	<u>Unclaimed Utility Deposits Trust Fund</u>	<u>Unemployment Compensation Administration Fund</u>	<u>Unemployment Compensation Auxiliary Fund</u>
\$ 512	\$ 7,379	\$ -	\$ -	\$ -
1,182,959	3,435,592	4,132,666	19,403,733	130,427,823
-	-	-	-	-
-	-	-	7,267,142	-
-	-	-	-	-
24,945	-	-	-	12,240,937
-	-	-	-	5,175,527
-	-	-	-	-
<u>\$ 1,208,416</u>	<u>\$ 3,442,971</u>	<u>\$ 4,132,666</u>	<u>\$ 26,670,875</u>	<u>\$ 147,844,287</u>
\$ 141,043	\$ -	\$ 67,814	\$ -	\$ -
-	-	-	-	-
-	-	166,570	-	52,184,068
-	-	-	-	-
<u>141,043</u>	<u>-</u>	<u>234,384</u>	<u>-</u>	<u>52,184,068</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
<u>1,067,373</u>	<u>3,442,971</u>	<u>3,898,282</u>	<u>26,670,875</u>	<u>95,660,219</u>
<u>1,067,373</u>	<u>3,442,971</u>	<u>3,898,282</u>	<u>26,670,875</u>	<u>95,660,219</u>
<u>\$ 1,208,416</u>	<u>\$ 3,442,971</u>	<u>\$ 4,132,666</u>	<u>\$ 26,670,875</u>	<u>\$ 147,844,287</u>

(Continued on next page)

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2025**

	Unemployment Compensation Interest Repayment Fund	Universal Services Fund	Vietnam Veterans' Memorial Fund
ASSETS			
Cash and cash equivalents	\$ -	\$ 100,000	\$ 100
Investments	1,508,905	157,161,053	10,799
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	38,839,959	-
Loans	-	-	-
Other	-	22,314,433	-
Due from other funds	37,192	-	71,035
Other	-	-	-
Total Assets	<u>\$ 1,546,097</u>	<u>\$ 218,415,445</u>	<u>\$ 81,934</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 18,755,623	\$ 81,934
Unearned revenue	-	-	-
Due to other funds	-	80,127,219	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>98,882,842</u>	<u>81,934</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	<u>1,546,097</u>	<u>119,532,603</u>	<u>-</u>
Total Fund Balances	<u>1,546,097</u>	<u>119,532,603</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,546,097</u>	<u>\$ 218,415,445</u>	<u>\$ 81,934</u>

<u>Volkswagen Mitigation Fund</u>	<u>Volunteer Emergency Service Organizations Loan Fund</u>	<u>Wastewater Treatment Fund</u>	<u>Worker and Community Right to Know Fund</u>	<u>Total Non-Major Special Revenue Funds</u>
\$ 65	\$ 11,100	\$ 79,719,140	\$ 10,000	\$ 195,876,784
43,340,986	1,637,821	350,822,962	6,274,377	8,738,485,569
-	-	-	-	663,144,124
-	-	-	3,515,699	842,811,151
-	180,252	261,945,149	-	1,499,255,661
-	-	612,094,621	-	1,123,926,120
-	3,668	-	-	501,642,148
-	-	-	-	43,423
<u>\$ 43,341,051</u>	<u>\$ 1,832,841</u>	<u>\$ 1,304,581,872</u>	<u>\$ 9,800,076</u>	<u>\$ 13,565,184,980</u>
\$ 3,719,941	\$ -	\$ -	\$ -	\$ 1,902,839,465
-	-	-	-	195,115,343
-	-	-	3,368,597	2,103,773,777
-	-	-	-	2,300,154
<u>3,719,941</u>	<u>-</u>	<u>-</u>	<u>3,368,597</u>	<u>4,204,028,739</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>105,265,577</u>
-	-	1,304,581,872	6,431,479	6,516,136,825
39,621,110	1,832,841	-	-	2,739,753,839
<u>39,621,110</u>	<u>1,832,841</u>	<u>1,304,581,872</u>	<u>6,431,479</u>	<u>9,255,890,664</u>
<u>\$ 43,341,051</u>	<u>\$ 1,832,841</u>	<u>\$ 1,304,581,872</u>	<u>\$ 9,800,076</u>	<u>\$ 13,565,184,980</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Alcohol Education, Rehabilitation and Enforcement Fund</u>	<u>Alternate Benefit Program Fund</u>	<u>Atlantic City Parking Fees Fund</u>
REVENUES			
Taxes	\$ 11,000,000	\$ -	\$ 14,352,300
Federal and other grants	-	-	-
Licenses and fees	1,295,827	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	379,583	19,680	22,132
Contributions	-	743,169	-
Other	-	-	-
Total Revenues	<u>12,675,410</u>	<u>762,849</u>	<u>14,374,432</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	1,720,503	-	-
Physical and mental health	11,372,082	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	14,374,432
Transportation programs	-	-	-
Government direction, management, and control	-	263,235,434	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>13,092,585</u>	<u>263,235,434</u>	<u>14,374,432</u>
Excess (deficiency) of revenues over expenditures	<u>(417,175)</u>	<u>(262,472,585)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	262,472,585	-
Transfers to other funds	(1,217,670)	-	-
Total Other Financing Sources (Uses)	<u>(1,217,670)</u>	<u>262,472,585</u>	<u>-</u>
Net Change in Fund Balance	<u>(1,634,845)</u>	<u>-</u>	<u>-</u>
Fund Balances - July 1, 2024, as previously reported	7,537,984	-	-
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2024, as restated	<u>7,537,984</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30, 2025	<u>\$ 5,903,139</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Atlantic City Projects - Room Fund</u>	<u>Atlantic City Tourism Promotion Fund</u>	<u>Board of Bar Examiners</u>	<u>Boarding House Rental Assistance Fund</u>
\$ 32,403,813	\$ -	\$ -	\$ -
-	-	-	-
3,367,945	4,790,460	2,977,068	-
-	-	-	-
-	-	-	-
49,697	518,441	120,344	55,318
-	-	-	-
-	-	-	-
<u>35,821,455</u>	<u>5,308,901</u>	<u>3,097,412</u>	<u>55,318</u>
-	-	3,463,394	-
-	-	-	-
-	-	-	-
-	-	-	-
35,821,455	5,308,901	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>35,821,455</u>	<u>5,308,901</u>	<u>3,463,394</u>	<u>-</u>
-	-	(365,982)	55,318
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	(365,982)	55,318
-	-	1,953,730	1,162,519
-	-	-	-
-	-	1,953,730	1,162,519
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,587,748</u>	<u>\$ 1,217,837</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Body Armor Replacement Fund</u>	<u>Cannabis Regulatory, Enforcement Assistance and Marketplace Modernization Fund</u>	<u>Casino Control Fund</u>
REVENUES			
Taxes	\$ -	\$ 60,644,593	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	15,066,905	74,518,255
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	175,069	3,053,690	-
Contributions	-	-	-
Other	4,023,229	-	-
Total Revenues	<u>4,198,298</u>	<u>78,765,188</u>	<u>74,518,255</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	2,875,164	3,172,353	63,920,660
Physical and mental health	-	1,000,000	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	6,395	-	-
Economic planning, development, and security	-	7,499,996	-
Transportation programs	-	-	-
Government direction, management, and control	-	2,258,693	7,684,381
Special government services	-	674,349	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>2,881,559</u>	<u>14,605,391</u>	<u>71,605,041</u>
Excess (deficiency) of revenues over expenditures	<u>1,316,739</u>	<u>64,159,797</u>	<u>2,913,214</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(400,000)	(22,725,344)	-
Total Other Financing Sources (Uses)	<u>(400,000)</u>	<u>(22,725,344)</u>	<u>-</u>
Net Change in Fund Balance	916,739	41,434,453	2,913,214
Fund Balances - July 1, 2024, as previously reported	3,479,629	93,323,470	-
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2024, as restated	<u>3,479,629</u>	<u>93,323,470</u>	<u>-</u>
Fund Balances - June 30, 2025	<u>\$ 4,396,368</u>	<u>\$ 134,757,923</u>	<u>\$ 2,913,214</u>

<u>Casino Revenue Fund</u>	<u>Casino Simulcasting Fund</u>	<u>Casino Simulcasting Special Fund</u>	<u>Catastrophic Illness in Children Relief Fund</u>
\$ 649,074,180	\$ -	\$ -	\$ -
-	-	-	-
7,367,187	-	-	-
-	-	-	9,896,711
-	-	-	-
11,773,705	1,996	29,489	817,622
-	-	-	-
1,279,676	72,058	734,816	-
<u>669,494,748</u>	<u>74,054</u>	<u>764,305</u>	<u>10,714,333</u>
-	-	1,077,571	-
24,915,487	-	-	248,921
542,452,618	-	-	-
-	-	-	-
2,515,900	-	-	-
10,114	-	-	-
-	-	-	-
92,000	-	-	-
-	-	-	-
-	-	-	-
<u>569,986,119</u>	<u>-</u>	<u>1,077,571</u>	<u>248,921</u>
<u>99,508,629</u>	<u>74,054</u>	<u>(313,266)</u>	<u>10,465,412</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
74,054	164,193	164,193	-
-	(238,247)	-	(6,904,302)
<u>74,054</u>	<u>(74,054)</u>	<u>164,193</u>	<u>(6,904,302)</u>
99,582,683	-	(149,073)	3,561,110
8,811,231	-	703,102	18,018,539
-	-	-	-
<u>8,811,231</u>	<u>-</u>	<u>703,102</u>	<u>18,018,539</u>
-	-	-	-
<u>\$ 108,393,914</u>	<u>\$ -</u>	<u>\$ 554,029</u>	<u>\$ 21,579,649</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Clean Communities Account Fund	Clean Energy Fund	Clean Water State Revolving Fund
REVENUES			
Taxes	\$ 30,481,614	\$ -	\$ -
Federal and other grants	-	-	133,527,510
Licenses and fees	-	1,525,000	-
Services and assessments	-	301,684,601	-
Component Units and Port Authority	-	-	-
Investment earnings	484,813	38,199,729	10,889,325
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>30,966,427</u>	<u>341,409,330</u>	<u>144,416,835</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	31,002,748	-	28,824,982
Economic planning, development, and security	-	199,143,859	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>31,002,748</u>	<u>199,143,859</u>	<u>28,824,982</u>
Excess (deficiency) of revenues over expenditures	<u>(36,321)</u>	<u>142,265,471</u>	<u>115,591,853</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	718,372	25,258,200
Transfers to other funds	-	(93,897,468)	(3,864,069)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(93,179,096)</u>	<u>21,394,131</u>
Net Change in Fund Balance	<u>(36,321)</u>	<u>49,086,375</u>	<u>136,985,984</u>
Fund Balances - July 1, 2024, as previously reported	5,911,595	590,191,053	970,377,585
Restatement, correction of an error	-	(15,000,000)	-
Fund Balances - July 1, 2024, as restated	<u>5,911,595</u>	<u>575,191,053</u>	<u>970,377,585</u>
Fund Balances - June 30, 2025	<u>\$ 5,875,274</u>	<u>\$ 624,277,428</u>	<u>\$ 1,107,363,569</u>

<u>Contributory Group Insurance Premium Fund</u>	<u>Dental Expense Program Fund - State</u>	<u>Disciplinary Oversight Committee Fund</u>	<u>Division of Motor Vehicles Surcharge Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	15,784,452	-
-	-	-	73,014,422
-	-	-	-
36,327,877	3,864,481	629,004	441,754
119,529,130	66,218,034	-	-
-	2,498	595,978	-
<u>155,857,007</u>	<u>70,085,013</u>	<u>17,009,434</u>	<u>73,456,176</u>
-	-	16,748,504	-
-	-	-	-
-	-	-	-
-	-	-	-
115,126,605	95,192,774	-	73,456,176
-	-	-	-
-	-	-	-
<u>115,126,605</u>	<u>95,192,774</u>	<u>16,748,504</u>	<u>73,456,176</u>
<u>40,730,402</u>	<u>(25,107,761)</u>	<u>260,930</u>	<u>-</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	38,094,926	-	-
-	-	-	-
-	38,094,926	-	-
<u>40,730,402</u>	<u>12,987,165</u>	<u>260,930</u>	<u>-</u>
737,961,408	70,452,249	1,736,580	-
-	-	-	-
<u>737,961,408</u>	<u>70,452,249</u>	<u>1,736,580</u>	<u>-</u>
<u>\$ 778,691,810</u>	<u>\$ 83,439,414</u>	<u>\$ 1,997,510</u>	<u>\$ -</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Drinking Water State Revolving Fund	Emergency Medical Technician Training Fund	Enterprise Zone Assistance Fund
REVENUES			
Taxes	\$ -	\$ -	\$ 158,916,858
Federal and other grants	35,112,829	-	-
Licenses and fees	-	-	-
Services and assessments	-	2,011,020	-
Component Units and Port Authority	-	-	-
Investment earnings	5,853,699	244,327	10,055,394
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>40,966,528</u>	<u>2,255,347</u>	<u>168,972,252</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	1,628,037	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	41,605,319	-	-
Economic planning, development, and security	-	-	43,828,709
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>41,605,319</u>	<u>1,628,037</u>	<u>43,828,709</u>
Excess (deficiency) of revenues over expenditures	<u>(638,791)</u>	<u>627,310</u>	<u>125,143,543</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	9,815,200	-	-
Transfers to other funds	(1,968,157)	(186,657)	(86,703,060)
Total Other Financing Sources (Uses)	<u>7,847,043</u>	<u>(186,657)</u>	<u>(86,703,060)</u>
Net Change in Fund Balance	<u>7,208,252</u>	<u>440,653</u>	<u>38,440,483</u>
Fund Balances - July 1, 2024, as previously reported	703,746,816	4,899,669	143,824,162
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2024, as restated	<u>703,746,816</u>	<u>4,899,669</u>	<u>143,824,162</u>
Fund Balances - June 30, 2025	<u>\$ 710,955,068</u>	<u>\$ 5,340,322</u>	<u>\$ 182,264,645</u>

<u>Fund for Support of Free Public Schools</u>	<u>Garden State Farmland Preservation Trust Fund</u>	<u>Garden State Green Acres Preservation Trust Fund</u>	<u>Garden State Historic Preservation Trust Fund</u>	<u>Garden State Preservation Trust</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
8,783,390	-	-	-	-
-	-	-	-	-
-	-	-	-	-
7,714,727	187,653	2,222,260	121,805	-
-	-	-	-	-
-	60,892	206,890	-	-
<u>16,498,117</u>	<u>248,545</u>	<u>2,429,150</u>	<u>121,805</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	139,300	1,816,435	-	-
-	-	-	594,579	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	56,768,579
-	-	-	-	41,229,552
<u>-</u>	<u>139,300</u>	<u>1,816,435</u>	<u>594,579</u>	<u>97,998,131</u>
<u>16,498,117</u>	<u>109,245</u>	<u>612,715</u>	<u>(472,774)</u>	<u>(97,998,131)</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	97,998,131
<u>(16,670,101)</u>	<u>-</u>	<u>(2,184,032)</u>	<u>-</u>	<u>-</u>
<u>(16,670,101)</u>	<u>-</u>	<u>(2,184,032)</u>	<u>-</u>	<u>97,998,131</u>
(171,984)	109,245	(1,571,317)	(472,774)	-
172,492,145	3,950,567	58,703,129	2,806,750	-
-	-	-	-	-
<u>172,492,145</u>	<u>3,950,567</u>	<u>58,703,129</u>	<u>2,806,750</u>	<u>-</u>
<u>\$ 172,320,161</u>	<u>\$ 4,059,812</u>	<u>\$ 57,131,812</u>	<u>\$ 2,333,976</u>	<u>\$ -</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Global Warming Solutions Fund</u>	<u>Gubernatorial Elections Fund</u>	<u>Hazardous Discharge Site Cleanup Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	26,950,163
Services and assessments	-	-	6,256,406
Component Units and Port Authority	-	-	-
Investment earnings	30,777,637	-	18,512,676
Contributions	-	-	-
Other	273,979,084	198,244	-
Total Revenues	<u>304,756,721</u>	<u>198,244</u>	<u>51,719,245</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	38,288,260	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	230,473,969	-	43,548,232
Economic planning, development, and security	3,712,500	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>234,186,469</u>	<u>38,288,260</u>	<u>43,548,232</u>
Excess (deficiency) of revenues over expenditures	<u>70,570,252</u>	<u>(38,090,016)</u>	<u>8,171,013</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	37,832,094	-
Transfers to other funds	(2,710,693)	-	(36,644,848)
Total Other Financing Sources (Uses)	<u>(2,710,693)</u>	<u>37,832,094</u>	<u>(36,644,848)</u>
Net Change in Fund Balance	<u>67,859,559</u>	<u>(257,922)</u>	<u>(28,473,835)</u>
Fund Balances - July 1, 2024, as previously reported	584,949,216	391,662	377,941,162
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2024, as restated	<u>584,949,216</u>	<u>391,662</u>	<u>377,941,162</u>
Fund Balances - June 30, 2025	<u>\$ 652,808,775</u>	<u>\$ 133,740</u>	<u>\$ 349,467,327</u>

<u>Health Care Subsidy Fund</u>	<u>Health Insurance Affordability Fund</u>	<u>Health Insurance Exchange Trust Fund</u>	<u>Horse Racing Injury Compensation Fund</u>	<u>Lead Hazard Control Assistance Fund</u>
\$ 413,833,825	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	442,996
1,136,360,784	236,603,138	142,440,551	1,144,333	-
-	-	-	-	-
30,352,080	9,686,657	10,671,155	42,217	107,454
-	-	-	-	-
-	-	-	-	9,051
<u>1,580,546,689</u>	<u>246,289,795</u>	<u>153,111,706</u>	<u>1,186,550</u>	<u>559,501</u>
-	-	-	1,082,035	-
-	-	-	-	-
-	-	-	-	-
-	215,021,477	-	-	304,797
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>215,021,477</u>	<u>-</u>	<u>1,082,035</u>	<u>304,797</u>
<u>1,580,546,689</u>	<u>31,268,318</u>	<u>153,111,706</u>	<u>104,515</u>	<u>254,704</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
21,986,114	10,000,000	-	-	-
<u>(1,603,038,953)</u>	<u>-</u>	<u>(74,438,568)</u>	<u>-</u>	<u>(159,297)</u>
<u>(1,581,052,839)</u>	<u>10,000,000</u>	<u>(74,438,568)</u>	<u>-</u>	<u>(159,297)</u>
(506,150)	41,268,318	78,673,138	104,515	95,407
23,973,600	167,220,267	184,156,296	806,405	8,105,501
-	-	-	-	-
<u>23,973,600</u>	<u>167,220,267</u>	<u>184,156,296</u>	<u>806,405</u>	<u>8,105,501</u>
<u>\$ 23,467,450</u>	<u>\$ 208,488,585</u>	<u>\$ 262,829,434</u>	<u>\$ 910,920</u>	<u>\$ 8,200,908</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Legal Services Fund</u>	<u>Luxury Tax Development Fund</u>	<u>Luxury Tax Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ 41,134,874
Federal and other grants	-	-	-
Licenses and fees	8,069,452	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	-	297,605	15,386
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>8,069,452</u>	<u>297,605</u>	<u>41,150,260</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	700,000	41,150,260
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>700,000</u>	<u>41,150,260</u>
Excess (deficiency) of revenues over expenditures	<u>8,069,452</u>	<u>(402,395)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(8,069,452)	-	-
Total Other Financing Sources (Uses)	<u>(8,069,452)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>(402,395)</u>	<u>-</u>
Fund Balances - July 1, 2024, as previously reported	-	6,533,319	-
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2024, as restated	-	6,533,319	-
Fund Balances - June 30, 2025	<u>\$ -</u>	<u>\$ 6,130,924</u>	<u>\$ -</u>

<u>Mandatory Continuing Legal Education Fund</u>	<u>Medical Malpractice Self Insurance Fund</u>	<u>New Home Warranty Security Fund</u>	<u>New Jersey Building Authority</u>	<u>New Jersey Health Insurance Premium Security Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	607,967,242
940,902	-	601,342	-	-
-	9,542,619	1,771,386	-	43,696,869
-	-	-	-	-
270,587	514,304	645,750	383,024	320,267
-	-	-	-	-
-	-	36,977	91	-
<u>1,211,489</u>	<u>10,056,923</u>	<u>3,055,455</u>	<u>383,115</u>	<u>651,984,378</u>
743,969	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	615,601	-	-
-	57,366,049	-	-	609,016,712
-	-	-	-	-
-	-	-	7,563,287	-
-	-	-	-	-
-	-	-	-	-
<u>743,969</u>	<u>57,366,049</u>	<u>615,601</u>	<u>7,563,287</u>	<u>609,016,712</u>
<u>467,520</u>	<u>(47,309,126)</u>	<u>2,439,854</u>	<u>(7,180,172)</u>	<u>42,967,666</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	33,002,768	-	712,212	-
-	-	(2,441,530)	-	-
-	33,002,768	(2,441,530)	712,212	-
<u>467,520</u>	<u>(14,306,358)</u>	<u>(1,676)</u>	<u>(6,467,960)</u>	<u>42,967,666</u>
4,579,624	23,378,131	10,941,700	10,956,152	-
-	-	-	-	-
<u>4,579,624</u>	<u>23,378,131</u>	<u>10,941,700</u>	<u>10,956,152</u>	<u>-</u>
<u>\$ 5,047,144</u>	<u>\$ 9,071,773</u>	<u>\$ 10,940,024</u>	<u>\$ 4,488,192</u>	<u>\$ 42,967,666</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>New Jersey Lawyers' Assistance Program Fund</u>	<u>New Jersey Lawyers' Fund for Client Protection</u>	<u>New Jersey Racing Industry Special Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	785,346	3,771,518	384,800
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	73,922	1,233,223	101,686
Contributions	-	-	-
Other	-	782,485	20,133,041
Total Revenues	<u>859,268</u>	<u>5,787,226</u>	<u>20,619,527</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	856,956	3,785,593	18,358,228
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>856,956</u>	<u>3,785,593</u>	<u>18,358,228</u>
Excess (deficiency) of revenues over expenditures	<u>2,312</u>	<u>2,001,633</u>	<u>2,261,299</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	(3,348,583)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(3,348,583)</u>
Net Change in Fund Balance	2,312	2,001,633	(1,087,284)
Fund Balances - July 1, 2024, as previously reported	1,401,130	25,819,829	2,021,790
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2024, as restated	<u>1,401,130</u>	<u>25,819,829</u>	<u>2,021,790</u>
Fund Balances - June 30, 2025	<u>\$ 1,403,442</u>	<u>\$ 27,821,462</u>	<u>\$ 934,506</u>

<u>New Jersey Schools Development Authority</u>	<u>New Jersey Spill Compensation Fund</u>	<u>New Jersey Spinal Cord Research Fund</u>	<u>New Jersey Transportation Trust Fund Authority</u>	<u>New Jersey Workforce Development Partnership Fund</u>
\$ -	\$ 20,625,914	\$ -	\$ -	\$ 168,277,893
50,665,000	-	-	15,877,755	-
-	510,548	-	-	-
-	-	-	-	-
-	-	-	-	-
18,440,038	1,630,494	284,616	36,888,853	12,890,793
-	-	-	-	-
5,357	1,097,911	3,821,110	-	2,117,050
<u>69,110,395</u>	<u>23,864,867</u>	<u>4,105,726</u>	<u>52,766,608</u>	<u>183,285,736</u>
-	-	-	-	-
-	-	175,611	-	-
271,930,720	-	-	-	-
-	3,758,451	-	-	-
-	-	-	-	21,235,856
-	-	-	19,590,706	-
-	-	-	-	-
-	-	-	-	-
-	-	-	861,640,000	-
-	-	-	754,921,762	-
<u>271,930,720</u>	<u>3,758,451</u>	<u>175,611</u>	<u>1,636,152,468</u>	<u>21,235,856</u>
<u>(202,820,325)</u>	<u>20,106,416</u>	<u>3,930,115</u>	<u>(1,583,385,860)</u>	<u>162,049,880</u>
-	-	-	1,500,000,000	-
-	-	-	3,249,980,000	-
-	-	-	447,980,770	-
-	-	-	(3,536,017,526)	-
110,673,101	-	-	2,009,854,256	-
-	(19,978,008)	(2,231,184)	(2,139,742,132)	(182,042,648)
<u>110,673,101</u>	<u>(19,978,008)</u>	<u>(2,231,184)</u>	<u>1,532,055,368</u>	<u>(182,042,648)</u>
(92,147,224)	128,408	1,698,931	(51,330,492)	(19,992,768)
203,007,278	18,763,094	6,299,459	648,710,362	180,762,399
-	-	-	-	-
<u>203,007,278</u>	<u>18,763,094</u>	<u>6,299,459</u>	<u>648,710,362</u>	<u>180,762,399</u>
<u>\$ 110,860,054</u>	<u>\$ 18,891,502</u>	<u>\$ 7,998,390</u>	<u>\$ 597,379,870</u>	<u>\$ 160,769,631</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Opioid Recovery and Remediation Fund</u>	<u>Petroleum Overcharge Reimbursement Fund</u>	<u>Plug-in Electric Vehicle Incentive Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	31,653,314
Component Units and Port Authority	-	-	-
Investment earnings	8,360,880	33,047	1,917,063
Contributions	-	-	-
Other	51,708,934	-	-
Total Revenues	<u>60,069,814</u>	<u>33,047</u>	<u>33,570,377</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	15,023,877	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	35,253,975
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>15,023,877</u>	<u>-</u>	<u>35,253,975</u>
Excess (deficiency) of revenues over expenditures	<u>45,045,937</u>	<u>33,047</u>	<u>(1,683,598)</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(263,337)	(884,091)	-
Total Other Financing Sources (Uses)	<u>(263,337)</u>	<u>(884,091)</u>	<u>-</u>
Net Change in Fund Balance	44,782,600	(851,044)	(1,683,598)
Fund Balances - July 1, 2024, as previously reported	178,692,336	851,044	28,731,708
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2024, as restated	178,692,336	851,044	28,731,708
Fund Balances - June 30, 2025	<u>\$ 223,474,936</u>	<u>\$ -</u>	<u>\$ 27,048,110</u>

<u>Pollution Prevention Fund</u>	<u>Real Estate Guaranty Fund</u>	<u>Remediation Guarantee Fund</u>	<u>Resource Recovery Investment Tax Fund</u>	<u>Safe Drinking Water Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ 2,658,326
-	-	-	-	-
-	55,540	-	-	-
1,336,306	-	7,321,702	-	-
-	-	-	-	-
297,088	90,010	2,910,375	31,930	295,453
-	-	-	-	-
-	-	-	-	-
<u>1,633,394</u>	<u>145,550</u>	<u>10,232,077</u>	<u>31,930</u>	<u>2,953,779</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	1,334,640	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>1,334,640</u>	<u>-</u>	<u>-</u>
<u>1,633,394</u>	<u>145,550</u>	<u>8,897,437</u>	<u>31,930</u>	<u>2,953,779</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(951,552)	-	-	-	(2,894,739)
(951,552)	-	-	-	(2,894,739)
681,842	145,550	8,897,437	31,930	59,040
6,085,040	2,122,997	57,780,223	668,342	3,232,516
-	-	-	-	-
6,085,040	2,122,997	57,780,223	668,342	3,232,516
<u>\$ 6,766,882</u>	<u>\$ 2,268,547</u>	<u>\$ 66,677,660</u>	<u>\$ 700,272</u>	<u>\$ 3,291,556</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Sanitary Landfill Facility Contingency Fund	Solid Waste Service Tax Fund	State Disability Benefit Fund
REVENUES			
Taxes	\$ -	\$ -	\$ 1,296,036,846
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	1,866,956	-	31,902,109
Component Units and Port Authority	-	-	-
Investment earnings	551,767	56,444	4,537,545
Contributions	-	-	-
Other	-	-	8,830,898
Total Revenues	<u>2,418,723</u>	<u>56,444</u>	<u>1,341,307,398</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	1,424,727	-	-
Economic planning, development, and security	-	-	1,278,182,784
Transportation programs	-	-	-
Government direction, management, and control	-	-	8,620,996
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>1,424,727</u>	<u>-</u>	<u>1,286,803,780</u>
Excess (deficiency) of revenues over expenditures	<u>993,996</u>	<u>56,444</u>	<u>54,503,618</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	(64,901,294)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(64,901,294)</u>
Net Change in Fund Balance	<u>993,996</u>	<u>56,444</u>	<u>(10,397,676)</u>
Fund Balances - July 1, 2024, as previously reported	11,519,904	1,181,383	176,890,575
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2024, as restated	<u>11,519,904</u>	<u>1,181,383</u>	<u>176,890,575</u>
Fund Balances - June 30, 2025	<u>\$ 12,513,900</u>	<u>\$ 1,237,827</u>	<u>\$ 166,492,899</u>

<u>State Health Benefit Program Fund - State Active</u>	<u>State Health Benefit Program Fund - State Retired</u>	<u>State - Owned Real Property Fund</u>	<u>State Recycling Fund</u>	<u>Superior Court of New Jersey Trust Fund</u>
\$ -	\$ -	\$ -	\$ 27,662,683	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
8,957,552	3,912,619	241,099	1,553,722	15,663,008
411,659,927	53,920,245	-	-	-
-	-	1,455,000	-	-
<u>420,617,479</u>	<u>57,832,864</u>	<u>1,696,099</u>	<u>29,216,405</u>	<u>15,663,008</u>
-	-	-	-	15,539,619
-	-	-	-	-
-	-	-	-	-
-	-	-	494,907	-
-	-	-	-	-
-	-	-	-	-
2,279,854,989	799,747,213	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>2,279,854,989</u>	<u>799,747,213</u>	<u>-</u>	<u>494,907</u>	<u>15,539,619</u>
<u>(1,859,237,510)</u>	<u>(741,914,349)</u>	<u>1,696,099</u>	<u>28,721,498</u>	<u>123,389</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,771,165,839	760,757,668	-	-	-
-	-	(1,696,099)	(26,027,270)	-
<u>1,771,165,839</u>	<u>760,757,668</u>	<u>(1,696,099)</u>	<u>(26,027,270)</u>	<u>-</u>
(88,071,671)	18,843,319	-	2,694,228	123,389
323,199,225	-	3,660,734	10,211,617	8,438,410
-	-	-	-	-
<u>323,199,225</u>	<u>-</u>	<u>3,660,734</u>	<u>10,211,617</u>	<u>8,438,410</u>
<u>\$ 235,127,554</u>	<u>\$ 18,843,319</u>	<u>\$ 3,660,734</u>	<u>\$ 12,905,845</u>	<u>\$ 8,561,799</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Supplemental Workforce Fund for Basic Skills</u>	<u>Tobacco Settlement Financing Corporation</u>	<u>Tourism Improvement and Development District Act</u>
REVENUES			
Taxes	\$ 47,115,382	\$ -	\$ 10,246,024
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	2,763,127	13,214,000	9,021
Contributions	-	-	-
Other	592,750	221,270,000	-
Total Revenues	<u>50,471,259</u>	<u>234,484,000</u>	<u>10,255,045</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	36,657,036	-	10,142,155
Transportation programs	-	-	-
Government direction, management, and control	-	270,000	-
Special government services	-	-	-
Debt Service:			
Principal	-	114,630,000	-
Interest	-	122,934,000	-
Total Expenditures	<u>36,657,036</u>	<u>237,834,000</u>	<u>10,142,155</u>
Excess (deficiency) of revenues over expenditures	<u>13,814,223</u>	<u>(3,350,000)</u>	<u>112,890</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(12,123,953)	-	(112,890)
Total Other Financing Sources (Uses)	<u>(12,123,953)</u>	<u>-</u>	<u>(112,890)</u>
Net Change in Fund Balance	1,690,270	(3,350,000)	-
Fund Balances - July 1, 2024, as previously reported	51,644,491	283,682,000	-
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2024, as restated	51,644,491	283,682,000	-
Fund Balances - June 30, 2025	<u>\$ 53,334,761</u>	<u>\$ 280,332,000</u>	<u>\$ -</u>

<u>Trial Attorney Certification Program</u>	<u>Unclaimed Child Support Trust Fund</u>	<u>Unclaimed Utility Deposits Trust Fund</u>	<u>Unemployment Compensation Administration Fund</u>	<u>Unemployment Compensation Auxiliary Fund</u>
\$ -	\$ -	\$ -	\$ 26,496,962	\$ -
-	-	-	-	-
323,050	-	-	-	-
-	-	-	-	-
-	-	-	-	-
66,899	173,878	166,570	173,913	5,165,652
-	-	-	-	-
700	174,317	13,554,285	-	36,367,483
<u>390,649</u>	<u>348,195</u>	<u>13,720,855</u>	<u>26,670,875</u>	<u>41,533,135</u>
321,666	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	537,374	10,752,065	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>321,666</u>	<u>537,374</u>	<u>10,752,065</u>	<u>-</u>	<u>-</u>
<u>68,983</u>	<u>(189,179)</u>	<u>2,968,790</u>	<u>26,670,875</u>	<u>41,533,135</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	(166,570)	-	(40,706,973)
-	-	(166,570)	-	(40,706,973)
<u>68,983</u>	<u>(189,179)</u>	<u>2,802,220</u>	<u>26,670,875</u>	<u>826,162</u>
998,390	3,632,150	1,096,062	-	94,834,057
-	-	-	-	-
<u>998,390</u>	<u>3,632,150</u>	<u>1,096,062</u>	<u>-</u>	<u>94,834,057</u>
<u>\$ 1,067,373</u>	<u>\$ 3,442,971</u>	<u>\$ 3,898,282</u>	<u>\$ 26,670,875</u>	<u>\$ 95,660,219</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Unemployment Compensation Interest Repayment Fund	Universal Services Fund	Vietnam Veterans' Memorial Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	33,347	344,112,094	-
Component Units and Port Authority	-	-	-
Investment earnings	68,811	6,785,450	578
Contributions	-	-	81,154
Other	-	-	-
Total Revenues	<u>102,158</u>	<u>350,897,544</u>	<u>81,732</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	236,620,341	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	578
Special government services	-	-	81,154
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>236,620,341</u>	<u>81,732</u>
Excess (deficiency) of revenues over expenditures	<u>102,158</u>	<u>114,277,203</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	(80,127,219)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(80,127,219)</u>	<u>-</u>
Net Change in Fund Balance	<u>102,158</u>	<u>34,149,984</u>	<u>-</u>
Fund Balances - July 1, 2024, as previously reported	1,443,939	85,382,619	-
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2024, as restated	<u>1,443,939</u>	<u>85,382,619</u>	<u>-</u>
Fund Balances - June 30, 2025	<u>\$ 1,546,097</u>	<u>\$ 119,532,603</u>	<u>\$ -</u>

<u>Volkswagen Mitigation Fund</u>	<u>Volunteer Emergency Service Organizations Loan Fund</u>	<u>Wastewater Treatment Fund</u>	<u>Worker and Community Right to Know Fund</u>	<u>Total Non-Major Special Revenue Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ 3,010,962,087
-	-	-	-	843,150,336
-	-	-	-	178,312,146
-	-	-	3,377,997	2,386,026,665
-	-	8,081,058	-	8,081,058
2,061,112	73,584	18,756,148	335,989	407,618,372
-	-	-	-	652,151,659
-	3,807	-	-	643,114,612
<u>2,061,112</u>	<u>77,391</u>	<u>26,837,206</u>	<u>3,713,986</u>	<u>8,129,416,935</u>
-	-	-	-	171,954,475
-	-	-	-	54,364,015
-	-	-	-	814,383,338
6,941,219	-	(853,321)	-	391,133,604
-	-	-	-	2,854,451,773
-	-	-	-	19,600,820
-	-	-	-	3,664,300,565
-	-	-	-	847,503
-	-	-	-	1,033,038,579
-	-	-	-	919,085,314
<u>6,941,219</u>	<u>-</u>	<u>(853,321)</u>	<u>-</u>	<u>9,923,159,986</u>
<u>(4,880,107)</u>	<u>77,391</u>	<u>27,690,527</u>	<u>3,713,986</u>	<u>(1,793,743,051)</u>
-	-	-	-	1,500,000,000
-	-	-	-	3,249,980,000
-	-	-	-	447,980,770
-	-	-	-	(3,536,017,526)
-	-	-	-	5,190,743,906
-	-	-	(3,210,528)	(4,545,871,518)
-	-	-	(3,210,528)	2,306,815,632
<u>(4,880,107)</u>	<u>77,391</u>	<u>27,690,527</u>	<u>503,458</u>	<u>513,072,581</u>
44,501,217	1,755,450	1,276,891,345	5,928,021	8,757,818,083
-	-	-	-	(15,000,000)
<u>44,501,217</u>	<u>1,755,450</u>	<u>1,276,891,345</u>	<u>5,928,021</u>	<u>8,742,818,083</u>
<u>\$ 39,621,110</u>	<u>\$ 1,832,841</u>	<u>\$ 1,304,581,872</u>	<u>\$ 6,431,479</u>	<u>\$ 9,255,890,664</u>

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 2025**

	<u>2007 Blue Acres Fund</u>	<u>2009 Blue Acres Fund</u>	<u>Energy Conservation Fund</u>
ASSETS			
Cash and cash equivalents	\$ 100	\$ 11,184	\$ 100
Investments	4,026,740	473,239	293,528
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Other	-	-	-
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 4,026,840</u>	<u>\$ 484,423</u>	<u>\$ 293,628</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 4,896	\$ -
Due to other funds	-	1,746,540	13,934
Advances	<u>-</u>	<u>1,320,138</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>3,071,574</u>	<u>13,934</u>
Fund Balances			
Restricted	4,026,840	(2,587,151)	279,694
Committed	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>4,026,840</u>	<u>(2,587,151)</u>	<u>279,694</u>
Total Liabilities and Fund Balances	<u>\$ 4,026,840</u>	<u>\$ 484,423</u>	<u>\$ 293,628</u>

<u>Motor Vehicle Commission Fund</u>	<u>New Jersey Bridge Rehabilitation and Improvement and Railroad Right-of-Way Preservation Fund</u>	<u>Public Purpose Buildings and Community-Based Facilities Construction Fund</u>
\$ 4,988	\$ 1,000	\$ 100
3,617,846	2,473,945	1,276,182
-	-	-
-	-	-
-	-	-
<u>\$ 3,622,834</u>	<u>\$ 2,474,945</u>	<u>\$ 1,276,282</u>
\$ -	\$ -	\$ -
-	117,442	60,273
-	-	-
<u>-</u>	<u>117,442</u>	<u>60,273</u>
-	2,357,503	1,216,009
<u>3,622,834</u>	<u>-</u>	<u>-</u>
<u>3,622,834</u>	<u>2,357,503</u>	<u>1,216,009</u>
<u>\$ 3,622,834</u>	<u>\$ 2,474,945</u>	<u>\$ 1,276,282</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS (Continued)
JUNE 30, 2025**

	Special Transportation Fund	1999 Statewide Transportation and Local Bridge Fund	Total Capital Projects Funds
ASSETS			
Cash and cash equivalents	\$ -	\$ 100	\$ 17,572
Investments	-	4,028,403	16,189,883
Receivables, net of allowances for uncollectibles			
Federal government	158,419,867	-	158,419,867
Other	3,187,640	-	3,187,640
Due from other funds	307,284,744	-	307,284,744
Total Assets	\$ 468,892,251	\$ 4,028,503	\$ 485,099,706
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 341,510,647	\$ -	\$ 341,515,543
Due to other funds	127,381,604	197,537	129,517,330
Advances	-	-	1,320,138
Total Liabilities	468,892,251	197,537	472,353,011
 Fund Balances			
Restricted	-	3,830,966	9,123,861
Committed	-	-	3,622,834
Total Fund Balances	-	3,830,966	12,746,695
Total Liabilities and Fund Balances	\$ 468,892,251	\$ 4,028,503	\$ 485,099,706

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STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>2007 Blue Acres Fund</u>	<u>2009 Blue Acres Fund</u>	<u>Energy Conservation Fund</u>
REVENUES			
Federal and other grants	\$ -	\$ -	\$ -
Services and assessments	-	-	-
Investment earnings	<u>210,872</u>	<u>3,079</u>	<u>13,934</u>
Total Revenues	<u>210,872</u>	<u>3,079</u>	<u>13,934</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Community development and environmental management	825,240	1,144,558	-
Transportation programs	-	-	-
Government direction, management, and control	<u>-</u>	<u>96,539</u>	<u>-</u>
Total Expenditures	<u>825,240</u>	<u>1,241,097</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(614,368)</u>	<u>(1,238,018)</u>	<u>13,934</u>
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	-	-	-
Transfers to other funds	<u>-</u>	<u>-</u>	<u>(13,934)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(13,934)</u>
Net Change in Fund Balance	(614,368)	(1,238,018)	-
Fund Balances - July 1, 2024	<u>4,641,208</u>	<u>(1,349,133)</u>	<u>279,694</u>
Fund Balances - June 30, 2025	<u>\$ 4,026,840</u>	<u>\$ (2,587,151)</u>	<u>\$ 279,694</u>

<u>Motor Vehicle Commission Fund</u>	<u>New Jersey Bridge Rehabilitation and Improvement and Railroad Right-of-Way Preservation Fund</u>	<u>Public Purpose Buildings and Community-Based Facilities Construction Fund</u>
\$ -	\$ -	\$ -
-	-	-
210,298	117,442	60,273
<u>210,298</u>	<u>117,442</u>	<u>60,273</u>
1,734,019	-	-
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
1,734,019	-	-
<u>(1,523,721)</u>	<u>117,442</u>	<u>60,273</u>
-	-	-
<u>-</u>	<u>(117,442)</u>	<u>(60,273)</u>
<u>-</u>	<u>(117,442)</u>	<u>(60,273)</u>
(1,523,721)	-	-
<u>5,146,555</u>	<u>2,357,503</u>	<u>1,216,009</u>
<u>\$ 3,622,834</u>	<u>\$ 2,357,503</u>	<u>\$ 1,216,009</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Special Transportation Fund</u>	<u>1999 Statewide Transportation and Local Bridge Fund</u>	<u>Total Capital Projects Funds</u>
REVENUES			
Federal and other grants	\$ 1,324,717,453	\$ -	\$ 1,324,717,453
Services and assessments	498,888	-	498,888
Investment earnings	<u>-</u>	<u>197,537</u>	<u>813,435</u>
Total Revenues	<u>1,325,216,341</u>	<u>197,537</u>	<u>1,326,029,776</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	1,734,019
Community development and environmental management	-	-	1,969,798
Transportation programs	3,464,958,473	152,582	3,465,111,055
Government direction, management, and control	<u>-</u>	<u>-</u>	<u>96,539</u>
Total Expenditures	<u>3,464,958,473</u>	<u>152,582</u>	<u>3,468,911,411</u>
Excess (deficiency) of revenues over expenditures	<u>(2,139,742,132)</u>	<u>44,955</u>	<u>(2,142,881,635)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	2,139,742,132	-	2,139,742,132
Transfers to other funds	<u>-</u>	<u>(197,537)</u>	<u>(389,186)</u>
Total Other Financing Sources (Uses)	<u>2,139,742,132</u>	<u>(197,537)</u>	<u>2,139,352,946</u>
Net Change in Fund Balance	<u>-</u>	<u>(152,582)</u>	<u>(3,528,689)</u>
Fund Balances - July 1, 2024	<u>-</u>	<u>3,983,548</u>	<u>16,275,384</u>
Fund Balances - June 30, 2025	<u>\$ -</u>	<u>\$ 3,830,966</u>	<u>\$ 12,746,695</u>

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**STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2025**

	<u>Alternate Benefit Long-Term Disability Fund</u>	<u>Defined Contribution Retirement Program</u>	<u>Dental Expense Program Fund - Local</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 70,065	\$ 40,694
Investments			
Cash Management Fund	125,350	57,322,270	13,169,007
Receivables, net of allowances for uncollectibles			
Members	-	-	-
Employers	-	-	29,699
Other	-	-	757,218
Total Assets	<u>125,350</u>	<u>57,392,335</u>	<u>13,996,618</u>
LIABILITIES			
Accounts payable and accruals	-	-	10,148,215
Benefits payable	-	157,025	-
Due to other funds	-	-	-
Total Liabilities	<u>-</u>	<u>157,025</u>	<u>10,148,215</u>
NET POSITION			
Restricted for Individuals, Organizations, and Other Governments	<u>125,350</u>	<u>57,235,310</u>	<u>3,848,403</u>
Total Net Position	<u>\$ 125,350</u>	<u>\$ 57,235,310</u>	<u>\$ 3,848,403</u>

<u>Judiciary Bail Fund</u>	<u>Judiciary Child Support and Paternity Fund</u>	<u>Judiciary Probation Fund</u>	<u>Judiciary Special Civil Fund</u>	<u>Judiciary Superior Court - Miscellaneous Fund</u>
\$ -	\$ 20,762,402	\$ -	\$ -	\$ 19,826,240
1,521,456	-	7,622,918	2,299,167	2,805,362
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,521,456</u>	<u>20,762,402</u>	<u>7,622,918</u>	<u>2,299,167</u>	<u>22,631,602</u>
1,521,456	20,762,402	7,622,918	2,299,167	22,631,602
-	-	-	-	-
-	-	-	-	-
<u>1,521,456</u>	<u>20,762,402</u>	<u>7,622,918</u>	<u>2,299,167</u>	<u>22,631,602</u>
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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**STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS (Continued)
JUNE 30, 2025**

	Prevailing Wage Fund	State Health Benefit Program Fund - Local Education Active	State Health Benefit Program Fund - Local Education Retired
ASSETS			
Cash and cash equivalents	\$ 417,251	\$ 17,672,682	\$ 41,723,656
Investments			
Cash Management Fund	350,000	154,093,376	168,396,388
Receivables, net of allowances for uncollectibles			
Members	-	455,058	-
Employers	-	52,549,491	-
Other	-	9,963,622	156,242,009
Total Assets	767,251	234,734,229	366,362,053
LIABILITIES			
Accounts payable and accruals	767,251	221,431,866	142,803,747
Benefits payable	-	-	-
Due to other funds	-	8,028,400	5,567,650
Total Liabilities	767,251	229,460,266	148,371,397
NET POSITION			
Restricted for Individuals, Organizations, and Other Governments	-	5,273,963	217,990,656
Total Net Position	\$ -	\$ 5,273,963	\$ 217,990,656

State Health Benefit Program Fund - Local Government Active	Wage and Hour Fund	Wage and Hour Suspense Fund	Wage Collection Fund	Total Custodial Funds
\$ 8,443,805	\$ 464,501	\$ 180,110	\$ 44,509	\$ 109,645,915
149,562,302	2,500,000	-	-	559,767,596
440,666	-	-	-	895,724
101,332,615	-	-	-	153,911,805
8,352,071	-	-	-	175,314,920
<u>268,131,459</u>	<u>2,964,501</u>	<u>180,110</u>	<u>44,509</u>	<u>999,535,960</u>
154,256,370	2,964,501	180,110	44,509	587,434,114
-	-	-	-	157,025
<u>122,398,237</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>135,994,287</u>
<u>276,654,607</u>	<u>2,964,501</u>	<u>180,110</u>	<u>44,509</u>	<u>723,585,426</u>
(8,523,148)	-	-	-	275,950,534
<u><u>\$ (8,523,148)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 275,950,534</u></u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Alternate Benefit Long-Term Disability Fund	Defined Contribution Retirement Program	Dental Expense Program Fund - Local
ADDITIONS			
Contributions:			
Members	\$ -	\$ -	\$ 67,636,539
Employers	4,349,232	8,873,725	5,379,436
Total Contributions	4,349,232	8,873,725	73,015,975
Investment Income:			
Interest and dividends	31,828	2,388,638	736,223
Total Investment Income	31,828	2,388,638	736,223
Wage and hour settlements	-	-	-
Court ordered collections	-	-	-
Total Additions	4,381,060	11,262,363	73,752,198
DEDUCTIONS			
Benefit payments	4,496,273	1,058,205	74,892,993
Administrative expense	-	-	-
Disbursements of wage and hour settlements	-	-	-
Disbursements of court ordered collections	-	-	-
Total Deductions	4,496,273	1,058,205	74,892,993
 Total Changes in Net Position	 (115,213)	 10,204,158	 (1,140,795)
 Net Position - July 1, 2024	 240,563	 47,031,152	 4,989,198
Net Position - June 30, 2025	\$ 125,350	\$ 57,235,310	\$ 3,848,403

<u>Judiciary Bail Fund</u>	<u>Judiciary Child Support and Paternity Fund</u>	<u>Judiciary Probation Fund</u>	<u>Judiciary Special Civil Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
2,440,433	1,063,539,244	17,549,184	49,438,971
<u>2,440,433</u>	<u>1,063,539,244</u>	<u>17,549,184</u>	<u>49,438,971</u>
-	-	-	-
-	-	-	-
-	-	-	-
2,440,433	1,063,539,244	17,549,184	49,438,971
<u>2,440,433</u>	<u>1,063,539,244</u>	<u>17,549,184</u>	<u>49,438,971</u>
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Judiciary	Prevailing	State Health
	Superior Court -	Wage Fund	Benefit Program
	Miscellaneous Fund	Wage Fund	Fund - Local
	<u> </u>	<u> </u>	<u>Education Active</u>
ADDITIONS			
Contributions:			
Members	\$ -	\$ -	\$ 3,804,139
Employers	<u>-</u>	<u>-</u>	<u>1,498,906,712</u>
Total Contributions	<u>-</u>	<u>-</u>	<u>1,502,710,851</u>
Investment Income:			
Interest and dividends	<u>-</u>	<u>-</u>	<u>8,637,506</u>
Total Investment Income	<u>-</u>	<u>-</u>	<u>8,637,506</u>
Wage and hour settlements	-	915,697	-
Court ordered collections	<u>184,811,931</u>	<u>-</u>	<u>-</u>
Total Additions	<u>184,811,931</u>	<u>915,697</u>	<u>1,511,348,357</u>
DEDUCTIONS			
Benefit payments	-	-	1,664,866,014
Administrative expense	-	-	8,028,400
Disbursements of wage and hour settlements	-	915,697	-
Disbursements of court ordered collections	<u>184,811,931</u>	<u>-</u>	<u>-</u>
Total Deductions	<u>184,811,931</u>	<u>915,697</u>	<u>1,672,894,414</u>
Total Changes in Net Position	-	-	(161,546,057)
Net Position - July 1, 2024	<u>-</u>	<u>-</u>	<u>166,820,020</u>
Net Position - June 30, 2025	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,273,963</u>

<u>State Health Benefit Program Fund - Local Education Retired</u>	<u>State Health Benefit Program Fund - Local Government Active</u>	<u>Wage and Hour Fund</u>	<u>Wage Collection Fund</u>	<u>Total Custodial Funds</u>
\$ 56,037,582	\$ 2,271,831	\$ -	\$ -	\$ 129,750,091
1,628,475,636	1,226,580,759	-	-	4,372,565,500
<u>1,684,513,218</u>	<u>1,228,852,590</u>	<u>-</u>	<u>-</u>	<u>4,502,315,591</u>
9,181,735	2,344,033	-	-	23,319,963
9,181,735	2,344,033	-	-	23,319,963
-	-	3,634,064	53,173	4,602,934
-	-	-	-	1,317,779,763
<u>1,693,694,953</u>	<u>1,231,196,623</u>	<u>3,634,064</u>	<u>53,173</u>	<u>5,848,018,251</u>
1,599,458,711	1,297,689,491	-	-	4,642,461,687
5,567,650	6,008,587	-	-	19,604,637
-	-	3,634,064	53,173	4,602,934
-	-	-	-	1,317,779,763
<u>1,605,026,361</u>	<u>1,303,698,078</u>	<u>3,634,064</u>	<u>53,173</u>	<u>5,984,449,021</u>
88,668,592	(72,501,455)	-	-	(136,430,770)
129,322,064	63,978,307	-	-	412,381,304
<u>\$ 217,990,656</u>	<u>\$ (8,523,148)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 275,950,534</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS
JUNE 30, 2025**

	<u>Central Pension Fund</u>	<u>Consolidated Police and Firemen's Pension Fund</u>
ASSETS		
Cash and cash equivalents	\$ 18,965	\$ 668,145
Securities lending collateral	-	-
Investments		
Cash Management Fund	303,370	1,310,598
Common Pension Fund A	-	-
Common Pension Fund D	-	-
Common Pension Fund E	-	-
Domestic Equities	-	-
Equity Mutual Funds	-	-
Fixed Income Mutual Funds	-	-
PFRS Investments	-	-
Receivables, net of allowances for uncollectibles		
Members	-	-
Employers	-	141,133
Interest and dividends	9	8
Due from other funds	-	-
Other	-	10,424
Total Assets	<u>322,344</u>	<u>2,130,308</u>
LIABILITIES		
Accounts payable and accruals	297,126	-
Benefits payable	25,198	41,733
Securities lending collateral and rebates payable	-	-
Due to other funds	20	4,054
Other	-	-
Total Liabilities	<u>322,344</u>	<u>45,787</u>
NET POSITION		
Restricted for Pensions	-	2,084,521
Restricted for OPEB	-	-
Total Net Position	<u>\$ -</u>	<u>\$ 2,084,521</u>

<u>Judicial Retirement System</u>	<u>New Jersey State Employees' Deferred Compensation Plan</u>	<u>Police and Firemen's Retirement System</u>	<u>Prison Officers' Pension Fund</u>
\$ 1,260,661	\$ 10,909	\$ 2,070,386,530	\$ 76,127
3,405,207	-	1,444,879,253	-
54,784,489	938,593	285,481,034	4,363,061
22,820,702	-	-	-
169,576,229	-	-	-
41,081,545	-	7,511,074,702	-
-	869,343,520	-	-
-	4,889,018,429	-	-
-	518,758,974	-	-
-	-	23,977,397,052	-
(78,801)	-	57,851,452	-
-	-	1,504,838,659	-
2,261	-	118,124,712	10
470,522	-	5,222,428	-
55,171	-	2,702,714,029	-
<u>293,377,986</u>	<u>6,278,070,425</u>	<u>39,677,969,851</u>	<u>4,439,198</u>
-	949,501	12,400,189	-
7,046,569	-	283,747,175	40,077
3,403,825	-	1,444,879,253	-
460,949	-	4,360,141	5,554
-	-	481,789,421	-
<u>10,911,343</u>	<u>949,501</u>	<u>2,227,176,179</u>	<u>45,631</u>
282,466,643	6,277,120,924	37,450,793,672	4,393,567
-	-	-	-
<u>\$ 282,466,643</u>	<u>\$ 6,277,120,924</u>	<u>\$ 37,450,793,672</u>	<u>\$ 4,393,567</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS (Continued)
JUNE 30, 2025

	<u>Public Employees'</u> <u>Retirement System</u>	<u>State Health</u> <u>Benefit Program</u> <u>Fund - Local</u> <u>Government Retired</u>
ASSETS		
Cash and cash equivalents	\$ 14,835,817	\$ 9,467,039
Securities lending collateral	507,675,215	-
Investments		
Cash Management Fund	1,420,437,999	-
Common Pension Fund A	4,592,186,585	-
Common Pension Fund D	25,281,767,304	-
Common Pension Fund E	8,316,729,315	-
Domestic Equities	-	-
Equity Mutual Funds	-	-
Fixed Income Mutual Funds	-	-
PFRS Investments	-	-
Receivables, net of allowances for uncollectibles		
Members	49,763,003	861,291
Employers	1,411,492,615	13,312,961
Interest and dividends	165,074	-
Due from other funds	59,636,976	-
Other	<u>569,645,382</u>	<u>27,521,015</u>
Total Assets	<u>42,224,335,285</u>	<u>51,162,306</u>
LIABILITIES		
Accounts payable and accruals	224,164,456	127,917,225
Benefits payable	444,528,189	71,780,000
Securities lending collateral and rebates payable	507,469,171	-
Due to other funds	45,221,234	35,847,988
Other	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,221,383,050</u>	<u>235,545,213</u>
NET POSITION		
Restricted for Pensions	41,002,952,235	-
Restricted for OPEB	<u>-</u>	<u>(184,382,907)</u>
Total Net Position	<u>\$ 41,002,952,235</u>	<u>\$ (184,382,907)</u>

<u>State Police Retirement System</u>	<u>Supplemental Annuity Collective Trust</u>	<u>Teachers' Pension and Annuity Fund</u>	<u>Total Pension and Other Employee Benefits Trust Funds</u>
\$ 290,274	\$ 1,876,257	\$ 3,527,780	\$ 2,102,418,504
34,155,498	-	449,692,886	2,439,808,059
63,199,990	824,688	1,560,870,836	3,392,514,658
289,966,235	-	3,549,004,868	8,453,978,390
1,700,912,961	-	22,394,299,715	49,546,556,209
524,930,772	-	6,429,260,838	22,823,077,172
-	361,098,456	-	1,230,441,976
-	-	-	4,889,018,429
-	-	-	518,758,974
-	-	-	23,977,397,052
776	655,413	108,319,254	217,372,388
-	-	2,770,733	2,932,556,101
8,628	258,363	171,457	118,730,522
1,655,084	23,539	138,569,910	205,578,459
<u>8,909,631</u>	<u>-</u>	<u>296,310,610</u>	<u>3,605,166,262</u>
<u>2,624,029,849</u>	<u>364,736,716</u>	<u>34,932,798,887</u>	<u>126,453,373,155</u>
233,011	372,381	177,274,517	543,608,406
22,289,100	403,462	419,382,561	1,249,284,064
34,141,636	-	449,510,376	2,439,404,261
2,660,375	4,204	35,985,633	124,550,152
-	-	-	481,789,421
<u>59,324,122</u>	<u>780,047</u>	<u>1,082,153,087</u>	<u>4,838,636,304</u>
2,564,705,727	363,956,669	33,850,645,800	121,799,119,758
-	-	-	(184,382,907)
<u>\$ 2,564,705,727</u>	<u>\$ 363,956,669</u>	<u>\$ 33,850,645,800</u>	<u>\$ 121,614,736,851</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Central Pension Fund	Consolidated Police and Firemen's Pension Fund
ADDITIONS		
Contributions:		
Members	\$ -	\$ -
Employers	300,000	-
Other	-	133,556
Total Contributions	300,000	133,556
Investment Income:		
Net increase (decrease) in fair value of investments	-	-
Interest and dividends	18,892	69,664
Total Investment Income	18,892	69,664
Less investment expense	-	242
Net Investment Income	18,892	69,422
Total Additions	318,892	202,978
DEDUCTIONS		
Benefit payments	245,479	249,133
Refunds of contributions	73,413	-
Administrative expense	-	3,729
Total Deductions	318,892	252,862
 Total Changes in Net Position Held in Trust	 -	 (49,884)
 Net Position - July 1, 2024	 -	 2,134,405
Net Position - June 30, 2025	\$ -	\$ 2,084,521

<u>Judicial Retirement System</u>	<u>New Jersey State Employees' Deferred Compensation Plan</u>	<u>Police and Firemen's Retirement System</u>	<u>Prison Officers' Pension Fund</u>
\$ 11,446,351	\$ 269,419,175	\$ 477,981,028	\$ -
72,667,252	-	2,085,678,224	-
-	-	19,367,662	-
<u>84,113,603</u>	<u>269,419,175</u>	<u>2,583,026,914</u>	<u>-</u>
18,362,123	538,102,472	3,156,123,494	-
<u>7,642,036</u>	<u>10,710,250</u>	<u>241,363,804</u>	<u>206,100</u>
26,004,159	548,812,722	3,397,487,298	206,100
<u>67,464</u>	<u>338,122</u>	<u>13,577,297</u>	<u>776</u>
<u>25,936,695</u>	<u>548,474,600</u>	<u>3,383,910,001</u>	<u>205,324</u>
<u>110,050,298</u>	<u>817,893,775</u>	<u>5,966,936,915</u>	<u>205,324</u>
73,360,908	436,342,577	3,338,375,814	307,664
159,909	-	13,072,867	-
<u>266,583</u>	<u>570,252</u>	<u>21,028,438</u>	<u>4,638</u>
<u>73,787,400</u>	<u>436,912,829</u>	<u>3,372,477,119</u>	<u>312,302</u>
36,262,898	380,980,946	2,594,459,796	(106,978)
<u>246,203,745</u>	<u>5,896,139,978</u>	<u>34,856,333,876</u>	<u>4,500,545</u>
<u>\$ 282,466,643</u>	<u>\$ 6,277,120,924</u>	<u>\$ 37,450,793,672</u>	<u>\$ 4,393,567</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Public Employees'</u> <u>Retirement System</u>	<u>State Health</u> <u>Benefit Program</u> <u>Fund - Local</u> <u>Government Retired</u>
ADDITIONS		
Contributions:		
Members	\$ 1,075,550,426	\$ 72,545,600
Employers	3,347,172,520	499,436,516
Other	<u>15,710,576</u>	<u>-</u>
Total Contributions	<u>4,438,433,522</u>	<u>571,982,116</u>
Investment Income:		
Net increase (decrease) in fair value of investments	2,897,570,080	-
Interest and dividends	<u>1,051,540,371</u>	<u>951,801</u>
Total Investment Income	3,949,110,451	951,801
Less investment expense	<u>9,338,854</u>	<u>-</u>
Net Investment Income	<u>3,939,771,597</u>	<u>951,801</u>
Total Additions	<u>8,378,205,119</u>	<u>572,933,917</u>
DEDUCTIONS		
Benefit payments	4,871,297,897	588,274,037
Refunds of contributions	213,652,898	-
Administrative expense	<u>30,952,991</u>	<u>11,854,829</u>
Total Deductions	<u>5,115,903,786</u>	<u>600,128,866</u>
 Total Changes in Net Position Held in Trust	 3,262,301,333	 (27,194,949)
 Net Position - July 1, 2024	 <u>37,740,650,902</u>	 <u>(157,187,958)</u>
Net Position - June 30, 2025	<u>\$ 41,002,952,235</u>	<u>\$ (184,382,907)</u>

<u>State Police Retirement System</u>	<u>Supplemental Annuity Collective Trust</u>	<u>Teachers' Pension and Annuity Fund</u>	<u>Total Pension and Other Employee Benefits Trust Funds</u>
\$ 31,512,202	\$ 8,606,448	\$ 1,018,420,355	\$ 2,965,481,585
231,445,964	-	4,282,570,725	10,519,271,201
-	-	8,320,359	43,532,153
<u>262,958,166</u>	<u>8,606,448</u>	<u>5,309,311,439</u>	<u>13,528,284,939</u>
190,159,020	45,181,534	2,477,819,521	9,323,318,244
<u>64,585,556</u>	<u>5,079,408</u>	<u>888,118,700</u>	<u>2,270,286,582</u>
254,744,576	50,260,942	3,365,938,221	11,593,604,826
<u>610,311</u>	<u>-</u>	<u>8,005,267</u>	<u>31,938,333</u>
<u>254,134,265</u>	<u>50,260,942</u>	<u>3,357,932,954</u>	<u>11,561,666,493</u>
<u>517,092,431</u>	<u>58,867,390</u>	<u>8,667,244,393</u>	<u>25,089,951,432</u>
269,439,171	31,417,467	5,002,279,619	14,611,589,766
443,535	-	107,789,858	335,192,480
<u>1,498,484</u>	<u>-</u>	<u>22,824,903</u>	<u>89,004,847</u>
<u>271,381,190</u>	<u>31,417,467</u>	<u>5,132,894,380</u>	<u>15,035,787,093</u>
245,711,241	27,449,923	3,534,350,013	10,054,164,339
<u>2,318,994,486</u>	<u>336,506,746</u>	<u>30,316,295,787</u>	<u>111,560,572,512</u>
<u>\$ 2,564,705,727</u>	<u>\$ 363,956,669</u>	<u>\$ 33,850,645,800</u>	<u>\$ 121,614,736,851</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
JUNE 30, 2025

	<u>Unclaimed County Deposits Trust Fund</u>	<u>Unclaimed Insurance Payments on Deposit Accounts Fund</u>	<u>Total Private Purpose Trust Funds</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 8,857	\$ 8,857
Investments			
Cash Management Fund	5,395,730	1,215,679	6,611,409
Total Assets	<u>5,395,730</u>	<u>1,224,536</u>	<u>6,620,266</u>
LIABILITIES			
Accounts payable and accruals	9,335	-	9,335
Due to other funds	80,934	80,323	161,257
Total Liabilities	<u>90,269</u>	<u>80,323</u>	<u>170,592</u>
NET POSITION			
Restricted for Private Purpose Trust Funds	5,305,461	1,144,213	6,449,674
Total Net Position	<u>\$ 5,305,461</u>	<u>\$ 1,144,213</u>	<u>\$ 6,449,674</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	<u>Unclaimed County Deposits Trust Fund</u>	<u>Unclaimed Insurance Payments on Deposit Accounts Fund</u>	<u>Total Private Purpose Trust Funds</u>
ADDITIONS			
Investment income:			
Interest and dividends	\$ 253,935	\$ 60,938	\$ 314,873
Total Investment Income	253,935	60,938	314,873
Miscellaneous	80,934	-	80,934
Total Additions	<u>334,869</u>	<u>60,938</u>	<u>395,807</u>
DEDUCTIONS			
Refunds and transfers to other systems	-	57,726	57,726
Payments in accordance with trust agreements	301,762	418,688	720,450
Total Deductions	<u>301,762</u>	<u>476,414</u>	<u>778,176</u>
Total Changes in Net Position Held in Trust	33,107	(415,476)	(382,369)
Net Position - July 1, 2024	<u>5,272,354</u>	<u>1,559,689</u>	<u>6,832,043</u>
Net Position - June 30, 2025	<u>\$ 5,305,461</u>	<u>\$ 1,144,213</u>	<u>\$ 6,449,674</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS
JUNE 30, 2025

	<u>Authorities</u>	<u>Colleges and Universities</u>	<u>Total Non-Major Component Units</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 5,010,839,403	\$ 628,261,275	\$ 5,639,100,678
Investments	8,023,229,227	700,208,718	8,723,437,945
Receivables, net of allowances for uncollectibles			
Federal government	135,299,141	56,110,179	191,409,320
Loans	513,139,537	907,555	514,047,092
Mortgages	178,173,000	59,000	178,232,000
Other	160,501,473	260,487,936	420,989,409
Due from external parties	55,860,153	26,337,465	82,197,618
Inventories	27,955,926	-	27,955,926
Other	147,152,409	110,260,652	257,413,061
Total Current Assets	<u>14,252,150,269</u>	<u>1,782,632,780</u>	<u>16,034,783,049</u>
Noncurrent Assets			
Investments	1,081,134,883	1,308,977,568	2,390,112,451
Receivables, net of allowances for uncollectibles			
Loans	2,341,275,845	2,379,242	2,343,655,087
Mortgages	2,299,438,191	1,537,000	2,300,975,191
Other	71,262,902	119,854,259	191,117,161
Capital assets - nondepreciated	1,367,346,902	560,210,748	1,927,557,650
Capital assets - depreciated, net	1,625,046,457	4,764,860,466	6,389,906,923
Other	265,320,333	541,857,682	807,178,015
Total Noncurrent Assets	<u>9,050,825,513</u>	<u>7,299,676,965</u>	<u>16,350,502,478</u>
Total Assets	<u>23,302,975,782</u>	<u>9,082,309,745</u>	<u>32,385,285,527</u>
Deferred Outflows of Resources	<u>340,237,932</u>	<u>344,266,404</u>	<u>684,504,336</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	342,076,029	318,334,838	660,410,867
Due to external parties	123,819,679	3,428,000	127,247,679
Interest payable	62,239,195	22,628,409	84,867,604
Unearned revenue	13,400,354	229,985,529	243,385,883
Current portion of long-term obligations	612,860,764	221,041,710	833,902,474
Other	1,236,389,072	72,960,420	1,309,349,492
Total Current Liabilities	<u>2,390,785,093</u>	<u>868,378,906</u>	<u>3,259,163,999</u>
Noncurrent Liabilities			
Net pension liability	1,009,153,836	1,375,655,589	2,384,809,425
Net OPEB liability	186,602,240	-	186,602,240
Revenue bonds payable, net	1,604,295,539	-	1,604,295,539
Installment obligations, net	189,877,320	1,107,291,202	1,297,168,522
Other	4,996,966,978	2,411,193,767	7,408,160,745
Total Noncurrent Liabilities	<u>7,986,895,913</u>	<u>4,894,140,558</u>	<u>12,881,036,471</u>
Total Liabilities	<u>10,377,681,006</u>	<u>5,762,519,464</u>	<u>16,140,200,470</u>
Deferred Inflows of Resources	<u>546,187,922</u>	<u>542,748,776</u>	<u>1,088,936,698</u>
NET POSITION			
Net investment in capital assets	1,315,817,951	1,804,580,603	3,120,398,554
Restricted for:			
Capital projects	69,847,770	61,594,923	131,442,693
Debt service	1,260,934,933	72,887,287	1,333,822,220
Other purposes	7,854,871,773	1,160,998,925	9,015,870,698
Unrestricted	<u>2,217,872,359</u>	<u>21,246,171</u>	<u>2,239,118,530</u>
Total Net Position	<u>\$ 12,719,344,786</u>	<u>\$ 3,121,307,909</u>	<u>\$ 15,840,652,695</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Authorities	Colleges and Universities	Total Non-Major Component Units
Expenses	\$ 3,669,499,317	\$ 3,861,115,687	\$ 7,530,615,004
 Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	1,493,402,215	1,853,813,724	3,347,215,939
Operating grants and contributions	835,225,048	1,619,504,714	2,454,729,762
Capital grants and contributions	1,698,977,882	134,763,620	1,833,741,502
Net (Expense) Revenue	358,105,828	(253,033,629)	105,072,199
 General Revenue			
Payments from State	651,965,930	546,024,995	1,197,990,925
Total General Revenue	651,965,930	546,024,995	1,197,990,925
 Change in Net Position	 1,010,071,758	 292,991,366	 1,303,063,124
 Net Position - July 1, 2024, as previously reported	 11,709,449,028	 2,848,456,426	 14,557,905,454
Restatement	(176,000)	(20,139,883)	(20,315,883)
Net Position - July 1, 2024, as restated	11,709,273,028	2,828,316,543	14,537,589,571
 Net Position - June 30, 2025	 \$ 12,719,344,786	 \$ 3,121,307,909	 \$ 15,840,652,695

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - AUTHORITIES
JUNE 30, 2025

	Casino Reinvestment Development Authority	Higher Education Student Assistance Authority	New Jersey Economic Development Authority
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 141,427,239	\$ 721,481,185	\$ 1,120,906,897
Investments	132,595,994	7,514,858,657	43,702,136
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Loans	-	67,931,906	58,438,669
Mortgages	-	-	-
Other	22,940,328	69,718,866	-
Due from external parties	-	461,198	-
Inventories	-	-	-
Other	21,143,436	-	1,850,828
Total Current Assets	318,106,997	8,374,451,812	1,224,898,530
Noncurrent Assets			
Investments	-	-	221,225,306
Receivables, net of allowances for uncollectibles			
Loans	15,507,740	1,167,600,006	199,742,773
Mortgages	28,458,191	-	-
Other	12,974,898	-	-
Capital assets - nondepreciated	190,826,092	-	505,392,036
Capital assets - depreciated, net	309,690,448	5,304,560	19,385,374
Other	2,748,351	-	18,379,460
Total Noncurrent Assets	560,205,720	1,172,904,566	964,124,949
Total Assets	878,312,717	9,547,356,378	2,189,023,479
Deferred Outflows of Resources	23,632,126	-	26,563,315
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	31,820,571	88,452,592	32,169,338
Due to external parties	-	11,183	-
Interest payable	16,672,927	7,537,665	348,425
Unearned revenue	3,970,388	-	1,115,203
Current portion of long-term obligations	33,773,926	394,000,000	-
Other	-	-	64,194,614
Total Current Liabilities	86,237,812	490,001,440	97,827,580
Noncurrent Liabilities			
Net pension liability	9,728,363	-	62,246,933
Net OPEB liability	17,712,426	-	-
Revenue bonds payable, net	315,821,584	-	-
Installment obligations, net	-	-	-
Other	-	1,317,009,528	16,916,885
Total Noncurrent Liabilities	343,262,373	1,317,009,528	79,163,818
Total Liabilities	429,500,185	1,807,010,968	176,991,398
Deferred Inflows of Resources	26,940,389	-	33,795,366
NET POSITION			
Net investment in capital assets	115,987,924	-	514,492,913
Restricted for:			
Capital projects	-	-	-
Debt service	26,405,985	332,578,439	-
Other purposes	-	7,407,766,971	78,355,923
Unrestricted	303,110,360	-	1,411,951,194
Total Net Position	\$ 445,504,269	\$ 7,740,345,410	\$ 2,004,800,030

New Jersey Educational Facilities Authority	New Jersey Health Care Facilities Financing Authority	New Jersey Housing and Mortgage Finance Agency	New Jersey Infrastructure Bank
\$ 3,308,689	\$ 16,970,000	\$ 1,717,815,000	\$ 82,412,013
290,675	-	15,543,000	273,214,570
-	-	-	-
-	-	9,296,000	320,384,086
-	-	178,173,000	-
-	-	24,956,000	8,894,586
-	2,070,000	2,925,000	-
-	-	-	-
107,018	50,000	5,456,000	40,145
<u>3,706,382</u>	<u>19,090,000</u>	<u>1,954,164,000</u>	<u>684,945,400</u>
13,277,822	-	515,946,000	151,465,096
-	-	409,863,000	541,950,358
-	-	2,270,980,000	-
-	-	16,310,000	-
-	-	1,225,000	-
7,240	1,538,000	2,681,000	34,373
1,515,465	182,000	1,967,000	-
<u>14,800,527</u>	<u>1,720,000</u>	<u>3,218,972,000</u>	<u>693,449,827</u>
<u>18,506,909</u>	<u>20,810,000</u>	<u>5,173,136,000</u>	<u>1,378,395,227</u>
<u>849,662</u>	<u>1,926,000</u>	<u>10,328,000</u>	<u>10,109,748</u>
477,118	649,000	12,122,000	1,019,279
-	-	5,645,000	-
-	-	19,389,000	14,479
-	1,874,000	-	-
-	-	104,595,000	25,000,000
-	323,000	219,404,000	910,733,164
<u>477,118</u>	<u>2,846,000</u>	<u>361,155,000</u>	<u>936,766,922</u>
2,282,202	2,781,000	35,295,000	4,089,783
-	-	4,729,000	5,276,019
-	-	-	-
-	-	-	-
189,765	1,558,000	3,147,949,000	-
<u>2,471,967</u>	<u>4,339,000</u>	<u>3,187,973,000</u>	<u>9,365,802</u>
<u>2,949,085</u>	<u>7,185,000</u>	<u>3,549,128,000</u>	<u>946,132,724</u>
<u>2,077,442</u>	<u>1,705,000</u>	<u>18,741,000</u>	<u>2,019,165</u>
7,240	(43,000)	3,906,000	34,373
-	-	-	-
-	-	620,857,000	160,674,591
1,455,710	3,990,000	150,071,000	193,316,169
12,867,094	9,899,000	840,761,000	86,327,953
<u>\$ 14,330,044</u>	<u>\$ 13,846,000</u>	<u>\$ 1,615,595,000</u>	<u>\$ 440,353,086</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - AUTHORITIES (Continued)
JUNE 30, 2025

	<u>New Jersey Redevelopment Authority</u>	<u>New Jersey Sports and Exposition Authority</u>	<u>New Jersey Water Supply Authority</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 241,167	\$ 61,860,771	\$ 87,555,967
Investments	54,106	-	-
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Loans	62,713	-	53,896,163
Mortgages	-	-	-
Other	6,000	10,297,913	2,310,873
Due from external parties	-	1,857,780	-
Inventories	-	-	-
Other	32,244	16,609,363	1,886,481
Total Current Assets	<u>396,230</u>	<u>90,625,827</u>	<u>145,649,484</u>
Noncurrent Assets			
Investments	76,189,693	19,024,905	26,635,061
Receivables, net of allowances for uncollectibles			
Loans	6,611,968	-	-
Mortgages	-	-	-
Other	-	533,004	-
Capital assets - nondepreciated	-	137,769,228	131,282,202
Capital assets - depreciated, net	977,285	105,694,872	120,541,193
Other	29,355	237,499,702	-
Total Noncurrent Assets	<u>83,808,301</u>	<u>500,521,711</u>	<u>278,458,456</u>
Total Assets	<u>84,204,531</u>	<u>591,147,538</u>	<u>424,107,940</u>
Deferred Outflows of Resources	<u>2,588,194</u>	<u>20,700,089</u>	<u>26,624,741</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	455,728	11,265,710	5,510,210
Due to external parties	306,370	-	-
Interest payable	-	-	-
Unearned revenue	409	464,866	5,391,196
Current portion of long-term obligations	-	2,424,521	5,114,132
Other	438,911	-	-
Total Current Liabilities	<u>1,201,418</u>	<u>14,155,097</u>	<u>16,015,538</u>
Noncurrent Liabilities			
Net pension liability	2,125,343	16,026,043	13,950,280
Net OPEB liability	3,096,464	41,831,418	35,047,940
Revenue bonds payable, net	-	-	-
Installment obligations, net	-	-	189,877,320
Other	758,342	25,768,486	5,164
Total Noncurrent Liabilities	<u>5,980,149</u>	<u>83,625,947</u>	<u>238,880,704</u>
Total Liabilities	<u>7,181,567</u>	<u>97,781,044</u>	<u>254,896,242</u>
Deferred Inflows of Resources	<u>1,783,442</u>	<u>310,001,938</u>	<u>15,621,113</u>
NET POSITION			
Net investment in capital assets	62,200	241,285,786	82,224,191
Restricted for:			
Capital projects	75,962,583	-	-
Debt service	-	-	23,840,251
Other purposes	-	16,975,414	-
Unrestricted	1,802,933	(54,196,555)	74,150,884
Total Net Position	<u>\$ 77,827,716</u>	<u>\$ 204,064,645</u>	<u>\$ 180,215,326</u>

<u>South Jersey Port Corporation</u>	<u>South Jersey Transportation Authority</u>	<u>University Hospital</u>	<u>Total Non-Major Authorities</u>
\$ 140,802,966	\$ 678,528,509	\$ 237,529,000	\$ 5,010,839,403
6,561,275	24,631,814	11,777,000	8,023,229,227
-	2,189,141	133,110,000	135,299,141
-	3,130,000	-	513,139,537
-	-	-	178,173,000
3,011,012	12,314,895	6,051,000	160,501,473
27,478,175	-	21,068,000	55,860,153
1,489,420	115,506	26,351,000	27,955,926
601,154	2,919,740	96,456,000	147,152,409
<u>179,944,002</u>	<u>723,829,605</u>	<u>532,342,000</u>	<u>14,252,150,269</u>
-	-	57,371,000	1,081,134,883
-	-	-	2,341,275,845
-	-	-	2,299,438,191
-	-	41,445,000	71,262,902
32,853,282	297,254,062	70,745,000	1,367,346,902
418,350,638	326,129,474	314,712,000	1,625,046,457
-	-	2,999,000	265,320,333
<u>451,203,920</u>	<u>623,383,536</u>	<u>487,272,000</u>	<u>9,050,825,513</u>
<u>631,147,922</u>	<u>1,347,213,141</u>	<u>1,019,614,000</u>	<u>23,302,975,782</u>
<u>13,697,094</u>	<u>25,073,963</u>	<u>178,145,000</u>	<u>340,237,932</u>
8,295,692	24,797,791	125,041,000	342,076,029
227,791	208,335	117,421,000	123,819,679
11,412,702	6,863,997	-	62,239,195
-	584,292	-	13,400,354
15,431,084	21,827,101	10,695,000	612,860,764
-	13,356,383	27,939,000	1,236,389,072
<u>35,367,269</u>	<u>67,637,899</u>	<u>281,096,000</u>	<u>2,390,785,093</u>
10,300,135	37,055,754	813,273,000	1,009,153,836
28,076,097	50,832,876	-	186,602,240
419,898,955	868,575,000	-	1,604,295,539
-	-	-	189,877,320
61,225,725	57,995,083	367,591,000	4,996,966,978
<u>519,500,912</u>	<u>1,014,458,713</u>	<u>1,180,864,000</u>	<u>7,986,895,913</u>
<u>554,868,181</u>	<u>1,082,096,612</u>	<u>1,461,960,000</u>	<u>10,377,681,006</u>
<u>47,097,593</u>	<u>37,418,474</u>	<u>48,987,000</u>	<u>546,187,922</u>
22,924,052	178,585,272	156,351,000	1,315,817,951
-	(6,114,813)	-	69,847,770
34,242,585	62,336,082	-	1,260,934,933
1,489,420	1,451,166	-	7,854,871,773
(15,776,815)	16,514,311	(469,539,000)	2,217,872,359
<u>\$ 42,879,242</u>	<u>\$ 252,772,018</u>	<u>\$ (313,188,000)</u>	<u>\$ 12,719,344,786</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS - AUTHORITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	<u>Casino Reinvestment Development Authority</u>	<u>Higher Education Student Assistance Authority</u>	<u>New Jersey Economic Development Authority</u>
Expenses	\$ 109,417,999	\$ 1,517,652,298	\$ 302,540,726
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	52,096,741	6,941,605	42,948,644
Operating grants and contributions	84,370,437	372,782,342	32,304,409
Capital grants and contributions	<u>-</u>	<u>1,607,847,751</u>	<u>-</u>
Net (Expense) Revenue	<u>27,049,179</u>	<u>469,919,400</u>	<u>(227,287,673)</u>
General Revenue			
Payments from State	<u>-</u>	<u>-</u>	<u>365,600,207</u>
Total General Revenue	<u>-</u>	<u>-</u>	<u>365,600,207</u>
Change in Net Position	27,049,179	469,919,400	138,312,534
Net Position - July 1, 2024, as previously reported	418,455,090	7,270,426,010	1,866,487,496
Restatement	<u>-</u>	<u>-</u>	<u>-</u>
Net Position - July 1, 2024, as restated	418,455,090	7,270,426,010	1,866,487,496
Net Position - June 30, 2025	<u>\$ 445,504,269</u>	<u>\$ 7,740,345,410</u>	<u>\$ 2,004,800,030</u>

<u>New Jersey Educational Facilities Authority</u>	<u>New Jersey Health Care Facilities Financing Authority</u>	<u>New Jersey Housing and Mortgage Finance Agency</u>	<u>New Jersey Infrastructure Bank</u>
\$ 2,209,444	\$ 3,381,000	\$ 308,604,000	\$ 8,183,555
4,634,791	3,876,000	221,031,000	7,229,317
967,062	887,000	184,056,000	25,255,654
-	-	-	-
<u>3,392,409</u>	<u>1,382,000</u>	<u>96,483,000</u>	<u>24,301,416</u>
-	-	65,800,000	24,004,621
-	-	65,800,000	24,004,621
3,392,409	1,382,000	162,283,000	48,306,037
10,937,635	12,640,000	1,453,312,000	392,047,049
-	(176,000)	-	-
<u>10,937,635</u>	<u>12,464,000</u>	<u>1,453,312,000</u>	<u>392,047,049</u>
<u>\$ 14,330,044</u>	<u>\$ 13,846,000</u>	<u>\$ 1,615,595,000</u>	<u>\$ 440,353,086</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS - AUTHORITIES (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>New Jersey Redevelopment Authority</u>	<u>New Jersey Sports and Exposition Authority</u>	<u>New Jersey Water Supply Authority</u>
Expenses	\$ 2,713,922	\$ 67,628,169	\$ 28,621,923
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	103,898	51,863,808	37,860,454
Operating grants and contributions	2,657,522	188,082	6,251,920
Capital grants and contributions	4,959	-	-
Net (Expense) Revenue	<u>52,457</u>	<u>(15,576,279)</u>	<u>15,490,451</u>
General Revenue			
Payments from State	-	61,376,000	-
Total General Revenue	<u>-</u>	<u>61,376,000</u>	<u>-</u>
Change in Net Position	52,457	45,799,721	15,490,451
Net Position - July 1, 2024, as previously reported	77,775,259	158,264,924	164,724,875
Restatement	<u>-</u>	<u>-</u>	<u>-</u>
Net Position - July 1, 2024, as restated	77,775,259	158,264,924	164,724,875
Net Position - June 30, 2025	<u>\$ 77,827,716</u>	<u>\$ 204,064,645</u>	<u>\$ 180,215,326</u>

<u>South Jersey Port Corporation</u>	<u>South Jersey Transportation Authority</u>	<u>University Hospital</u>	<u>Total Non-Major Authorities</u>
\$ 85,461,238	\$ 167,146,043	\$ 1,065,939,000	\$ 3,669,499,317
28,960,423	165,405,534	870,450,000	1,493,402,215
5,012,737	29,130,883	91,361,000	835,225,048
<u>13,234,923</u>	<u>14,013,249</u>	<u>63,877,000</u>	<u>1,698,977,882</u>
<u>(38,253,155)</u>	<u>41,403,623</u>	<u>(40,251,000)</u>	<u>358,105,828</u>
<u>34,892,102</u>	<u>-</u>	<u>100,293,000</u>	<u>651,965,930</u>
<u>34,892,102</u>	<u>-</u>	<u>100,293,000</u>	<u>651,965,930</u>
(3,361,053)	41,403,623	60,042,000	1,010,071,758
46,240,295	211,368,395	(373,230,000)	11,709,449,028
<u>-</u>	<u>-</u>	<u>-</u>	<u>(176,000)</u>
<u>46,240,295</u>	<u>211,368,395</u>	<u>(373,230,000)</u>	<u>11,709,273,028</u>
<u>\$ 42,879,242</u>	<u>\$ 252,772,018</u>	<u>\$ (313,188,000)</u>	<u>\$ 12,719,344,786</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES
JUNE 30, 2025

	<u>The College of New Jersey</u>	<u>Kean University</u>	<u>Montclair State University</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 54,827,000	\$ 116,532,165	\$ 69,029,339
Investments	79,990,000	119,923,612	100,117,608
Receivables, net of allowances for uncollectibles			
Federal government	-	2,570,059	3,621,890
Loans	87,000	199,075	245,279
Mortgages	-	-	-
Other	27,285,000	16,867,854	51,099,973
Due from external parties	-	6,662,782	4,191,683
Other	25,331,000	4,658,010	4,355,835
Total Current Assets	<u>187,520,000</u>	<u>267,413,557</u>	<u>232,661,607</u>
Noncurrent Assets			
Investments	110,824,000	110,730,515	295,711,402
Receivables, net of allowances for uncollectibles			
Loans	191,000	182,699	139,261
Mortgages	-	-	-
Other	19,475,000	-	32,781,166
Capital assets - nondepreciated	60,444,000	32,517,091	64,551,208
Capital assets - depreciated, net	539,616,000	533,989,973	822,892,557
Other	1,535,000	18,637,575	623,631
Total Noncurrent Assets	<u>732,085,000</u>	<u>696,057,853</u>	<u>1,216,699,225</u>
Total Assets	<u>919,605,000</u>	<u>963,471,410</u>	<u>1,449,360,832</u>
Deferred Outflows of Resources	<u>53,523,000</u>	<u>37,579,225</u>	<u>24,111,603</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	23,320,000	29,422,077	39,227,656
Due to external parties	-	-	-
Interest payable	-	3,945,441	7,954,968
Unearned revenue	13,375,000	42,672,702	56,438,700
Current portion of long-term obligations	17,007,000	15,695,109	82,237,193
Other	9,982,000	14,569,653	13,134,695
Total Current Liabilities	<u>63,684,000</u>	<u>106,304,982</u>	<u>198,993,212</u>
Noncurrent Liabilities			
Net pension liability	128,689,000	109,381,541	171,499,250
Installment obligations, net	-	-	-
Other	357,831,000	237,442,242	337,442,188
Total Noncurrent Liabilities	<u>486,520,000</u>	<u>346,823,783</u>	<u>508,941,438</u>
Total Liabilities	<u>550,204,000</u>	<u>453,128,765</u>	<u>707,934,650</u>
Deferred Inflows of Resources	<u>50,127,000</u>	<u>58,090,497</u>	<u>188,538,024</u>
NET POSITION			
Net investment in capital assets	239,106,000	301,153,329	272,155,807
Restricted for:			
Capital projects	-	11,493,923	-
Debt service	-	-	23,646,000
Other purposes	81,192,000	116,387,373	200,891,728
Unrestricted	52,499,000	60,796,748	80,306,226
Total Net Position	<u>\$ 372,797,000</u>	<u>\$ 489,831,373</u>	<u>\$ 576,999,761</u>

*Amounts for New Jersey City University are reported as of June 30, 2024

<u>New Jersey City University*</u>	<u>New Jersey Institute of Technology</u>	<u>Ramapo College of New Jersey</u>	<u>Rowan University</u>	<u>Stockton University</u>
\$ 17,524,000	\$ 148,873,000	\$ 87,015,000	\$ 66,160,565	\$ 14,979,257
33,136,000	107,343,000	59,731,000	40,885,212	12,003,744
-	28,244,000	-	17,292,435	3,863,610
-	-	-	-	133,982
-	59,000	-	-	-
21,835,000	15,228,000	8,263,000	68,448,826	11,502,927
-	15,483,000	-	-	-
329,000	2,915,000	474,000	41,283,508	17,527,412
<u>72,824,000</u>	<u>318,145,000</u>	<u>155,483,000</u>	<u>234,070,546</u>	<u>60,010,932</u>
4,331,000	301,649,000	73,364,000	207,368,316	196,700,403
6,000	-	-	1,665,021	195,261
-	737,000	-	800,000	-
35,955,000	4,192,000	-	21,551,859	5,757,408
42,662,000	47,326,000	4,971,000	256,331,123	23,296,304
260,447,000	527,980,000	291,696,000	960,081,504	433,614,580
-	229,000	1,605,000	506,747,701	12,479,775
<u>343,401,000</u>	<u>882,113,000</u>	<u>371,636,000</u>	<u>1,954,545,524</u>	<u>672,043,731</u>
<u>416,225,000</u>	<u>1,200,258,000</u>	<u>527,119,000</u>	<u>2,188,616,070</u>	<u>732,054,663</u>
<u>21,706,000</u>	<u>17,062,000</u>	<u>8,271,000</u>	<u>123,757,693</u>	<u>33,995,811</u>
10,246,000	30,019,000	15,613,000	116,938,120	22,689,095
-	3,428,000	-	-	-
4,988,000	5,740,000	-	-	-
4,159,000	21,110,000	4,909,000	52,277,658	17,055,498
8,098,000	22,448,000	8,969,000	42,027,197	13,996,481
3,763,000	7,105,000	9,104,000	588,576	9,928,258
<u>31,254,000</u>	<u>89,850,000</u>	<u>38,595,000</u>	<u>211,831,551</u>	<u>63,669,332</u>
113,021,000	115,707,000	84,584,000	289,292,029	192,160,452
-	-	-	951,293,593	-
<u>260,560,000</u>	<u>564,576,000</u>	<u>236,036,000</u>	<u>61,607,840</u>	<u>351,107,131</u>
<u>373,581,000</u>	<u>680,283,000</u>	<u>320,620,000</u>	<u>1,302,193,462</u>	<u>543,267,583</u>
<u>404,835,000</u>	<u>770,133,000</u>	<u>359,215,000</u>	<u>1,514,025,013</u>	<u>606,936,915</u>
<u>53,118,000</u>	<u>31,769,000</u>	<u>5,913,000</u>	<u>117,145,885</u>	<u>6,917,010</u>
73,636,000	147,690,000	93,884,000	302,158,927	107,921,171
-	-	50,101,000	-	-
4,303,000	4,300,000	-	18,353,865	12,624,422
25,297,000	193,992,000	37,066,000	375,354,833	71,518,888
(123,258,000)	69,436,000	(10,789,000)	(14,664,760)	(39,867,932)
<u>\$ (20,022,000)</u>	<u>\$ 415,418,000</u>	<u>\$ 170,262,000</u>	<u>\$ 681,202,865</u>	<u>\$ 152,196,549</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES (Continued)
JUNE 30, 2025

	<u>Thomas Edison State University</u>	<u>The William Paterson University of New Jersey</u>	<u>Total Non-Major Colleges and Universities</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 13,341,866	\$ 39,979,083	\$ 628,261,275
Investments	47,516,629	99,561,913	700,208,718
Receivables, net of allowances for uncollectibles			
Federal government	518,185	-	56,110,179
Loans	-	242,219	907,555
Mortgages	-	-	59,000
Other	5,730,412	34,226,944	260,487,936
Due from external parties	-	-	26,337,465
Other	504,106	12,882,781	110,260,652
Total Current Assets	<u>67,611,198</u>	<u>186,892,940</u>	<u>1,782,632,780</u>
Noncurrent Assets			
Investments	8,298,932	-	1,308,977,568
Receivables, net of allowances for uncollectibles			
Loans	-	-	2,379,242
Mortgages	-	-	1,537,000
Other	141,826	-	119,854,259
Capital assets - nondepreciated	6,130,647	21,981,375	560,210,748
Capital assets - depreciated, net	53,051,393	341,491,459	4,764,860,466
Other	-	-	541,857,682
Total Noncurrent Assets	<u>67,622,798</u>	<u>363,472,834</u>	<u>7,299,676,965</u>
Total Assets	<u>135,233,996</u>	<u>550,365,774</u>	<u>9,082,309,745</u>
Deferred Outflows of Resources	<u>6,573,980</u>	<u>17,686,092</u>	<u>344,266,404</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	8,900,417	21,959,473	318,334,838
Due to external parties	-	-	3,428,000
Interest payable	-	-	22,628,409
Unearned revenue	6,794,185	11,193,786	229,985,529
Current portion of long-term obligations	557,127	10,006,603	221,041,710
Other	4,192	4,781,046	72,960,420
Total Current Liabilities	<u>16,255,921</u>	<u>47,940,908</u>	<u>868,378,906</u>
Noncurrent Liabilities			
Net pension liability	55,211,990	116,109,327	1,375,655,589
Installment obligations, net	-	155,997,609	1,107,291,202
Other	1,505,995	3,085,371	2,411,193,767
Total Noncurrent Liabilities	<u>56,717,985</u>	<u>275,192,307</u>	<u>4,894,140,558</u>
Total Liabilities	<u>72,973,906</u>	<u>323,133,215</u>	<u>5,762,519,464</u>
Deferred Inflows of Resources	<u>4,590,787</u>	<u>26,539,573</u>	<u>542,748,776</u>
NET POSITION			
Net investment in capital assets	57,722,810	209,152,559	1,804,580,603
Restricted for:			
Capital projects	-	-	61,594,923
Debt service	-	9,660,000	72,887,287
Other purposes	11,792,655	47,506,448	1,160,998,925
Unrestricted	(5,272,182)	(47,939,929)	21,246,171
Total Net Position	<u>\$ 64,243,283</u>	<u>\$ 218,379,078</u>	<u>\$ 3,121,307,909</u>

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**STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	<u>The College of New Jersey</u>	<u>Kean University</u>	<u>Montclair State University</u>
Expenses	\$ 290,872,000	\$ 385,307,150	\$ 661,703,369
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	186,783,000	123,290,771	319,413,565
Operating grants and contributions	91,725,000	229,867,952	289,923,314
Capital grants and contributions	<u>14,557,000</u>	<u>672,710</u>	<u>5,787,905</u>
Net (Expense) Revenue	<u>2,193,000</u>	<u>(31,475,717)</u>	<u>(46,578,585)</u>
General Revenue			
Payments from State	<u>34,475,000</u>	<u>61,282,616</u>	<u>92,086,870</u>
Total General Revenue	<u>34,475,000</u>	<u>61,282,616</u>	<u>92,086,870</u>
Change in Net Position	36,668,000	29,806,899	45,508,285
Net Position - July 1, 2024, as previously reported	336,129,000	464,759,642	536,663,476
Restatement	<u>-</u>	<u>(4,735,168)</u>	<u>(5,172,000)</u>
Net Position - July 1, 2024, as restated	<u>336,129,000</u>	<u>460,024,474</u>	<u>531,491,476</u>
Net Position - June 30, 2025	<u>\$ 372,797,000</u>	<u>\$ 489,831,373</u>	<u>\$ 576,999,761</u>

*Amounts for New Jersey City University are reported for the Fiscal Year ended June 30, 2024

<u>New Jersey City University*</u>	<u>New Jersey Institute of Technology</u>	<u>Ramapo College of New Jersey</u>	<u>Rowan University</u>	<u>Stockton University</u>
\$ 181,501,000	\$ 605,679,000	\$ 190,575,000	\$ 880,864,848	\$ 290,174,788
95,822,066	192,203,000	129,744,000	561,004,072	119,462,543
53,298,000	342,153,000	56,249,000	212,627,673	138,364,266
-	-	-	108,541,589	4,010,448
<u>(32,380,934)</u>	<u>(71,323,000)</u>	<u>(4,582,000)</u>	<u>1,308,486</u>	<u>(28,337,531)</u>
41,713,000	59,640,000	26,794,000	113,562,954	45,109,000
<u>41,713,000</u>	<u>59,640,000</u>	<u>26,794,000</u>	<u>113,562,954</u>	<u>45,109,000</u>
9,332,066	(11,683,000)	22,212,000	114,871,440	16,771,469
(29,354,066)	427,101,000	155,807,000	566,331,425	137,900,795
-	-	(7,757,000)	-	(2,475,715)
<u>(29,354,066)</u>	<u>427,101,000</u>	<u>148,050,000</u>	<u>566,331,425</u>	<u>135,425,080</u>
<u>\$ (20,022,000)</u>	<u>\$ 415,418,000</u>	<u>\$ 170,262,000</u>	<u>\$ 681,202,865</u>	<u>\$ 152,196,549</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Thomas Edison State University</u>	<u>The William Paterson University of New Jersey</u>	<u>Total Non-Major Colleges and Universities</u>
Expenses	\$ 112,898,582	\$ 261,539,950	\$ 3,861,115,687
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	35,976,924	90,113,783	1,853,813,724
Operating grants and contributions	64,369,663	140,926,846	1,619,504,714
Capital grants and contributions	<u>103,273</u>	<u>1,090,695</u>	<u>134,763,620</u>
Net (Expense) Revenue	<u>(12,448,722)</u>	<u>(29,408,626)</u>	<u>(253,033,629)</u>
General Revenue			
Payments from State	<u>19,100,555</u>	<u>52,261,000</u>	<u>546,024,995</u>
Total General Revenue	<u>19,100,555</u>	<u>52,261,000</u>	<u>546,024,995</u>
Change in Net Position	6,651,833	22,852,374	292,991,366
Net Position - July 1, 2024, as previously reported	57,591,450	195,526,704	2,848,456,426
Restatement	<u>-</u>	<u>-</u>	<u>(20,139,883)</u>
Net Position - July 1, 2024, as restated	<u>57,591,450</u>	<u>195,526,704</u>	<u>2,828,316,543</u>
Net Position - June 30, 2025	<u>\$ 64,243,283</u>	<u>\$ 218,379,078</u>	<u>\$ 3,121,307,909</u>

STATE OF NEW JERSEY DESCRIPTION OF FUNDS

General Fund

100 - General Fund

This fund accounts for all State revenues not otherwise restricted by statute. The largest part of the total financial operations of the State is accounted for in the General Fund. Most revenues received from taxes, federal sources, and certain miscellaneous revenue items are recorded in this Fund. The Annual Appropriations Act enacted by the State Legislature provides the basic framework for the operations of the General Fund.

586 - Building Our Future Fund (P.L. 2012, c.41)

An amount of \$750 million of General Obligation bonds was authorized to provide capital project grants to New Jersey's public and private institutions of higher education in order to increase academic capacity. Grants were allocated as follows: \$300 million for the public research universities; \$247.5 million for the State colleges and universities established pursuant to chapter 64 of Title 18A of the New Jersey Statutes; \$150 million for the county colleges; and \$52.5 million for the private institutions of higher education, other than a private institution having a total endowment of more than \$1 billion.

503 - Clean Waters Fund (P.L. 1976, c.92)

An amount of \$120 million of General Obligation bonds was authorized to research, plan, acquire, develop, construct, and maintain water supply and wastewater treatment facilities.

542 - Cultural Centers and Historic Preservation Fund (P.L. 1987, c.265)

An amount of \$100 million of General Obligation bonds was authorized for the purpose of financing the construction and development of cultural centers (\$40 million); the restoration, repair, or rehabilitation of historic structures in the State (\$25 million); and for the purpose of providing for grants and loans to assist municipalities, counties, and other units of local government to acquire and develop lands for recreation and conservation purposes (\$35 million).

574 - 2003 Dam, Lake and Stream Project Revolving Loan Fund (P.L. 2003, c.162)

An amount of \$110 million of General Obligation bonds was authorized to make low-interest loans to owners of dams, lakes or streams, or private lake associations for dam restoration and repair projects, lake dredging and restoration projects, or stream cleaning and desnagging projects.

573 - 2003 Dam, Lake, Stream, and Flood Control Project Fund (P.L. 2003, c.162)

An amount of \$40 million of General Obligation bonds was authorized to provide assistance, other than full or matching grants, to owners of dams, lakes or streams, or private lake associations for dam restoration and repair projects, lake dredging and restoration projects, or stream cleaning and desnagging projects, and for State flood control projects or State dam restoration and repair projects.

557 - 1992 Dam Restoration and Clean Waters Trust Fund (P.L. 1992, c.88)

An amount of \$20 million of General Obligation bonds was authorized from the Green Acres, Clean Water, Farmland and Historic Preservation Bond Act of 1992 to finance dam restoration and inland water projects and loans.

547 - 1989 Development Potential Bank Transfer Fund (P.L. 1989, c.183)

An amount of \$20 million of General Obligation bonds was authorized to provide for the acquisition and development rights of land by the State for recreation and conservation purposes.

561 - Developmental Disabilities Waiting List Reduction Fund (P.L. 1994, c.108)

An amount of \$160 million of General Obligation bonds was authorized for the purpose of planning, construction, reconstruction, development, erection, acquisition, extension, improvement, rehabilitation, and equipping of community-based residential facilities for clients on the New Jersey Department of Human Services' Developmental Disabilities Waiting List.

568 - Dredging and Containment Facility Fund (P.L. 1996, c.70)

An amount of \$185 million of General Obligation bonds was authorized for the construction of subaqueous pits, the construction of containment facilities, projects related to the decontamination of dredged materials, and dredging projects. Additionally, an amount of \$20 million of General Obligation bonds was authorized for the purpose of dredging navigation channels located in the port region.

570 - 1996 Economic Development Site Fund (P.L. 1996, c.70)

An amount of \$20 million of General Obligation bonds was authorized for the purchase of real property, equipment, and any building, construction, and miscellaneous site improvements associated with an economic development site.

703 - Emergency Services Fund (N.J.S.A. 52:14E-5)

General Fund appropriations are credited to the fund and, on an as needed basis, reimburse municipalities or counties for damage or excess costs as a result of an emergency.

569 - 1996 Environmental Cleanup Fund (P.L. 1996, c.70)

An amount of \$70 million of General Obligation bonds was authorized to provide for the remediation of hazardous discharge sites and for the construction of water supply facilities to replace potable water supplies determined to be contaminated or threatened by discharge.

565 - 1995 Farmland Preservation Fund (P.L. 1995, c.204)

An amount of \$50 million of General Obligation bonds was authorized from the Green Acres, Farmland and Historic Preservation, and Blue Acres Bond Act of 1995 for the purpose of farmland preservation and agricultural use.

579 - 2007 Farmland Preservation Fund (P.L. 2007, c.119)

An amount of \$73 million of General Obligation bonds was authorized from the Green Acres, Farmland, Blue Acres, and Historic Preservation Bond Act of 2007 for the purpose of farmland preservation. Of the amount authorized pursuant to this act, not more than five percent shall be utilized for administrative costs of the fund.

585 - 2009 Farmland Preservation Fund (P.L. 2009, c.117)

An amount of \$146 million of General Obligation bonds was authorized from the Green Acres, Water Supply and Floodplain Protection, and Farmland and Historic Preservation Bond Act of 2009 for the purpose of farmland preservation. Of the amount authorized pursuant to this act, not more than five percent shall be utilized for administrative costs of the fund.

577 - 2007 Green Acres Fund (P.L. 2007, c.119)

An amount of \$109 million of General Obligation bonds was authorized from the Green Acres, Farmland, Blue Acres, and Historic Preservation Bond Act of 2007 to provide monies for public acquisition and development of land for recreation and conservation purposes. Of the amount authorized pursuant to this act, not more than five percent shall be utilized for administrative costs of the fund.

582 - 2009 Green Acres Fund (P.L. 2009, c.117)

An amount of \$218 million of General Obligation bonds was authorized from the Green Acres, Water Supply and Floodplain Protection, and Farmland and Historic Preservation Bond Act of 2009 to provide monies for public acquisition and development of land for recreation and conservation purposes. Of the amount authorized pursuant to this act, not more than five percent shall be utilized for administrative costs of the fund.

533 - Green Trust Fund (P.L. 1983, c.354)

An amount of \$83 million of General Obligation bonds was authorized from the 1983 New Jersey Green Acres Fund for the purpose of making loans and grants to local government units for the acquisition and development of lands for recreation and conservation.

528 - 1981 Hazardous Discharge Fund (P.L. 1981, c.275)

An amount of \$100 million of General Obligation bonds was authorized for the identification, cleanup, and removal of hazardous discharges.

516 - 1986 Hazardous Discharge Fund (P.L. 1986, c.113)

An amount of \$200 million of General Obligation bonds was authorized for the purpose of financing the cost of identification, cleanup, and removal of hazardous discharges.

551 - Higher Education Facility Renovation and Rehabilitation Fund (P.L. 1990, c.126)

The sum of \$45 million of General Obligation bonds was appropriated from the Jobs, Education and Competitiveness Fund for the renovation and rehabilitation of existing higher education buildings at various State colleges and universities.

556 - 1992 Historic Preservation Fund (P.L. 1992, c.88)

An amount of \$25 million of General Obligation bonds was authorized from the Green Acres, Clean Water, Farmland and Historic Preservation Bond Act of 1992 for the purpose of providing State matching grants to assist State agencies or entities, local government units, and qualifying tax-exempt, non-profit organizations to meet the historic preservation project cost for historic properties, structures, facilities, or sites owned or leased on a long-term basis by those agencies, entities, units, or organizations.

564 - 1995 Historic Preservation Fund (P.L. 1995, c.204)

An amount of \$10 million of General Obligation bonds was authorized from the Green Acres, Farmland and Historic Preservation, and Blue Acres Bond Act of 1995. This fund provides matching grants to assist State agencies or entities, local government units, and qualified tax-exempt, non-profit organizations to meet the cost of preservation of historic properties.

580 - 2007 Historic Preservation Fund (P.L. 2007, c.119)

An amount of \$6 million of General Obligation bonds was authorized from the Green Acres, Farmland, Blue Acres, and Historic Preservation Bond Act of 2007 for the purpose of providing State matching grants to assist State agencies or entities, local government units, and qualifying tax-exempt, non-profit organizations to meet the cost of preservation of historic properties.

584 - 2009 Historic Preservation Fund (P.L. 2009, c.117)

An amount of \$12 million of General Obligation bonds was authorized from the Green Acres, Water Supply and Floodplain Protection, and Farmland and Historic Preservation Bond Act of 2009 for the purpose of providing State matching grants to assist State agencies or entities, local government units, and qualifying tax-exempt, nonprofit organizations to meet the cost of preservation of historic properties.

552 - Historic Preservation Revolving Loan Fund (P.L. 1991, c.41)

The sum of \$3 million was appropriated to the Historic Preservation Revolving Loan Fund for the purpose of making low interest loans to counties, municipalities, or tax-exempt, non-profit organizations to finance the costs of acquiring, restoring, repairing, or rehabilitating historic structures.

522 - Housing Assistance Fund (P.L. 1968, c.127)

An amount of \$12.5 million was authorized for interest rate subsidies on contracts and agreements with qualified mortgagors and mortgagees of housing developments to decrease rental and carrying charges to low and moderate income occupants of such housing and to provide financial assistance to qualified housing developments that were constructed, financed, or rehabilitated under federal law and moderate income financing programs.

543 - Jobs, Education and Competitiveness Fund (P.L. 1988, c.78)

An amount of \$350 million of General Obligation bonds was authorized for the construction, reconstruction, development, extension, improvement, and equipment of classrooms, academic buildings, libraries, computer facilities, and other higher education buildings at New Jersey's public and private institutions of higher education; the establishment and construction of advanced technology centers at public and private institutions of higher education; and for the expansion and construction of additional facilities at, and acquisition of additional and upgraded equipment for, existing advanced technology centers sponsored by the New Jersey Commission on Science, Innovation and Technology.

571 - 1996 Lake Restoration Fund (P.L. 1996, c.70)

An amount of \$5 million of General Obligation bonds was authorized for the removal of sand, silt, mud, sediment, rocks, stumps, vegetation, algae blooms, or other materials from lakes, or the abatement and control of pollution caused by storm water runoff, soil erosion, or other types of non-point source or point source pollution.

71G - Long Term Obligation and Capital Expenditure Fund (P.L. 2008, c.22)

Monies remaining in the fund have been appropriated for various capital construction projects throughout the State.

521 - Mortgage Assistance Fund (P.L. 1976, c.94)

An amount of \$25 million of General Obligation bonds was authorized for mortgage assistance and to spur construction, rehabilitation, and maintenance of housing for senior citizens and families of low and moderate income, and to provide funds for second mortgages and for a neighborhood preservation program.

526 - Natural Resources Fund (P.L. 1980, c.70)

An amount of \$145 million of General Obligation bonds was authorized to fund state and local projects for resource recovery, sewage treatment, water supply, dam restoration, and harbor clean-up projects.

563 - 1995 New Jersey Coastal Blue Acres Trust Fund (P.L. 1995, c.204)

An amount of \$15 million of General Obligation bonds was authorized from the Green Acres, Farmland and Historic Preservation, and Blue Acres Bond Act of 1995 for the purpose of providing State grants and loans to assist local government units to meet the coastal blue acres cost of acquiring, for recreation and conservation purposes, lands in the coastal area that have been damaged by, or may be prone to incurring damage caused by, storms or storm-related flooding, or may buffer or protect other lands from such damage.

732 - New Jersey Cultural Trust Fund (P.L. 2000, c.76)

This fund annually receives a General Fund appropriation. The appropriation, as well as accumulated investment earnings, shall be used for capital facilities projects that improve cultural or historical properties and facilities; endowment development; and payments to ensure the institutional and financial stability of qualified organizations in New Jersey. A qualified organization is defined as a tax-exempt, non-profit organization whose primary mission is to promote the performing, visual, and creative arts in New Jersey, or to promote or preserve history and humanities in New Jersey.

72J - New Jersey Debt Defeasance and Prevention Fund (P.L. 2021, c.125)

Pursuant to P.L. 2021, c.125, an amount of \$3.7 billion was credited from the General Fund to the New Jersey Debt Defeasance and Prevention Fund; \$2.5 billion was appropriated for retiring and defeasing State debt and \$1.2 billion was appropriated for funding certain capital construction projects. An additional \$5.2 billion and \$400 million, respectively, was credited from the General Fund to the New Jersey Debt Defeasance and Prevention Fund per P.L. 2022, c.18 and P.L. 2023, c.68 to be used for additional debt defeasance and capital construction projects.

748 - New Jersey Federal-State Rural Rehabilitation Fund (N.J.S.A. 52:18A-1 et seq.)

This fund was established to receive monies from the federal government which are available for loans to farmers in New Jersey.

544 - 1989 New Jersey Green Acres Fund (P.L. 1989, c.183)

An amount of \$90 million of General Obligation bonds was authorized from the 1989 Open Space Preservation Bond Act to provide monies for State grants to assist local governmental entities to acquire and develop land for recreation and conservation purposes.

553 - 1992 New Jersey Green Acres Fund (P.L. 1992, c.88)

An amount of \$80 million of General Obligation bonds was authorized from the Green Acres, Clean Water, Farmland and Historic Preservation Bond Act of 1992 for the purpose of acquiring and developing land by the State for recreation and conservation purposes.

567 - 1995 New Jersey Green Acres Fund (P.L. 1995, c.204)

An amount of \$115 million of General Obligation bonds was authorized from the Green Acres, Farmland and Historic Preservation, and Blue Acres Bond Act of 1995 to provide monies for public acquisition and development of land for recreation and conservation purposes.

545 - 1989 New Jersey Green Trust Fund (P.L. 1989, c.183)

An amount of \$140 million of General Obligation bonds was authorized from the 1989 Open Space Preservation Bond Act to provide monies for public acquisition and development of land for recreation and conservation purposes.

555 - 1992 New Jersey Green Trust Fund (P.L. 1992, c.88)

An amount of \$120 million of General Obligation bonds was authorized from the Green Acres, Clean Water, Farmland and Historic Preservation Bond Act of 1992 for the purpose of providing State grants and loans to assist local governmental entities to acquire and develop land for recreation and conservation purposes.

566 - 1995 New Jersey Green Trust Fund (P.L. 1995, c.204)

An amount of \$135 million of General Obligation bonds was authorized from the Green Acres, Farmland and Historic Preservation, and Blue Acres Bond Act of 1995 to provide monies for public acquisition and development of land for recreation and conservation purposes.

587 - New Jersey Library Construction Fund (P.L. 2017, c.149)

An amount of \$125 million of General Obligation bonds was authorized, the proceeds of which are to be allocated as grants for the costs of public library projects, such as the establishment and construction of public libraries and the expansion and construction of additional facilities at, and the acquisition of additional and upgraded equipment for, existing public libraries.

537 - New Jersey Local Development Financing Fund (N.J.S.A. 34:1B-36)

An amount of \$45 million of General Obligation bonds was authorized to capitalize the New Jersey Local Development Financing Fund. The fund provides financial assistance to municipal governments, local development corporations, and other organizations sponsoring commercial and industrial projects which encourage municipal economic development.

504 - Pinelands Infrastructure Trust Fund (P.L. 1985, c.302)

An amount of \$30 million of General Obligation bonds was authorized for the purpose of providing grants and loans to local governmental entities for transportation, wastewater treatment, water supply, and other infrastructure capital projects necessary to accommodate development in the pinelands area.

515 - Resource Recovery and Solid Waste Disposal Facility Fund (P.L. 1985, c.330)

An amount of \$85 million of General Obligation bonds was authorized to provide funds for loans or grants to local government units for the construction of resource recovery facilities and environmentally sound sanitary landfill facilities.

588 - Securing Our Children's Future Fund (P.L. 2018, c.119)

An amount of \$500 million of General Obligation bonds was authorized, specifically dedicated to the cost of providing grants to schools, school districts, county vocational school districts, and county colleges.

534 - Shore Protection Fund (P.L. 1983, c.356)

An amount of \$50 million of General Obligation bonds was authorized for the purpose of State projects and the making of State grants and loans to counties and municipalities for researching, planning, acquiring, developing, constructing, and maintaining shore protection projects. Of the total available, \$40 million was allocated for State shore protection projects and for State grants to counties and municipalities. The remaining \$10 million was allocated for State loans to counties and municipalities.

72L - Social Impact Investment Fund (P.L. 2023, c.67)

An appropriation in the amount of \$20 million was received from the General Fund to provide New Jersey residents access to below-market-rate capital for socially beneficial projects, including support for public infrastructure, affordable housing and neighborhood revitalization, small business lending, early childhood education facilities, and higher education financing.

519 - State Land Acquisition and Development Fund (P.L. 1978, c.118)

An amount of \$200 million of General Obligation bonds was authorized for State and local acquisition and development to continue efforts to conserve open space and provide recreation areas. Half of the amount is allocated to urban areas.

747 - State of New Jersey Tischler Memorial Fund (N.J.S.A. 52:18A-1 et seq.)

This fund was established under the authority of the State Treasurer in accordance with the terms of a bequest to the State of New Jersey. The principal amount of the bequest is to be invested in a prudent manner and the income from such investment is to be used for library materials.

550 - Stormwater Management and Combined Sewer Overflow Abatement Fund (P.L. 1989, c.181)

An amount of \$50 million of General Obligation bonds was authorized for the purpose of providing grants and loans to local government units for the cost of projects identified pursuant to the stormwater management and combined sewer overflow abatement project priority list.

708 - Unclaimed Personal Property Trust Fund (P.L. 1989, c.58)

The funds received by the State from holders reporting unclaimed property to the State Treasurer, and monies remitted to the Unclaimed Property administrator as a result of audit findings, are deposited into the Unclaimed Personal Property Trust Fund (UPPTF). The Unclaimed Property program established by the State Legislature essentially provides that after certain periods of time have expired during which monies have remained inactive or unclaimed or instruments have remained outstanding or unnegotiated, a presumption arises that the property has been abandoned. The abandonment period for bank accounts (savings, checking, and certificates of deposit), bank checks, money orders, travelers checks, credits, accounts payable, and dividend checks is three years. Payroll checks, utility deposits, and funds held by governmental agencies are deemed abandoned after one year. Insurance funds relating to annuities and matured life insurance policies are considered abandoned after three years. Life insurance proceeds payable as a result of an insured attaining limiting age are abandoned after two years.

Once unclaimed property is received by the State, the State Treasurer serves as the custodian, conservator, and trustee of the unclaimed property for the benefit of the original or apparent owner. Unless the administrator deems it prudent and advisable to do otherwise, 75 percent of all funds received shall be transferred to the General State Fund. The remaining portion shall be retained in the trust fund, administered and invested by the State Treasurer, and used to pay claims duly presented and allowed and all expenses and costs incurred by the State of New Jersey.

517 - Urban and Rural Centers Unsafe Buildings Demolition Revolving Loan Fund (P.L. 1997, c.125)

An amount of \$20 million of General Obligation bonds was authorized to provide financing for the demolition and disposal of unsafe buildings in urban and rural centers.

558 - 1992 Wastewater Treatment Fund (P.L. 1992, c.88)

An amount of \$45 million was authorized for the purpose of making zero percent loans to local governmental entities for wastewater treatment system projects, in order to bring such systems into full compliance with permits issued pursuant to the Water Pollution Control Act; to provide adequate wastewater treatment in areas where large numbers of septic systems have malfunctioned or become obsolete; or to connect an obsolete or malfunctioning wastewater treatment system to another wastewater treatment system.

500 - Water Conservation Fund (P.L. 1969, c.127)

An amount of \$271 million of General Obligation bonds was authorized to conduct research, plan, acquire, develop, construct, and maintain water supply and wastewater treatment facilities for the preservation, sale, or exchange of water for potable, industrial, commercial, irrigational, recreational, and other public purposes.

575 - 2003 Water Resources and Wastewater Treatment Fund (P.L. 2003, c.162)

An amount of \$45 million of General Obligation bonds was authorized to provide loans to, or on behalf of, local governmental entities or public water utilities to finance the costs of water resources projects or to make improvements to water supply facilities, or to provide loans to, or on behalf of, local governmental entities to finance the costs of wastewater treatment system projects.

527 - Water Supply Fund (P.L. 1981, c.261)

An amount of \$350 million of General Obligation bonds was authorized to provide loans for State or local projects for the rehabilitation, repair, or consolidation of antiquated, damaged, or inadequately operating water supply facilities, as recommended by the New Jersey Water Supply Master Plan.

Special Revenue Funds

760 - Alcohol Education, Rehabilitation and Enforcement Fund (P.L. 1983, c.531)

Annual deposits of \$11 million are made to this fund from annual Alcohol Beverage Excise Tax collections. The enabling legislation dedicates 75 percent toward alcohol rehabilitation, 15 percent toward enforcement, and 10 percent toward education. Additionally, a \$100 fee paid by persons convicted of operating a motor vehicle under the influence of intoxicating liquor or drugs is deposited into this fund to be used for the screening, evaluation, education, and referral of persons who have been convicted of driving while intoxicated.

915 - Alternate Benefit Program Fund (N.J.S.A. 18A:66-167 et seq.)

Faculty members of public institutions of higher education and certain administrative and professional titles are allowed to participate in a defined contribution plan. The employer contributes eight percent of base or contractual salary and then is reimbursed through this fund. The State's appropriation equals the amount needed to reimburse the employers for their contribution.

788 - Atlantic City Parking Fees Fund (P.L. 1993, c.159)

A \$3 fee per diem is imposed for each vehicle parked, garaged, or stored in any casino hotel parking space. As per P.L. 2003, c.116 effective July 1, 2007, of the \$3 fee collected, \$2.50 is remitted to the Casino Reinvestment Development Authority (CRDA). The remaining \$.50 is deposited into the Casino Revenue Fund.

764 - Atlantic City Projects-Room Fund (P.L. 2001, c.221)

The Atlantic City Projects-Room Fund facilitates the development of entertainment-retail projects in specified districts located within Atlantic City and promotes the revitalization of other urban areas throughout the State. Room Fund revenue is comprised of Tourism Promotion Fee receipts limited to annual Luxury Tax receipts that exceed the pre-determined baseline amount for a given district. Project Fund revenue is comprised of Sales and Use Tax receipts received from the entertainment-retail vendors within each district project. These funds shall be used by the Casino Reinvestment Development Authority for eligible projects in the corridor regions of Atlantic City.

775 - Atlantic City Tourism Promotion Fund (P.L. 1991, c.376)

This fund accounts for revenues collected from a \$2 fee per diem for each occupied room in any hotel providing casino gaming and \$1 fee per diem for each occupied room in any other hotel in the eligible municipality. The revenues are collected, certified, and distributed on a yearly basis to the Atlantic City Convention and Visitors Authority which is now under the Casino Reinvestment Development Authority, and a portion to the Atlantic City Projects-Room Fund. Amounts expended are solely for the purpose of promoting tourism, conventions, resorts, and casino gaming.

794 - Board of Bar Examiners (R. 1:27B1)

This fund was established for the purposes of drafting bar essay examination questions, reviewing applications, and preparing, administering, and grading bar examinations. Revenues are generated by payments made by candidates for admission to the Bar of the State of New Jersey. Revenues include examination fees, late fee charges, certificates of good standing, license name changes, and copying fees.

754 - Boarding House Rental Assistance Fund (N.J.S.A. 55:14K-14)

A \$1 million appropriation (\$750,000 from the Casino Revenue Fund and \$250,000 from the General Fund) initially funded the Boarding House Rental Assistance Fund. This fund finances life safety improvement loans by the New Jersey Housing and Mortgage Finance Agency for the benefit of residents of boarding homes; and to account for the repayments for such life safety improvement loans.

718 - Body Armor Replacement Fund (P.L. 1997, c.177)

One dollar for every bail forfeiture and one dollar added to the amount of each fine and penalty collected under authority of any law for any violation of Title 39 of the revised statutes or any other motor vehicle or traffic violation are deposited in this fund. This fund is used primarily for the purchase of body vests for law enforcement and correction officers.

721 - Cannabis Regulatory, Enforcement Assistance and Marketplace Modernization Fund (P.L. 2021, c.16)

This fund accounts for all fees and penalties collected by the commission, and all tax revenues on retail sales of cannabis items, as well as tax revenues collected pursuant to the provisions of P.L. 2009, c.307, except for amounts credited to the Property Tax Reform Account in the Property Tax Relief Fund pursuant to Section 1 of Article VIII of the NJ Constitution. Monies in the fund, other than any monies derived from the Social Equity Excise fee, shall be appropriated annually with a minimum of 70 percent of all tax revenues on retail sales of cannabis to be appropriated for investments in municipalities defined as "impact zones", and the remainder of monies in the fund shall be appropriated by the legislature to: oversee development, regulation, enforcement associated with personal use of cannabis; to reimburse county or municipality training expenses; or to further investments. Remaining monies in the fund shall be deposited in the General Fund. Pursuant to P.L. 2021, c.25, 15 percent of monies deposited in the fund are to be set aside for underage deterrence and prevention.

490 - Casino Control Fund (N.J.S.A. 5:12-143)

This fund accounts for fees from the issuance and annual renewal of casino licenses and other license fees. The Casino Control Commission and the Division of Gaming Enforcement are funded by Casino Control Fund appropriations.

491 - Casino Revenue Fund (N.J.S.A. 5:12-145)

This fund accounts for the tax on gross revenue generated by the casinos, internet gaming, and sports wagering. Gross revenue refers to the total of all sums actually received by a licensee from gaming operations less the total sums paid out as winnings to patrons. Other taxes and fees deposited into this fund are the Casino Room Fee, Progressive Slot Tax, and a portion of the Casino Parking Fee. Appropriations from this fund must be used to provide for reductions in property taxes, utility charges, and other specified expenses of eligible senior citizens.

785 - Casino Simulcasting Fund (P.L. 1992, c.19)

Casino simulcasting is defined as the simultaneous transmission by picture of running or harness horse races conducted at race tracks to Atlantic City casinos and pari-mutuel wagering at those gambling establishments on the results of those races. One half of a percent of the pari-mutuel pool generated at the casino is deposited into this fund and is used for services to benefit senior citizens.

786 - Casino Simulcasting Special Fund (P.L. 1992, c.19)

After multiple formula distributions, a portion of the remaining balance and all breakage monies and outstanding pari-mutuel ticket monies resulting from casino wagering on out-of-state race tracks are deposited into this fund. The funds are disbursed as operating subsidies to the Atlantic City Racetrack, Atlantic City casinos conducting simulcasting, and for other miscellaneous purposes.

771 - Catastrophic Illness in Children Relief Fund (P.L. 1987, c.370)

This fund provides assistance to children and their families whose medical expenses due to a child's "catastrophic illness" extend beyond the families' available resources. Revenue is derived from a \$1.50 annual surcharge per employee for all employers who are subject to the New Jersey Unemployment Compensation Law.

765 - Clean Communities Account Fund (P.L. 1985, c.533)

A user fee on sales of litter-generating products is credited to this fund. Fund resources are primarily used to provide State aid to eligible municipalities for programs of litter pickup and removal, including the establishment of an "Adopt-A-Highway" program. A small portion of the available balance is to be used for a State program of litter pickup and removal, as well as enforcement of litter-related laws.

71D - Clean Energy Fund (P.L. 1999, c.23)

This fund accounts for revenues collected from a "societal benefit charge" on monthly utility bills. Funds generated from this charge are used to support clean energy initiatives.

71I - Clean Water State Revolving Fund (P.L. 2009, c.77)

This fund is the depository for the receipt of federal capitalization grants and other funds made available to the State for clean water projects and set-asides pursuant to the "Water Quality Act of 1987" and any amendatory and supplementary acts thereto.

71P - Contributory Group Insurance Premium Fund (N.J.S.A. 43:15A-91)

This fund represents the accumulation of member group insurance contributions in excess of premiums disbursed to the insurance carrier since the inception of the contributory death benefit program plus reserves held by the insurance carriers. Members are required by statute to participate in the contributory group insurance plan in the first year of membership and may cancel the contributory coverage thereafter.

980 - Dental Expense Program Fund - State (N.J.S.A. 52:14-17.29)

This program helps meet the dental expenses for eligible state employees, retirees, and their dependents. The Dental Expense Program (DEP) is a self-insured indemnity plan. Included are full coverage of eligible diagnostic and preventive services and substantial benefits for covered restorative services. For active employees there is an annual benefit maximum of \$3,000 and a separate lifetime \$1,000 maximum for child orthodontic services. The DEP also has a "discount network" of providers who have contracts with the insurance carrier which reduces the cost of services to the employee and to the program. In addition to the DEP, there are several Dental Plan Organizations (DPOs) participating in the State program. Similar to HMOs for health care, the DPOs pay for benefits rendered by contracted providers. The DEP is available to employees of the State of New Jersey, including employees of certain independent agencies, such as the State colleges and universities. Although the cost sharing is subject to bargaining contracts, at this time all State employees use the same rule: the State pays for at least one-half of the cost of coverage.

Retirees who participate in the State Health Benefit Plan are permitted to enroll themselves and eligible dependents in the DEP at the time of retirement, but are subject to a maximum annual benefit limit of \$1,500. The retiree pays the entire cost.

798 - Disciplinary Oversight Committee Fund (R. 1:20-2)

This fund was established for the purpose of performing random audits of the books and records of New Jersey attorneys for compliance with standards established by the Supreme Court of New Jersey. Revenues are generated from annual attorney assessments paid by bar members. Each nonexempt member of the Bar is required to pay \$25 annually in their second year of practice and \$148 for attorneys in their third to forty-ninth year.

704 - Division of Motor Vehicles Surcharge Fund (P.L. 1994, c.57)

This fund consists of surcharge and Unsafe Driver collections for the payment of principal and interest applicable to New Jersey Economic Development Authority bonds for the Motor Vehicle Commission, Special Needs Housing Program, and Motor Vehicle Surcharge bonds.

707 - Drinking Water State Revolving Fund (P.L. 1998, c.84)

This fund is the depository for the receipt of federal capitalization grants and other funds made available to the State for drinking water projects and set-asides pursuant to the Federal Safe Drinking Water Act.

783 - Emergency Medical Technician Training Fund (P.L. 1992, c.143)

An amount of \$1.00 is added to each fine, penalty, and forfeiture imposed and collected under authority of law for any violation of the provisions of Title 39 of the revised statutes or any other motor vehicle or traffic violation is deposited in this fund. This fund annually reimburses any private agency, organization, or entity which is certified by the Commissioner of Health to provide training and testing for volunteer ambulance, first aid, and rescue squad personnel who are seeking emergency medical technician-ambulance (EMT-A) or emergency medical technician-defibrillation (EMT-D) certification and/or recertification that are not otherwise reimbursed.

763 - Enterprise Zone Assistance Fund (P.L. 1983, c.303)

The purpose of this fund is to provide relief in certain areas of economic distress, by reducing Sales and Use Tax paid by up to one half of the current tax rate. The revenue generated in these zones is made available to the municipalities located within the Urban Enterprise Zones for various approved revitalization projects.

731 - Fund for Support of Free Public Schools (N.J.S.A. 18A:56-1)

The fund consists of proceeds from the sale of riparian lands, rents received on leased riparian State lands, licenses and fees related to such lands, and the income from earnings on investments. Interest income supports General Fund appropriations set forth by the annual Appropriations Act for the support of free public schools.

The fund provides for the establishment of a school bond reserve which consists of two accounts. For bonds issued prior to July 1, 2003, the old school bond reserve account is funded in an amount equal to at least 1.5 percent of the aggregate issued and outstanding bonded indebtedness of counties, municipalities, or school districts for school purposes. For bonds issued on or after July 1, 2003, the new school bond reserve account is funded in an amount equal to at least 1.0 percent of the aggregate issued and outstanding bonded indebtedness of counties, municipalities, or school districts for school purposes, exclusive of bonds for debt service, which is provided by State appropriations.

733 - Garden State Farmland Preservation Trust Fund (P.L. 1999, c.152)

The Garden State Farmland Preservation Trust Fund was authorized for the preservation of farmland for agricultural use and production. It receives funding from the Garden State Preservation Trust.

727 - Garden State Green Acres Preservation Trust Fund (P.L. 1999, c.152)

The Garden State Green Acres Preservation Trust Fund was authorized for the acquisition and development of lands by the State for recreation and conservation purposes. It receives funding from the Garden State Preservation Trust.

734 - Garden State Historic Preservation Trust Fund (P.L. 1999, c.152)

The Garden State Historic Preservation Trust Fund was authorized for the work relating to the conservation, improvement, repair, restoration, or stabilization of historic property. It receives funding from the Garden State Preservation Trust.

964 - Garden State Preservation Trust (P.L. 1999, c.152)

The Trust was created to provide funding to the Garden State Farmland Preservation Trust Fund, the Garden State Green Acres Preservation Trust Fund, and the Garden State Historic Preservation Trust Fund for the preservation of open space, farmland and historic properties within the means provided by the 1998 constitutional amendment which dedicated \$98 million annually in Sales and Use Tax revenues for such purposes. In 2003, voters approved a new constitutional amendment, P.L. 2004, c.126 that granted the Garden State Preservation Trust the authorization to issue up to \$1.15 billion in bonds.

71H - Global Warming Solutions Fund (P.L. 2007, c.340)

Revenue in this fund is generated quarterly from the sale of emission allowances. Disbursements are made to provide grants and financial assistance for efficiency projects and efforts to reduce greenhouse gases.

496 - Gubernatorial Elections Fund (N.J.S.A. 54A:9-25.1)

This fund accounts for receipts from the one dollar designation on New Jersey Gross Income Tax returns. When indicated by a taxpayer, one dollar of the tax is reserved from gross income tax revenues (Property Tax Relief Fund) and credited to the Gubernatorial Elections Fund. These funds are available for appropriation pursuant to The New Jersey Campaign Contributions and Expenditures Reporting Act, as amended.

531 - Hazardous Discharge Site Cleanup Fund (P.L. 1985, c.247)

This fund was established for the purposes of preparing feasibility studies, engineering designs, and undertaking other work necessary for the cleanup or mitigation of hazardous discharge sites in the State. An amount of \$100 million was appropriated from the Hazardous Discharge Fund of 1981. Sources of revenue are comprised of collections for Natural Resources Damages (NRD or past costs in site cleanups) and Responsible Party (RP or future site cleanup costs). Collections also include oversight bills for cleanup as well as legal settlements for past costs of cleanup.

781 - Health Care Subsidy Fund (P.L. 1992, c.160)

This fund is comprised of revenues from alcohol, cigarette and tobacco taxes, HMO assessments, hospital assessments, ambulatory facility fees, General Fund appropriations, interest, and penalties. Monies are used to distribute charity and other uncompensated care disproportionate share payments to hospitals; provide subsidies for the Family Care-CHIP program; and provide financial assistance for hospitals, other health care initiatives, and hospital bond assistance.

72H - Health Insurance Affordability Fund (P.L. 2020, c.61)

This fund shall be the repository for monies collected to be used for the purposes of increasing affordability in the individual and small group markets and to provide greater access of health insurance to the uninsured, expanding eligibility, or modifying the definition of affordability in those markets. This should occur through subsidies, reinsurance, tax policies, outreach and enrollment efforts, buy-in programs, or any other efforts that can increase affordability for small employers and individual policyholders.

72D - Health Insurance Exchange Trust Fund (P.L. 2019, c.141)

This fund shall be the repository of any federal financial assistance available, other monies received as grants or otherwise appropriated, and monthly assessments to each individual health benefits plan sold in the individual market. The assessment shall be paid by the carrier and shall be used only for the purpose of supporting the exchange through initial start-up costs associated with establishment of the exchange, exchange operation, outreach, enrollment, and other means of supporting the exchange, including any efforts that can increase market stabilization and that may result in a net benefit to policy holders.

715 - Horse Racing Injury Compensation Fund (P.L. 1995, c.329)

The purpose of this fund is to provide workers' compensation coverage to employees in the Thoroughbred and Standardbred horse racing industries. The costs of providing coverage is funded from assessments to both the Thoroughbred and Standardbred industries based on their respective experience rating.

745 - Lead Hazard Control Assistance Fund (P.L. 2003, c.311)

This fund was established for the purpose of providing grants or loans to eligible homeowners to make their homes lead-safe. Funds are received from various sources, including a \$20 fee assessed to homeowners of multiple dwelling units and a portion of the Sales and Use Tax generated on the sale of paint.

712 - Legal Services Fund (P.L. 1996, c.52)

Revenues generated from the increase in certain filing fees in civil actions are credited to the fund and are used to provide legal services to the poor in civil matters, funding for 10 Superior Court judgeships, and support to Rutgers-Newark Law School, Rutgers-Camden Law School, and Seton Hall Law School for clinical programs which provide free legal representation to the poor.

761 - Luxury Tax Development Fund (N.J.S.A. 40:48-8.30a (B))

This fund was established for the deposit of Luxury Tax revenues in excess of statutory requirements. Development funds are dedicated for various housing projects in Atlantic City.

755 - Luxury Tax Fund (N.J.S.A. 40:48-8.30a (B), P.L. 1991, c.375)

This fund accounts for tax revenues collected on rooms, beverages, and amusements. These tax revenues are dedicated to the payment of debt service on bonds issued for the construction of the Convention Hall facilities, then to subsidize the Convention Center operating budget deficits. The remaining balances are available to provide housing opportunities for low and moderate income families.

71J - Mandatory Continuing Legal Education Fund (R. 1:42)

This fund was established to assist the Supreme Court of New Jersey in the administration of the continuing legal education of attorneys holding license to practice in the State of New Jersey. Revenues are generated by payments made by continuing legal education providers and attorneys.

713 - Medical Malpractice Self Insurance Fund (N.J.S.A. 18A:65-99)

This fund is the successor to the University of Medicine and Dentistry of New Jersey Self-Insurance Reserve Fund which was dissolved as of July 1, 2013 as a result of the New Jersey Medical and Health Sciences Education Restructuring Act (the "Act"). The Act transfers all schools, institutes, and centers of UMDNJ, other than the School of Osteopathic Medicine which was transferred to Rowan University, to Rutgers University. University Hospital became an independent entity. Medical malpractice claims against Rutgers, University Hospital, and Rowan are paid from this fund. Revenues are derived from General Fund appropriations, as well as contributions from University affiliated hospitals and from University faculty members.

746 - New Home Warranty Security Fund (N.J.S.A. 46:3B-7)

Monies received from participating builders of dwellings not previously occupied, excluding those constructed solely for lease, are deposited into this fund. Payments are authorized by approved claims of owners for defects in new homes covered by the new home warranty.

934 - New Jersey Building Authority (N.J.S.A. 52:18A-78.4)

The New Jersey Building Authority is authorized to construct and rehabilitate office buildings and related facilities for use by State agencies. The Authority is authorized to issue bonds and notes to provide funds for the construction and the rehabilitation of the projects. Debt service on outstanding bonds is paid through lease agreements with the State.

72E - New Jersey Health Insurance Premium Security Fund (P.L. 2018, c.24)

This fund shall be the repository for monies collected in order to stabilize or reduce premiums in the individual health insurance market by providing reinsurance payments to health insurance carriers with respect to claims for eligible individuals. Funding sources include: assessments of taxpayer Shared Responsibility Payments, State appropriations, federal grant payments, and accrued investment earnings.

799 - New Jersey Lawyers' Assistance Program Fund (R. 1:28B)

This fund provides assistance to members of the New Jersey Bar, law students, and law school graduates who have an alcohol, drug abuse, and/or gambling problem. Each nonexempt member of the Bar is required to pay \$10 annually.

797 - New Jersey Lawyers' Fund for Client Protection (R. 1:28-7)

This fund was established for the purpose of reimbursing, to the extent and in the manner provided by rules and regulations, losses resulting from dishonest conduct by members of the Bar of the State of New Jersey. Annual payments are made to this fund by each member of the Bar of the State of New Jersey. The annual payment required is \$25 for attorneys in their third or fourth year of admission to the Bar, and \$50 for attorneys in their fifth through forty-ninth years.

743 - New Jersey Racing Industry Special Fund (P.L. 2001, c.199)

The New Jersey Racing Industry Special Fund accounts for inactive or dormant wagering accounts, breakage and outstanding pari-mutuel money exceeding required racing costs and the excess takeout rate. Money deposited shall be disbursed monthly by the New Jersey Racing Commission primarily to those holding permits to conduct horse racing.

968 - New Jersey Schools Development Authority (N.J.S.A. 52:18A-247)

The New Jersey Schools Development Authority, as successor to the New Jersey Schools Construction Corporation, functions solely for the construction of schools in areas formerly known as "Abbott Districts." The New Jersey Schools Development Authority is an independent authority that is in, but not of, the Department of the Treasury. Legislation that established the New Jersey Schools Development Authority encompassed a package of statutory amendments on program and governance reform. The New Jersey Economic Development Authority is responsible for financing New Jersey Schools Development Authority projects. The New Jersey Economic Development Authority has been legislatively authorized to issue \$12.5 billion of bonds on behalf of the New Jersey Schools Development Authority.

In 1998, the New Jersey Supreme Court ruled in the Abbott v. Burke case that the State must provide 100 percent funding for all school renovation and construction projects in special-needs school districts. According to the Court, aging, unsafe and overcrowded buildings prevented children from receiving the “thorough and efficient” education required under the New Jersey Constitution. In response, the New Jersey Educational Facilities Construction and Financing Act was enacted on July 18, 2000, in order to create the New Jersey Schools Construction Corporation to effectively launch the School Construction Program. Full funding for approved projects was authorized for the 31 special-needs districts, known as Abbotts. Grants totaling 40 percent of eligible costs were made available to the remaining districts, now known as Regular Operating Districts. Overall, the act authorized \$8.9 billion in funding for the Abbotts districts, \$3.5 billion for Regular Operating Districts, and \$150 million for vocational districts.

709 - New Jersey Spill Compensation Fund (N.J.S.A. 58:10-23.11i)

Receipts from taxes and penalties levied on each owner or operator of a major facility of hazardous substances are deposited in this fund. The tax is measured by the number of barrels of hazardous substances of the first transfer to the major facility. Payments may be authorized for clean-up costs, removal costs, research, and payments of approved claims.

750 - New Jersey Spinal Cord Research Fund (P.L. 1999, c.201)

A \$1 surcharge on motor vehicle fines and penalties are credited to this fund. Money collected shall be used exclusively for the purpose of making grants for approved spinal cord research projects at qualified research institutions.

936 - New Jersey Transportation Trust Fund Authority (N.J.S.A. 27:1B-4)

The New Jersey Transportation Trust Fund Authority was created to provide the payment for and financing of all, or a portion of, the costs incurred by the Department of Transportation and the New Jersey Transit Corporation for the planning, acquisition, engineering, construction, reconstruction, repair, and rehabilitation of the State's transportation system.

780 - New Jersey Workforce Development Partnership Fund (P.L. 1992, c.44)

This fund was established to provide qualified displaced, disadvantaged, and employed workers with employment and training services most likely to provide the greatest opportunity for long range career advancement with high levels of productivity and earning power. The program shall provide those services by means of training grants or customized training services, provided the funding is not available from federal or other sources. Each worker and employer shall contribute to the fund an amount equal to 0.025 percent of the workers' wages based on an annual wage limit. These funds will reduce contributions to the Unemployment Compensation Fund.

72K - Opioid Recovery and Remediation Fund (P.L. 2023, c.25)

Monies deposited into this fund are the result of a national opioid litigation resolution, and are to be used to combat the opioid epidemic to the extent consistent with terms of such resolution. Monies due to the State of New Jersey will be received over an 18-year period.

784 - Petroleum Overcharge Reimbursement Fund (P.L. 1987, c.231)

The Petroleum Overcharge Reimbursement Fund accounts for monies received by the State from the federal government pursuant to court settlements with various petroleum companies and distributors as payments for overcharges for petroleum products. Appropriations are made from the fund for energy efficiency and conservation programs.

72F - Plug-in Electric Vehicle Incentive Fund (P.L. 2019, c.362)

This fund is to be administered by the Board of Public Utilities and shall be credited with \$30 million of moneys received from the societal benefits charge, moneys made available pursuant to the Regional Greenhouse Gas Initiative, and any moneys appropriated by the Legislature. These receipts are used for establishing incentives related to plug-in electric vehicles.

778 - Pollution Prevention Fund (P.L. 1991, c.235)

This fund was established to fund the implementation of a comprehensive pollution prevention program which integrates the air pollution, water pollution, and hazardous waste management programs. The fund is credited with a \$2 per employee fee imposed upon employers and collected by the New Jersey Department of Labor.

495 - Property Tax Relief Fund (N.J.S.A. 54A:9-25)

This fund accounts for revenues from the New Jersey Gross Income Tax and a portion of the New Jersey Sales and Use Tax. Revenues realized are dedicated by the State Constitution. All receipts from taxes levied on personal income of individuals, estates, and trusts must be appropriated exclusively for the purpose of reducing or offsetting property taxes. P.L. 2006, c.44 increased the Sales and Use Tax rate to seven percent from six percent. Of the additional one percent, half was dedicated to the Property Tax Relief Fund. Annual appropriations are made from the fund, pursuant to formulas established by the State Legislature, to counties, municipalities, and school districts.

716 - Real Estate Guaranty Fund (N.J.S.A. 45:15-34)

Monies received from additional fees on annual licenses of real estate brokers and real estate salesmen are deposited in this fund. Claim payments, as certified by court orders, are made to persons aggrieved by the embezzlement, conversion, or unlawful obtaining of money or property by a licensed real estate broker or a real estate salesman, or an unlicensed employee of a real estate broker.

560 - Remediation Guarantee Fund (P.L. 1993, c. 139)

The fund was established in order to remediate, or contract for the remediation of, any real property for which a person was required to establish a remediation funding source pursuant to section 25 of P.L. 1993, c.139, and where that person fails to conduct or properly conduct that remediation. The remediation funding source surcharge shall be in an amount equal to 1 percent of the required amount of the remediation funding source required to be maintained. An amount of \$5 million was appropriated from the Hazardous Discharge Fund of 1986.

759 - Resource Recovery Investment Tax Fund (P.L. 1985, c.38)

Receipts generated by the investment tax and waste importation tax plus any interest earned thereon, levied upon all owners or operators of sanitary landfill facilities who accept solid waste for disposal, are deposited in this fund. The revenues are then allocated to counties based on statutory regulations.

757 - Safe Drinking Water Fund (N.J.S.A. 58:12A-12)

This fund accounts for tax revenues collected from owners or operators of public community water systems pursuant to the Safe Drinking Water Act. Monies in this fund are subject to appropriation to the Department of Environmental Protection for all costs associated with the department's administration of programs set forth in the Act.

753 - Sanitary Landfill Facility Contingency Fund (N.J.S.A. 13:1E-100)

Receipts from taxes and penalties levied upon each owner or operator of every sanitary landfill facility are deposited in this fund. The tax is levied per cubic yard of solids and per gallon of liquids. The fund shall be liable for all direct and indirect damages resulting from the operations or closure of any sanitary landfill.

758 - Solid Waste Service Tax Fund (P.L. 1985, c.38)

Receipts generated by the solid waste services tax plus any interest earned thereon, levied upon all owners or operators of sanitary landfill facilities who accept solid waste for disposal, are deposited in this fund. The revenues are then allocated to provide state aid to counties.

729 - State Disability Benefit Fund (N.J.S.A. 43:21-46a)

Worker and employer deposits that are subject to the contribution section on taxable wages under the State's unemployment compensation law are recorded in this fund. Deposits are also made from special assessments, fines, penalties, and investment earnings. Payments from the fund may be made to persons entitled to disability benefits, family leave benefits, and benefits not covered by the Workers' Compensation Law, for authorized refunds of contributions, and for administrative expenses.

71W - State Health Benefit Program Fund - State Active (N.J.S.A. 52:14-17.25)

The State Health Benefit Program Fund – State Active (including Prescription Drug Program “PDP” Fund) N.J.S.A. 52:14-17.25 provides medical coverage to qualified active State participants. The PDP was established in December 1974, under N.J.S.A. 52:14-17.29 to provide coverage to employees and their eligible dependents for drugs which under federal or State law may be dispensed only upon a prescription written by a physician. State employees are eligible for PDP coverage after 60 days of employment.

71X - State Health Benefit Program Fund - State Retired (N.J.S.A. 52:14-17.32)

The State Health Benefit Program Fund – State Retired (including Prescription Drug Program Fund) N.J.S.A. 52:14-17.32 provides medical coverage to qualified retired State participants. Under P.L. 1977, c.136, the State of New Jersey pays for the health insurance coverage of all enrolled retired State employees (regardless of age) whose pensions are based upon 25 years or more of credited service or a disability retirement regardless of years of service. Retirees who are not eligible for employer paid health coverage at retirement can continue in the program by paying the cost of the insurance for themselves and their covered dependents.

71K - State-Owned Real Property Fund (P.L. 2007, c.108)

Proceeds from the sale of surplus, State-owned real property are deposited into this fund. The monies in the fund are dedicated only for the relief of State debt or to assist in funding capital improvement projects.

752 - State Recycling Fund (N.J.S.A. 12:1E-92)

Beginning on April 1, 2008, a \$3 per ton tax is levied on the owner or operator of every solid waste facility as well as on solid waste collectors that transport solid waste for out-of-state disposal. Monies in the fund are used for: direct recycling grants to counties and municipalities; aid to counties for preparing, revising, and implementing solid waste management plans; State recycling program planning and program funding; aid to counties for public information and education programs concerning recycling programs; and for State grants to institutions of higher education to conduct research in recycling.

796 - Superior Court of New Jersey Trust Fund (R. 4:57-2 to 5)

This fund accounts for monies representing deposits made in court as a result of litigation, including foreclosures, condemnations, liquidations, dissolutions, good faith deposits by liability insurers, sale of infants' lands, insolvencies, receiverships, and interpleaders. Disbursements from the fund are authorized by court order.

767 - Supplemental Workforce Fund for Basic Skills (P.L. 2002, c.152)

The monies in this fund are used for basic skills training, reemployment services, and training programs for displaced and disadvantaged workers. Each worker shall contribute 0.0175 percent of their wages based on an annual wage limit to the fund as determined by paragraph (3) of subsection (b) of R.S. 43:21-7.

965 - Tobacco Settlement Financing Corporation (P.L. 2002, c.32)

The Tobacco Settlement Financing Corporation has been established in, but not of, the Department of the Treasury. The State sold to the corporation rights, title, and interest in, and the right to receive 76.26 percent of the amounts payable under the 1998 Master Settlement Agreement (MSA) reached between 47 states and the major tobacco companies. Receipts (76.26 percent) under the MSA are pledged to the bondholders, with the remaining 23.74 percent as well as any unpledged revenue available to the State. On March 7, 2014, the corporation entered into a bond enhancement transaction in which the corporation received a premium of \$96.5 million of which \$91.6 million was paid to the State. In exchange, the corporation retains all MSA receipts beginning July 1, 2016.

787 - Tourism Improvement and Development District Act (P.L. 1992, c.165)

This fund accounts for a tax of up to 2 percent on predominantly tourism related retail receipts and an assessment of 1.85 percent. Amounts are expended to promote economic growth and employment related to a tourism economy, and to encourage tourism improvement and development districts to finance the acquisition, maintenance, operation, and support of convention center facilities.

795 - Trial Attorney Certification Program (R. 1:39-1 (h))

This fund was established to assist the New Jersey Supreme Court in the administration of the certification function for civil or criminal trial attorneys. Revenues are generated by payments made by members of the Bar of the State of New Jersey and sponsors of Continuing Legal Education (CLE) programs.

705 - Unclaimed Child Support Trust Fund (P.L. 1995, c.115)

All monies received, as abandoned child support are deposited into this fund. Each year, 45 days after the receipt of such funds, payments are made to the Judiciary consisting of the Federal Government's Title IV-D share. The remaining portions are used to pay claims duly presented and allowed and all expenses and costs incurred by the State of New Jersey.

742 - Unclaimed Utility Deposits Trust Fund (P.L. 2000, c.132)

All monies received in unclaimed property deposits from electric and gas utilities are deposited into this fund. Each year, unless the administrator deems it prudent and advisable to do otherwise, the administrator shall pay to the New Jersey Statewide Heating Assistance and Referral for Energy Services, a non-profit corporation, or to another statewide non-profit energy assistance organization designated by the Board of Public Utilities within 45 days of the receipt of such funds, 75 percent of the unclaimed utility deposits received from each of the electric and gas utilities by the administrator. Money received from the administrator shall be used exclusively for the payment of expenses associated with the restoration of electric or gas service, or to prevent the termination of electric or gas service. The remaining portion is retained in the fund and used to pay claims duly presented and allowed.

72M - Unemployment Compensation Administration Fund (P.L. 2024, c.101)

A portion of Worker's Unemployment Compensation Fund contributions are redirected to this fund. Amounts may be expended by appropriations for administrative costs of the Unemployment Compensation Law.

751 - Unemployment Compensation Auxiliary Fund (N.J.S.A. 43:21-14g)

Amounts collected as penalties and interest assessed against employers who have failed to make payment of contributions required under the Unemployment Compensation Law to the State on a timely basis are deposited in this fund. Payments from the fund are authorized for the refund of any interest and/or penalty credited hereto, determined to have been collected or remitted by mistake. The remaining amounts may be expended by appropriations for administrative costs of the Unemployment Compensation Law and for costs of programs which generate employment, such as the Work Incentive Program, authorized training programs, and economic development activities.

71M - Unemployment Compensation Interest Repayment Fund (N.J.S.A. 43:21-14.3)

This fund shall be used solely for the purpose of paying interest due on advances made by the federal government to the State of New Jersey Unemployment Trust Fund. A special assessment on applicable employers shall be deposited into this fund and used to pay interest expenses. Any residual balances may be transferred to the Unemployment Compensation Auxiliary Fund.

730 - Universal Services Fund (P.L. 1999, c.23)

Monies deposited into this fund are generated from a "societal benefit charge" on monthly utility bills. The funds generated from the charge support the Lifeline program, clean energy initiatives, and provide financial assistance to low income utility customers.

770 - Vietnam Veterans' Memorial Fund (P.L. 1985, c.494)

This fund receives monies from donations and income tax designations to fund the Vietnam Veterans' Memorial honoring New Jersey veterans of the Vietnam conflict.

72W - Volkswagen Mitigation Fund (case 3:16-cv-00295-CRB)

The Volkswagen Mitigation Fund is the result of the nationwide settlement between the Volkswagen Corporation and the United States. The State of New Jersey will receive \$72.2 million as part of this settlement, which will aid in providing environmental justice to communities that are disproportionately impacted by pollution and the resulting health impacts.

766 - Volunteer Emergency Service Organizations Loan Fund (P.L. 1987, c.8)

The purpose of this fund is to provide low-interest loans to volunteer emergency service organizations for the purpose of modernizing or replacing outmoded or unsafe emergency vehicles, apparatus, equipment, or facilities, or to establish facilities to meet an increasing demand for a higher level of service in the communities in which they serve. Revenues consist of General Fund appropriations and interest on loan repayments.

510 - Wastewater Treatment Fund (P.L. 1985, c.329)

An amount of \$190 million of General Obligation bonds was authorized for the purpose of financing the cost of construction of wastewater treatment systems. Of the total amount authorized, \$145 million is allocated for the purpose of making grants and low or zero interest loans to local government units for financing the cost of the construction of wastewater treatment systems. In addition, this fund is the depository for the receipt of federal capitalization grants made available to the State for the purpose of financing wastewater treatment systems.

756 - Worker and Community Right to Know Fund (N.J.S.A. 34:5A-1)

This fund was established to account for all fees collected from employers pursuant to the Worker and Community Right to Know Act. Monies in the fund are allocated for expenses incurred by the Department of Health, Department of Environmental Protection, Department of Labor and Workforce Development, and the Department of the Treasury in connection with the Act's provisions.

Capital Projects Funds

578 - 2007 Blue Acres Fund (P.L. 2007, c.119)

An amount of \$12 million of General Obligation bonds was authorized from the Green Acres, Farmland, Blue Acres, and Historic Preservation Bond Act of 2007 for the purpose of acquiring land by the State for recreation and conservation purposes in the floodways of the Delaware River, Passaic River, or Raritan River and their respective tributaries.

583 - 2009 Blue Acres Fund (P.L. 2009, c.117)

An amount of \$24 million of General Obligation bonds was authorized from the Green Acres, Water Supply and Floodplain Protection, Farmland and Historic Preservation Bond Act of 2009 for the purpose of State acquisition of land for recreation and conservation purposes that has been damaged by, or may be prone to incurring damage caused by, storms or storm-related flooding or that may buffer or protect other lands from such damage.

524 - Energy Conservation Fund (P.L. 1980, c.68)

Of the \$50 million of General Obligation bonds that was authorized, \$3 million is appropriated for energy audits and \$47 million is appropriated for energy-saving renovations to educational facilities, institutions, and public buildings of the State.

744 - Motor Vehicle Commission Fund (P.L. 2003, c.13)

The Motor Vehicle Security and Customer Service Act created the Motor Vehicle Commission Fund which authorized the issuance of \$160 million in installment obligation bonds. An amount of \$10 million was transferred to the Administrative Office of the Courts for improvements to the automated traffic system. The remainder was used to make capital improvements to Motor Vehicle Commission facilities.

549 - New Jersey Bridge Rehabilitation and Improvement and Railroad Right-of-Way Preservation Fund (P.L. 1989, c.180)

An amount of \$115 million of General Obligation bonds was authorized for the purposes of rehabilitating and improving bridges in the State and the preservation and acquisition of railroad right-of-way.

548 - Public Purpose Buildings and Community-Based Facilities Construction Fund (P.L. 1989, c.184)

An amount of \$125 million of General Obligation bonds was authorized for the purpose of planning, construction, reconstruction, development, erection, acquisition, extension, improvement, rehabilitation, and equipping the State and community-based human services facilities and State correctional facilities.

480 - Special Transportation Fund (N.J.S.A. 27:1B-21)

This fund was established in accordance with the enactment provisions of the New Jersey Transportation Trust Fund Authority. The fund accounts for the receipt of resources from the New Jersey Transportation Trust Fund Authority and related federal grant awards and the expenditure of these funds for authorized public transportation projects. The funds can only be expended by the Department of Transportation pursuant to appropriations or authorizations made by the State Legislature.

572 - 1999 Statewide Transportation and Local Bridge Fund (P.L. 1999, c.181)

An amount of \$500 million of General Obligation bonds was authorized for the purpose of rehabilitating and improving State transportation, including local bridges. Of this sum, \$250 million was reserved for grants to county and municipal governments for the cost of rehabilitation and improvement of structurally deficient bridges carrying county or municipal roads including railroad overhead bridges. The remaining \$250 million is reserved for transportation projects.

Custodial Funds

911 - Alternate Benefit Long-Term Disability Fund

The fund is employer-funded for long-term disability. Benefits are paid to those members of the Alternate Benefit Program Fund who have been disabled for two years or more since October 1, 1986.

989 - Defined Contribution Retirement Program (N.J.S.A. 43:15c)

Individuals eligible for membership include State or local officials who are elected or appointed on or after July 1, 2007; employees enrolled in the PERS or TPAF on or after July 1, 2007 who earn salary in excess of established annual maximum compensation limits (equivalent to annual maximum wage base for Social Security deductions); employees enrolled in the PFRS or SPRS after May 21, 2010 who earn salary in excess of established annual maximum compensation limits (equivalent to annual maximum wage base for Social Security deductions); and employees otherwise eligible to enroll in the PERS or TPAF on or after November 2, 2008, who do not earn the minimum annual salary required for PERS or TPAF Tier 3 enrollment or do not work the minimum hours per week required for PERS or TPAF Tier 4 and Tier 5 enrollments.

993 - Dental Expense Program Fund - Local (N.J.S.A. 52:14-17.29)

The Dental Expense Plan (DEP) is offered to local employees whose employers have elected to participate. This program helps meet the dental expenses for eligible local employees, retirees, and their dependents. The DEP is a self-insured indemnity plan. Included are full coverage of eligible diagnostic and preventive services and substantial benefits for covered restorative services. The DEP also has a "discount network" of providers who have contracts with the insurance carrier which reduces the cost of services to the employee and to the program.

737 - Judiciary Bail Fund (R.3:26)

The purpose of this fund is to serve as a repository for the collection of bail, the return of bail to the surety, and the remittance of associated revenues to the proper governmental agency.

740 - Judiciary Child Support and Paternity Fund (Social Security Act, Title IV-D, as amended)

The purpose of this fund is to serve as a repository for the collection of child support obligations and the subsequent remittance to the proper recipients.

739 - Judiciary Probation Fund (N.J.S.A. 2C:46-4)

The purpose of this fund is to serve as a repository for the collection and disbursement of court imposed financial obligations associated with the statewide probation function.

738 - Judiciary Special Civil Fund (R.6)

The purpose of this fund is to serve as a repository for the collection and disbursement of funds collected by the Special Civil Part of the Superior Court of New Jersey.

741 - Judiciary Superior Court - Miscellaneous Fund (N.J. Court Rules, Parts II, IV, V, VI, VIII)

The purpose of this fund is to serve as a repository for the collection and disbursement of various fees, fines, and costs collected by court divisions of the Superior Court of New Jersey. These monies are separate and distinct from those included under the Superior Court of New Jersey Trust Fund.

71S - Prevailing Wage Fund (P.L. 1999, c.238)

This fund was established to collect wage settlements from employers of construction industry workers laboring on public works who violate State labor laws and regulations concerning wages, unemployment and temporary disability insurance, workers' compensation insurance, and the payment of payroll taxes of the New Jersey Prevailing Wage Act and the Public Works Contractor Registration Act.

71Y - State Health Benefit Program Fund - Local Education Active (N.J.S.A. 52:14-17.46a)

State Health Benefit Program Fund - Local Education Active (including Prescription Drug Program Fund) N.J.S.A. 52:14-17.46a established the School Employee Health Benefits Program fund which provides medical coverage to qualified active education participants. Also, education employees are eligible for the PDP coverage after 60 days of employment.

71Z - State Health Benefit Program Fund - Local Education Retired (N.J.S.A. 52:14-17.32f)

State Health Benefit Program Fund - Local Education Retired (including Prescription Drug Program Fund) N.J.S.A. 52:14-17.32f provides medical coverage to qualified retired education participants. The State of New Jersey provides employer-paid coverage to members of the TPAF who retire from a board of education or county college with 25 years of service or on a disability retirement. Under the provisions of Chapter 126, P.L. 1992, the State also provides employer-paid coverage to members of the PERS and Alternate Benefits Program (ABP) who retire from a board of education or county college with 25 years of service or on a disability retirement if the member's employer does not provide this coverage. Certain local participating employers also provide post-retirement medical coverage to their employees. Retirees who are not eligible for employer paid health coverage at retirement can continue in the program if their employer participates in this program or if they are participating in the health benefits plan of their former employer and are enrolled in Medicare Parts A and B by paying the cost of the insurance for themselves and their covered dependents.

72A - State Health Benefit Program Fund - Local Government Active (N.J.S.A. 52:14-17.38b)

State Health Benefit Program Fund - Local Government Active (including Prescription Drug Program Fund) N.J.S.A. 52:14-17.38b established rules allowing for the participation of non-State employers to participate in the State Health Benefit Program. Also, local employees are eligible for the PDP coverage after 60 days of employment.

71R - Wage and Hour Fund (N.J.S.A. 34:11-57)

This fund was established to collect wage settlements from most general employers (other than employers covered under the Prevailing Wage Act) who are deemed to have violated one or more of the various components of the New Jersey Wage and Hour Law. The back wage collection is then disbursed to the employees who are entitled to receive the wages.

71U - Wage and Hour Suspense Fund (N.J.S.A. 34:11-57)

This fund was established to collect wage settlements from any employers (including public works) who are deemed to violate State labor laws and regulations concerning various components of the New Jersey Wage and Hour Law. Once the violation is identified, the funds will be transferred into either the Prevailing Wage Fund, the Wage and Hour Fund, or the Wage Collection Fund, whichever is appropriate. In addition, any fees or penalties assessed to a respective employer will be deposited into this fund and then transferred directly to the General Fund.

71T - Wage Collection Fund (N.J.S.A. 34:11-57)

If an investigation of an employee's claim against either a general employer or a public works employer fails to reach a conclusive result, an additional hearing is conducted. If the additional hearing results in a favorable outcome for the employee, back wages are collected and deposited into this fund and payment is later made to the appropriate claimant.

Pension Trust Funds

902 - Central Pension Fund

This fund administers a series of noncontributory pension acts. Benefits are funded on a "pay-as-you-go" basis in accordance with the governing statute and the rules and regulations of the State House Commission.

903 - Consolidated Police and Firemen's Pension Fund (N.J.S.A. 43:16)

This fund was established to place 212 local police and firemen pension funds on an actuarial basis. The membership consists of policemen and firemen that were appointed prior to July 1, 1944. This fund has no active members. All police and firemen currently appointed are enrolled in the Police and Firemen's Retirement System (PFRS). Any unfunded liability of the CPFPF is an obligation of the State.

904 - Judicial Retirement System (N.J.S.A. 43:6A)

This system provides pension benefits to members of the State Judiciary. The system is maintained on an actuarial reserve basis.

961 - New Jersey State Employees' Deferred Compensation Plan (N.J.S.A. 52:18A-164)

This fund represents the activity of the deferred compensation plan by which amounts contributed by participating employees are invested through various investment options. Included in the fund are those amounts contributed by participants through payroll withholding plus investment earnings and appreciation in asset values related to those monies.

905 - Police and Firemen's Retirement System (N.J.S.A. 43:16A)

All police and firemen, appointed after June 1944 in municipalities where local police and firemen pension funds existed or where this system was adopted by referendum or resolution, are required to become members of this system. Certain State and county employees are also covered. Employer obligations are paid by the local employers and the State. This fund is maintained on an actuarial reserve basis.

906 - Prison Officers' Pension Fund (N.J.S.A. 43:7)

This is a closed system for certain employees of State penal institutions and is funded on a “pay-as-you-go” basis.

907 - Public Employees' Retirement System (N.J.S.A. 43:15A)

Most public employees in New Jersey, not required to become members of another contributory retirement program, are required to enroll in this system. The retirement benefits of this system are coordinated, but not integrated, with Social Security. This fund is maintained on an actuarial reserve basis.

992 - State Health Benefit Program Fund - Local Government Retired (N.J.S.A. 43:3C-24)

State Health Benefit Program Fund - Local Government Retired (including Prescription Drug Program Fund) N.J.S.A. 43:3C-24 established a separate trust fund for certain non-State participating employers to provide funding for SHBP coverage to its eligible retirees. Under the provisions of Chapter 330, P.L. 1997, the State of New Jersey provides partially funded benefits to local police officers and firefighters who retire with 25 years of service (or on disability) from an employer who does not provide coverage. Retirees who are not eligible for employer paid health coverage at retirement can continue in the program by paying the cost of the insurance for themselves and their covered dependents.

908 - State Police Retirement System (N.J.S.A. 53:5A)

This system is the State Police Retirement and Benevolent Fund’s successor. All uniformed officers and troopers of the Division of State Police in the New Jersey Department of Law and Public Safety are required to enroll. This system is maintained on an actuarial reserve basis.

909 - Supplemental Annuity Collective Trust (N.J.S.A. 52:18A-110)

Any active, contributing member of several State-administered retirement systems may enroll in this program. Members agree to make voluntary additional contributions through their pension funds to purchase variable retirement annuities in order to supplement the benefits provided by their basic system. Some employers agree to purchase tax-sheltered annuities for the same purpose for certain eligible public employees.

910 - Teachers' Pension and Annuity Fund (N.J.S.A. 18A-66)

This fund’s designated purpose is to provide retirement benefits, death, disability, and medical benefits to certain qualified members. Membership in the fund is mandatory for substantially all teachers or members of the professional staff certified by the State Board of Examiners and employees of the Department of Education who have titles that are unclassified, professional, and certified. This fund is maintained on an actuarial reserve basis.

Private Purpose Funds

782 - Unclaimed County Deposits Trust Fund (P.L. 1992, c.173)

All monies received as unclaimed county deposits are deposited in this fund. Each year 75 percent of the deposits received from a respective county are paid to that county. The remaining portion is retained in the fund and used to pay claims duly presented and allowed and all expenses and costs incurred by the State of New Jersey.

706 - Unclaimed Insurance Payments on Deposit Accounts Fund (N.J.S.A. 46:30B-1)

The Unclaimed Deposits Amendment Act of 1993 (UDAA) controls the disposition of unclaimed insurance payments on deposit accounts for insured depository institutions which are placed into receivership after July 28, 1993. Pursuant to the UDAA, unclaimed insurance deposits are placed into this fund and held for 10 years. Payments will be made to the owner upon determining that such individual or entity is the rightful owner of such funds. At the end of the 10 year period, any remaining deposits will be forwarded to the Federal Deposit Insurance Corporation.

Proprietary Funds

721 - State Lottery Fund (N.J.S.A. 5:9-21)

Monies derived from the sale of State lottery tickets are deposited into this fund. Disbursements are authorized for the payment of prizes to holders of winning lottery tickets and for the administrative expenses of the Division of State Lottery. In accordance with the Lottery Enterprise Contributions Act, remaining balances are contributed to Teachers' Pension and Annuity Fund (77.8 percent), Public Employees' Retirement System (21.0 percent), and Police and Firemen's Retirement System (1.2 percent) for a 30-year term effective as of June 30, 2017. The present value of obligations for future installment payments of lottery prizes funded by the purchase of deposit fund contracts are accounted for in this fund.

728 - Unemployment Compensation Fund (N.J.S.A. 43:21-9a)

This fund accounts for monies deposited from contributions of employers and employees for unemployment compensation, amounts credited or advances made by the federal government, and amounts received herein from any other source.

After consideration is given to any claim for refund of overpayment of contributions, the remainder is transferred by the Division of Employment Security to the Treasurer of the United States for credit to the State of New Jersey Unemployment Compensation Fund and held by the Treasurer of the United States in the State of New Jersey Unemployment Trust Fund. Drawdowns against the State of New Jersey Unemployment Trust Fund are made by requests submitted to the Treasurer of the United States by the Division of Employment Security on an as-needed basis, whereby amounts are transferred back to the Unemployment Compensation Fund and are then disbursed by the Division of Employment Security to persons entitled to receive unemployment benefits.

Any shortfall in the Unemployment Compensation Fund needed to pay benefits is covered by federal statutes, which authorize advances from the federal government for unemployment benefits. Such advances are repayable by increased rates on federally taxable wages reported by New Jersey employers, or the advances may be repaid out of the fund assets at any time by the Governor.

Investment Trust Funds

717 - State of New Jersey Cash Management Fund-External Portion (N.J.S.A. 52:18A-90.4)

This fund serves as an investment pool to consolidate monies for municipalities, counties, school districts, and any other public body corporate or politic.

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