



Supplementary Information

SUPPLEMENTARY INFORMATION

STATEMENT OF ESTIMATED REVENUES, EXPENDITURES AND FUND BALANCES SPECIAL REVENUES, CAPITAL PROJECTS AND PROPRIETARY FUNDS SUMMARY - ALL FUNDS

(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
ALL FUNDS			
REVENUES			
Total Revenues	14,504,014,843	14,476,775,867	14,901,988,100
EXPENDITURES			
Total Expenditures	15,726,204,283	13,312,451,167	13,968,933,192
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and capital lease acquisitions . . .	1,500,000,000	1,500,000,000	1,500,000,000
Refunding bonds issued	3,249,980,000	---	---
Premiums/discounts	447,980,770	109,483,561	---
Payment to bond escrow agents	(3,536,017,526)	(4,731,577)	---
Transfers from other funds	5,153,557,758	2,873,105,849	3,150,023,130
Transfers to other funds	(5,479,764,915)	(6,728,549,203)	(6,501,922,724)
Total other financing sources (uses)	1,335,736,087	(2,250,691,370)	(1,851,899,594)
Net Change in Fund Balance	113,546,647	(1,086,366,670)	(918,844,686)
Fund Balances - July 1	17,942,248,645	18,055,795,292	16,969,428,622
Fund Balances - June 30	18,055,795,292	16,969,428,622	16,050,583,937

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Building Our Future Fund			
REVENUES			
Investment earnings	921,917	684,196	403,913
Total Revenues	921,917	684,196	403,913
EXPENDITURES			
Current:			
Educational, cultural, and intellectual development	746,706	6,092,715	289,579
Total Expenditures	746,706	6,092,715	289,579
Excess (deficiency) of revenues over expenditures	175,211	(5,408,519)	114,334
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(921,917)	(684,196)	(403,913)
Total other financing sources (uses)	(921,917)	(684,196)	(403,913)
Net Change in Fund Balance	(746,706)	(6,092,715)	(289,579)
Fund Balances - July 1	18,882,556	18,135,850	12,043,135
Fund Balances - June 30	18,135,850	12,043,135	11,753,556

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Clean Waters Fund			
REVENUES			
Investment earnings	802	2,213	2,095
Total Revenues	802	2,213	2,095
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	802	2,213	2,095
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(802)	(2,213)	(2,095)
Total other financing sources (uses)	(802)	(2,213)	(2,095)
Net Change in Fund Balance	---	---	---
Fund Balances - July 1	63,471	63,471	63,471
Fund Balances - June 30	63,471	63,471	63,471

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Cultural Centers and Historic Preservation Fund			
REVENUES			
Investment earnings	3,116	2,555	2,175
Total Revenues	3,116	2,555	2,175
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	3,116	2,555	2,175
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(3,116)	(2,555)	(2,175)
Total other financing sources (uses)	(3,116)	(2,555)	(2,175)
Net Change in Fund Balance	---	---	---
Fund Balances - July 1	(37,370)	(37,370)	(37,370)
Fund Balances - June 30	(37,370)	(37,370)	(37,370)

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
2003 Dam, Lake, and Stream Project Revolving Loan Fund			
REVENUES			
Investment earnings	3,186,932	2,736,889	1,808,771
Other	533,742	531,892	416,426
Total Revenues	3,720,674	3,268,781	2,225,197
EXPENDITURES			
Current:			
Community development and environmental management	213,421	255,000	255,000
Total Expenditures	213,421	255,000	255,000
Excess (deficiency) of revenues over expenditures	3,507,253	3,013,781	1,970,197
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	3,507,253	3,013,781	1,970,197
Fund Balances - July 1	98,246,663	101,753,916	104,767,697
Fund Balances - June 30	101,753,916	104,767,697	106,737,894

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
2003 Dam, Lake, Stream, and Flood Control Project Fund			
REVENUES			
Investment earnings	249,129	195,379	115,458
Total Revenues	249,129	195,379	115,458
EXPENDITURES			
Current:			
Community development and environmental management	---	759,480	1,569,000
Total Expenditures	---	759,480	1,569,000
Excess (deficiency) of revenues over expenditures	249,129	(564,101)	(1,453,542)
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(249,129)	(195,379)	(115,458)
Total other financing sources (uses)	(249,129)	(195,379)	(115,458)
Net Change in Fund Balance	---	(759,480)	(1,569,000)
Fund Balances - July 1	4,999,841	4,999,841	4,240,361
Fund Balances - June 30	4,999,841	4,240,361	2,671,361

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
1992 Dam Restoration and Clean Waters Trust Fund			
REVENUES			
Investment earnings	850,872	654,021	345,949
Other	28,002	25,637	21,386
Total Revenues	878,874	679,658	367,335
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	878,874	679,658	367,335
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	878,874	679,658	367,335
Fund Balances - July 1	19,438,344	20,317,218	20,996,876
Fund Balances - June 30	20,317,218	20,996,876	21,364,211

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
1989 Development Potential Bank Transfer Fund			
REVENUES			
Investment earnings	2,561	1,639	---
Total Revenues	2,561	1,639	---
EXPENDITURES			
Current:			
Government direction, management, and control	---	61,145	---
Total Expenditures	---	61,145	---
Excess (deficiency) of revenues over expenditures	2,561	(59,506)	---
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	---	57,756	---
Transfers to other funds	(45,773)	(5,000)	---
Total other financing sources (uses)	(45,773)	52,756	---
Net Change in Fund Balance	(43,212)	(6,750)	---
Fund Balances - July 1	49,962	6,750	---
Fund Balances - June 30	6,750	---	---

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Developmental Disabilities Waiting List Reduction Fund			
REVENUES			
Investment earnings	73,135	59,288	48,641
Total Revenues	73,135	59,288	48,641
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	73,135	59,288	48,641
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(73,135)	(59,288)	(48,641)
Total other financing sources (uses)	(73,135)	(59,288)	(48,641)
Net Change in Fund Balance	---	---	---
Fund Balances - July 1	1,467,082	1,467,082	1,467,082
Fund Balances - June 30	1,467,082	1,467,082	1,467,082

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Dredging and Containment Facility Fund			
REVENUES			
Investment earnings	271,374	228,990	190,603
Total Revenues	271,374	228,990	190,603
EXPENDITURES			
Transportation programs	---	11,164	481,195
Government direction, management, and control	87,354	---	---
Total Expenditures	87,354	11,164	481,195
Excess (deficiency) of revenues over expenditures	184,020	217,826	(290,592)
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	184,020	217,826	(290,592)
Fund Balances - July 1	5,703,514	5,887,534	6,105,360
Fund Balances - June 30	5,887,534	6,105,360	5,814,768

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
1996 Economic Development Site Fund			
REVENUES			
Investment earnings	23,713	20,233	17,557
Total Revenues	23,713	20,233	17,557
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	23,713	20,233	17,557
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	23,713	20,233	17,557
Fund Balances - July 1	496,368	520,081	540,314
Fund Balances - June 30	520,081	540,314	557,871

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Emergency Services Fund			
REVENUES			
Investment earnings	117,073	103,925	89,453
Total Revenues	117,073	103,925	89,453
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	117,073	103,925	89,453
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	117,073	103,925	89,453
Fund Balances - July 1	2,536,405	2,653,478	2,757,403
Fund Balances - June 30	2,653,478	2,757,403	2,846,856

SUPPLEMENTARY INFORMATION

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)**

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
1996 Environmental Cleanup Fund			
REVENUES			
Investment earnings	1,208,060	1,024,692	889,025
Total Revenues	1,208,060	1,024,692	889,025
EXPENDITURES			
Current:			
Community development and environmental management	35,274	5,000	5,000
Government direction, management, and control	174,708	---	---
Total Expenditures	209,982	5,000	5,000
Excess (deficiency) of revenues over expenditures	998,078	1,019,692	884,025
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	998,078	1,019,692	884,025
Fund Balances - July 1	25,350,884	26,348,962	27,368,654
Fund Balances - June 30	26,348,962	27,368,654	28,252,679

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
1995 Farmland Preservation Fund			
REVENUES			
Investment earnings	19,147	16,162	13,196
Total Revenues	19,147	16,162	13,196
EXPENDITURES			
Current:			
Community development and environmental management	---	20,000	20,000
Total Expenditures	---	20,000	20,000
Excess (deficiency) of revenues over expenditures	19,147	(3,838)	(6,804)
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	19,147	(3,838)	(6,804)
Fund Balances - July 1	400,816	419,963	416,125
Fund Balances - June 30	419,963	416,125	409,321

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
2007 Farmland Preservation Fund			
REVENUES			
Investment earnings	335,124	264,167	204,708
Total Revenues	335,124	264,167	204,708
EXPENDITURES			
Current:			
Community development and environmental management	422,598	500,000	1,000,000
Total Expenditures	422,598	500,000	1,000,000
Excess (deficiency) of revenues over expenditures	(87,474)	(235,833)	(795,292)
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	(87,474)	(235,833)	(795,292)
Fund Balances - July 1	7,125,948	7,038,474	6,802,641
Fund Balances - June 30	7,038,474	6,802,641	6,007,349

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
2009 Farmland Preservation Fund			
REVENUES			
Investment earnings	153,548	105,007	39,725
Total Revenues	<u>153,548</u>	<u>105,007</u>	<u>39,725</u>
EXPENDITURES			
Current:			
Community development and environmental management	375,128	750,000	2,000,000
Government direction, management, and control	249,583	---	---
Total Expenditures	<u>624,711</u>	<u>750,000</u>	<u>2,000,000</u>
Excess (deficiency) of revenues over expenditures	<u>(471,163)</u>	<u>(644,993)</u>	<u>(1,960,275)</u>
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	<u>(471,163)</u>	<u>(644,993)</u>	<u>(1,960,275)</u>
Fund Balances - July 1	<u>3,343,457</u>	<u>2,872,294</u>	<u>2,227,301</u>
Fund Balances - June 30	<u>2,872,294</u>	<u>2,227,301</u>	<u>267,026</u>

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
2007 Green Acres Fund			
REVENUES			
Investment earnings	139,965	39,768	19,877
Other	68,279	61,946	57,580
Total Revenues	208,244	101,714	77,457
EXPENDITURES			
Current:			
Community development and environmental management	2,883,124	591,692	400,000
Total Expenditures	2,883,124	591,692	400,000
Excess (deficiency) of revenues over expenditures	(2,674,880)	(489,978)	(322,543)
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(500,000)	---	---
Total other financing sources (uses)	(500,000)	---	---
Net Change in Fund Balance	(3,174,880)	(489,978)	(322,543)
Fund Balances - July 1	7,719,918	4,545,038	4,055,060
Fund Balances - June 30	4,545,038	4,055,060	3,732,517

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OTHER GOVERNMENTAL FUNDS - GENERAL FUND (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
2009 Green Acres Fund			
REVENUES			
Investment earnings	782,709	582,803	388,994
Other	44,691	44,151	42,076
Total Revenues	827,400	626,954	431,070
EXPENDITURES			
Current:			
Community development and environmental management	1,330,534	2,554,000	2,750,000
Government direction, management, and control	561,562	244,580	---
Total Expenditures	1,892,096	2,798,580	2,750,000
Excess (deficiency) of revenues over expenditures	(1,064,696)	(2,171,626)	(2,318,930)
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(500,000)	---	---
Total other financing sources (uses)	(500,000)	---	---
Net Change in Fund Balance	(1,564,696)	(2,171,626)	(2,318,930)
Fund Balances - July 1	20,108,739	18,544,043	16,372,417
Fund Balances - June 30	18,544,043	16,372,417	14,053,487

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Green Trust Fund			
REVENUES			
Investment earnings	626,085	332,770	115,067
Other	82,204	46,567	46,354
Total Revenues	708,289	379,337	161,421
EXPENDITURES			
Current:			
Community development and environmental management	5,117,057	4,350,000	2,750,000
Total Expenditures	5,117,057	4,350,000	2,750,000
Excess (deficiency) of revenues over expenditures	(4,408,768)	(3,970,663)	(2,588,579)
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(42,000)	---	---
Total other financing sources (uses)	(42,000)	---	---
Net Change in Fund Balance	(4,450,768)	(3,970,663)	(2,588,579)
Fund Balances - July 1	18,834,374	14,383,606	10,412,943
Fund Balances - June 30	14,383,606	10,412,943	7,824,364

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Hazardous Discharge Fund of 1981			
REVENUES			
Investment earnings	9,013	7,072	5,992
Total Revenues	<u>9,013</u>	<u>7,072</u>	<u>5,992</u>
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	<u>9,013</u>	<u>7,072</u>	<u>5,992</u>
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(9,013)	(7,072)	(5,992)
Total other financing sources (uses)	<u>(9,013)</u>	<u>(7,072)</u>	<u>(5,992)</u>
Net Change in Fund Balance	---	---	---
Fund Balances - July 1	<u>180,949</u>	<u>180,949</u>	<u>180,949</u>
Fund Balances - June 30	<u>180,949</u>	<u>180,949</u>	<u>180,949</u>

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Hazardous Discharge Fund of 1986			
REVENUES			
Investment earnings	74,937	20,664	---
Total Revenues	74,937	20,664	---
EXPENDITURES			
Current:			
Community development and environmental management	116,417	3,697,145	4,926,052
Government direction, management, and control	274,541	244,579	---
Total Expenditures	390,958	3,941,724	4,926,052
Excess (deficiency) of revenues over expenditures	(316,021)	(3,921,060)	(4,926,052)
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	(316,021)	(3,921,060)	(4,926,052)
Fund Balances - July 1	1,687,994	1,371,973	(2,549,087)
Fund Balances - June 30	1,371,973	(2,549,087)	(7,475,139)

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS - GENERAL FUND
 (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Higher Education Facility Renovation and Rehabilitation Fund			
REVENUES			
Investment earnings	7,691	6,563	5,695
Total Revenues	<u>7,691</u>	<u>6,563</u>	<u>5,695</u>
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	<u>7,691</u>	<u>6,563</u>	<u>5,695</u>
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	<u>7,691</u>	<u>6,563</u>	<u>5,695</u>
Fund Balances - July 1	<u>161,070</u>	<u>168,761</u>	<u>175,324</u>
Fund Balances - June 30	<u>168,761</u>	<u>175,324</u>	<u>181,019</u>

SUPPLEMENTARY INFORMATION

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)**

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
1992 Historic Preservation Fund			
REVENUES			
Investment earnings	1,682	1,435	1,245
Total Revenues	1,682	1,435	1,245
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	1,682	1,435	1,245
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	1,682	1,435	1,245
Fund Balances - July 1	35,304	36,986	38,421
Fund Balances - June 30	36,986	38,421	39,666

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS - GENERAL FUND
 (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
1995 Historic Preservation Fund			
REVENUES			
Investment earnings	3,087	2,634	2,286
Total Revenues	3,087	2,634	2,286
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	3,087	2,634	2,286
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	3,087	2,634	2,286
Fund Balances - July 1	65,613	68,700	71,334
Fund Balances - June 30	68,700	71,334	73,620

SUPPLEMENTARY INFORMATION

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)**

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
2007 Historic Preservation Fund			
REVENUES			
Investment earnings	51,333	43,222	34,768
Total Revenues	51,333	43,222	34,768
EXPENDITURES			
Current:			
Economic planning, development, and security	---	66,047	66,047
Total Expenditures	---	66,047	66,047
Excess (deficiency) of revenues over expenditures	51,333	(22,825)	(31,279)
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	51,333	(22,825)	(31,279)
Fund Balances - July 1	1,074,404	1,125,737	1,102,912
Fund Balances - June 30	1,125,737	1,102,912	1,071,633

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
2009 Historic Preservation Fund			
REVENUES			
Investment earnings	92,009	73,509	42,681
Total Revenues	92,009	73,509	42,681
EXPENDITURES			
Current:			
Economic planning, development, and security	---	660,000	199,516
Government direction, management, and control	24,958	---	---
Total Expenditures	24,958	660,000	199,516
Excess (deficiency) of revenues over expenditures	67,051	(586,491)	(156,835)
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	67,051	(586,491)	(156,835)
Fund Balances - July 1	1,932,573	1,999,624	1,413,133
Fund Balances - June 30	1,999,624	1,413,133	1,256,298

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Historic Preservation Revolving Loan Fund			
REVENUES			
Investment earnings	224,752	190,915	156,942
Other	---	7,638	4,000
Total Revenues	224,752	198,553	160,942
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	224,752	198,553	160,942
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	224,752	198,553	160,942
Fund Balances - July 1	5,173,779	5,398,531	5,597,084
Fund Balances - June 30	5,398,531	5,597,084	5,758,026

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Housing Assistance Fund			
REVENUES			
Investment earnings	273,638	243,364	206,969
Other	---	3,881	---
Total Revenues	273,638	247,245	206,969
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	273,638	247,245	206,969
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(273,638)	(247,245)	(206,969)
Total other financing sources (uses)	(273,638)	(247,245)	(206,969)
Net Change in Fund Balance	---	---	---
Fund Balances - July 1	6,312,984	6,312,984	6,312,984
Fund Balances - June 30	6,312,984	6,312,984	6,312,984

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Jobs, Education and Competitiveness Fund			
REVENUES			
Investment earnings	1,853	---	---
Total Revenues	1,853	---	---
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	1,853	---	---
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(39,712)	---	---
Total other financing sources (uses)	(39,712)	---	---
Net Change in Fund Balance	(37,859)	---	---
Fund Balances - July 1	37,859	---	---
Fund Balances - June 30	---	---	---

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS - GENERAL FUND
 (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
1996 Lake Restoration Fund			
REVENUES			
Investment earnings	81,459	69,505	60,312
Total Revenues	81,459	69,505	60,312
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	81,459	69,505	60,312
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	81,459	69,505	60,312
Fund Balances - July 1	1,704,895	1,786,354	1,855,859
Fund Balances - June 30	1,786,354	1,855,859	1,916,171

SUPPLEMENTARY INFORMATION

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)**

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Long Term Obligation and Capital Expenditure Fund			
REVENUES			
Total Revenues	---	---	---
EXPENDITURES			
Current:			
Public safety and criminal justice	---	211,836	1,078,034
Total Expenditures	---	211,836	1,078,034
Excess (deficiency) of revenues over expenditures	---	(211,836)	(1,078,034)
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	---	(211,836)	(1,078,034)
Fund Balances - July 1	1,289,870	1,289,870	1,078,034
Fund Balances - June 30	1,289,870	1,078,034	---

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Mortgage Assistance Fund			
REVENUES			
Investment earnings	447,320	390,631	330,416
Other	48,885	180,000	180,000
Total Revenues	496,205	570,631	510,416
EXPENDITURES			
Current:			
Community development and environmental management	(180,895)	---	---
Total Expenditures	(180,895)	---	---
Excess (deficiency) of revenues over expenditures	677,100	570,631	510,416
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(496,205)	(570,631)	(510,416)
Total other financing sources (uses)	(496,205)	(570,631)	(510,416)
Net Change in Fund Balance	180,895	---	---
Fund Balances - July 1	9,279,425	9,460,320	9,460,320
Fund Balances - June 30	9,460,320	9,460,320	9,460,320

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
New Jersey Debt Defeasance and Prevention Fund			
REVENUES			
Investment earnings	1,111,750	---	---
Total Revenues	1,111,750	---	---
EXPENDITURES			
Current:			
Public safety and criminal justice	7,117,355	36,534,000	38,000,000
Educational, cultural, and intellectual development	56,562,914	---	---
Community development and environmental management	---	10,000,000	20,000,000
Transportation programs	66,862,374	86,933,000	157,400,000
Government direction, management, and control	11,907,866	26,433,000	22,633,775
Special government services	---	5,000,000	5,000,000
Total Expenditures	142,450,509	164,900,000	243,033,775
Excess (deficiency) of revenues over expenditures	(141,338,759)	(164,900,000)	(243,033,775)
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(663,350,155)	(761,438,379)	(331,310,889)
Total other financing sources (uses)	(663,350,155)	(761,438,379)	(331,310,889)
Net Change in Fund Balance	(804,688,914)	(926,338,379)	(574,344,664)
Fund Balances - July 1	4,648,453,175	3,843,764,261	2,917,425,882
Fund Balances - June 30	3,843,764,261	2,917,425,882	2,343,081,218

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Natural Resources Fund			
REVENUES			
Investment earnings	27,190	22,049	17,765
Total Revenues	27,190	22,049	17,765
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	27,190	22,049	17,765
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(27,190)	(22,049)	(17,765)
Total other financing sources (uses)	(27,190)	(22,049)	(17,765)
Net Change in Fund Balance	---	---	---
Fund Balances - July 1	545,680	545,680	545,680
Fund Balances - June 30	545,680	545,680	545,680

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
1995 New Jersey Coastal Blue Acres Trust Fund			
REVENUES			
Investment earnings	215,013	183,460	159,196
Total Revenues	215,013	183,460	159,196
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	215,013	183,460	159,196
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	215,013	183,460	159,196
Fund Balances - July 1	4,499,959	4,714,972	4,898,432
Fund Balances - June 30	4,714,972	4,898,432	5,057,628

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
New Jersey Cultural Trust Fund			
REVENUES			
Investment earnings	1,120,475	977,514	787,289
Total Revenues	1,120,475	977,514	787,289
EXPENDITURES			
Current:			
Government direction, management, and control	2,395,285	1,195,000	1,195,000
Total Expenditures	2,395,285	1,195,000	1,195,000
Excess (deficiency) of revenues over expenditures	(1,274,810)	(217,486)	(407,711)
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	720,000	720,000	720,000
Total other financing sources (uses)	720,000	720,000	720,000
Net Change in Fund Balance	(554,810)	502,514	312,289
Fund Balances - July 1	29,343,277	28,788,467	29,290,981
Fund Balances - June 30	28,788,467	29,290,981	29,603,270

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
1989 New Jersey Green Acres Fund			
REVENUES			
Investment earnings	48,389	41,242	35,656
Total Revenues	48,389	41,242	35,656
EXPENDITURES			
Current:			
Community development and environmental management	---	5,204	---
Total Expenditures	---	5,204	---
Excess (deficiency) of revenues over expenditures	48,389	36,038	35,656
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	48,389	36,038	35,656
Fund Balances - July 1	1,012,794	1,061,183	1,097,221
Fund Balances - June 30	1,061,183	1,097,221	1,132,877

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
1992 New Jersey Green Acres Fund			
REVENUES			
Investment earnings	22,551	19,230	16,652
Total Revenues	<u>22,551</u>	<u>19,230</u>	<u>16,652</u>
EXPENDITURES			
Current:			
Community development and environmental management	---	1,382	---
Total Expenditures	<u>---</u>	<u>1,382</u>	<u>---</u>
Excess (deficiency) of revenues over expenditures	<u>22,551</u>	<u>17,848</u>	<u>16,652</u>
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	<u>---</u>	<u>---</u>	<u>---</u>
Net Change in Fund Balance	<u>22,551</u>	<u>17,848</u>	<u>16,652</u>
Fund Balances - July 1	<u>472,056</u>	<u>494,607</u>	<u>512,455</u>
Fund Balances - June 30	<u>494,607</u>	<u>512,455</u>	<u>529,107</u>

SUPPLEMENTARY INFORMATION

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)**

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
1995 New Jersey Green Acres Fund			
REVENUES			
Investment earnings	2,307	1,869	1,335
Total Revenues	2,307	1,869	1,335
EXPENDITURES			
Current:			
Community development and environmental management	---	27,913	---
Total Expenditures	---	27,913	---
Excess (deficiency) of revenues over expenditures	2,307	(26,044)	1,335
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	2,307	(26,044)	1,335
Fund Balances - July 1	48,376	50,683	24,639
Fund Balances - June 30	50,683	24,639	25,974

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
1989 New Jersey Green Trust Fund			
REVENUES			
Investment earnings	1,284,895	989,287	705,635
Other	64,791	75,247	72,841
Total Revenues	1,349,686	1,064,534	778,476
EXPENDITURES			
Current:			
Community development and environmental management	3,500,143	4,090,000	4,250,000
Total Expenditures	3,500,143	4,090,000	4,250,000
Excess (deficiency) of revenues over expenditures	(2,150,457)	(3,025,466)	(3,471,524)
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(22,000)	---	---
Total other financing sources (uses)	(22,000)	---	---
Net Change in Fund Balance	(2,172,457)	(3,025,466)	(3,471,524)
Fund Balances - July 1	32,533,914	30,361,457	27,335,991
Fund Balances - June 30	30,361,457	27,335,991	23,864,467

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
1992 New Jersey Green Trust Fund			
REVENUES			
Investment earnings	281,314	180,660	112,873
Other	28,890	19,476	16,210
Total Revenues	310,204	200,136	129,083
EXPENDITURES			
Current:			
Community development and environmental management	1,144,257	2,122,664	1,250,000
Total Expenditures	1,144,257	2,122,664	1,250,000
Excess (deficiency) of revenues over expenditures	(834,053)	(1,922,528)	(1,120,917)
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	(834,053)	(1,922,528)	(1,120,917)
Fund Balances - July 1	8,078,511	7,244,458	5,321,930
Fund Balances - June 30	7,244,458	5,321,930	4,201,013

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
1995 New Jersey Green Trust Fund			
REVENUES			
Investment earnings	510,177	299,565	206,144
Other	26,626	26,086	28,425
Total Revenues	536,803	325,651	234,569
EXPENDITURES			
Current:			
Community development and environmental management	2,000,950	2,884,180	1,750,000
Total Expenditures	2,000,950	2,884,180	1,750,000
Excess (deficiency) of revenues over expenditures	(1,464,147)	(2,558,529)	(1,515,431)
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(48,000)	---	---
Total other financing sources (uses)	(48,000)	---	---
Net Change in Fund Balance	(1,512,147)	(2,558,529)	(1,515,431)
Fund Balances - July 1	12,429,519	10,917,372	8,358,843
Fund Balances - June 30	10,917,372	8,358,843	6,843,412

SUPPLEMENTARY INFORMATION

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)**

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
New Jersey Library Construction Bond Act			
REVENUES			
Investment earnings	3,476,803	2,053,176	995,886
Total Revenues	3,476,803	2,053,176	995,886
EXPENDITURES			
Current:			
Educational, cultural, and intellectual development	17,203,732	21,591,368	17,609,495
Government direction, management, and control	1,871,873	3,057,244	---
Total Expenditures	19,075,605	24,648,612	17,609,495
Excess (deficiency) of revenues over expenditures	(15,598,802)	(22,595,436)	(16,613,609)
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	---	3,057,244	---
Transfers to other funds	(1,604,930)	(2,053,176)	(995,886)
Total other financing sources (uses)	(1,604,930)	1,004,068	(995,886)
Net Change in Fund Balance	(17,203,732)	(21,591,368)	(17,609,495)
Fund Balances - July 1	77,225,914	60,022,182	38,430,814
Fund Balances - June 30	60,022,182	38,430,814	20,821,319

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
New Jersey Local Development Financing Fund			
REVENUES			
Investment earnings	2,362,979	2,084,167	1,831,184
Other	328,057	350,000	350,000
Total Revenues	2,691,036	2,434,167	2,181,184
EXPENDITURES			
Current:			
Economic planning, development, and security	217,599	230,000	230,000
Total Expenditures	217,599	230,000	230,000
Excess (deficiency) of revenues over expenditures	2,473,437	2,204,167	1,951,184
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	2,473,437	2,204,167	1,951,184
Fund Balances - July 1	55,958,308	58,431,745	60,635,912
Fund Balances - June 30	58,431,745	60,635,912	62,587,096

SUPPLEMENTARY INFORMATION

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)**

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Pinelands Infrastructure Trust Fund			
REVENUES			
Investment earnings	767,419	654,801	525,761
Total Revenues	767,419	654,801	525,761
EXPENDITURES			
Current:			
Community development and environmental management	---	---	2,000,000
Government direction, management, and control	---	305,724	---
Total Expenditures	---	305,724	2,000,000
Excess (deficiency) of revenues over expenditures	767,419	349,077	(1,474,239)
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	767,419	349,077	(1,474,239)
Fund Balances - July 1	16,060,855	16,828,274	17,177,351
Fund Balances - June 30	16,828,274	17,177,351	15,703,112

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS - GENERAL FUND
 (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Resource Recovery and Solid Waste Disposal Facility Fund			
REVENUES			
Investment earnings	27,679	20,491	17,781
Total Revenues	<u>27,679</u>	<u>20,491</u>	<u>17,781</u>
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	<u>27,679</u>	<u>20,491</u>	<u>17,781</u>
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	<u>27,679</u>	<u>20,491</u>	<u>17,781</u>
Fund Balances - July 1	<u>579,366</u>	<u>607,045</u>	<u>627,536</u>
Fund Balances - June 30	<u>607,045</u>	<u>627,536</u>	<u>645,317</u>

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OTHER GOVERNMENTAL FUNDS - GENERAL FUND (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Securing Our Children's Future Bond Act			
REVENUES			
Investment earnings	15,618,601	9,379,792	6,062,806
Total Revenues	15,618,601	9,379,792	6,062,806
EXPENDITURES			
Current:			
Educational, cultural, and intellectual development	93,332,831	39,765,702	63,821,898
Government direction, management, and control	---	19,872,085	---
Special government services	4,947,578	3,136,814	1,325,250
Total Expenditures	98,280,409	62,774,601	65,147,148
Excess (deficiency) of revenues over expenditures	(82,661,808)	(53,394,809)	(59,084,342)
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	---	19,872,085	---
Transfers to other funds	(18,112,621)	(10,395,162)	(6,177,806)
Total other financing sources (uses)	(18,112,621)	9,476,923	(6,177,806)
Net Change in Fund Balance	(100,774,429)	(43,917,886)	(65,262,148)
Fund Balances - July 1	359,179,995	258,405,566	214,487,680
Fund Balances - June 30	258,405,566	214,487,680	149,225,532

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Shore Protection Fund			
REVENUES			
Investment earnings	50,734	41,148	17,212
Total Revenues	<u>50,734</u>	<u>41,148</u>	<u>17,212</u>
EXPENDITURES			
Current:			
Community development and environmental management	---	---	1,018,262
Total Expenditures	<u>---</u>	<u>---</u>	<u>1,018,262</u>
Excess (deficiency) of revenues over expenditures	<u>50,734</u>	<u>41,148</u>	<u>(1,001,050)</u>
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(50,734)	(41,148)	(17,212)
Total other financing sources (uses)	<u>(50,734)</u>	<u>(41,148)</u>	<u>(17,212)</u>
Net Change in Fund Balance	<u>---</u>	<u>---</u>	<u>(1,018,262)</u>
Fund Balances - July 1	<u>1,018,262</u>	<u>1,018,262</u>	<u>1,018,262</u>
Fund Balances - June 30	<u>1,018,262</u>	<u>1,018,262</u>	<u>---</u>

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Social Impact Investment Fund			
REVENUES			
Investment earnings	994,285	546,208	70,987
Total Revenues	994,285	546,208	70,987
EXPENDITURES			
Current:			
Government direction, management, and control	21,350	20,151,000	---
Total Expenditures	21,350	20,151,000	---
Excess (deficiency) of revenues over expenditures	972,935	(19,604,792)	70,987
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	972,935	(19,604,792)	70,987
Fund Balances - July 1	20,816,173	21,789,108	2,184,316
Fund Balances - June 30	21,789,108	2,184,316	2,255,303

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
State Land Acquisition and Development Fund			
REVENUES			
Investment earnings	9,580	7,760	6,366
Total Revenues	9,580	7,760	6,366
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	9,580	7,760	6,366
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(9,580)	(7,760)	(6,366)
Total other financing sources (uses)	(9,580)	(7,760)	(6,366)
Net Change in Fund Balance	---	---	---
Fund Balances - July 1	197,000	197,000	197,000
Fund Balances - June 30	197,000	197,000	197,000

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
State of New Jersey Tischler Memorial Fund			
REVENUES			
Investment earnings	32,049	26,799	21,070
Total Revenues	32,049	26,799	21,070
EXPENDITURES			
Current:			
Educational, cultural, and intellectual development	---	62,500	37,500
Total Expenditures	---	62,500	37,500
Excess (deficiency) of revenues over expenditures	32,049	(35,701)	(16,430)
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	32,049	(35,701)	(16,430)
Fund Balances - July 1	670,721	702,770	667,069
Fund Balances - June 30	702,770	667,069	650,639

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Stormwater Management and Combined Sewer Overflow Abatement Fund			
REVENUES			
Investment earnings	45,505	36,658	30,272
Total Revenues	45,505	36,658	30,272
EXPENDITURES			
Current:			
Government direction, management, and control	124,792	122,290	---
Total Expenditures	124,792	122,290	---
Excess (deficiency) of revenues over expenditures	(79,287)	(85,632)	30,272
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	(79,287)	(85,632)	30,272
Fund Balances - July 1	2,302,244	2,222,957	2,137,325
Fund Balances - June 30	2,222,957	2,137,325	2,167,597

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Unclaimed Personal Property Trust Fund			
REVENUES			
Investment earnings	60,104,816	44,000,000	25,000,000
Other	383,072,143	370,000,000	150,000,000
Total Revenues	443,176,959	414,000,000	175,000,000
EXPENDITURES			
Current:			
Government direction, management, and control	5,148,551	5,000,000	5,000,000
Total Expenditures	5,148,551	5,000,000	5,000,000
Excess (deficiency) of revenues over expenditures	438,028,408	409,000,000	170,000,000
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(247,085,116)	(346,177,000)	(297,986,000)
Total other financing sources (uses)	(247,085,116)	(346,177,000)	(297,986,000)
Net Change in Fund Balance	190,943,292	62,823,000	(127,986,000)
Fund Balances - July 1	329,085,175	520,028,467	582,851,467
Fund Balances - June 30	520,028,467	582,851,467	454,865,467

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Urban and Rural Centers Unsafe Buildings Demolition Revolving Loan Fund			
REVENUES			
Investment earnings	886,531	775,898	705,536
Other	7,739	8,980	8,980
Total Revenues	894,270	784,878	714,516
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	894,270	784,878	714,516
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	894,270	784,878	714,516
Fund Balances - July 1	24,443,922	25,338,192	26,123,070
Fund Balances - June 30	25,338,192	26,123,070	26,837,586

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
1992 Wastewater Treatment Fund			
REVENUES			
Investment earnings	625,008	626,860	485,316
Other	---	54,589	55,000
Total Revenues	625,008	681,449	540,316
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	625,008	681,449	540,316
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	625,008	681,449	540,316
Fund Balances - July 1	45,184,145	45,809,153	46,490,602
Fund Balances - June 30	45,809,153	46,490,602	47,030,918

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Water Conservation Fund			
REVENUES			
Investment earnings	39,445	31,987	26,243
Total Revenues	39,445	31,987	26,243
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	39,445	31,987	26,243
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(39,445)	(31,987)	(26,243)
Total other financing sources (uses)	(39,445)	(31,987)	(26,243)
Net Change in Fund Balance	---	---	---
Fund Balances - July 1	791,573	791,573	791,573
Fund Balances - June 30	791,573	791,573	791,573

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
2003 Water Resources and Wastewater Treatment Fund			
REVENUES			
Investment earnings	554,535	568,261	376,792
Total Revenues	554,535	568,261	376,792
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	554,535	568,261	376,792
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	554,535	568,261	376,792
Fund Balances - July 1	43,814,860	44,369,395	44,937,656
Fund Balances - June 30	44,369,395	44,937,656	45,314,448

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS - GENERAL FUND
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Water Supply Fund			
REVENUES			
Investment earnings	4,418,960	3,921,659	3,471,798
Total Revenues	4,418,960	3,921,659	3,471,798
EXPENDITURES			
Current:			
Community development and environmental management	148,300	142,500	---
Government direction, management, and control	374,375	550,304	---
Total Expenditures	522,675	692,804	---
Excess (deficiency) of revenues over expenditures	3,896,285	3,228,855	3,471,798
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	3,896,285	3,228,855	3,471,798
Fund Balances - July 1	165,679,407	169,575,692	172,804,547
Fund Balances - June 30	169,575,692	172,804,547	176,276,345

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Alcohol Education, Rehabilitation and Enforcement Fund			
REVENUES			
Taxes	11,000,000	11,000,000	11,000,000
Licenses and fees	1,295,827	1,295,827	1,295,827
Investment earnings	379,583	268,222	147,999
Total Revenues	12,675,410	12,564,049	12,443,826
EXPENDITURES			
Current:			
Public safety and criminal justice	1,720,503	1,650,000	1,650,000
Physical and mental health	11,372,082	11,148,999	11,148,999
Total Expenditures	13,092,585	12,798,999	12,798,999
Excess (deficiency) of revenues over expenditures	(417,175)	(234,950)	(355,173)
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(1,217,670)	(1,800,000)	(1,800,000)
Total other financing sources (uses)	(1,217,670)	(1,800,000)	(1,800,000)
Net Change in Fund Balance	(1,634,845)	(2,034,950)	(2,155,173)
Fund Balances - July 1	7,537,984	5,903,139	3,868,189
Fund Balances - June 30	5,903,139	3,868,189	1,713,016

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Atlantic City Parking Fees Fund			
REVENUES			
Taxes	14,352,300	15,075,273	15,075,273
Investment earnings	22,132	27,437	39,975
Total Revenues	14,374,432	15,102,710	15,115,248
EXPENDITURES			
Current:			
Economic planning, development, and security	14,374,432	15,102,710	15,115,248
Total Expenditures	14,374,432	15,102,710	15,115,248
Excess (deficiency) of revenues over expenditures	---	---	---
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	---	---	---
Fund Balances - July 1	---	---	---
Fund Balances - June 30	---	---	---

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Atlantic City Projects-Room Fund			
REVENUES			
Taxes	32,403,813	25,386,671	25,386,671
Licenses and fees	3,367,945	5,950,189	5,950,189
Investment earnings	49,697	22,918	22,918
Total Revenues	35,821,455	31,359,778	31,359,778
EXPENDITURES			
Current:			
Economic planning, development, and security	35,821,455	31,359,778	31,359,778
Total Expenditures	35,821,455	31,359,778	31,359,778
Excess (deficiency) of revenues over expenditures	---	---	---
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	---	---	---
Fund Balances - July 1	---	---	---
Fund Balances - June 30	---	---	---

SUPPLEMENTARY INFORMATION

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)**

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Atlantic City Tourism Promotion Fund			
REVENUES			
Licenses and fees	4,790,460	2,430,134	2,430,134
Investment earnings	518,441	200,794	200,794
Total Revenues	<u>5,308,901</u>	<u>2,630,928</u>	<u>2,630,928</u>
EXPENDITURES			
Current:			
Economic planning, development, and security	5,308,901	2,630,928	2,630,928
Total Expenditures	<u>5,308,901</u>	<u>2,630,928</u>	<u>2,630,928</u>
Excess (deficiency) of revenues over expenditures	<u>---</u>	<u>---</u>	<u>---</u>
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	<u>---</u>	<u>---</u>	<u>---</u>
Net Change in Fund Balance	<u>---</u>	<u>---</u>	<u>---</u>
Fund Balances - July 1	<u>---</u>	<u>---</u>	<u>---</u>
Fund Balances - June 30	<u>---</u>	<u>---</u>	<u>---</u>

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Boarding House Rental Assistance Fund			
REVENUES			
Investment earnings	55,318	47,512	40,956
Total Revenues	55,318	47,512	40,956
EXPENDITURES			
Current:			
Community development and environmental management	---	3,000	---
Total Expenditures	---	3,000	---
Excess (deficiency) of revenues over expenditures	55,318	44,512	40,956
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	55,318	44,512	40,956
Fund Balances - July 1	1,162,519	1,217,837	1,262,349
Fund Balances - June 30	1,217,837	1,262,349	1,303,305

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Body Armor Replacement Fund			
REVENUES			
Investment earnings	175,069	207,176	177,781
Other	4,023,229	3,732,626	3,750,000
Total Revenues	4,198,298	3,939,802	3,927,781
EXPENDITURES			
Current:			
Public safety and criminal justice	2,875,164	2,987,491	2,980,000
Community development and environmental management	6,395	14,000	14,000
Total Expenditures	2,881,559	3,001,491	2,994,000
Excess (deficiency) of revenues over expenditures	1,316,739	938,311	933,781
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(400,000)	(475,000)	(475,000)
Total other financing sources (uses)	(400,000)	(475,000)	(475,000)
Net Change in Fund Balance	916,739	463,311	458,781
Fund Balances - July 1	3,479,629	4,396,368	4,859,679
Fund Balances - June 30	4,396,368	4,859,679	5,318,460

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Cannabis Regulatory, Enforcement Assistance, and Marketplace Modernization Fund			
REVENUES			
Taxes	60,644,593	69,651,962	79,247,900
Licenses and fees	15,066,905	25,013,000	26,720,000
Investment earnings	3,053,690	3,973,383	1,031,447
Total Revenues	78,765,188	98,638,345	106,999,347
EXPENDITURES			
Current:			
Public safety and criminal justice	3,172,353	---	---
Physical and mental health	1,000,000	---	---
Community development and environmental management	---	158,324,000	92,172,000
Economic planning, development, and security	7,499,996	---	---
Government direction, management, and control	2,258,693	---	---
Special government services	674,349	---	---
Total Expenditures	14,605,391	158,324,000	92,172,000
Excess (deficiency) of revenues over expenditures	64,159,797	(59,685,655)	14,827,347
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(22,725,344)	(25,013,383)	(24,457,447)
Total other financing sources (uses)	(22,725,344)	(25,013,383)	(24,457,447)
Net Change in Fund Balance	41,434,453	(84,699,038)	(9,630,100)
Fund Balances - July 1	93,323,470	134,757,923	50,058,885
Fund Balances - June 30	134,757,923	50,058,885	40,428,785

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Casino Simulcasting Fund			
REVENUES			
Investment earnings	1,996	1,405	2,357
Other	72,058	91,595	103,643
Total Revenues	74,054	93,000	106,000
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	74,054	93,000	106,000
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	164,193	---	---
Transfers to other funds	(238,247)	(93,000)	(106,000)
Total other financing sources (uses)	(74,054)	(93,000)	(106,000)
Net Change in Fund Balance	---	---	---
Fund Balances - July 1	---	---	---
Fund Balances - June 30	---	---	---

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Casino Simulcasting Special Fund			
REVENUES			
Investment earnings	29,489	22,665	16,793
Other	734,816	725,000	765,000
Total Revenues	764,305	747,665	781,793
EXPENDITURES			
Current:			
Public safety and criminal justice	1,077,571	760,000	795,000
Total Expenditures	1,077,571	760,000	795,000
Excess (deficiency) of revenues over expenditures	(313,266)	(12,335)	(13,207)
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	164,193	---	---
Total other financing sources (uses)	164,193	---	---
Net Change in Fund Balance	(149,073)	(12,335)	(13,207)
Fund Balances - July 1	703,102	554,029	541,694
Fund Balances - June 30	554,029	541,694	528,487

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Catastrophic Illness in Children Relief Fund			
REVENUES			
Services and assessments	9,896,711	9,900,000	9,900,000
Investment earnings	817,622	838,902	721,598
Total Revenues	10,714,333	10,738,902	10,621,598
EXPENDITURES			
Current:			
Physical and mental health	248,921	110,000	110,000
Total Expenditures	248,921	110,000	110,000
Excess (deficiency) of revenues over expenditures	10,465,412	10,628,902	10,511,598
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(6,904,302)	(11,380,000)	(11,412,000)
Total other financing sources (uses)	(6,904,302)	(11,380,000)	(11,412,000)
Net Change in Fund Balance	3,561,110	(751,098)	(900,402)
Fund Balances - July 1	18,018,539	21,579,649	20,828,551
Fund Balances - June 30	21,579,649	20,828,551	19,928,149

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Clean Communities Account Fund			
REVENUES			
Taxes	30,481,614	30,000,000	30,000,000
Investment earnings	484,813	239,222	192,272
Total Revenues	30,966,427	30,239,222	30,192,272
EXPENDITURES			
Current:			
Community development and environmental management	31,002,748	30,000,000	30,000,000
Total Expenditures	31,002,748	30,000,000	30,000,000
Excess (deficiency) of revenues over expenditures	(36,321)	239,222	192,272
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	(36,321)	239,222	192,272
Fund Balances - July 1	5,911,595	5,875,274	6,114,496
Fund Balances - June 30	5,875,274	6,114,496	6,306,768

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Clean Energy Fund			
REVENUES			
Licenses and fees	1,525,000	---	---
Services and assessments	301,684,601	314,665,000	314,665,000
Investment earnings	38,199,729	29,990,158	25,101,677
Total Revenues	341,409,330	344,655,158	339,766,677
EXPENDITURES			
Current:			
Economic planning, development, and security	199,143,859	199,143,859	199,143,859
Total Expenditures	199,143,859	199,143,859	199,143,859
Excess (deficiency) of revenues over expenditures	142,265,471	145,511,299	140,622,818
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	718,372	---	---
Transfers to other funds	(93,897,468)	(260,839,000)	(165,839,000)
Total other financing sources (uses)	(93,179,096)	(260,839,000)	(165,839,000)
Net Change in Fund Balance	49,086,375	(115,327,701)	(25,216,182)
Fund Balances - July 1	575,191,053	624,277,428	508,949,727
Fund Balances - June 30	624,277,428	508,949,727	483,733,545

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Clean Water State Revolving Fund			
REVENUES			
Federal and other grants	133,527,510	152,022,124	154,057,828
Investment earnings	10,889,325	11,566,738	16,308,469
Total Revenues	144,416,835	163,588,862	170,366,297
EXPENDITURES			
Current:			
Community development and environmental management	28,824,982	60,000,000	60,000,000
Total Expenditures	28,824,982	60,000,000	60,000,000
Excess (deficiency) of revenues over expenditures	115,591,853	103,588,862	110,366,297
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	25,258,200	33,100,000	44,727,299
Transfers to other funds	(3,864,069)	(6,500,000)	(6,500,000)
Total other financing sources (uses)	21,394,131	26,600,000	38,227,299
Net Change in Fund Balance	136,985,984	130,188,862	148,593,596
Fund Balances - July 1	970,377,585	1,107,363,569	1,237,552,431
Fund Balances - June 30	1,107,363,569	1,237,552,431	1,386,146,027

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Division of Motor Vehicles Surcharge Fund			
REVENUES			
Services and assessments	73,014,422	72,004,533	69,284,671
Investment earnings	441,754	335,816	153,299
Total Revenues	73,456,176	72,340,349	69,437,970
EXPENDITURES			
Current:			
Government direction, management, and control	73,456,176	72,340,349	69,437,970
Total Expenditures	73,456,176	72,340,349	69,437,970
Excess (deficiency) of revenues over expenditures	---	---	---
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	---	---	---
Fund Balances - July 1	---	---	---
Fund Balances - June 30	---	---	---

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Drinking Water State Revolving Fund			
REVENUES			
Federal and other grants	35,112,829	95,340,093	65,340,093
Investment earnings	5,853,699	6,508,121	4,707,443
Total Revenues	40,966,528	101,848,214	70,047,536
EXPENDITURES			
Current:			
Community development and environmental management	41,605,319	69,000,000	75,000,000
Total Expenditures	41,605,319	69,000,000	75,000,000
Excess (deficiency) of revenues over expenditures	(638,791)	32,848,214	(4,952,464)
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	9,815,200	12,711,800	16,000,000
Transfers to other funds	(1,968,157)	(17,514,000)	(19,700,000)
Total other financing sources (uses)	7,847,043	(4,802,200)	(3,700,000)
Net Change in Fund Balance	7,208,252	28,046,014	(8,652,464)
Fund Balances - July 1	703,746,816	710,955,068	739,001,082
Fund Balances - June 30	710,955,068	739,001,082	730,348,618

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Emergency Medical Technician Training Fund			
REVENUES			
Services and assessments	2,011,020	2,000,000	2,000,000
Investment earnings	244,327	226,100	174,719
Total Revenues	2,255,347	2,226,100	2,174,719
EXPENDITURES			
Current:			
Physical and mental health	1,628,037	2,000,000	2,000,000
Total Expenditures	1,628,037	2,000,000	2,000,000
Excess (deficiency) of revenues over expenditures	627,310	226,100	174,719
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(186,657)	(609,000)	(609,000)
Total other financing sources (uses)	(186,657)	(609,000)	(609,000)
Net Change in Fund Balance	440,653	(382,900)	(434,281)
Fund Balances - July 1	4,899,669	5,340,322	4,957,422
Fund Balances - June 30	5,340,322	4,957,422	4,523,141

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Enterprise Zone Assistance Fund			
REVENUES			
Taxes	158,916,858	201,800,000	217,800,000
Investment earnings	10,055,394	10,136,134	10,455,051
Total Revenues	168,972,252	211,936,134	228,255,051
EXPENDITURES			
Current:			
Economic planning, development, and security	43,828,709	87,027,635	89,377,381
Total Expenditures	43,828,709	87,027,635	89,377,381
Excess (deficiency) of revenues over expenditures	125,143,543	124,908,499	138,877,670
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(86,703,060)	(99,181,134)	(105,951,051)
Total other financing sources (uses)	(86,703,060)	(99,181,134)	(105,951,051)
Net Change in Fund Balance	38,440,483	25,727,365	32,926,619
Fund Balances - July 1	143,824,162	182,264,645	207,992,010
Fund Balances - June 30	182,264,645	207,992,010	240,918,629

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Fund for Support of Free Public Schools			
REVENUES			
Licenses and fees	8,783,390	10,509,000	10,567,000
Investment earnings	7,714,727	6,447,261	5,641,939
Total Revenues	16,498,117	16,956,261	16,208,939
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	16,498,117	16,956,261	16,208,939
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(16,670,101)	(16,956,261)	(16,208,939)
Total other financing sources (uses)	(16,670,101)	(16,956,261)	(16,208,939)
Net Change in Fund Balance	(171,984)	---	---
Fund Balances - July 1	172,492,145	172,320,161	172,320,161
Fund Balances - June 30	172,320,161	172,320,161	172,320,161

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Garden State Farmland Preservation Trust Fund			
REVENUES			
Investment earnings	187,653	150,951	115,721
Other	60,892	500	---
Total Revenues	248,545	151,451	115,721
EXPENDITURES			
Current:			
Community development and environmental management	139,300	400,000	500,000
Total Expenditures	139,300	400,000	500,000
Excess (deficiency) of revenues over expenditures	109,245	(248,549)	(384,279)
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	109,245	(248,549)	(384,279)
Fund Balances - July 1	3,950,567	4,059,812	3,811,263
Fund Balances - June 30	4,059,812	3,811,263	3,426,984

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Garden State Green Acres Preservation Trust Fund			
REVENUES			
Investment earnings	2,222,260	1,845,451	1,730,449
Other	206,890	184,112	145,271
Total Revenues	2,429,150	2,029,563	1,875,720
EXPENDITURES			
Current:			
Community development and environmental management	1,816,435	2,092,219	3,500,000
Total Expenditures	1,816,435	2,092,219	3,500,000
Excess (deficiency) of revenues over expenditures	612,715	(62,656)	(1,624,280)
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(2,184,032)	(7,863,000)	(7,863,000)
Total other financing sources (uses)	(2,184,032)	(7,863,000)	(7,863,000)
Net Change in Fund Balance	(1,571,317)	(7,925,656)	(9,487,280)
Fund Balances - July 1	58,703,129	57,131,812	49,206,156
Fund Balances - June 30	57,131,812	49,206,156	39,718,876

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Garden State Historic Preservation Trust Fund			
REVENUES			
Investment earnings	121,805	89,545	71,692
Total Revenues	121,805	89,545	71,692
EXPENDITURES			
Current:			
Economic planning, development, and security	594,579	145,000	145,000
Total Expenditures	594,579	145,000	145,000
Excess (deficiency) of revenues over expenditures	(472,774)	(55,455)	(73,308)
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	(472,774)	(55,455)	(73,308)
Fund Balances - July 1	2,806,750	2,333,976	2,278,521
Fund Balances - June 30	2,333,976	2,278,521	2,205,213

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Global Warming Solutions Fund			
REVENUES			
Investment earnings	30,777,637	22,450,686	16,398,625
Other	273,979,084	227,682,750	193,160,698
Total Revenues	304,756,721	250,133,436	209,559,323
EXPENDITURES			
Current:			
Community development and environmental management	230,473,969	355,848,444	270,741,305
Economic planning, development, and security	3,712,500	---	---
Total Expenditures	234,186,469	355,848,444	270,741,305
Excess (deficiency) of revenues over expenditures	70,570,252	(105,715,008)	(61,181,982)
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(2,710,693)	(7,500,000)	(7,630,000)
Total other financing sources (uses)	(2,710,693)	(7,500,000)	(7,630,000)
Net Change in Fund Balance	67,859,559	(113,215,008)	(68,811,982)
Fund Balances - July 1	584,949,216	652,808,775	539,593,767
Fund Balances - June 30	652,808,775	539,593,767	470,781,785

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Hazardous Discharge Site Cleanup Fund			
REVENUES			
Licenses and fees	26,950,163	26,900,000	26,900,000
Services and assessments	6,256,406	32,290,000	236,590,000
Investment earnings	18,512,676	14,542,755	12,452,799
Total Revenues	51,719,245	73,732,755	275,942,799
EXPENDITURES			
Current:			
Community development and environmental management	43,548,232	94,300,125	97,539,834
Total Expenditures	43,548,232	94,300,125	97,539,834
Excess (deficiency) of revenues over expenditures	8,171,013	(20,567,370)	178,402,965
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(36,644,848)	(57,662,000)	(55,241,000)
Total other financing sources (uses)	(36,644,848)	(57,662,000)	(55,241,000)
Net Change in Fund Balance	(28,473,835)	(78,229,370)	123,161,965
Fund Balances - July 1	377,941,162	349,467,327	271,237,957
Fund Balances - June 30	349,467,327	271,237,957	394,399,922

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Health Care Subsidy Fund			
REVENUES			
Taxes	413,833,825	408,576,000	374,094,000
Services and assessments	1,136,360,784	1,456,441,550	1,686,981,000
Investment earnings	30,352,080	14,000,000	14,000,000
Total Revenues	<u>1,580,546,689</u>	<u>1,879,017,550</u>	<u>2,075,075,000</u>
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	<u>1,580,546,689</u>	<u>1,879,017,550</u>	<u>2,075,075,000</u>
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	21,986,114	40,267,000	28,267,000
Transfers to other funds	(1,603,038,953)	(1,940,752,000)	(2,103,342,000)
Total other financing sources (uses)	<u>(1,581,052,839)</u>	<u>(1,900,485,000)</u>	<u>(2,075,075,000)</u>
Net Change in Fund Balance	<u>(506,150)</u>	<u>(21,467,450)</u>	<u>---</u>
Fund Balances - July 1	<u>23,973,600</u>	<u>23,467,450</u>	<u>2,000,000</u>
Fund Balances - June 30	<u>23,467,450</u>	<u>2,000,000</u>	<u>2,000,000</u>

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Health Insurance Affordability Fund			
REVENUES			
Services and assessments	236,603,138	249,000,000	259,000,000
Investment earnings	9,686,657	8,269,627	6,891,893
Total Revenues	246,289,795	257,269,627	265,891,893
EXPENDITURES			
Current:			
Economic planning, development, and security	215,021,477	215,000,000	200,000,000
Total Expenditures	215,021,477	215,000,000	200,000,000
Excess (deficiency) of revenues over expenditures	31,268,318	42,269,627	65,891,893
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	10,000,000	---	---
Transfers to other funds	---	(136,390,024)	(180,260,081)
Total other financing sources (uses)	10,000,000	(136,390,024)	(180,260,081)
Net Change in Fund Balance	41,268,318	(94,120,397)	(114,368,188)
Fund Balances - July 1	167,220,267	208,488,585	114,368,188
Fund Balances - June 30	208,488,585	114,368,188	---

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Health Insurance Exchange Trust Fund			
REVENUES			
Services and assessments	142,440,551	147,651,742	131,735,490
Investment earnings	10,671,155	12,543,589	14,566,224
Total Revenues	153,111,706	160,195,331	146,301,714
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	153,111,706	160,195,331	146,301,714
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(74,438,568)	(81,382,000)	(108,921,487)
Total other financing sources (uses)	(74,438,568)	(81,382,000)	(108,921,487)
Net Change in Fund Balance	78,673,138	78,813,331	37,380,227
Fund Balances - July 1	184,156,296	262,829,434	341,642,765
Fund Balances - June 30	262,829,434	341,642,765	379,022,992

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Horse Racing Injury Compensation Fund			
REVENUES			
Services and assessments	1,144,333	1,075,000	1,100,000
Investment earnings	42,217	47,640	33,305
Total Revenues	1,186,550	1,122,640	1,133,305
EXPENDITURES			
Current:			
Public safety and criminal justice	1,082,035	1,033,707	1,050,000
Total Expenditures	1,082,035	1,033,707	1,050,000
Excess (deficiency) of revenues over expenditures	104,515	88,933	83,305
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	104,515	88,933	83,305
Fund Balances - July 1	806,405	910,920	999,853
Fund Balances - June 30	910,920	999,853	1,083,158

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Lead Hazard Control Assistance Fund			
REVENUES			
Licenses and fees	442,996	600,000	600,000
Investment earnings	107,454	114,255	114,388
Other	9,051	6,000	6,000
Total Revenues	559,501	720,255	720,388
EXPENDITURES			
Current:			
Economic planning, development, and security	304,797	---	---
Total Expenditures	304,797	---	---
Excess (deficiency) of revenues over expenditures	254,704	720,255	720,388
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(159,297)	(180,000)	(180,000)
Total other financing sources (uses)	(159,297)	(180,000)	(180,000)
Net Change in Fund Balance	95,407	540,255	540,388
Fund Balances - July 1	8,105,501	8,200,908	8,741,163
Fund Balances - June 30	8,200,908	8,741,163	9,281,551

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Legal Services Fund			
REVENUES			
Licenses and fees	8,069,452	8,686,000	9,381,000
Total Revenues	8,069,452	8,686,000	9,381,000
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	8,069,452	8,686,000	9,381,000
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(8,069,452)	(8,686,000)	(9,381,000)
Total other financing sources (uses)	(8,069,452)	(8,686,000)	(9,381,000)
Net Change in Fund Balance	---	---	---
Fund Balances - July 1	---	---	---
Fund Balances - June 30	---	---	---

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Luxury Tax Development Fund			
REVENUES			
Investment earnings	297,605	244,170	492,855
Other	---	55,694	---
Total Revenues	297,605	299,864	492,855
EXPENDITURES			
Current:			
Economic planning, development, and security	700,000	(5,299,396)	600,000
Total Expenditures	700,000	(5,299,396)	600,000
Excess (deficiency) of revenues over expenditures	(402,395)	5,599,260	(107,145)
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	(402,395)	5,599,260	(107,145)
Fund Balances - July 1	6,533,319	6,130,924	11,730,184
Fund Balances - June 30	6,130,924	11,730,184	11,623,039

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Luxury Tax Fund			
REVENUES			
Taxes	41,134,874	43,211,218	39,500,000
Investment earnings	15,386	14,699	474
Total Revenues	41,150,260	43,225,917	39,500,474
EXPENDITURES			
Current:			
Economic planning, development, and security	41,150,260	43,225,917	39,500,474
Total Expenditures	41,150,260	43,225,917	39,500,474
Excess (deficiency) of revenues over expenditures	---	---	---
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	---	---	---
Fund Balances - July 1	---	---	---
Fund Balances - June 30	---	---	---

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Medical Malpractice Self Insurance Fund			
REVENUES			
Services and assessments	9,542,619	9,364,197	9,364,197
Investment earnings	514,304	300,000	200,000
Total Revenues	10,056,923	9,664,197	9,564,197
EXPENDITURES			
Current:			
Economic planning, development, and security	57,366,049	45,500,970	23,673,000
Total Expenditures	57,366,049	45,500,970	23,673,000
Excess (deficiency) of revenues over expenditures	(47,309,126)	(35,836,773)	(14,108,803)
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	33,002,768	26,765,000	20,000,000
Total other financing sources (uses)	33,002,768	26,765,000	20,000,000
Net Change in Fund Balance	(14,306,358)	(9,071,773)	5,891,197
Fund Balances - July 1	23,378,131	9,071,773	---
Fund Balances - June 30	9,071,773	---	5,891,197

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
New Home Warranty Security Fund			
REVENUES			
Licenses and fees	601,342	545,850	545,850
Services and assessments	1,771,386	1,905,625	1,905,625
Investment earnings	645,750	545,073	420,742
Other	36,977	72,995	72,995
Total Revenues	3,055,455	3,069,543	2,945,212
EXPENDITURES			
Current:			
Community development and environmental management	615,601	254,000	254,000
Total Expenditures	615,601	254,000	254,000
Excess (deficiency) of revenues over expenditures	2,439,854	2,815,543	2,691,212
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(2,441,530)	(4,075,000)	(4,882,000)
Total other financing sources (uses)	(2,441,530)	(4,075,000)	(4,882,000)
Net Change in Fund Balance	(1,676)	(1,259,457)	(2,190,788)
Fund Balances - July 1	10,941,700	10,940,024	9,680,567
Fund Balances - June 30	10,940,024	9,680,567	7,489,779

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
New Jersey Building Authority			
REVENUES			
Investment earnings	383,024	350,000	330,000
Other	91	---	---
Total Revenues	383,115	350,000	330,000
EXPENDITURES			
Current:			
Government direction, management, and control	7,563,287	1,513,463	1,526,330
Total Expenditures	7,563,287	1,513,463	1,526,330
Excess (deficiency) of revenues over expenditures	(7,180,172)	(1,163,463)	(1,196,330)
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	712,212	1,513,463	1,526,330
Total other financing sources (uses)	712,212	1,513,463	1,526,330
Net Change in Fund Balance	(6,467,960)	350,000	330,000
Fund Balances - July 1	10,956,152	4,488,192	4,838,192
Fund Balances - June 30	4,488,192	4,838,192	5,168,192

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
New Jersey Health Insurance Premium Security Fund			
REVENUES			
Federal and other grants	607,967,242	554,808,319	554,000,000
Services and assessments	43,696,869	44,600,000	44,600,000
Investment earnings	320,267	1,297,079	905,432
Total Revenues	651,984,378	600,705,398	599,505,432
EXPENDITURES			
Current:			
Economic planning, development, and security	609,016,712	780,063,088	780,400,000
Total Expenditures	609,016,712	780,063,088	780,400,000
Excess (deficiency) of revenues over expenditures	42,967,666	(179,357,690)	(180,894,568)
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	---	136,390,024	180,894,568
Total other financing sources (uses)	---	136,390,024	180,894,568
Net Change in Fund Balance	42,967,666	(42,967,666)	---
Fund Balances - July 1	---	42,967,666	---
Fund Balances - June 30	42,967,666	---	---

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
New Jersey Racing Industry Special Fund			
REVENUES			
Licenses and fees	384,800	365,000	365,000
Investment earnings	101,686	81,511	88,675
Other	20,133,041	17,500,000	19,000,000
Total Revenues	20,619,527	17,946,511	19,453,675
EXPENDITURES			
Current:			
Public safety and criminal justice	18,358,228	16,500,000	18,500,000
Total Expenditures	18,358,228	16,500,000	18,500,000
Excess (deficiency) of revenues over expenditures	2,261,299	1,446,511	953,675
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(3,348,583)	---	---
Total other financing sources (uses)	(3,348,583)	---	---
Net Change in Fund Balance	(1,087,284)	1,446,511	953,675
Fund Balances - July 1	2,021,790	934,506	2,381,017
Fund Balances - June 30	934,506	2,381,017	3,334,692

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
New Jersey Schools Development Authority			
REVENUES			
Federal and other grants	50,665,000	---	---
Investment earnings	18,440,038	23,950,977	23,950,977
Other	5,357	1,607	1,607
Total Revenues	69,110,395	23,952,584	23,952,584
EXPENDITURES			
Current:			
Educational, cultural, and intellectual development	271,930,720	163,404,704	380,759,931
Total Expenditures	271,930,720	163,404,704	380,759,931
Excess (deficiency) of revenues over expenditures	(202,820,325)	(139,452,120)	(356,807,347)
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	110,673,101	141,442,723	375,237,933
Total other financing sources (uses)	110,673,101	141,442,723	375,237,933
Net Change in Fund Balance	(92,147,224)	1,990,603	18,430,586
Fund Balances - July 1	203,007,278	110,860,054	112,850,657
Fund Balances - June 30	110,860,054	112,850,657	131,281,243

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
New Jersey Spill Compensation Fund			
REVENUES			
Taxes	20,625,914	21,245,000	21,245,000
Licenses and fees	510,548	600,000	600,000
Investment earnings	1,630,494	1,131,482	1,126,371
Other	1,097,911	975,000	975,000
Total Revenues	23,864,867	23,951,482	23,946,371
EXPENDITURES			
Current:			
Community development and environmental management	3,758,451	5,000,000	5,000,000
Total Expenditures	3,758,451	5,000,000	5,000,000
Excess (deficiency) of revenues over expenditures	20,106,416	18,951,482	18,946,371
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(19,978,008)	(24,005,000)	(24,482,000)
Total other financing sources (uses)	(19,978,008)	(24,005,000)	(24,482,000)
Net Change in Fund Balance	128,408	(5,053,518)	(5,535,629)
Fund Balances - July 1	18,763,094	18,891,502	13,837,984
Fund Balances - June 30	18,891,502	13,837,984	8,302,355

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
New Jersey Spinal Cord Research Fund			
REVENUES			
Investment earnings	284,616	256,978	252,259
Other	3,821,110	3,900,000	4,000,000
Total Revenues	4,105,726	4,156,978	4,252,259
EXPENDITURES			
Current:			
Physical and mental health	175,611	201,953	220,128
Total Expenditures	175,611	201,953	220,128
Excess (deficiency) of revenues over expenditures	3,930,115	3,955,025	4,032,131
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(2,231,184)	(3,600,000)	(3,600,000)
Total other financing sources (uses)	(2,231,184)	(3,600,000)	(3,600,000)
Net Change in Fund Balance	1,698,931	355,025	432,131
Fund Balances - July 1	6,299,459	7,998,390	8,353,415
Fund Balances - June 30	7,998,390	8,353,415	8,785,546

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
New Jersey Transportation Trust Fund Authority (N.J.S.A. 27:1B-4)			
REVENUES			
Federal and other grants	15,877,755	10,827,290	10,827,290
Investment earnings	36,888,853	32,499,182	29,323,296
Total Revenues	52,766,608	43,326,472	40,150,586
EXPENDITURES			
Current:			
Transportation programs	19,590,706	---	---
Debt Service:			
Principal	861,640,000	805,748,398	855,175,275
Interest	754,921,762	705,952,602	749,257,725
Total Expenditures	1,636,152,468	1,511,701,000	1,604,433,000
Excess (deficiency) of revenues over expenditures	(1,583,385,860)	(1,468,374,528)	(1,564,282,414)
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and capital lease acquisitions . . .	1,500,000,000	1,500,000,000	1,500,000,000
Refunding bonds issued	3,249,980,000	---	---
Premiums/discounts	447,980,770	109,483,561	---
Payment to bond escrow agents	(3,536,017,526)	(4,731,577)	---
Transfers from other funds	2,009,854,256	2,377,208,754	2,422,650,000
Transfers to other funds	(2,139,742,132)	(2,315,000,000)	(2,505,000,000)
Total other financing sources (uses)	1,532,055,368	1,666,960,738	1,417,650,000
Net Change in Fund Balance	(51,330,492)	198,586,210	(146,632,414)
Fund Balances - July 1	648,710,362	597,379,870	795,966,080
Fund Balances - June 30	597,379,870	795,966,080	649,333,666

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
New Jersey Workforce Development Partnership Fund			
REVENUES			
Taxes	168,277,893	168,000,000	168,000,000
Investment earnings	12,890,793	10,230,057	7,655,107
Other	2,117,050	2,000,000	2,000,000
Total Revenues	183,285,736	180,230,057	177,655,107
EXPENDITURES			
Current:			
Economic planning, development, and security	21,235,856	26,589,580	33,313,539
Total Expenditures	21,235,856	26,589,580	33,313,539
Excess (deficiency) of revenues over expenditures	162,049,880	153,640,477	144,341,568
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(182,042,648)	(200,495,000)	(186,671,000)
Total other financing sources (uses)	(182,042,648)	(200,495,000)	(186,671,000)
Net Change in Fund Balance	(19,992,768)	(46,854,523)	(42,329,432)
Fund Balances - July 1	180,762,399	160,769,631	113,915,108
Fund Balances - June 30	160,769,631	113,915,108	71,585,676

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Petroleum Overcharge Reimbursement Fund			
REVENUES			
Investment earnings	33,047	---	---
Total Revenues	33,047	---	---
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	33,047	---	---
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(884,091)	---	---
Total other financing sources (uses)	(884,091)	---	---
Net Change in Fund Balance	(851,044)	---	---
Fund Balances - July 1	851,044	---	---
Fund Balances - June 30	---	---	---

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Plug-In Electric Vehicle Incentive Fund			
REVENUES			
Services and assessments	31,653,314	30,000,000	30,000,000
Investment earnings	1,917,063	1,406,992	1,001,921
Total Revenues	33,570,377	31,406,992	31,001,921
EXPENDITURES			
Current:			
Economic planning, development, and security	35,253,975	41,751,116	41,751,116
Total Expenditures	35,253,975	41,751,116	41,751,116
Excess (deficiency) of revenues over expenditures	(1,683,598)	(10,344,124)	(10,749,195)
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	---	20,000,000	---
Total other financing sources (uses)	---	20,000,000	---
Net Change in Fund Balance	(1,683,598)	9,655,876	(10,749,195)
Fund Balances - July 1	28,731,708	27,048,110	36,703,986
Fund Balances - June 30	27,048,110	36,703,986	25,954,791

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Pollution Prevention Fund			
REVENUES			
Services and assessments	1,336,306	1,400,000	1,400,000
Investment earnings	297,088	277,898	239,855
Total Revenues	1,633,394	1,677,898	1,639,855
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	1,633,394	1,677,898	1,639,855
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(951,552)	(1,163,000)	(1,205,000)
Total other financing sources (uses)	(951,552)	(1,163,000)	(1,205,000)
Net Change in Fund Balance	681,842	514,898	434,855
Fund Balances - July 1	6,085,040	6,766,882	7,281,780
Fund Balances - June 30	6,766,882	7,281,780	7,716,635

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Real Estate Guaranty Fund			
REVENUES			
Licenses and fees	55,540	56,700	58,000
Investment earnings	90,010	88,638	79,391
Total Revenues	145,550	145,338	137,391
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	145,550	145,338	137,391
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	145,550	145,338	137,391
Fund Balances - July 1	2,122,997	2,268,547	2,413,885
Fund Balances - June 30	2,268,547	2,413,885	2,551,276

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Remediation Guarantee Fund			
REVENUES			
Services and assessments	7,321,702	6,775,000	6,775,000
Investment earnings	2,910,375	2,648,902	2,375,301
Total Revenues	10,232,077	9,423,902	9,150,301
EXPENDITURES			
Current:			
Community development and environmental management	1,334,640	4,035,944	4,655,000
Total Expenditures	1,334,640	4,035,944	4,655,000
Excess (deficiency) of revenues over expenditures	8,897,437	5,387,958	4,495,301
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	8,897,437	5,387,958	4,495,301
Fund Balances - July 1	57,780,223	66,677,660	72,065,618
Fund Balances - June 30	66,677,660	72,065,618	76,560,919

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Resource Recovery Investment Tax Fund			
REVENUES			
Investment earnings	31,930	27,244	23,641
Total Revenues	31,930	27,244	23,641
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	31,930	27,244	23,641
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	31,930	27,244	23,641
Fund Balances - July 1	668,342	700,272	727,516
Fund Balances - June 30	700,272	727,516	751,157

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Safe Drinking Water Fund			
REVENUES			
Taxes	2,658,326	2,700,000	2,700,000
Investment earnings	295,453	267,315	183,525
Total Revenues	2,953,779	2,967,315	2,883,525
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	2,953,779	2,967,315	2,883,525
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(2,894,739)	(3,873,000)	(3,910,000)
Total other financing sources (uses)	(2,894,739)	(3,873,000)	(3,910,000)
Net Change in Fund Balance	59,040	(905,685)	(1,026,475)
Fund Balances - July 1	3,232,516	3,291,556	2,385,871
Fund Balances - June 30	3,291,556	2,385,871	1,359,396

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Sanitary Landfill Facility Contingency Fund			
REVENUES			
Services and assessments	1,866,956	1,900,000	1,900,000
Investment earnings	551,767	496,327	457,239
Total Revenues	2,418,723	2,396,327	2,357,239
EXPENDITURES			
Current:			
Community development and environmental management	1,424,727	1,085,000	1,125,000
Total Expenditures	1,424,727	1,085,000	1,125,000
Excess (deficiency) of revenues over expenditures	993,996	1,311,327	1,232,239
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	993,996	1,311,327	1,232,239
Fund Balances - July 1	11,519,904	12,513,900	13,825,227
Fund Balances - June 30	12,513,900	13,825,227	15,057,466

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Solid Waste Service Tax Fund			
REVENUES			
Investment earnings	56,444	48,161	41,791
Total Revenues	56,444	48,161	41,791
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	56,444	48,161	41,791
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	56,444	48,161	41,791
Fund Balances - July 1	1,181,383	1,237,827	1,285,988
Fund Balances - June 30	1,237,827	1,285,988	1,327,779

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
State Disability Benefit Fund			
REVENUES			
Taxes	1,296,036,846	1,700,000,000	1,553,000,000
Services and assessments	31,902,109	31,900,000	31,900,000
Investment earnings	4,537,545	7,800,000	5,200,000
Other	8,830,898	8,000,000	8,000,000
Total Revenues	1,341,307,398	1,747,700,000	1,598,100,000
EXPENDITURES			
Current:			
Economic planning, development, and security	1,278,182,784	1,414,000,000	1,611,000,000
Government direction, management, and control	8,620,996	5,534,228	---
Total Expenditures	1,286,803,780	1,419,534,228	1,611,000,000
Excess (deficiency) of revenues over expenditures	54,503,618	328,165,772	(12,900,000)
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(64,901,294)	(90,388,000)	(89,634,000)
Total other financing sources (uses)	(64,901,294)	(90,388,000)	(89,634,000)
Net Change in Fund Balance	(10,397,676)	237,777,772	(102,534,000)
Fund Balances - July 1	176,890,575	166,492,899	404,270,671
Fund Balances - June 30	166,492,899	404,270,671	301,736,671

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
State-Owned Real Property Fund			
REVENUES			
Investment earnings	241,099	310,834	323,514
Other	1,455,000	10,631,731	1,665,000
Total Revenues	1,696,099	10,942,565	1,988,514
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	1,696,099	10,942,565	1,988,514
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(1,696,099)	(10,942,565)	(1,988,514)
Total other financing sources (uses)	(1,696,099)	(10,942,565)	(1,988,514)
Net Change in Fund Balance	---	---	---
Fund Balances - July 1	3,660,734	3,660,734	3,660,734
Fund Balances - June 30	3,660,734	3,660,734	3,660,734

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
State Recycling Fund			
REVENUES			
Taxes	27,662,683	27,500,000	27,500,000
Investment earnings	1,553,722	1,262,521	1,248,988
Total Revenues	29,216,405	28,762,521	28,748,988
EXPENDITURES			
Current:			
Community development and environmental management	494,907	1,375,000	2,206,018
Total Expenditures	494,907	1,375,000	2,206,018
Excess (deficiency) of revenues over expenditures	28,721,498	27,387,521	26,542,970
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(26,027,270)	(28,983,000)	(26,483,000)
Total other financing sources (uses)	(26,027,270)	(28,983,000)	(26,483,000)
Net Change in Fund Balance	2,694,228	(1,595,479)	59,970
Fund Balances - July 1	10,211,617	12,905,845	11,310,366
Fund Balances - June 30	12,905,845	11,310,366	11,370,336

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Supplemental Workforce Fund for Basic Skills			
REVENUES			
Taxes	47,115,382	47,000,000	47,000,000
Investment earnings	2,763,127	2,101,499	984,583
Other	592,750	400,000	400,000
Total Revenues	50,471,259	49,501,499	48,384,583
EXPENDITURES			
Current:			
Economic planning, development, and security	36,657,036	49,800,000	49,800,000
Total Expenditures	36,657,036	49,800,000	49,800,000
Excess (deficiency) of revenues over expenditures	13,814,223	(298,501)	(1,415,417)
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(12,123,953)	(13,390,000)	(13,390,000)
Total other financing sources (uses)	(12,123,953)	(13,390,000)	(13,390,000)
Net Change in Fund Balance	1,690,270	(13,688,501)	(14,805,417)
Fund Balances - July 1	51,644,491	53,334,761	39,646,260
Fund Balances - June 30	53,334,761	39,646,260	24,840,843

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Tobacco Settlement Financing Corporation			
REVENUES			
Investment earnings	13,214,000	11,043,000	11,000,000
Other	221,270,000	207,000,000	198,000,000
Total Revenues	234,484,000	218,043,000	209,000,000
EXPENDITURES			
Current:			
Government direction, management, and control	270,000	275,000	280,000
Debt Service:			
Principal	114,630,000	97,595,000	87,225,000
Interest	122,934,000	117,209,612	112,329,862
Total Expenditures	237,834,000	215,079,612	199,834,862
Excess (deficiency) of revenues over expenditures	(3,350,000)	2,963,388	9,165,138
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	(3,350,000)	2,963,388	9,165,138
Fund Balances - July 1	283,682,000	280,332,000	283,295,388
Fund Balances - June 30	280,332,000	283,295,388	292,460,526

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Tourism Improvement and Development District Act			
REVENUES			
Taxes	10,246,024	10,440,199	11,000,000
Investment earnings	9,021	7,975	256
Total Revenues	10,255,045	10,448,174	11,000,256
EXPENDITURES			
Current:			
Economic planning, development, and security	10,142,155	10,333,174	10,885,256
Total Expenditures	10,142,155	10,333,174	10,885,256
Excess (deficiency) of revenues over expenditures	112,890	115,000	115,000
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(112,890)	(115,000)	(115,000)
Total other financing sources (uses)	(112,890)	(115,000)	(115,000)
Net Change in Fund Balance	---	---	---
Fund Balances - July 1	---	---	---
Fund Balances - June 30	---	---	---

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Unclaimed Child Support Trust Fund			
REVENUES			
Investment earnings	173,878	125,268	101,766
Other	174,317	269,987	250,000
Total Revenues	348,195	395,255	351,766
EXPENDITURES			
Current:			
Government direction, management, and control	537,374	550,000	550,000
Total Expenditures	537,374	550,000	550,000
Excess (deficiency) of revenues over expenditures	(189,179)	(154,745)	(198,234)
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	(189,179)	(154,745)	(198,234)
Fund Balances - July 1	3,632,150	3,442,971	3,288,226
Fund Balances - June 30	3,442,971	3,288,226	3,089,992

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Unclaimed Utility Deposits Trust Fund			
REVENUES			
Investment earnings	166,570	229,281	471,467
Other	13,554,285	14,000,000	14,000,000
Total Revenues	13,720,855	14,229,281	14,471,467
EXPENDITURES			
Current:			
Government direction, management, and control	10,752,065	7,000,000	7,000,000
Total Expenditures	10,752,065	7,000,000	7,000,000
Excess (deficiency) of revenues over expenditures	2,968,790	7,229,281	7,471,467
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(166,570)	(229,281)	(471,467)
Total other financing sources (uses)	(166,570)	(229,281)	(471,467)
Net Change in Fund Balance	2,802,220	7,000,000	7,000,000
Fund Balances - July 1	1,096,062	3,898,282	10,898,282
Fund Balances - June 30	3,898,282	10,898,282	17,898,282

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Unemployment Compensation Administration Fund			
REVENUES			
Taxes	26,496,962	32,000,000	32,000,000
Investment earnings	173,913	1,444,062	2,229,985
Total Revenues	26,670,875	33,444,062	34,229,985
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	26,670,875	33,444,062	34,229,985
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	---	(25,000,000)	(25,000,000)
Total other financing sources (uses)	---	(25,000,000)	(25,000,000)
Net Change in Fund Balance	26,670,875	8,444,062	9,229,985
Fund Balances - July 1	---	26,670,875	35,114,937
Fund Balances - June 30	26,670,875	35,114,937	44,344,922

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Unemployment Compensation Auxiliary Fund			
REVENUES			
Investment earnings	5,165,652	3,700,000	1,900,000
Other	36,367,483	22,000,000	22,000,000
Total Revenues	41,533,135	25,700,000	23,900,000
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	41,533,135	25,700,000	23,900,000
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(40,706,973)	(66,238,000)	(56,238,000)
Total other financing sources (uses)	(40,706,973)	(66,238,000)	(56,238,000)
Net Change in Fund Balance	826,162	(40,538,000)	(32,338,000)
Fund Balances - July 1	94,834,057	95,660,219	55,122,219
Fund Balances - June 30	95,660,219	55,122,219	22,784,219

SUPPLEMENTARY INFORMATION

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)**

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Unemployment Compensation Interest Repayment Fund			
REVENUES			
Services and assessments	33,347	---	---
Investment earnings	68,811	58,713	50,948
Total Revenues	102,158	58,713	50,948
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	102,158	58,713	50,948
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	102,158	58,713	50,948
Fund Balances - July 1	1,443,939	1,546,097	1,604,810
Fund Balances - June 30	1,546,097	1,604,810	1,655,758

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR SPECIAL REVENUE FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Universal Service Fund			
REVENUES			
Services and assessments	344,112,094	339,917,581	339,917,581
Investment earnings	6,785,450	6,586,359	7,452,108
Total Revenues	350,897,544	346,503,940	347,369,689
EXPENDITURES			
Current:			
Economic planning, development, and security	236,620,341	243,373,553	243,373,553
Total Expenditures	236,620,341	243,373,553	243,373,553
Excess (deficiency) of revenues over expenditures	114,277,203	103,130,387	103,996,136
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(80,127,219)	(88,050,000)	(89,550,000)
Total other financing sources (uses)	(80,127,219)	(88,050,000)	(89,550,000)
Net Change in Fund Balance	34,149,984	15,080,387	14,446,136
Fund Balances - July 1	85,382,619	119,532,603	134,612,990
Fund Balances - June 30	119,532,603	134,612,990	149,059,126

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Vietnam Veterans' Memorial Fund			
REVENUES			
Investment earnings	578	164	11
Contributions	81,154	83,500	86,000
Total Revenues	81,732	83,664	86,011
EXPENDITURES			
Current:			
Government direction, management, and control	578	164	11
Special government services	81,154	83,500	86,000
Total Expenditures	81,732	83,664	86,011
Excess (deficiency) of revenues over expenditures	---	---	---
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	---	---	---
Fund Balances - July 1	---	---	---
Fund Balances - June 30	---	---	---

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Volkswagen Mitigation Fund			
REVENUES			
Investment earnings	2,061,112	1,519,791	1,275,327
Other	---	5,000,000	5,000,000
Total Revenues	2,061,112	6,519,791	6,275,327
EXPENDITURES			
Current:			
Community development and environmental management	6,941,219	7,800,000	3,200,000
Total Expenditures	6,941,219	7,800,000	3,200,000
Excess (deficiency) of revenues over expenditures	(4,880,107)	(1,280,209)	3,075,327
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	(4,880,107)	(1,280,209)	3,075,327
Fund Balances - July 1	44,501,217	39,621,110	38,340,901
Fund Balances - June 30	39,621,110	38,340,901	41,416,228

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Volunteer Emergency Service Organizations Loan Fund			
REVENUES			
Investment earnings	73,584	64,737	55,720
Other	3,807	3,411	2,847
Total Revenues	77,391	68,148	58,567
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	77,391	68,148	58,567
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	77,391	68,148	58,567
Fund Balances - July 1	1,755,450	1,832,841	1,900,989
Fund Balances - June 30	1,832,841	1,900,989	1,959,556

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Wastewater Treatment Fund			
REVENUES			
Investment earnings	18,756,148	11,857,210	9,876,320
Total Revenues	26,837,206	18,904,749	19,066,699
EXPENDITURES			
Current:			
Community development and environmental management	(853,321)	---	---
Total Expenditures	(853,321)	---	---
Excess (deficiency) of revenues over expenditures	27,690,527	18,904,749	19,066,699
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Net Change in Fund Balance	27,690,527	18,904,749	19,066,699
Fund Balances - July 1	1,276,891,345	1,304,581,872	1,323,486,621
Fund Balances - June 30	1,304,581,872	1,323,486,621	1,342,553,320

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Worker and Community Right to Know Fund			
REVENUES			
Services and assessments	3,377,997	3,500,000	3,500,000
Investment earnings	335,989	303,532	220,411
Total Revenues	3,713,986	3,803,532	3,720,411
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	3,713,986	3,803,532	3,720,411
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(3,210,528)	(3,771,000)	(3,806,000)
Total other financing sources (uses)	(3,210,528)	(3,771,000)	(3,806,000)
Net Change in Fund Balance	503,458	32,532	(85,589)
Fund Balances - July 1	5,928,021	6,431,479	6,464,011
Fund Balances - June 30	6,431,479	6,464,011	6,378,422

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Opioid Recovery and Remediation Fund			
REVENUES			
Investment earnings	8,360,880	7,846,381	3,812,167
Other	51,708,934	41,776,000	41,813,000
Total Revenues	60,069,814	49,622,381	45,625,167
EXPENDITURES			
Current:			
Physical and mental health	15,023,877	113,703,000	79,879,000
Total Expenditures	15,023,877	113,703,000	79,879,000
Excess (deficiency) of revenues over expenditures	45,045,937	(64,080,619)	(34,253,833)
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(263,337)	(46,212,000)	(1,643,000)
Total other financing sources (uses)	(263,337)	(46,212,000)	(1,643,000)
Net Change in Fund Balance	44,782,600	(110,292,619)	(35,896,833)
Fund Balances - July 1	178,692,336	223,474,936	113,182,317
Fund Balances - June 30	223,474,936	113,182,317	77,285,484

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025	2026	2027
	Actual	Estimated	Estimated
Energy Storage Fund			
REVENUES			
Total Revenues	---	---	---
EXPENDITURES			
Current:			
Economic planning, development, and security	---	---	300,000
Total Expenditures	---	---	300,000
Excess (deficiency) of revenues over expenditures	---	---	(300,000)
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	---	60,000,000	60,000,000
Total other financing sources (uses)	---	60,000,000	60,000,000
Net Change in Fund Balance	---	60,000,000	59,700,000
Fund Balances - July 1	---	---	60,000,000
Fund Balances - June 30	---	60,000,000	119,700,000

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR CAPITAL PROJECTS FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
2007 Blue Acres Fund			
REVENUES			
Investment earnings	210,872	107,534	53,631
Total Revenues	210,872	107,534	53,631
EXPENDITURES			
Current:			
Community development and environmental management	825,240	2,335,563	297,058
Total Expenditures	825,240	2,335,563	297,058
Excess (deficiency) of revenues over expenditures	(614,368)	(2,228,029)	(243,427)
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Excess (deficiency) of revenues and other sources over expenditures and other uses	(614,368)	(2,228,029)	(243,427)
Fund Balances - July 1	4,641,208	4,026,840	1,798,811
Fund Balances - June 30	4,026,840	1,798,811	1,555,384

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR CAPITAL PROJECTS FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
2009 Blue Acres Fund			
REVENUES			
Investment earnings	3,079	8,610	1,000
Total Revenues	<u>3,079</u>	<u>8,610</u>	<u>1,000</u>
EXPENDITURES			
Current:			
Community development and environmental management	1,144,558	500,000	459,000
Government direction, management, and control	96,539	---	---
Total Expenditures	<u>1,241,097</u>	<u>500,000</u>	<u>459,000</u>
Excess (deficiency) of revenues over expenditures	<u>(1,238,018)</u>	<u>(491,390)</u>	<u>(458,000)</u>
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	<u>---</u>	<u>---</u>	<u>---</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(1,238,018)</u>	<u>(491,390)</u>	<u>(458,000)</u>
Fund Balances - July 1	<u>(1,349,133)</u>	<u>(2,587,151)</u>	<u>(3,078,541)</u>
Fund Balances - June 30	<u>(2,587,151)</u>	<u>(3,078,541)</u>	<u>(3,536,541)</u>

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR CAPITAL PROJECTS FUNDS
(dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Energy Conservation Fund			
REVENUES			
Investment earnings	13,934	11,300	9,270
Total Revenues	13,934	11,300	9,270
EXPENDITURES			
Current:			
Total Expenditures	---	---	---
Excess (deficiency) of revenues over expenditures	13,934	11,300	9,270
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(13,934)	(11,300)	(9,270)
Total other financing sources (uses)	(13,934)	(11,300)	(9,270)
Excess (deficiency) of revenues and other sources over expenditures and other uses	---	---	---
Fund Balances - July 1	279,694	279,694	279,694
Fund Balances - June 30	279,694	279,694	279,694

SUPPLEMENTARY INFORMATION

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR CAPITAL PROJECTS FUNDS
(dollars)**

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Motor Vehicle Commission Fund			
REVENUES			
Investment earnings	210,298	92,517	17,951
Total Revenues	210,298	92,517	17,951
EXPENDITURES			
Current:			
Public safety and criminal justice	1,734,019	2,908,013	500,000
Total Expenditures	1,734,019	2,908,013	500,000
Excess (deficiency) of revenues over expenditures	(1,523,721)	(2,815,496)	(482,049)
OTHER FINANCING SOURCES (USES)			
Total other financing sources (uses)	---	---	---
Excess (deficiency) of revenues and other sources over expenditures and other uses	(1,523,721)	(2,815,496)	(482,049)
Fund Balances - July 1	5,146,555	3,622,834	807,338
Fund Balances - June 30	3,622,834	807,338	325,289

SUPPLEMENTARY INFORMATION

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR CAPITAL PROJECTS FUNDS
(dollars)**

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
New Jersey Bridge Rehabilitation and Improvement and Railroad Right-of-Way Preservation Fund			
REVENUES			
Investment earnings	117,442	95,236	39,857
Total Revenues	117,442	95,236	39,857
EXPENDITURES			
Current:			
Transportation programs	---	---	2,357,503
Total Expenditures	---	---	2,357,503
Excess (deficiency) of revenues over expenditures	117,442	95,236	(2,317,646)
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(117,442)	(95,236)	(39,857)
Total other financing sources (uses)	(117,442)	(95,236)	(39,857)
Excess (deficiency) of revenues and other sources over expenditures and other uses	---	---	(2,357,503)
Fund Balances - July 1	2,357,503	2,357,503	2,357,503
Fund Balances - June 30	2,357,503	2,357,503	---

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR CAPITAL PROJECTS FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Public Purpose Buildings and Community-Based Facilities Construction Fund			
REVENUES			
Investment earnings	60,273	48,575	38,243
Total Revenues	<u>60,273</u>	<u>48,575</u>	<u>38,243</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	---	63,479	---
Total Expenditures	<u>---</u>	<u>63,479</u>	<u>---</u>
Excess (deficiency) of revenues over expenditures	<u>60,273</u>	<u>(14,904)</u>	<u>38,243</u>
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(60,273)	(48,575)	(38,243)
Total other financing sources (uses)	<u>(60,273)</u>	<u>(48,575)</u>	<u>(38,243)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>---</u>	<u>(63,479)</u>	<u>---</u>
Fund Balances - July 1	<u>1,216,009</u>	<u>1,216,009</u>	<u>1,152,530</u>
Fund Balances - June 30	<u>1,216,009</u>	<u>1,152,530</u>	<u>1,152,530</u>

SUPPLEMENTARY INFORMATION

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR CAPITAL PROJECTS FUNDS
(dollars)**

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
1999 Statewide Transportation and Local Bridge Fund			
REVENUES			
Investment earnings	197,537	148,204	55,542
Total Revenues	197,537	148,204	55,542
EXPENDITURES			
Current:			
Transportation programs	152,582	635,712	3,120,516
Total Expenditures	152,582	635,712	3,120,516
Excess (deficiency) of revenues over expenditures	44,955	(487,508)	(3,064,974)
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(197,537)	(148,204)	(55,542)
Total other financing sources (uses)	(197,537)	(148,204)	(55,542)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(152,582)	(635,712)	(3,120,516)
Fund Balances - July 1	3,983,548	3,830,966	3,195,254
Fund Balances - June 30	3,830,966	3,195,254	74,738

SUPPLEMENTARY INFORMATION

COMBINING STATEMENT OF NET POSITION PRIVATE PURPOSE TRUST FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Unclaimed County Deposits Trust Fund			
ADDITIONS			
Interest and dividends	253,935	201,801	167,504
Total Investment Income	253,935	201,801	167,504
Miscellaneous	80,934	80,000	80,000
Total Additions	334,869	281,801	247,504
DEDUCTIONS			
Payments in accordance with trust agreements	301,762	300,000	300,000
Total Deductions	301,762	300,000	300,000
Total Changes in Net Position Held in Trust	33,107	(18,199)	(52,496)
Net Position - July 1	5,272,354	5,305,461	5,287,262
Net Position - June 30	5,305,461	5,287,262	5,234,766

SUPPLEMENTARY INFORMATION

COMBINING STATEMENT OF NET POSITION PRIVATE PURPOSE TRUST FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Unclaimed Insurance Payments on Deposit Accounts Fund			
ADDITIONS			
Interest and dividends	60,938	46,649	37,692
Total Investment Income	60,938	46,649	37,692
Total Additions	60,938	46,649	37,692
DEDUCTIONS			
Refunds and transfers to other systems	57,726	35,640	29,882
Payments in accordance with trust agreements	418,688	20,000	20,000
Total Deductions	476,414	55,640	49,882
Total Changes in Net Position Held in Trust	(415,476)	(8,991)	(12,190)
Net Position - July 1	1,559,689	1,144,213	1,135,222
Net Position - June 30	1,144,213	1,135,222	1,123,032

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION PROPRIETARY FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
State Lottery Fund			
OPERATING REVENUES			
Sales and charges for services	3,343,477,411	3,650,200,000	3,808,000,000
Other	41,272,816	38,000,000	35,000,000
Total Operating Revenues	<u>3,384,750,227</u>	<u>3,688,200,000</u>	<u>3,843,000,000</u>
OPERATING EXPENSES			
Lottery prize awards	2,027,055,529	2,197,948,400	2,317,160,710
Other	325,387,603	352,448,907	373,240,400
Total Operating Expenses	<u>2,352,443,132</u>	<u>2,550,397,307</u>	<u>2,690,401,110</u>
Operating Income (Loss)	<u>1,032,307,095</u>	<u>1,137,802,693</u>	<u>1,152,598,890</u>
NONOPERATING REVENUES (EXPENSES)			
Contributions to Pension Funds	(1,083,000,000)	(1,125,000,000)	(1,147,000,000)
Investment earnings	29,395,480	8,000,000	6,500,000
Northstar NJ incentive payments	21,234,051	(9,485,382)	(10,300,000)
Total Nonoperating Revenues (Expenses)	<u>(1,032,370,469)</u>	<u>(1,126,485,382)</u>	<u>(1,150,800,000)</u>
Income (Loss) Before Transfers	<u>(63,374)</u>	<u>11,317,311</u>	<u>1,798,890</u>
Change in Net Position	<u>(63,374)</u>	<u>11,317,311</u>	<u>1,798,890</u>
Net Position - July 1	<u>677,053</u>	<u>613,679</u>	<u>11,930,990</u>
Net Position - June 30	<u>613,679</u>	<u>11,930,990</u>	<u>13,729,880</u>

SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION PROPRIETARY FUNDS (dollars)

	-----Fiscal Year Ending June 30-----		
	2025 Actual	2026 Estimated	2027 Estimated
Unemployment Compensation Fund			
OPERATING REVENUES			
Assessments	3,232,907,749	2,982,800,000	3,345,600,000
From federal agencies	10,218,622	16,400,000	16,400,000
Other	477,073	25,000,000	20,000,000
Total Operating Revenues	3,243,603,444	3,024,200,000	3,382,000,000
OPERATING EXPENSES			
Unemployment compensation	2,898,128,108	3,272,500,000	3,424,400,000
Other	6,006,949	---	---
Total Operating Expenses	2,904,135,057	3,272,500,000	3,424,400,000
Operating Income (Loss)	339,468,387	(248,300,000)	(42,400,000)
NONOPERATING REVENUES (EXPENSES)			
Investment earnings	65,513,141	70,600,000	64,300,000
Other	32,557,109	---	---
Total Nonoperating Revenues (Expenses)	98,070,250	70,600,000	64,300,000
Income (Loss) Before Transfers	437,538,637	(177,700,000)	21,900,000
Change in Net Position	437,538,637	(177,700,000)	21,900,000
Net Position - July 1	3,039,936,314	3,477,474,951	3,299,774,951
Net Position - June 30	3,477,474,951	3,299,774,951	3,321,674,951

**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.

SUPPLEMENTARY INFORMATION

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 - Hazardous Discharge Fund of 1981 (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 - Hazardous Discharge Fund of 1986 (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.

SUPPLEMENTARY INFORMATION

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. Funding for additional capital construction projects were appropriated from the fund pursuant to P.L.2024, c.18 and P.L.2025, c.73.

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.

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 Bond Act (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.

SUPPLEMENTARY INFORMATION

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.

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.

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.

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 moneys 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.

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.

SUPPLEMENTARY INFORMATION

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.

72N – Energy Storage Fund (P.L. 2025, c.136)

This fund is to be administered by the Board of Public Utilities and shall be credited with a minimum of \$60 million from the societal benefits charge or other funding sources determined by the Board. These receipts shall be used for energy storage incentives.

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.

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.

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.

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.

SUPPLEMENTARY INFORMATION

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.

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.

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.

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 re-funds of contributions, and for administrative expenses.

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.

SUPPLEMENTARY INFORMATION

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.

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.

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

This fund was established for the purpose of defraying the administrative costs of the Unemployment Compensation Program. In addition to federal contributions, worker contributions consisting of 0.02 percent of wages collected are deposited directly into the fund.

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. 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 Service 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.

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.

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.

SUPPLEMENTARY INFORMATION

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.

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.

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.