COUNTY OF BERGEN

Financial Statements
with Additional Financial Information

December 31, 2024

(With Independent Auditor's Report Thereon)

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COUNTY OF BERGEN

STATE OF NEW JERSEY

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PART I

REPORT OF AUDIT ON FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2024

WIELKOTZ & COMPANY LLC
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
County of Bergen, New Jersey

Report on the Financial Statements

Adverse Opinion on U.S. Generally Accepted Accounting Principles

We have audited the accompanying balance sheets – regulatory basis of the various funds and account group of the County of Bergen in the State of New Jersey, as of December 31, 2024 and 2023, the related statement of operations and changes in fund balance – regulatory basis for the years then ended, and the related statement of revenues – regulatory basis and the statement of expenditures – regulatory basis of the various funds for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the accompanying financial statements referred to above do not present fairly the financial position of each fund of the County of Bergen as of December 31, 2024 and 2023, or changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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

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

As described in Note 1 of the financial statements, the financial statements are prepared by the County of Bergen on the basis of the financial reporting provisions prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of New Jersey.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above, present fairly, in all material respects, the regulatory basis balance sheets and account group as of December 31, 2024 and 2023, the regulatory basis statements of operations for the years then ended and the regulatory basis statements of revenues and expenditures and changes in fund balance for the year ended December 31, 2024 in accordance with the basis of financial reporting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County of Bergen's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of Bergen's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Other Information

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

The supplementary information listed in the table of contents and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulation Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information listed in the table of contents and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulation Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 27, 2025 on our consideration of the County of Bergen's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Bergen's internal control over financial reporting and compliance.

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

Wielkotz & Company, LLC

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

May 27, 2025

W&CO

EXHIBIT A

COUNTY OF BERGEN

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

CURRENT FUND

AS OF DECEMBER 31, 2024 and 2023

ASSETS	Ref.		2024		2023
Cash and Cash Equivalents	A-4	$	164,107,991	$	122,288,157
Investments	A-5		8,000,000		92,250,000
Imprest and Change Funds	A-6		9,460		9,460
			172,117,451		214,547,617
Receivables with Full Reserves:					
Due from State of New Jersey	A-9		8,685		
Due from Bergen County Improvement Authority	A-10		1,938,725		1,938,725
Interfunds	A-11		47,832		5,925
Prepaid Liability - Payroll Taxes	A-12		5,448		75,313
			2,000,690		2,019,963
Total Current Fund Assets			174,118,141		216,567,580
Federal and State Grant Fund:					
Interfunds Receivable	A-27		16,028,952		66,564,759
Federal and State Grants Receivable	A-28		46,537,262		61,509,501
Total Federal and State Grant Fund Assets			62,566,214		128,074,260
Total Assets		$	236,684,355	$	344,641,840

EXHIBIT A

COUNTY OF BERGEN

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

CURRENT FUND

AS OF DECEMBER 31, 2024 and 2023

			2024		2023
LIABILITIES, RESERVES AND FUND BALANCE					
Liabilities:					
Appropriation Reserves	A-3, A-15	$	37,095,252	$	40,198,825
Contracts Payable	A-16		12,677,516		9,691,731
Encumbrances Payable	A-17		7,254,448		7,163,746
Accounts Payable	A-18		100,462		217,329
Other Reserves	A-19		3,230,630		3,157,351
Reserve for Jail Expansion	A-20		6,877,043		6,713,296
Reserve for Elections	A-21		5,098		933,566
Reserve for P-Card	A-22		5,160		
Reserve for Rockleigh ICF Closing	A-23		769,413		982,097
Reserve for Arbitrage	A-24		377,077		
Reserve for IRS Payments	A-25		250,024		
Deferred Revenue	A-26		439,177		130,501
Interfunds	A-11		16,054,894		66,565,735
Total Liabilities			85,136,194		135,754,177
Reserve for Receivables	Contra		2,000,690		2,019,963
Fund Balance	A-1		86,981,257		78,793,440
Total Current Fund Liabilities, Reserves and Fund Balance			174,118,141		216,567,580
Federal and State Grant Fund:					
Encumbrances Payable	A-29		25,472,601		22,237,083
Reserve for Federal and State Grants	A-30		36,949,283		105,634,445
Unappropriated Grants	A-31		144,330		202,732
Total Federal and State Grant Fund Liabilities and Reserves			62,566,214		128,074,260
Total Liabilities, Reserves and Fund Balance		$	236,684,355	$	344,641,840

See accompanying notes to the financial statements.

EXHIBIT A-1

COUNTY OF BERGEN

COMPARATIVE STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCE - REGULATORY BASIS

CURRENT FUND

FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023

	2024	2023
Revenue and Other Income Realized:		
Fund Balance Utilized	$ 35,304,779	$ 36,698,617
Miscellaneous Revenues Anticipated	200,978,297	185,388,492
Receipts from Current Taxes	504,788,603	481,023,278
Miscellaneous Revenues not Anticipated	9,467,289	22,852,843
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	21,868,818	12,429,764
Accounts Payable Cancelled	23,189	38,322
Cancelled Appropriated Grant Reserves	17,864,204	2,353,027
Interfund Returned	5,925	131,639
Prepaid Payroll Taxes Applied	75,313	95,403
Due from County Treasurer	-	2,302
Contracts Payable Cancelled	24	32,258
	790,376,441	741,045,945
Expenditures:		
Budget Appropriations - Original Budget	695,388,209	665,105,268
Added by N.J.S.A. 40A:4-89	33,582,506	26,706,522
Other Charges to Income:		
Interfunds Advanced	47,832	5,925
Prepaid Liability - Payroll Taxes	5,448	75,313
Other Reserves	269,362	
Refunds		1,311,278
Cancelled Grants Receivable	17,590,488	2,328,584
Total Expenditures	746,883,845	695,532,890
Excess in Operations	43,492,596	45,513,055
Fund Balance, January 1	78,793,440	69,979,002
	122,286,036	115,492,057
Utilized as Anticipated Revenue	35,304,779	36,698,617
Fund Balance, December 31	$ 86,981,257	$ 78,793,440

See accompanying notes to the financial statements.

EXHIBIT A-2

COUNTY OF BERGEN

STATEMENT OF REVENUES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Realized	Excess or (Deficit)
Surplus Anticipated	35,304,779	35,304,779	
Miscellaneous Revenues:			
Local Revenues:			
Register of Deeds	2,248,000	1,984,252	(263,748)
Surrogate	771,000	688,292	(82,708)
Sheriff	2,450,000	3,520,451	1,070,451
Interest on Investments and Deposits	10,275,000	13,637,776	3,362,776
Park Fees and Revenue	1,358,000	3,678,340	2,320,340
Golf Fees and Revenues	11,375,000	15,748,966	4,373,966
Realty Transfer Fees	9,400,000	8,612,209	(787,791)
State of NJ - Court Lease	128,016	128,016	
Central Municipal Court	331,000	381,231	50,231
Election Ballot Printing	937,000	953,409	16,409
Reimbursement from State of NJ for State Prisoners held in County Jails	4,400,000	2,144,589	(2,255,411)
Police and Fire Academy Fees	371,000	395,356	24,356
Reimbursement for In-Kind Grants	3,700,000	3,861,532	161,532
Animal Shelter Contracts	1,100,000	1,337,312	237,312
Animal Center - Other Fees	5,000	258,924	253,924
Shared Services Health Agreements	1,900,000	1,015,697	(884,303)
Shared Services Health Agreements - Kearny		36,778	36,778
Shared Services Health Agreements - 40 Passaic Street	189,000	219,191	30,191
Interlocal - Interboro Regional Communication Network	300,000	375,900	75,900
	51,238,016	58,978,221	7,740,205
State Aid:			
County College Bonds - (N.J.S.A. 18A:64A-22.6)	2,205,750	2,229,923	24,173
State Assumptions of Costs:			
Social and Welfare Services (c.66, P.L. 1990):			
Supplemental Social Security Income	1,383,217	1,129,331	(253,886)
DDD Assessment Program	147,000	132,824	(14,176)
	1,530,217	1,262,155	(268,062)
Public and Private Programs:			
Area Plan Grant	7,711,552	7,711,552	
Social Services for the Homeless	1,145,300	1,145,300	
Medicare Improvements for Patients	40,000	40,000	
FY23 Prosecutor Body Armor	7,027	7,027	
Disaster Response Crisis Counselor	30,000	30,000	
Respite Care Program	608,000	608,000	
Senior Citizen & Disabled Residents Transportation	2,892,198	2,892,198	
Visions Program - Additional 2023	7,069	7,069	
FY23 Sheriff Body Armor	34,222	34,222	

EXHIBIT A-2

COUNTY OF BERGEN

STATEMENT OF REVENUES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Realized	Excess or (Deficit)
Public and Private Programs (continued):			
WFNJ - Transportation	114,461	114,461	
County Historical Partnership Program	94,100	94,100	
State Community Partnership	1,125,145	1,125,145	
Local Arts Program	319,400	319,400	
Alternative to Domestic Violence - Additional 2023	173,160	173,160	
IOLTA Fund of the Bar of NJ	22,500	22,500	
Victims of Crime - Sexual Assault Nurse Examiner	172,224	172,224	
Homeless Management Information Shelter	20,000	20,000	
Mental Health Law Project	277,131	277,131	
Opioid Settlement Fund	5,491,373	5,491,373	
MAT for Opioid Use Disorder in Homeless Shelter	425,000	425,000	
Child Advocacy Development Grant	194,208	194,208	
Enhanced Mobility of Senior & Individuals with Disabilities	150,000	150,000	
Automated License Plate Reader Initiative	400,368	400,368	
Medicaid PEER Grouping	619,312	619,312	
County Health Infrastructure Program	2,117,217	2,117,217	
Childhood Lead Program - Additional 2023	12,500	12,500	
Collaborative Learning Program	80,000	80,000	
County Environmental Health Act	213,603	213,603	
County Comprehensive Alcohol Program	1,100,243	1,100,243	
Spring House for Women - Drug Court	103,521	103,521	
Senior Safe Navigator Grant	466,000	466,000	
Comprehensive Cancer Control Program - Additional 2023	6,000	6,000	
Senior Farmers Market Nutrition Program	7,189	7,189	
Oradell Ave Bridge over Hackensack River	1,069,166	1,069,166	
Gunshot Detection Technology Initiative	336,500	336,500	
Homeless Management Information Shelter	100,693	100,693	
HUD - Veteran's Supportive Housing	88,415	88,415	
FY23 The Kevin & Devonte Program	75,887	75,887	
Shelter Support Program	118,161	118,161	
2025 Special Population Grant	150,000	150,000	
Visions Program	108,070	108,070	
Sub-Regional Transportation Planning	262,705	262,705	
State Health Insurance Program	45,000	45,000	
Communication and Language Access Grant	32,556	32,556	
FY25 Child Advocacy Development	190,944	190,944	
Corporate Marketing Grant	17,750	17,750	
FY23 State Criminal Alien Assistance Program - SCAAP	826,419	826,419	
Overdose Data to Action Program	22,880	22,880	
2025 Local Public Health Overdose Fatality Teams	75,000	75,000	
Personal Assistance Services Program	96,138	96,138	
Veterans Transportation	26,000	26,000	
Enhanced Mobility of Senior & Individuals with Disabilities	217,000	217,000	

COUNTY OF BERGEN

STATEMENT OF REVENUES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Realized	Excess or (Deficit)
Public and Private Programs (continued):			
Violence Against Women Act	52,500	52,500	
2025 Municipal Alliance Program	317,346	317,346	
2025 Clean Communities Grant	198,055	198,055	
Cancer Education & Early Detection	6,628	6,628	
Arrive Together Grant Program	150,000	150,000	
Domestic Violence Intervention Services - BEBW	1,258,603	1,258,603	
Cancer Education & Early Detection	306,224	306,224	
NJACCHO Sustaining Local Public Health	168,049	168,049	
Drug Recognition Expert	25,000	25,000	
Tuberculosis Control Program	287,808	287,808	
Transitional Living for Homeless Youth	232,547	232,547	
Basic Center Program	197,000	197,000	
Bergenfield Senior Center	100,000	100,000	
Bergen County Job Center - WFNJ	40,000	40,000	
Human Service Advisory Council	66,499	66,499	
Early Intervention Services	2,687,768	2,687,768	
Case Management	163,109	163,109	
Medical Reserve Corp	24,290	24,290	
2025 Childhood Lead Program	388,468	388,468	
Job Access and Reverse Commute	200,000	200,000	
Bioterrorism (PHILEP) Program	330,538	330,538	
HUD - Homeless Management Information System	20,000	20,000	
Right to Know	21,869	21,869	
East Anderson Street Bridge/Cedar Lane	4,643,193	4,643,193	
Title IV-D Child Support Enforcement	205,514	205,514	
Victims of Crime Act Grant - Additional 2023	361,807	361,807	
Unified Child Care Program - Additional 2023	82,034	82,034	
PEER Recovery Specialist	150,000	150,000	
Tick Surveillance Program 2025	12,000	12,000	
Youth Complex Education Program	184,500	184,500	
Venture Program	686,120	686,120	
2025 Unified Child Care Program	2,247,001	2,247,001	
Mental Health Board Administration	12,000	12,000	
2025 Disaster Response Crisis Counselor	35,500	35,500	
Child Interagency Coordinating Council	39,455	39,455	
Victim Assistance Grant	137,500	137,500	
Victims of Crime - Sexual Assault Nurse Examiner	166,871	166,871	
	46,667,978	46,667,978	-

EXHIBIT A-2

COUNTY OF BERGEN

STATEMENT OF REVENUES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Realized	Excess or (Deficit)
Other Special Items:			
Added and Omitted Taxes	1,686,898	1,686,898	
Justice Center Parking	152,000	185,357	33,357
Sheriff - Outside Service Administrative Fees	648,000	244,040	(403,960)
Public Health Priority Funding	3,883,000	3,477,040	(405,960)
Register of Deeds - P.L. 2001 C370	2,006,000	1,813,018	(192,982)
Surrogate - P.L. 2001 C370	1,161,000	829,928	(331,072)
Sheriff - P.L. 2001 C370	250,000	250,000	
Shared Services Police Services	350,000	355,195	5,195
Medicare Part D Reimbursement	37,000	102,814	65,814
Housing Authority Lease	107,000	109,787	2,787
Health Department - Spring House Medicare Revenues	124,000	-	(124,000)
Health Department - Alcohol Recovery Medicare Revenues	23,000	14,936	(8,064)
Interlocal - 911 Agreement - Garfield	300,000	300,000	
Interlocal - 911 Agreement - Ridgefield	212,160	212,160	
Interlocal - 911 Agreement - Palisades Park	160,000	160,000	
Interlocal - 911 Agreement - Lodi	324,000	331,224	7,224
Interlocal - 911 Agreement - Leonia	171,130	171,130	
Interlocal - 911 Agreement - Wyckoff	191,017	194,837	3,820
Interlocal - 911 Agreement - Midland Park	137,000	137,700	700
Interlocal - 911 Agreement - Demarest	67,569	67,569	
Interlocal - 911 Agreement - Harrison	689,000	751,797	62,797
Interlocal - 911 Agreement - East Newark	150,000	158,586	8,586
Interlocal - 911 Agreement - Hillsdale		75,000	75,000
Bergen County Improvement Authority - Loan Repayment	1,938,725	-	(1,938,725)
BCIA - New Bridge Medical Center - Rental	4,800,000	4,800,000	
Passaic County Inmates	20,710,040	20,116,059	(593,981)
Intoxicated Driver Program Fees	207,000	207,160	160
Interlocal - JDC Revenue Passaic & Union County	280,000	643,115	363,115
Interlocal - BCC College Shuttle - Community Transportation	138,000	142,750	4,750
Interlocal - Security Services at Bergen Technical High School	286,000	286,496	496
Interlocal - Board of Social Services Payroll & Purchasing	27,000	28,154	1,154
Interlocal - Board of Social Services - Rental of County Facility	80,000	83,496	3,496
County Ambulance Service	1,000,000	2,010,829	1,010,829
Title IVD Reimbursements	1,042,000	1,454,559	412,559
Planning and Engineering Subdivision Fees	196,000	190,895	(5,105)
American Rescue Plan - Revenue Loss	39,600,000	39,600,000	
County Option Tax	10,563,000	10,647,491	84,491
	93,697,539	91,840,020	(1,857,519)

EXHIBIT A-2

COUNTY OF BERGEN

STATEMENT OF REVENUES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Realized	Excess or (Deficit)
Total Miscellaneous Revenues Anticipated	195,339,500	200,978,297	5,638,797
Subtotal General Revenues	230,644,279	236,283,076	5,638,797
Amount to be Raised by Taxation	504,788,603	504,788,603	
Budget Totals	$ 735,432,882	741,071,679	5,638,797
Miscellaneous Revenues not Anticipated (Nonbudget)		9,467,289	
		$ 750,538,968	

See accompanying notes to the financial statements.

EXHIBIT A-2

COUNTY OF BERGEN

STATEMENT OF REVENUES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Miscellaneous Revenue Not Anticipated:	
PILOT Program	686,066
Unclaimed Property	158,158
Towing Fees	14,250
Miscellaneous	345,407
DEA Forfeiture Overtime Reimbursements	194,540
Clerk-Shared Services Record Retention	2,500
Reimbursement - Indirect Costs	859,281
Interest - Clerk	17,076
Title IV D BC Probation Reimbursement	449
Paymode X ACH Rebates	42,322
Charging Stations	3,752
COOP Administration Fee	857,081
Shared Services - College Landscaping	383,667
Insurance Claims and Reimbursements	2,101,243
Inspection Fees	61,337
Drain Connect Filing Fees	6,675
Sale of Plans & Specs	5,550
Filing Fees - Construction Board	4,350
NJ-Insurance Franchise Tax	2,738
Miscellaneous Police Services	350
Medical Examiner - Autopsy Protocol	10,339
Fire Permit Fees	7,872
Consumer Protection Board of Social Services	51,803
Division of Consumer Affairs	125,711
9-1-1 Dispatch Service	161,294
Sheriff US Marshall	663,500
Sheriff Work Release Program	6,618
General Services Reimbursements	6,142
Scrap Metal	6,735
Vending Machines	36,893
Recycling Revenue	802
39 Hudson Street	55,234
DPW Shared Services - PIP	96,631
Sale of County Assets	52,212
Various Rental Income	5,592
Comm Trans - Advertising	1,500
Health/American Dream Fee	94,928
Industrial Health	925,926
Mental Health	90
State Aid - Office on Aging	58,000
ADV - Client Fees	77,358
Human Services Institute Registration Fees	3,145
Human Services Miscellaneous	7,700
Prior Year Credit	317,644
Judicial - Mail Room Services	4,225
General Court Fees	1,120
Donations for Senior Activities	941,483
	$ 9,467,289

COUNTY OF BERGEN

STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Appropriations				
	Budget as Adopted	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Canceled
OPERATIONS:					
Legislative Branch					
Board of Commissioners:					
Salaries and Wages	$ 269,719	269,719	267,019	2,700	
Clerk of the Board:					
Salaries and Wages	921,457	921,457	742,988	178,469	
Other Expenses	323,750	323,750	250,749	73,001	
Total Legislative Branch	1,514,926	1,514,926	1,260,756	254,170	
Executive Branch					
County Executive:					
Salaries and Wages	1,415,699	1,690,699	1,690,695	4	
Other Expenses	44,300	44,300	39,529	4,771	
Total County Executive	1,459,999	1,734,999	1,730,224	4,775	
Department of Administration and Finance					
Division of Treasury:					
Salaries and Wages	1,284,479	1,239,479	1,145,505	93,974	
Other Expenses	68,000	68,000	40,183	27,817	
Division of Fiscal Operations:					
Salaries and Wages	1,105,147	1,045,147	854,231	190,916	
Other Expenses	3,096,624	3,036,624	2,565,979	470,645	
Division of Personnel:					
Salaries and Wages	1,019,654	1,000,654	924,821	75,833	
Other Expenses	89,978	89,978	55,295	34,683	
Division of Purchasing:					
Salaries and Wages	800,670	800,670	800,646	24	
Other Expenses	55,869	55,869	24,060	31,809	
Division of Information Technology:					
Salaries and Wages	1,626,706	1,534,206	1,411,270	122,936	
Other Expenses	1,329,500	1,329,500	1,240,836	88,664	
Division of Public Information:					
Salaries and Wages	316,487	316,487	245,743	70,744	
Other Expenses	25,000	25,000	18,726	6,274	

COUNTY OF BERGEN

STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Appropriations				
	Budget as Adopted	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Canceled
Division of Risk Management:					
Salaries and Wages	224,804	224,804	224,686	118	
Other Expenses	1,703,250	1,705,000	1,669,685	35,315	
Insurances:					
Insurance - Other Expenses	8,440,230	8,438,480	5,826,004	2,612,476	
Health Benefits	113,524,100	113,524,100	111,233,118	2,290,982	
Workers' Compensation	7,973,874	7,973,874	3,314,855	4,659,019	
Economic Development:					
Salaries and Wages	394,150	395,650	394,112	1,538	
Other Expenses	329,750	329,750	281,302	48,448	
Central Municipal Court:					
Salaries and Wages	923,435	871,435	728,785	142,650	
Other Expenses	23,300	23,300	16,533	6,767	
Salary Adjustment:					
Salaries and Wages	1,000,000	450,000	353,785	96,215	
Termination Pay:					
Salaries and Wages	1,000,000	550,000	172,772	377,228	
Division of Shared Services:					
Salaries and Wages	105,370	140,370	130,725	9,645	
Other Expenses	1,500	1,500	851	649	
Out-of-County College Reimbursement	110,000	110,000	41,859	68,141	
Total Department of Administration and Finance	146,571,877	145,279,877	133,716,367	11,563,510	
Department of Health					
Division of Public Health:					
Salaries and Wages	2,867,738	2,265,857	1,383,310	882,547	
Other Expenses	441,795	441,795	284,191	157,604	
Division of Mental Health:					
Salaries and Wages	1,241,345	1,241,345	1,025,765	215,580	
Other Expenses	675,800	675,800	574,305	101,495	
Aid to Mental Health:					
Other Expenses	1,917,093	1,917,093	1,916,074	1,019	

COUNTY OF BERGEN

STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Appropriations				
	Budget as Adopted	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Canceled
Environmental Health:					
Salaries and Wages	885,510	885,510	4,074	881,436	
Other Expenses	374,000	374,000	309,638	64,362	
Public Health Priority Funding:					
Salaries and Wages	900,000	1,005,883	900,000	105,883	
Other Expenses	35,000	35,000	10,194	24,806	
Interlocal Health Agreements:					
Salaries and Wages	1,657,686	1,852,684	1,657,686	194,998	
Other Expenses	50,000	50,000	3,843	46,157	
Division of Animal Center:					
Salaries and Wages	2,350,546	2,350,546	2,226,995	123,551	
Other Expenses	1,121,800	1,121,800	988,508	133,292	
Total Department of Health	14,518,313	14,217,313	11,284,583	2,932,730	
Department of Human Services					
Division of Family Guidance:					
Salaries and Wages	5,265,185	4,917,185	3,986,545	930,640	
Other Expenses	404,086	404,086	341,242	62,844	
Division of Community Services:					
Salaries and Wages	2,284,217	2,284,217	2,110,125	174,092	
Other Expenses	4,331,109	4,331,109	4,068,752	262,357	
Division of Senior Services:					
Salaries and Wages	1,591,382	1,591,382	1,168,871	422,511	
Other Expenses	1,918,555	1,918,555	1,443,048	475,507	
Juvenile Detention Center:					
Salaries and Wages	2,561,631	2,516,631	2,137,775	378,856	
Other Expenses	360,236	360,236	310,408	49,828	
Total Department of Human Services	18,716,401	18,323,401	15,566,766	2,756,635	

COUNTY OF BERGEN

STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Appropriations				
	Budget as Adopted	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Canceled
Department of Law:					
Salaries and Wages	2,085,645	2,035,645	1,918,086	117,559	
Other Expenses	95,600	125,600	99,350	26,250	
Office of the Inspector General:					
Salaries and Wages	344,552	344,552	218,360	126,192	
Other Expenses	3,000	3,000	758	2,242	
Office of Mental Health Law:					
Salaries and Wages	292,067	292,067	213,061	79,006	
Other Expenses	7,300	7,300	2,067	5,233	
Mental Patients in State Institutions:					
Other Expenses - County Share	375,000	375,000	229,870	145,130	
DMHAS Greystone Hospital County Residents - County Share	2,264,192	2,264,192	2,264,191	1	
NJ Division of Mental Health - DMAS Costs - County Share	261,083	261,083		261,083	
Total Department of Law	5,728,439	5,708,439	4,945,743	762,696	
Department of Public Safety					
Division of Safety and Security:					
Salaries and Wages	3,331,378	3,331,378	3,297,708	33,670	
Other Expenses	97,350	97,350	96,398	952	
Division of Weights and Measures:					
Salaries and Wages	1,300,425	1,170,425	1,149,541	20,884	
Other Expenses	19,297	19,297	16,629	2,668	
Division of the Medical Examiner:					
Salaries and Wages	1,072,050	1,072,050	1,013,882	58,168	
Other Expenses	1,549,110	1,549,110	1,467,168	81,942	
Division of Emergency Management:					
Salaries and Wages	932,430	1,014,430	1,012,775	1,655	
Other Expenses	227,160	227,160	210,241	16,919	
Division of Ambulance Services:					
Salaries and Wages	1,633,518	1,633,518	1,562,098	71,420	
Other Expenses	155,000	322,000	244,120	77,880	
Division of Public Safety Operations 911-Dispatch:					
Salaries and Wages	5,436,659	5,436,659	5,378,477	58,182	
Other Expenses	2,141,000	2,141,000	1,913,691	227,309	

EXHIBIT A-3

COUNTY OF BERGEN

STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Appropriations				
	Budget as Adopted	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Canceled
Division of Law and Public Safety:					
Salaries and Wages	1,726,172	1,726,172	1,497,841	228,331	
Other Expenses	488,416	488,416	473,756	14,660	
Total Department of Public Safety	20,109,965	20,228,965	19,334,325	894,640	
Department of Public Works					
Division of General Services:					
Salaries and Wages	5,347,261	5,382,261	5,380,075	2,186	
Other Expenses	10,197,609	10,197,609	9,572,112	625,497	
Division of Mechanical Services:					
Salaries and Wages	1,437,290	1,437,290	1,230,056	207,234	
Other Expenses	4,012,300	4,012,300	3,337,746	674,554	
Division of Administration:					
Salaries and Wages	522,801	464,201	348,294	115,907	
Other Expenses	8,800	8,800	3,077	5,723	
Division of Operations:					
Salaries and Wages	2,240,061	2,190,061	2,103,880	86,181	
Other Expenses	4,237,248	4,237,248	3,368,174	869,074	
Division of Community Transportation:					
Salaries and Wages	363,931	363,931	363,930	1	
Other Expenses	873,100	873,100	536,373	336,727	
Division of Mosquito Control:					
Salaries and Wages	999,845	1,026,845	996,653	30,192	
Other Expenses	348,350	348,350	189,268	159,082	
Total Department of Public Works	30,588,596	30,541,996	27,429,638	3,112,358	
Department of Parks					
Division of Cultural and Historic Affairs:					
Salaries and Wages	354,086	371,086	368,431	2,655	
Other Expenses	36,410	36,410	30,370	6,040	
Division of Parks and Recreation:					
Salaries and Wages	7,193,775	8,213,775	8,152,258	61,517	
Other Expenses	4,668,100	4,868,100	4,750,840	117,260	

COUNTY OF BERGEN

STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Appropriations				
	Budget as Adopted	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Canceled
Division of Land Management:					
Salaries and Wages	70,000	70,000		70,000	
Other Expenses	15,000	15,000	7,767	7,233	
Division of Golf Courses:					
Salaries and Wages	4,337,079	4,702,079	4,520,701	181,378	
Other Expenses	1,654,514	1,729,114	1,573,553	155,561	
Total Department of Parks	18,328,964	20,005,564	19,403,920	601,644	
Department of Planning and Economic Development					
Division of Construction Board Appeals:					
Other Expenses	375	375	60	315	
Division of Planning and Economic Development:					
Salaries and Wages	1,209,587	1,218,587	1,218,585	2	
Other Expenses	40,510	40,510	25,077	15,433	
Division of Engineering:					
Salaries and Wages	2,235,070	2,151,070	1,965,778	185,292	
Other Expenses	118,382	118,382	90,420	27,962	
Division of Transportation Planning:					
Other Expenses	20,000	20,000		20,000	
Total Department of Planning and Economic Development	3,623,924	3,548,924	3,299,920	249,004	
Total Executive Branch	259,646,478	259,589,478	236,711,486	22,877,992	
Educational Agencies					
Office of the Superintendent of Schools:					
Salaries and Wages	470,322	470,322	405,418	64,904	
Other Expenses	33,425	33,425	20,657	12,768	
Bergen County Vocational Schools:					
Other Expenses	35,867,271	35,867,271	34,667,268	1,200,003	
Bergen County Community College:					
Other Expenses	23,996,114	23,996,114	23,996,114		
Bergen County Special Services School:					
Other Expenses	11,386,253	11,386,253	11,386,253		
Total Educational Agencies	71,753,385	71,753,385	70,475,710	1,277,675	

EXHIBIT A-3

COUNTY OF BERGEN

STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Appropriations				
	Budget as Adopted	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Canceled
Constitutional Officers					
Office of the County Surrogate:					
Salaries and Wages	2,326,751	2,383,751	2,331,594	52,157	
Other Expenses	88,442	88,442	83,052	5,390	
Office of the County Clerk:					
Salaries and Wages	3,114,411	3,074,411	2,994,951	79,460	
Other Expenses	341,650	341,650	341,647	3	
Office of the County Clerk - Elections:					
Salaries and Wages	270,610	310,610	310,464	146	
Other Expenses	3,460,900	3,460,900	3,460,900		
Office of the County Prosecutor:					
Salaries and Wages	32,627,373	32,527,373	31,404,691	1,122,682	
Other Expenses	1,810,000	1,910,000	1,685,407	224,593	
Office of the County Sheriff:					
Salaries and Wages	30,522,426	30,522,426	28,555,871	1,966,555	
Other Expenses	1,404,000	1,704,000	1,383,276	320,724	
Bureau of Identification - Sheriff:					
Salaries and Wages	6,282,122	6,282,122	5,998,009	284,113	
Other Expenses	451,500	551,500	385,541	165,959	
County Jail - Sheriff:					
Salaries and Wages	17,750,235	17,750,235	15,585,012	2,165,223	
Salaries and Wages - American Rescue Plan	39,600,000	39,600,000	39,600,000		
Other Expenses	12,135,250	11,735,250	8,011,703	3,723,547	
Total Constitutional Officers	152,185,670	152,242,670	142,132,118	10,110,552	

COUNTY OF BERGEN

STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Appropriations				
	Budget as Adopted	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Canceled
Other Boards and Agencies					
Board of Social Services - Welfare:					
Administration - County Share	9,670,651	9,670,651	9,670,651		
Temp. Assistance to Needy Families - County Share	115,606	115,606	115,606		
Supplemental Security Income - State Share	1,383,217	1,383,217	1,250,000	133,217	
Board of Taxation:					
Salaries and Wages	658,514	658,514	658,169	345	
Board of Elections:					
Salaries and Wages	1,632,956	1,632,956	1,632,956		
Other Expenses	630,880	630,880	566,211	64,669	
Superintendent of Elections:					
Salaries and Wages	686,828	686,828	632,696	54,132	
Other Expenses	670,020	670,020	660,068	9,952	
Commissioner of Registration:					
Salaries and Wages	1,355,968	1,355,968	1,279,917	76,051	
Other Expenses	483,500	483,500	478,695	4,805	
Total Other Boards and Agencies	17,288,140	17,288,140	16,944,969	343,171	
Other Common Operating Functions:					
Celebration of Public Events:					
Other Expenses	400,000	400,000	288,933	111,067	
Total Other Common Operating Functions	400,000	400,000	288,933	111,067	
Public and Private Programs					
Matching Funds for Grants	115,000	115,000		115,000	
Area Plan Grant	7,711,552	7,711,552	7,711,552		
Social Services for the Homeless	1,145,300	1,145,300	1,145,300		
Medicare Improvements for Patients	40,000	40,000	40,000		
FY23 Prosecutor Body Armor	7,027	7,027	7,027		
Disaster Response Crisis Counselor	30,000	30,000	30,000		
Respite Care Program	608,000	608,000	608,000		
Senior Citizen & Disabled Residents Transportation	2,892,198	2,892,198	2,892,198		
Visions Program - Additional 2023	7,069	7,069	7,069		
FY23 Sheriff Body Armor	34,222	34,222	34,222		

COUNTY OF BERGEN

STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Appropriations				
	Budget as Adopted	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Canceled
WFNJ - Transportation	114,461	114,461	114,461		
County Historical Partnership Program	94,100	94,100	94,100		
State Community Partnership	1,125,145	1,125,145	1,125,145		
Local Arts Program	319,400	319,400	319,400		
Alternative to Domestic Violence - Additional 2023	173,160	173,160	173,160		
IOLTA Fund of the Bar of NJ	22,500	22,500	22,500		
Victims of Crime - Sexual Assault Nurse Examiner	172,224	172,224	172,224		
Homeless Management Information System	20,000	20,000	20,000		
Mental Health Law Project	277,131	277,131	277,131		
Opioid Settlement Fund	5,491,373	5,491,373	5,491,373		
MAT for Opioid Use Disorder in Homeless Shelter	425,000	425,000	425,000		
Child Advocacy Development Grant	194,208	194,208	194,208		
Enhanced Mobility of Senior & Individuals with Disabilities	150,000	150,000	150,000		
Automated License Plate Reader Initiative	400,368	400,368	400,368		
Medicaid PEER Grouping	619,312	619,312	619,312		
County Health Infrastructure Program	2,117,217	2,117,217	2,117,217		
Childhood Lead Program - Additional 2023	12,500	12,500	12,500		
Collaborative Learning Program	80,000	80,000	80,000		
County Environmental Health Act	213,603	213,603	213,603		
County Comprehensive Alcohol Program	1,100,243	1,100,243	1,100,243		
Spring House for Women - Drug Court	103,521	103,521	103,521		
Senior Save Navigator Grant	466,000	466,000	466,000		
Comprehensive Cancer Control Program - Additional 2023	6,000	6,000	6,000		
Senior Farmers Market Nutrition Program	7,189	7,189	7,189		
Oradell Ave Bridge over Hackensack River	1,069,166	1,069,166	1,069,166		
Gunshot Detection Technology Initiative	336,500	336,500	336,500		
Homeless Management Information System	100,693	100,693	100,693		
HUD - Veteran's Supportive Housing	88,415	88,415	88,415		
FY23 The Kevin & Devonte Program	75,887	75,887	75,887		
Shelter Support Program	118,161	118,161	118,161		
2025 Special Population Grant	150,000	150,000	150,000		
Visions Program	108,070	108,070	108,070		
Sub-Regional Transportation Planning	262,705	262,705	262,705		
State Health Insurance Program	45,000	45,000	45,000		

COUNTY OF BERGEN

STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Appropriations				
	Budget as Adopted	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Canceled
Communication and Language Access Grant	32,556	32,556	32,556		
FY25 Child Advocacy Development	190,944	190,944	190,944		
Corporate Marketing Grant	17,750	17,750	17,750		
FY23 State Criminal Alien Assistance Program - SCAAP	826,419	826,419	826,419		
Overdose Data to Action Program	22,880	22,880	22,880		
2025 Local Public Health Overdose Fatality Teams	75,000	75,000	75,000		
Personal Assistance Services Program	96,138	96,138	96,138		
Veterans Transportation	26,000	26,000	26,000		
Enhanced Mobility of Senior & Individuals with Disabilities	217,000	217,000	217,000		
Violence Against Women Act	52,500	52,500	52,500		
2025 Municipal Alliance Program	317,346	317,346	317,346		
2025 Clean Communities Grant	198,055	198,055	198,055		
Cancer Education & Early Detection	6,628	6,628	6,628		
Arrive Together Grant Program	150,000	150,000	150,000		
Domestic Violence Intervention Services - BEBW	1,258,603	1,258,603	1,258,603		
Cancer Education & Early Detection	306,224	306,224	306,224		
NJACCHO Sustaining Local Public Health	168,049	168,049	168,049		
Drug Recognition Expert	25,000	25,000	25,000		
Tuberculosis Control Program	287,808	287,808	287,808		
Transitional Living for Homeless Youth	232,547	232,547	232,547		
Basic Center Program	197,000	197,000	197,000		
Bergenfield Senior Center	100,000	100,000	100,000		
Bergen County Job Center - WFNJ	40,000	40,000	40,000		
Human Service Advisory Council	66,499	66,499	66,499		
Early Intervention Services	2,687,768	2,687,768	2,687,768		
Case Management	163,109	163,109	163,109		
Medical Reserve Corp	24,290	24,290	24,290		
2025 Childhood Lead Program	388,468	388,468	388,468		
Job Access and Reverse Commute	200,000	200,000	200,000		
Bioterrorism (PHILEP) Program	330,538	330,538	330,538		
HUD- Homeless Management Information System	20,000	20,000	20,000		
Right to Know	21,869	21,869	21,869		
East Anderson Street Bridge/Cedar Lane	4,643,193	4,643,193	4,643,193		
FY24 Medication Assisted Treatment Initiative	422,875	422,875	422,875		

COUNTY OF BERGEN

STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Appropriations				
	Budget as Adopted	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Canceled
Title IV-D Child Support Enforcement	205,514	205,514	205,514		
Victims of Crime Act Grant - Additional 2023	361,807	361,807	361,807		
Unified Child Care Program - Additional 2023	82,034	82,034	82,034		
PEER Recovery Specialist	150,000	150,000	150,000		
Tick Surveillance Program 2025	12,000	12,000	12,000		
Youth Complex Education Program	184,500	184,500	184,500		
Venture Program	686,120	686,120	686,120		
2025 Unified Child Care Program	2,247,001	2,247,001	2,247,001		
Mental Health Board Administration	12,000	12,000	12,000		
2025 Disaster Response Crisis Counselor	35,500	35,500	35,500		
Child Interagency Coordinating Council	39,455	39,455	39,455		
Victim Assistance Grant	137,500	137,500	137,500		
Victims of Crime - Sexual Assault Nurse Examiner	166,871	166,871	166,871		
Total Public and Private Programs	46,782,978	46,782,978	46,667,978	115,000	
TOTAL OPERATIONS	549,171,577	549,171,577	514,193,017	34,978,560	
Detail:					
Salaries and Wages	215,777,215	215,265,615	201,989,147	13,276,468	
Other Expenses (Including Contingent)	333,794,362	334,305,962	312,492,803	21,813,159	
	549,571,577	549,571,577	514,481,950	35,089,627	
Capital Improvements					
Capital Improvement Fund	21,424,556	21,424,556	21,424,556		
Acquisition of Office Equipment and Other Capital Items	350,000	350,000	82,076	267,924	
Total Capital Improvements	21,774,556	21,774,556	21,506,632	267,924	
County Debt Service					
Payment of Bond Principal:					
Other Bonds	69,000,000	69,000,000	64,253,000		4,747,000
Interest on Bonds:					
Other Bonds	19,052,000	19,052,000	17,920,878		1,131,122
Interest on Notes	6,012,450	6,012,450	5,428,405		584,045
Total County Debt Service	94,064,450	94,064,450	87,602,283		6,462,167

COUNTY OF BERGEN

STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Appropriations				
	Budget as Adopted	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Canceled
Deferred Charges and Statutory Expenditures					
Contribution to:					
Deferred Charges to Future Taxation - Capital	9,000,000	9,000,000	9,000,000		
Public Employees' Retirement System	16,247,671	16,247,671	16,122,671	125,000	
Social Security System (O.A.S.I.)	17,160,000	17,160,000	15,929,328	1,230,672	
Unemployment Compensation Insurance - (NJSA 43:21-3)	50,000	50,000		50,000	
Police and Firemen's Retirement System	27,504,628	27,504,628	27,204,628	300,000	
Define Contribution Retirement Program (DCRP)	60,000	60,000	27,971	32,029	
Total Statutory Expenditures	70,022,299	70,022,299	68,284,598	1,737,701	
Total General Appropriations	$ 735,432,882	735,432,882	691,875,463	37,095,252	6,462,167

Adopted Budget	$ 701,850,376
Appropriated by N.J.S.A. 40A4-87	33,582,506
	$ 735,432,882

Transferred to Federal and State Grant Fund	$ 46,667,978
Transfer to Reserve for P-Card	143,798
Accounts Payable	603
Transfer for Other Reserves	90,615,433
Encumbrances	7,254,448
Cash	547,193,203
	$ 691,875,463

See accompanying notes to the financial statements.

EXHIBIT B

COUNTY OF BERGEN

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

REGULAR TRUST FUNDS

AS OF DECEMBER 31, 2024 and 2023

	Ref.		2024		2023
ASSETS					
Regular Trust Fund:					
Cash and Cash Equivalents	B-1	$	48,024,516	$	40,169,754
Interfunds	B-2		10,405		976
			48,034,921		40,170,730
Open Space Trust Fund:					
Cash and Cash Equivalents	B-1		92,441,106		74,950,739
Accounts Receivable	B-3		112,594		123,427
Due from BCIA	B-4		14,176,546		14,176,546
			106,730,246		89,250,712
Prosecutor's Trust Fund:					
Cash and Cash Equivalents	B-1		25,565,679		25,523,839
Interfunds	B-2		15,537		31,280
			25,581,216		25,555,119
Self-Insurance Trust Fund					
Cash and Cash Equivalents	B-1		25,850,919		17,855,981
Community Development Trust Fund					
Cash and Cash Equivalents	B-1		731,283		461,649
Due from U.S. Department of Housing & Urban Development - Letters of Credit	B-5		45,012,469		48,972,891
HOME Improvement Program Mortgages Receivable	Contra		7,381,491		7,521,729
Small Business Loans	Contra		18,746		113,178
HOME Investment Mortgages	Contra		9,418,254		9,418,254
American Dream Mortgages	Contra		16,060,361		16,572,648
			78,622,604		83,060,349
Total Assets		$	284,819,906	$	255,892,891
LIABILITIES, RESERVES AND FUND BALANCE					
Regular Trust Fund:					
Reserve for Dedicated Revenue:					
Motor Vehicle Fines and Road Openings	B-6	$	11,215,247	$	7,865,043
Weights and Measures	B-7		266,594		143,555
Miscellaneous Trust Accounts	B-8		34,475,034		30,099,386
Road Permit Deposits	B-9		1,028,055		968,810
Reserve for Encumbrances	B-10		672,785		561,840
Contracts Payable	B-11		377,206		500,815
Interfunds	B-2				31,280
			48,034,921		40,170,730

EXHIBIT B

COUNTY OF BERGEN

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

REGULAR TRUST FUNDS

AS OF DECEMBER 31, 2024 and 2023

LIABILITIES, RESERVES AND FUND BALANCE (continued)	Ref.	2024	2023
Open Space Trust Fund:			
Reserve for Open Space Trust Fund	B-12	$ 54,964,942	$ 39,078,718
Reserve for Encumbrances	B-13	2,211,809	229,297
Reserve for Contracts Payable	B-14	49,553,495	49,942,697
		106,730,246	89,250,712
Prosecutor's Trust Fund			
Interfunds	B-2		5,340
Reserve for Prosecutor's Trust Fund	B-15	22,808,917	22,752,722
Reserve for Encumbrances	B-16	2,767,776	2,792,534
Reserve for Contracts Payable	B-17	4,523	4,523
		25,581,216	25,555,119
Self-Insurance Trust Fund:			
Reserve for Self-Insurance Trust Fund	B-18	25,288,660	16,711,938
Reserve for Encumbrances	B-19	562,259	1,144,043
		25,850,919	17,855,981
Community Development Trust Fund:			
Interfunds	B-2	47,832	585
Reserve for Expenditures	B-20	44,720,962	48,728,631
HOME Improvement Mortgages - Principal	B-21	5,680	38,859
HOME Improvement Mortgages - Interest	B-22	13,363	13,363
Reserve for:			
HOME Improvement Program Mortgages Receivable	Contra	7,381,491	7,521,729
Small Business Loans	Contra	18,746	113,178
HOME Investment Mortgages	Contra	9,418,254	9,418,254
American Dream Mortgages	Contra	16,060,361	16,572,648
Program Income	B-23	705,644	436,010
Small Business Loans - Principal	B-24	146,395	113,216
Small Business Loans - Interest	B-25	30,326	30,326
First Time Home Buyer Mortgages	B-26	73,550	73,550
		78,622,604	83,060,349
Total Liabilities, Reserves and Fund Balance		$ 284,819,906	$ 255,892,891

See accompanying notes to financial statements.

EXHIBIT C

COUNTY OF BERGEN

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

GENERAL CAPITAL FUND

FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023

ASSETS	Ref.		2024		2023
Cash and Cash Equivalents	C-2, C-3	$	60,386,183	$	43,097,171
Infrastructure Trust Loan Receivable	C-4		170,639		170,639
NJ DOT Receivable	C-5		44,174,047		59,319,452
FEMA Hazard Grant Program Receivable	C-6		-		1,092,456
School District Receivable	C-7		64,602		64,602
Due from State of New Jersey	C-8		18,112,500		25,875,000
Federal Grants Receivable	C-9		700,000		700,000
Due from Bergen County Improvement Authority	C-10		83,009,664		25,063,165
Deferred Charges to Future Taxation:					
Funded	C-11		602,137,000		566,585,000
Unfunded	C-12		456,067,673		418,700,053
Total Assets		$	1,264,822,308	$	1,140,667,538
LIABILITIES, RESERVES AND FUND BALANCE					
General Serial Bonds	C-13	$	602,137,000	$	566,585,000
Bond Anticipation Notes Payable	C-14		114,253,000		117,459,000
Capital Improvement Fund	C-15		16,843,494		1,002,038
Improvement Authorizations:					
Funded	C-16		154,427,112		113,131,832
Unfunded	C-16		264,800,130		252,904,347
Encumbrances Payable	C-17		94,314,465		74,882,337
Reserve for Preliminary Expenses	C-20		-		1,434
Reserve for County Roads	C-21		698,387		668,592
Reserve for Payment of Notes	C-22		1,452,077		1,469,327
Total Liabilities and Reserves			1,248,925,665		1,128,103,907
Fund Balance	C-1		15,896,643		12,563,631
Total Liabilities, Reserves and Fund Balance		$	1,264,822,308	$	1,140,667,538

There were Bonds and Notes Authorized But Not Issued at December 31, 2023 and 2022 of $341,814,673 and $301,525,129 respectively. (C-23)

See accompanying notes to the financial statements.

EXHIBIT C-1

COUNTY OF BERGEN

STATEMENT OF FUND BALANCE - REGULATORY BASIS

GENERAL CAPITAL FUND

FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023

	2024	2023
Balance - January 1,	$ 12,563,631	$ 10,311,276
Increased by:		
Cash Receipts:		
Premiums on Bonds	1,972,165	2,833,446
Premiums on BANs	462,727	863,948
Outside Funding for Bonded Projects	432,500	
Reserve for Preliminary Cost Reserve Cancelled	1,434	
Improvement Authorizations Cancelled	464,186	1,747,405
	3,333,012	5,444,799
	15,896,643	15,756,075
Decreased by:		
NJDOT Receivable		692,444
Down Payment on Improvement Authorization		2,500,000
	-	3,192,444
Balance - December 31,	$ 15,896,643	$ 12,563,631

See accompanying notes to financial statements.

EXHIBIT D

COUNTY OF BERGEN
FIXED ASSETS
AS OF DECEMBER 31, 2024 and 2023

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	2024	2023
Land	$ 981,813,308	$ 981,572,330
Improvements	374,832,524	374,826,224
Equipment	110,242,231	103,755,797
	$ 1,466,888,063	$ 1,460,154,351
Investment in Fixed Assets	$ 1,466,888,063	$ 1,460,154,351

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. REPORTING ENTITY

The County of Bergen (the "County") was organized under an act of the New Jersey Legislative on November 30, 1675 and operates under an elected Commissioner form of County government. The County's major operations include the County judiciary system; law enforcement, recreation, road and bridge maintenance and construction, the County correctional and penal system, health and welfare, education and general administrative services.

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

However, the counties in the State of New Jersey do not prepare financial statements in accordance with GAAP and thus do not comply with all of the GASB pronouncements. The financial statements contained herein include only those boards, bodies, officers or commissions as required by NJS 40A:5-5. Accordingly, the County does not include the operations of the autonomous agencies including the Bergen County Community College, Bergen County Vocational Schools, Bergen County Special Services School and the Bergen County Housing Authority.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. REPORTING ENTITY, (continued)

In April 1995, the State adopted a law that gives the County Executive the authority to veto the minutes of a Utility Authority, Sewerage Authority and Improvement Authority. Based on this law and the criteria set forth in GASB Statement 14, this change would require the financial statements of the Bergen County Utilities Authority, the Northwest Bergen County Utilities Authority and the Bergen County Improvement Authority to be blended into the County Financial Statements as opposed to being shown discretely. The audit reports of the above entities are available at each individual entities location.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

The accounting policies of the County of Bergen conform to the accounting principles applicable to municipalities that have been prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the financial transactions and accounts of the County of Bergen are organized on the basis of funds, which is different from the fund structure required by GAAP. A fund is an accounting entity with a separate set of self-balancing accounts established to record the financial position and results of operation of a specific government activity. As required by the Division of Local Government Services, the County accounts for its financial transactions through the following individual funds:

Current Fund – This fund is used to account for the resources and expenditures for government operations of a general nature, including Federal and State grant funds.

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

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (continued)

Prosecutor Trust Fund – This fund is used to account for assets seized by local and county law enforcement agencies. Any seized assets forfeited are allocated to the respective agencies or returned upon the conclusion of each legal case filed.

Self-Insurance Trust Fund – This fund is used to account for the expenditures of Worker's Compensation, General Liability, Unemployment, Disability, Health Benefits and Dental insurance claims and premiums.

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

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

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

A modified accrual basis of accounting is followed with minor exceptions. The accounting principles and practices prescribed for municipalities by the State of New Jersey differ in certain respects from GAAP applicable to local governments units. The more significant differences are explained in the following paragraphs.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (continued)

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

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

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

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

Trust Funds
General Capital Fund

The governing body shall introduce and approve the annual budget not later than March 29, of the fiscal year. The budget shall be adopted not later than April 30, and prior to adoption must be certified by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. The Director of the Division of Local Government Services, with the approval of the Local Finance Board may extend the introduction and approval and adoption dates of the County budget. The budget is prepared by fund, function, activity and line item (salary or other expense) and includes information on the previous year. The legal level of control for appropriations is exercised at the individual line item level for all operating budgets adopted. Emergency appropriations, those made after the adoption of the budget and determination of the tax rate, may be authorized by the governing body of the County. During the last two months of the fiscal year, the governing body may, by a 2/3 vote, amend the budget through line item transfers. Management has no authority to amend the budget without the approval of the Government Body. Expenditures may not legally exceed budgeted appropriations at the line item level.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (continued)

During the years ended December 31, 2024 and 2023, the Governing Body approved additional revenues and appropriations of $33,582,506 and $26,706,522, respectively, in accordance with N.J.S.A. 40A:4-87. In addition, several budget transfers were approved by the governing body in 2024 and 2023.

Expenditures - unexpended or uncommitted appropriations, at December 31, are reported as expenditures through the establishment of appropriation reserves unless canceled by the governing body. GAAP requires expenditures in the current fund, to be recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt, which should be recognized when due.

Encumbrances - contractual orders at December 31, are reported as expenditures through establishment of a reserve for encumbrances. Encumbrances do not constitute expenditures or liabilities under GAAP.

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

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

Interfunds - advances from the Current Fund are reported as interfunds receivable with offsetting reserves, which are created by charges to operations. Income is recognized in the year the receivables are liquidated. Interfunds receivable in the other funds are not offset by reserves. Under GAAP, interfunds receivable are not recorded through operations.

Deferred Charges to Future Taxation - Funded and Unfunded - Upon the authorization of capital projects, the County establishes deferred charges for the costs of the capital projects to be raised by future taxation. Funded deferred charges relate to permanent debt issued, whereas unfunded deferred charges relate to temporary or non-funding of the authorized cost of capital projects. According to the N.J.S.A. 40A:2-4, the County may levy taxes on all taxable property within the local unit, to repay the debt. Annually, the County raises the debt requirements for that particular year in the current budget. As the funds are raised by taxation, the deferred charges are reduced. GAAP does not require the establishment of deferred charges to future taxation and records proceeds of debt issued as revenue.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (continued)

Improvement authorizations – in the General Capital Fund represent the unexpended balance of an ordinance appropriation and is similar to the unexpended portion of the budget in the Current Fund. GAAP does not recognize these amounts as liabilities.

General Fixed Assets - N.J.A.C. 5:30-5.6 codifies Technical Accounting Directive No. 85-2, Accounting for Governmental Fixed Assets, as promulgated by the Division of Local Government Services, which differs in certain respects from GAAP, requires the inclusion of a statement of general fixed assets of the County as part of its basic financial statements. It also requires the County to place a value on all fixed assets put into service, to maintain a subsidiary ledger of detailed records of fixed assets and to provide property management standards to control fixed assets. General Fixed Assets are defined as non-expendable personal property having a physical existence, a useful life of more than five years and an acquisition cost of $5,000 or more per unit. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, such as roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems, are not capitalized.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available.

No depreciation has been provided for in the financial statements.

Expenditures for construction in progress are recorded in the Capital Fund until such time as the construction is completed and put into operation.

Fixed assets acquired through grants in aid or contributed capital have not been accounted for separately.

GAAP requires that fixed assets be capitalized at historical or estimated historical cost if actual historical cost is not available.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (continued)

Recent Accounting Pronouncements

The following GASB statement became effective for the fiscal year ended December 31, 2024:

GASB Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. As a result of the regulatory basis of accounting described in note 1, this Statement will have no impact on the financial statements of the Borough.

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

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

In April 2024, the Government Accounting Standards Board issued GASB Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its' effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter, though, earlier application is encouraged. Management is currently reviewing the provisions of this Statement and plans to implement, as needed, before the effective date.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. BASIC FINANCIAL STATEMENTS

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

NOTE 2. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned to it. The County's policy is based on New Jersey Statutes requiring cash be deposited only in New Jersey based banking institutions that participate in New Jersey Governmental Depository Protection Act (GUDPA) or in qualified investments established in New Jersey Statutes 40A:5-15.1(a) that are treated as cash equivalents. As of December 31, 2024 and 2023, \$-0- and \$-0- of the County's bank balance of \$425,831,105 and \$425,068,943, respectively, was exposed to custodial credit risk.

Investments

Investment Rate Risk

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

Credit Risk

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

Concentration of Credit Risk

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

NOTE 3. COUNTY DEBT

Long-term debt as of December 31, 2024 and 2023 consisted of the following:

	Balance Dec. 31, 2023	Additions	Reductions	Balance Dec. 31, 2024	Amount Due Within One Year
Bonds Payable – General Obligation Debt	$566,585,000	$95,795,000	$60,243,000	$602,137,000	$62,295,000
Other Liabilities: Compensated Absences	22,500,549	4,645,513	4,436,355	22,709,707	
	$589,085,549	$100,440,513	$64,679,355	$624,846,707	$62,295,000

	Balance Dec. 31, 2022	Additions	Reductions	Balance Dec. 31, 2023	Amount Due Within One Year
Bonds Payable – General Obligation Debt	$574,076,000	$81,515,000	$62,006,000	$566,585,000	$60,243,000
Other Liabilities: Compensated Absences	22,589,717	5,694,689	5,783,857	200,500,549	
	$569,665,717	$87,209,689	$67,789,857	$589,085,549	$60,243,000

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

NOTE 3. COUNTY DEBT (continued)

The County's debt is summarized as follows:

	2024	2023
Issued		
General		
Bonds, Notes and Loans	$1,347,121,156	$1,294,722,229
Less: Funds Temporarily Held to Pay Bonds and Notes	1,452,077	1,469,327
Additional Borrowing for County College	14,032,000	12,632,500
Guaranteed by County	630,731,156	610,678,229
Total Subtractions	646,215,233	624,780,056
Net Debt Issued	700,905,923	669,942,173
Authorized But Not Issued		
General		
Bonds, Notes and Loans	341,814,673	301,525,129
Net Bonds and Notes Issued and Authorized But Not Issued	$1,042,720,596	$971,467,302

The summarized statement of debt condition which follows is extracted from the County's Annual Debt Statement, indicates a statutory net debt of .459% and .463% at December 31, 2024 and 2023, respectively.

	Gross Debt	Deductions	Net Debt
2024			
General Debt	$1,688,935,829	$646,215,233	$1,042,720,596

Net debt of $1,042,720,596 divided by equalized valuation basis per N.J.S.A. 40A:2-2, as amended, of $227,183,185,143 equals .459%.

	Gross Debt	Deductions	Net Debt
2023			
General Debt	$1,596,247,358	$624,780,056	$971,467,302

Net debt of $971,467,302 divided by equalized valuation basis per N.J.S.A. 40A:2-2, as amended, of $209,966,156,157 equals .463%.

NOTE 3. COUNTY DEBT (continued)

BORROWING POWER UNDER N.J.S.A. 40A:2-6 AS AMENDED

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

	2024	2023
2% of Equalized Valuation Basis	$4,543,663,703	$4,199,323,123
Net Debt	1,042,720,596	971,467,302
Excess Borrowing Power	$3,500,943,107	$3,227,855,821

Paid by Current Fund:

General Obligation Bonds

	2024	2023
$4,313,000, 2009 County Hospital Bonds, due in annual installments of $245,000 to $388,000 through November 1, 2024, interest at various rates from 3.75% to 5.30%	$	$388,000
$35,800,000, 2012 General Improvement Refunding Bonds, due in annual installments of $1,500,000 to $3,000,000 through December 1, 2027, interest at various rates from 1.00% to 2.25%	8,900,000	11,700,000
$4,250,000, 2012 County College Bonds, due in annual installments of $350,000 to $400,000 through June 15, 2024, interest at various rates from 2.00% to 2.25%		400,000
$4,250,000, 2012 State Aid County College Bonds, due in annual installments of $350,000 to $400,000 through June 15, 2024, interest at various rates from 2.00% to 2.25%		400,000
$54,830,000, 2014 General Improvement Bonds, due in annual installments of $1,605,000 to $3,060,000 through April 15, 2039, interest at various rates from 2.00% to 5.00%		1,945,000
$40,000,000 2014 Special Services/Vocational School Bonds, due in annual installments of $2,000,000 through June 30, 2034, interest at various rates from 2.00% to 3.50%	20,000,000	22,000,000
$4,250,000, 2014 County College Bonds, due in annual installments of $425,000 through June 30, 2024, interest at various rates from 2.00% to 3.00%		425,000
$1,600,000, 2015 County College Bonds, due in annual installments of $105,000 to $200,000 through June 30, 2025, interest at various rates from 2.00% to 3.00%	200,000	400,000

NOTE 3. COUNTY DEBT (continued)

	2024	2023
$1,600,000, 2015 County College Bonds, due in annual installments of $105,000 to $200,000 through June 30, 2025, interest at various rates from 2.00% to 3.00%	$200,000	$400,000
$47,315,000, 2016 General Improvement Refunding Bonds, due in annual installments of $185,000 to $7,215,000 through August 15, 2016, interest at various rates from 2.00% to 5.00%	13,595,000	20,810,000
$25,668,000, 2017 General Improvement Bonds, due in annual installments of $1,300,000 to $2,573,000 through February 15, 2030, interest at various rates from 2.00% to 3.00%	14,468,000	16,368,000
$2,134,000, 2017 County Vocational/Technical School Bonds, due in annual installments of $100,000 to $199,000 through February 15, 2031, interest at various rates from 2.00% to 3.00%	1,294,000	1,459,000
$15,950,000, 2017 General Obligation Bonds, due in annual installments of $875,000 to $1,180,000 through December 1, 2033, interest at various rates from 2.25% to 3.00%	9,610,000	10,560,000
$1,800,000, 2017 County Vocational/Technical School Bonds, due in annual installments of $85,000 to $120,000 through December 1, 2035, interest at various rates from 2.25% to 3.00%	1,180,000	1,275,000
$750,000, 2017 County College Bonds, due in annual installments of $80,000 to $90,000 through December 1, 2016, interest at 2.25%	175,000	260,000
$6,850,000, 2017 Taxable General Improvement Bonds, due in annual installments of $705,000 to $835,000 through December 1, 2026, interest at various rates from 2.50% to 2.95%	1,645,000	2,435,000
$28,205,000, 2017 General Improvement Refunding Bonds, due in annual installments of $45,000 to $3,635,000 through November 1, 2027, interest at various rates from 2.00% to 4.00%	10,915,000	14,560,000
$2,090,000, 2017 County Vocational/Technical Schools Refunding Bonds, due in annual installments of $10,000 to $425,000 through November 1, 2024, interest at various rates from 2.00% to 3.00%		425,000
$2,000,000, 2018 County College Bonds, Series A, due in annual installments of $150,000 to $240,000 through June 1, 2028, interest at various rates from 2.25% to 2.50%	920,000	1,130,000
$2,000,000, 2018 County College Bonds, Series B, due in annual installments of $150,000 to $240,000 through June 1, 2028, interest at various rates from 2.25% to 2.50%	920,000	1,130,000

NOTE 3. COUNTY DEBT (continued)

	2024	2023
$4,050,000, 2019 County College Bonds, Series A, due in annual installments of $250,000 to $435,000 through June 1, 2031, interest at 3.00%	$2,650,000	$2,960,000
$4,050,000, 2019 County College Bonds, Series B, due in annual installments of $250,000 to $435,000 through June 1, 2031, interest at 3.00%	2,650,000	2,960,000
$70,315,000, 2019 General Obligation Bonds, due in annual installments of $2,380,000 to $4,755,000 through Jule 1, 2040 interest at 3.00%	57,825,000	60,465,000
$8,895,000, 2019 County Vocational/Technical School Bonds, due in annual installments of $430,000 to $720,000 through July 1, 2035 interest at 3.000%	6,600,000	7,085,000
$790,000, 2019 County College Bonds, due in annual installments of $90,000 to $110,000 through July 1, 2027, interest at 3.000%	320,000	420,000
$50,140,000, 2019 County Guaranteed Governmental Lease Reserve Bonds, due in annual installments of $1,950,000 to $3,895,000 through October 2039, interest at various rates from 4.00% to 5.00%	44,235,000	46,240,000
$72,670,000, 2019 General Improvement Bonds, due in annual installments of $3,500,000 to $4,790,000 through December 1, 2036 interest at various rates from 2.000% to 3.000%	54,170,000	58,070,000
$2,000,000, 2019 Country Vocational/Technical Schools Bond, due in annual installments of $120,000 to $220,000 through December 1, 2031, interest at various rates from 2.000% to 3.000%	1,330,000	1,480,000
$330,000, 2019 County College Bonds, due in annual installments of $40,000 to $65,000 through December 1, 2025, interest at various rates from 2.000% to 3.000%	65,000	125,000
$2,000,000, 2019 Taxable General Improvement Bonds, due in annual installments of $100,000 to $200,000 through December 1, 2032, interest at various rates from 2.250% to 2.500%	1,445,000	1,570,000
$2,050,000, 2020 County College Bonds, Series A, due in annual installments of $125,000 to $220,000 through June 1, 2032, interest at 2.00%	1,495,000	1,645,000
$2,050,000, 2020 County College Bonds, Series B, due in annual installments of $125,000 to $220,000 through June 1, 2032, interest at 2.00%	1,495,000	1,645,000
$31,850,000, 2020 General Improvement Bonds, due in annual installments of $1,705,000 to $2,710,000 through May 1, 2035 interest at 2.000%	24,845,000	26,645,000

NOTE 3. COUNTY DEBT (continued)

	2024	2023
$3,615,000, 2020 County Vocational Technical Schools Bonds, due in annual installments of $415,000 to $500,000 through May 1, 2028, interest at 2.000%	$1,895,000	$2,340,000
$835,000 2020 County College Bonds, due in annual installments of $50,000 to $100,000 through May 1, 2030, interest at 2.000%	580,000	655,000
$6,670,000, 2020 Taxable General Improvement Bonds, due in annual installments of $570,000 to $775,000 through May 1, 2030, interest at 2.000%	4,270,000	4,900,000
$54,945,000 2021 General Obligation Refunding Bonds, due in annual installments of $1,005,000 to $7,275,000 through December 1, 2031, interest at various rates from 0.173% to 1.636%	39,285,000	46,345,000
$3,880,000 2021 County Special Services/Technical Schools Refunding Bonds, due in annual installments of $80,000 to $855,000 through December 1, 2029, interest at various rates from 0.173% to 1.466%	2,215,000	3,070,000
$16,000,000, 2021 General Obligation Bonds, due in annual installments of $600,000 to $1,125,000 through June 1, 2041, interest at 2.000%	14,155,000	14,785,000
$2,050,000, 2021 County College Bonds, Series B, due in annual installments of $125,000 to $220,000 through June 1, 2033, interest at 2.000%	1,645,000	1,790,000
$2,050,000, 2021 County College Bonds, Series C, due in annual installments of $125,000 to $220,000 through June 1, 2033, interest at 2.000%	1,645,000	1,790,000
$19,150,000 2021 General Obligation Bonds, due in annual installments of $2,000,000 to $2,425,000 through November 1, 2030, interest at 2.000%	13,075,000	15,125,000
$1,855,000, 2021 County Vocational/Technical Schools Bonds, Series B, due in annual installments of $210,000 to $265,000 through November 1, 2029, interest at 2.000%	1,210,000	1,430,000
$680,000, 2021 County College Bonds, Series C, due in annual installments of $90,000 to $140,000 through November 1, 2027, interest at 2.000%	380,000	490,000
$41,625,000, 2021 BCIA Governmental Loan Revenue Bonds, due in annual installments of $565,000 to $2,850,000 through February 2039, interest at various rates from 0.433% to 2.841%	39,715,000	40,285,000
$2,175,000, 2022 County College Bonds, Series A, due in annual installments of $130,000 to $225,000 through June 1, 2034, interest at 4.00%	1,905,000	2,045,000

NOTE 3. COUNTY DEBT (continued)

	2024	2023
$2,175,000, 2022 County College Bonds, Series B, due in annual installments of $130,000 to $225,000 through June 1, 2034, interest at 4.00%	$1,905,000	$2,045,000
$22,400,000, 2022 General Improvement Bonds, due in annual installments of $1,050,000 to $1,900,000 through May 1, 2037 interest at 4.00%	20,275,000	21,350,000
$6,300,000, 2022 County Vocational/Technical Schools Bonds, due in annual installments of $620,000 to $770,000 through May 1, 2031, interest at 4.00%	5,040,000	5,680,000
$1,300,000, 2022 County College Bonds, Series C, due in annual installments of $135,000 to $440,000 through May 1, 2029, interest at 4.00%	1,015,000	1,165,000
$19,000,000, 2023 General Improvement Bonds, due in annual installments of $1,260,000 to $1,955,000 through June 1, 2035 interest at various rates from 3.500% to 4.000%	17,740,000	19,000,000
$2,050,000, 2023 County College Bonds, Series A, due in annual installments of $135,000 to $210,000 through June 1, 2035, interest at various rates from 3.500% to 4.000%	1,915,000	2,050,000
$2,050,000, 2023 County College Bonds, Series A, due in annual installments of $135,000 to $210,000 through June 1, 2035, interest at various rates from 3.500% to 4.000%	1,915,000	2,050,000
$21,975,000, 2023 Taxable General Improvements Bonds, due in annual installments of $3,965,000 to $4,845,000 through June 1, 2028, interest at 5.200%	18,010,000	21,975,000
$31,355,000, 2023 General Improvement Bonds, due in annual installments of $2,700,000 to $3,505,000 through October 15, 2033 interest at 4.00%	28,655,000	31,355,000
$4,335,000, 2023 County Vocational/Technical Schools Bonds, due in annual installments of $225,000 to $450,000 through October 15, 2035, interest at 4.00%	4,110,000	4,335,000
$750,000, 2023 County College Bonds, Series C, due in annual installments of $110,000 to $190,000 through October 15, 2028, interest at 4.00%	640,000	750,000
$24,475,000, 2024 General Improvement Bonds, due in annual installments of $1,395,000 to $2,545,000 through March 1, 2036, interest at various rates from 1.00% to 4.00%	24,475,000	
$7,995,000, 2024 County Vocational/Technical Schools Bonds, due in annual installments of $590,000 to $960,000 through March 1, 2034, interest rates from 1,00% to 4.00%	7,995,000	

NOTE 3. COUNTY DEBT (continued)

$2,026,000, 2024 County College Bonds, Series C, due in annual installments of $85,000 to $170,000 through March 1, 2040, interest at various rates from 1.00% to 4.00%	$2,026,000	$
$2,552,000, 2024 County College Bonds, Series D, due in annual installments of $105,000 to $200,000 through March 1, 2041, interest at various rates from 1.00% to 4.00%	2,552,000	
$2,552,000, 2024 County College Bonds, Series E, due in annual installments of $105,000 to $200,000 through March 1, 2041, interest at various rates from 1.00% 4.00%	2,552,000	
$56,195,000, 2024 County Guaranteed Governmental Lease Revenue Bonds, due in annual installments of $830,000 to $16,000,000 through June 1, 2054, interest at 5.00%	56,195,000	
	$602,137,000	$566,585,000

The County's principal and interest for long-term debt issued and outstanding at December 31, 2024 is as follows:

	Bonds		
Year	Principal	Interest	Total
2025	$62,295,000	$19,297,174	$81,592,174
2026	63,505,000	17,499,074	81,004,074
2027	56,865,000	15,598,561	72,463,561
2028	51,210,000	13,878,713	65,088,713
2029	43,145,000	12,426,336	55,571,336
2030-2034	184,627,000	43,015,683	227,642,683
2035-2039	94,485,000	18,509,451	112,994,451
2040-2044	17,540,000	9,520,350	27,060,350
2045-2049	12,465,000	6,804,625	19,269,625
2050-2054	16,000,000	3,600,000	19,600,000
	$602,137,000	$160,149,967	$762,286,967

NOTE 4. BOND ANTICIPATION NOTES

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

On December 31, 2024 and 2023, the County had $114,253,000 and $117,459,000, respectively, in outstanding General Capital bond anticipation notes.

The following activity related to bond anticipation notes occurred during the calendar years ended December 31, 2024 and 2023:

2024	Beginning Balance	Additions	Reductions	Ending Balance
Barclays Capital Inc.	$28,550,000	$	$28,550,000	$ -
Manufacturers and Traders Trust Company	88,909,000	114,253,000	88,909,000	114,253,000
	$117,459,000	$114,253,000	$117,459,000	$114,253,000

2023	Beginning Balance	Additions	Reductions	Ending Balance
Piper Sandler & Co.	$88,735,000	$	$88,735,000	$
Barclays Capital Inc.	36,445,000	28,550,000	36,445,000	28,550,000
Manufacturers and Traders Trust Company		88,909,000		88,909,000
	$125,180,000	$117,459,000	$125,180,000	$117,459,000

NOTE 5. PENSION PLANS

Description of Plans

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

Public Employees' Retirement System (PERS)

Plan Description

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

Benefits Provided

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

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

Service retirement benefits of $1/55^{th}$ of final average salary for each year of service credit is available to Tiers 1 and 2 members upon reaching age 60 and to Tier 3 members upon reaching age 62. Service retirement benefits of $1/60^{th}$ of final average salary for each year of service credit is available to Tier 4 members upon reaching age 62 and to Tier 5 members upon reaching age 65.. Early retirement benefits are available to Tiers 1 and 2 members before reaching age 60, to Tiers 3 and 4 before age 62 with 25 or more years of service credit and Tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

NOTE 5. PENSION PLANS (continued)

Police and Firemens' Retirement System (PFRS)

Plan Description

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

Benefits Provided

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

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

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

Defined Contribution Retirement Program

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

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

NOTE 5. PENSION PLANS (continued)

Defined Contribution Retirement Program

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

Contribution Requirements

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

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

Year	PERS	PFRS	DCRP
2024	$16,122,671	$27,204,628	$27,971
2023	16,574,649	25,923,540	91,956
2022	15,104,763	23,135,028	71,258

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

NOTE 5. PENSION PLANS (continued)

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

Public Employees Retirement System (PERS)

At June 30, 2024, the County had a liability of $167,823,312 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023 which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, actuarially determined. At June 30, 2024, the County's proportion was 1.2350805590 percent, which was an increase/(decrease) of (0.0287707818) percent from its proportion measured as of June 30, 2023.

For the year ended December 31, 2024, the County recognized pension expense of $16,574,649.

At June 30, 2024, deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$3,361,810	$446,792
Changes of assumptions	208,489	1,909,443
Net difference between projected and actual earnings on pension plan investments		7,781,508
Changes in proportion and differences between the County's contributions and proportionate share of contributions	5,694,458	9,781,120
Total	$9,264,757	$19,918,863

NOTE 5. PENSION PLANS (continued)

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

Public Employees Retirement System (PERS) (continued)

Amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date (June 30, 2024) will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions (excluding changes in proportion) will be recognized in pension expense as follows:

Year ended June 30:	
2025	$(7,125,368)
2026	5,513,397
2027	(3,171,976)
2028	(1,831,155)
2029	47,658

Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.08, 5.08, 5.04, 5.13, 5.16 and 5.21 years for 2024, 2023, 2022, 2021, 2020 and 2019 amounts, respectively.

Additional Information

Local Group Collective balances net of nonemployer (State of New Jersey) balances at June 30, 2024 and June 30, 2023 are as follows:

	June 30, 2024	June 30, 2023
Collective deferred outflows of resources	$1,079,580,780	$1,080,204,730
Collective deferred inflows of resources	1,611,322,898	1,780,216,457
Collective net pension liability	13,588,045,796	14,484,374,047
County's Proportion	1.2350805590%	1.263097772%

NOTE 5. PENSION PLANS (continued)

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

Public Employees Retirement System (PERS) (continued)

Actuarial Assumptions

The collective total pension liability for the June 30, 2024 measurement date was determined by an actuarial valuation as of July 1, 2023, which rolled forward to June 30, 2024. This actuarial valuation used the following assumptions, applied to all periods in the measurement.

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

Mortality Rates

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non- Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement based on Scale MP-2021.

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

NOTE 5. PENSION PLANS (continued)

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

Public Employees Retirement System (PERS) (continued)

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2024) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2024 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equity	28.00%	8.63%
Non-U.S. Developed Market Equity	12.75%	8.85%
International Small Cap Equity	1.25%	8.85%
Emerging Market Equity	5.50%	10.66%
Private Equity	13.00%	12.40%
Real Estate	8.00%	10.95%
Real Assets	3.00%	8.20%
High Yield	4.50%	6.74%
Private Credit	8.00%	8.90%
Investment Grade Credit	7.00%	5.37%
Cash Equivalents	2.00%	3.57%
U.S. Treasuries	4.00%	3.57%
Risk Mitigation Strategies	3.00%	7.10%

NOTE 5. PENSION PLANS (continued)

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

Public Employees Retirement System (PERS) (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2024. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

Sensitivity of the Collective Net Pension Liability to Changes in the Discount Rate

The following presents the collective net pension liability of the participating employers as of June 30, 2024, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1 - percentage point lower or 1- percentage-point higher than the current rate:

	June 30, 2024		
	1% Decrease 6.00%	At Current Discount Rate 7.00%	1% Increase 8.00%
County's proportionate share of the pension liability	$224,873,002	$167,823,312	$120,476,508

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey Public Employees Retirement System (PERS). The financial report may be accessed at www.state.nj.us/treasury/pensions.

NOTE 5. PENSION PLANS (continued)

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

Police and Firemen's Retirement System (PFRS)

The following PFRS pension information is as of June 30, 2023 which is the latest information available. This information is eighteen months prior to December 31, 2024. GASB Statement No. 68 requires that the information be no more than twelve months prior to the employer's fiscal year end. No modification of the Independent Auditor's Report is being made since the Division of Local Government Services, Department of County Affairs, State of New Jersey, is permitting the regulatory basis financial statements of Municipal, County and Library's to be issued with unmodified opinion's until such time current pension information is available.

At June 30, 2023, the County had a liability of $224,681,473 for its proportionate share of the PFRS net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, actuarially determined. At June 30, 2023, the County's proportion was 2.03354048 percent, which was an increase of 0.0402704300 percent from its proportion measured as of June 30, 2022.

For the year ended December 31, 2024, the County recognized pension expense of $25,923,540.

At June 30, 2023, deferred outflows of resources and deferred inflows of resources related to PFRS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$9,620,411	$10,715,314
Changes of assumptions	484,943	15,171,382
Net difference between projected and actual earnings on pension plan investments	11,442,604	
Changes in proportion and differences between the County's contributions and proportionate share of contributions	8,204,798	3,272,311
Total	$29,752,756	$29,159,007

NOTE 5. PENSION PLANS (continued)

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

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

Amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date (June 30, 2023) will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions (excluding changes in proportion) will be recognized in pension expense as follows:

Year ended June 30:	
2024	$(8,743,818)
2025	(8,391,241)
2026	13,500,653
2027	(1,161,163)
2028	414,448
Thereafter	42,383

Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 6.16, 6.22, 6.17, 5.90, 5.92 and 5.73 years for 2023, 2022, 2021, 2020, 2019 and 2018 amounts, respectively.

Additional Information

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

	June 30, 2023	June 30, 2022
Collective deferred outflows of resources	$1,753,080,638	$2,163,793,985
Collective deferred inflows of resources	1,966,439,601	2,805,919,493
Collective net pension liability	11,048,782,843	11,446,356,176
County's Proportion	2.0335404800%	1.9932700500%

NOTE 5. PENSION PLANS (continued)

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

Police and Firemen's Retirement System (PFRS) (continued)
Actuarial Assumptions

The total pension liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022, which rolled forward to June 30, 2023. This actuarial valuation used the following assumptions, applied to all periods in the measurement.

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through all Future Years	3.25-16.25% (based on years of service)
Investment Rate of Return	7.00%

Mortality Rates

Employee mortality rates were based on the PubS-2010 amount-weighted mortality table with a 105.6% adjustment for males and 102.5% adjustment for females. For healthy annuitants, mortality rates were based on the PubS-2010 amount-weighted mortality table with a 96.7% adjustment for males and 96.0% adjustment for females. Disability rates were based on the PubS-1010 amount-weighted mortality table with a 152.0% adjustment for males and 109.3% adjustment for females. Mortality improvement is based on Scale MP-2021.

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

NOTE 5. PENSION PLANS (continued)

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

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

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2023) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PFRS's target asset allocation as of June 30, 2023 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equity	28.00%	8.98%
Non-U.S. Developed Market Equity	12.75%	9.22%
International Small Cap Equity	1.25%	9.22%
Emerging Market Equity	5.50%	11.13%
Private Equity	13.00%	12.50%
Real Estate	8.00%	8.58%
Real Assets	3.00%	8.40%
High Yield	4.50%	6.97%
Private Credit	8.00%	9.20%
Investment Grade Credit	7.00%	5.19%
Cash Equivalents	2.00%	3.31%
U.S. Treasuries	4.00%	3.31%
Risk Mitigation Strategies	3.00%	6.21%

NOTE 5. PENSION PLANS (continued)

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

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

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

Sensitivity of the Collective Net Pension Liability to Changes in the Discount Rate

The following presents the collective net pension liability of the participating employers as of June 30, 2023 calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1 - percentage point lower or 1- percentage-point higher than the current rate:

	June 30, 2023		
	1% Decrease 6.00%	At Current Discount Rate 7.00%	1% Increase 8.00%
County's proportionate share of the pension liability	$329,338,007	$224,681,473	$137,527,582

NOTE 5. PENSION PLANS (continued)

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

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

Special Funding Situation - PFRS

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

At June 30, 2023 and 2022, the State proportionate share of the net pension liability attributable to the County for the PFRS special funding situation is $41,400,174 and $40,605,220, respectively. For the years ended June 30, 2023 and 2022, the pension system has determined the State's proportionate share of the pension expense attributable to the County for the PFRS special funding situation is $4,709,185 and $4,684,767, respectively, which is more than the actual contributions the State made on behalf of the County of $4,734,585 and $5,055,152, respectively. The State's proportionate share attributable to the County was developed based on actual contributions made to PFRS allocated to employers based upon covered payroll. These on-behalf contributions have not been reported on the County's financial statements.

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey Police and Firemen's Retirement System (PFRS). The financial report may be accessed at www.state.nj.us/treasury/pensions.

NOTE 6. FIXED ASSETS

The following is a summary of the General Fixed Assets as of December 31, 2024 and 2023:

2024	Balance 12/31/2023	Additions	Deletions	Balance 12/31/2024
Land	$981,572,330	$240,978	$	$981,813,308
Buildings and Improvements	374,826,224	6,300		374,832,524
Machinery and Equipment	103,755,797	6,486,434		110,242,231
	$1,460,154,351	$6,733,712	$ -0-	$1,466,888,063

2023	Balance 12/31/2022	Additions	Deletions	Balance 12/31/2023
Land	$981,572,330	$	$	$981,572,330
Buildings and Improvements	373,132,810	1,693,414		374,826,224
Machinery and Equipment	88,492,084	21,274,561	6,010,848	103,755,797
	$1,443,197,224	$22,967,975	$6,010,848	$1,460,154,351

NOTE 7. FUND BALANCES APPROPRIATED

Fund Balances at December 31, 2024 and 2023, which were appropriated and included in the 2025 and 2024 County Budgets were $42,804,779 and $35,304,779, respectively.

NOTE 8. DEFERRED COMPENSATION PLANS

The County has established four deferred compensation plans for its employees under Section 457 of the Internal Revenue Code (IRC). The plans are administered by outside agencies, which pay claims and invest the funds.

The County established a Deferred Compensation Plan as an enhancement program for the benefit of its employees to be provided by Nationwide Retirement Solutions. The County then established a second Deferred Compensation Plan as an enhancement program for the benefit of its employees, to be provided by the Equitable Life Assurance Society of the United States. The third and fourth Deferred Compensation Plans were established to be provided by the Empower Annuity Insurance Company of America, and Corebridge Financial Services, respectively. The Plans are substantially similar to one upon which a favorable Private Letter Ruling has been previously obtained from the Federal Internal Revenue Service except for provisions added by reason of the Small Business Job Protection Act of 1996 (United States Public Law No. 104-188), and such provisions are stated in the Plan in terms substantially similar to the text of those provisions in Federal Internal Revenue Code Section 457.

NOTE 8. DEFERRED COMPENSATION PLANS (continued)

The plans are available to all County employees and permit them to defer a portion of their salaries until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely property and rights of the individual contributors and are not subject to the claims of the County's general creditors.

NOTE 9. POTENTIAL LIABILITY FOR ACCRUED SICK AND VACATION TIME

Employees accrue sick time at the rate of 15 days per year. The time remains accrued until used. At time of retirement, the accrued unused sick time is used as a basis for calculating terminal leave as follows: present hourly rate times unused one-half accrued sick leave, to a maximum of $15,000 to $25,000 depending on the employee's title within their existing contract. The potential terminal leave liability for persons eligible, who are 60 years of age or older, or 10 or more years of service, as of December 31, 2024 and 2023 was $14,843,311 and $14,820,424, respectively.

Employees accrue vacation time at the rate of 15 days per year for the first five years of service and 30 days per year thereafter. The time remains accrued for two years; it must be used or it is lost. Terminated employees are paid for accrued time at the current rate. The value of accrued vacation time as of December 31, 2024 and 2023 was $7,866,396 and $7,680,125, respectively. No provision is made in the financial statements for the accrued value of terminal leave and vacation time.

NOTE 10. INTERFUND BALANCES AND ACTIVITY

Balance due to/from other funds at December 31, 2024 consist of the following:

$16,028,952	Due to the Federal and State Grant Fund from the Current Fund for receipts not turned over.
47,832	Due to the Current Fund from the Community Development Trust Fund for receipts deposited in error.
15,537	Due to the Prosecutors Trust Fund for the Current Fund for receipts deposited in error.
10,405	Due to the Other Trust Fund from the Current Fund for receipts deposited in error.
$16,102,726	

NOTE 10. INTERFUND BALANCES AND ACTIVITY (continued)

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

$66,564,759	Due to the Federal and State Grant Fund from the Current Fund for receipts not turned over.
585	Due to the Current Fund from the Community Development Trust Fund for receipts deposited in error.
5,340	Due to the Current Fund from the Prosecutors Trust Fund for receipts deposited in error.
976	Due to the Other Trust Fund from the Current Fund for receipts deposited in error
31,280	Due to the Prosecutor Trust Fund from the Other Trust Fund for receipts deposited in error.
$66,602,940	

It is anticipated that all interfunds will be liquidated during the fiscal year.

NOTE 11. LEASES

On December 20, 2017, the County entered into a lease agreement with the Bergen County Improvement Authority for property known as the Emerson Golf Course. Bergen County, through its' Parks Department, possesses the personnel and resources to operate the Emerson Golf Course as a high quality public golf course. The County, at its sole cost and expense, shall operate and maintain the Property during the term of the lease. The County shall provide security for the Property as the County deems appropriate. The County has agreed to assume all term contracts in effect in connection with the operation of the golf course on the effective date of the agreement including, but not limited to, alarm contracts, utilities, and golf cart leases or concessions. The County shall pay to the Bergen County Improvement Authority rent of one dollar ($1) per year, payable on the first day of the term. The term of the agreement shall be for a period of one (1) year and shall automatically renew for additional periods of one (1) year.

NOTE 12. CONTRACTS PAYABLE

Current Fund contracts payable balances for 2024 and 2023 in the amount of $12,677,516 and $9,691,731, respectively, does not represent the liability due to vendors and employees for payment of goods or services received by the County. Included in this amount are contracts issued for the purchase of goods and services that have not yet been received.

NOTE 13. BERGEN COUNTY LEASE BANK PROGRAM

In September 2003, the Bergen County Improvement Authority (the "Authority") issued Bonds in the amount of $19,395,000, with a final maturity date of May 1, 2009. The $19,395,000 principal amount of Revenue Bonds, Series 2003 (the "Bonds"), consist of the $1,480,000 principal amount County Guaranteed Capital Equipment Lease Revenue Bonds, Series 2003A (the "Series 2003A Bonds") and $17,915,000 principal amount County Taxable Project Revenue Bonds, Series 2003B (the "Series 2003B Bonds").

Many Local Governments have requested the Authority's assistance over the years to finance their capital items and equipment needs at the lowest possible cost. A number of these requests are to finance smaller capital items and equipment needs of Local Governments. The costs attendant with the large, standalone leasing deals between the Authority and Local Governments were often prohibitive for these transactions, which tend to have smaller borrowing amounts.

The Authority (the "lessor") developed its Program in order to access the greatest number of bidders of governmental leases in the tax-exempt market. Under the Program, no bonds would be involved. The Authority, as lessee, would enter into a lease with the successful bidder to provide financing for the capital equipment, and as lessor (although this master lease would designate the Authority as title holder of the lease) the Authority would in turn enter into a sublease with the Local Government participant (the "sublessee"), whereby the Local Government would make lease payments under the sublease subject to appropriation or a general obligation sublease with a non-profit corporation. The Lease and Sublease would have the same terms, be cross-secured, and upon expiration thereof, the Authority would sell the capital equipment financed thereby to the Participant for $1. The capital equipment would also secure the sublease payments, which Sublease payments and collateral would secure the Lease payments. The Authority acts as a conduit only and is indemnified by the Sublessee for claims relating to the equipment or the transaction. In addition, the County of Bergen would enter into an agreement with the Authority (the "County Agreement") to provide payments to the Authority if there are insufficient payments under the Sublease, which payments would be subject to appropriation.

On April 21, 2004, the County adopted an ordinance approving the Authority's Leasing Banc Program in an amount not to exceed $10,000,000. Subsequently during 2006 and again during 2008, the County adopted ordinances re-approving the Lease Bank Program and additional financing therefore not to exceed $10,000,000 and $8,000,000, respectively. In accordance with the terms of the "Agreement to Effectuate the Bergen County Improvement Authority's Bergen County Lease Bank Program" between the County and the Authority (the "Agreement"), the County intends to appropriate moneys to the Authority to the extent the lease payment made by the Authority to the original lessor are not sufficient.

On April 20, 2009, the County adopted two ordinances authorizing additional funding to its Lease Banc Program, by a total of $46,400,000.

NOTE 14. COUNTY ADMINISTRATION BUILDING

The County entered into a lease agreement with the New Jersey Economic Development Authority (EDA) to finance, design, and construct a County Administration Building and parking garage on land the County owns and has ground-leased to EDA, adjacent to the County Justice Center in Hackensack. Based upon a design and construction budget of $62.2 million, the building contains approximately 263,000 square feet while the parking garage and associated site parking contains approximately 1,400 parking spaces.

Bergen County will make annual rent payments of approximately $4.8 million to EDA from 2001 through the end of the term in 2026 and will own the complex for $1 at the end of the lease. Although greater than past rent due to the 103,000 square foot increase in space over the previous leased location, the rent per square foot of $18.22 includes furniture, fixtures, and equipment and is very competitive with current market rents. Further, the rent amount is flat and fixed for the term of the lease with no future rent increases. Also, the County consolidated into the facility, various other divisions that were located at remote sites. The County fully maintains and operates the complex.

In November 2003, the County, through its Improvement Authority, issued $27,595,000 in County Guaranteed Revenue Bonds in order to prepay a portion of rental payments under the lease agreement. The Bonds are dated December 10, 2003 and matured on November 15, 2018. The Bonds bear a variable interest rate ranging from 1.50% to 5.00%.

Additionally, in August 2005, the County, again through its Improvement Authority, issued $30,075,000 in County-Guaranteed Revenue Bonds for the purpose of advance refunding of a portion of the EDA's Lease Revenue Bonds maturing November 15, 2026. These bonds are dated August 25, 2005 and have a final maturity on November 15, 2026. The Bonds bear a variable interest rate ranging from 4.00% to 5.00%.

Additionally, in February 2014, the County, again through it Improvement Authority, issued $12,590,000 in County-Guaranteed Revenue Bonds for the purpose of advance refunding of a portion of the EDA's Lease Revenue Bonds maturing May 15, 2018. These bonds are dated February 13, 2014 and had a final maturity on May 15, 2018. The Bonds bear a variable interest rate ranging from 0.400% to 1.900%.

NOTE 15. BERGEN PINES COUNTY HOSPITAL PROJECT (Now Known as Bergen New Bridge Medical Center)

The County executed a Lease and Agreement, dated December 17, 1997 (the "County/Authority Agreement"), with the Authority, pursuant to which the County transferred the license for the operation of the Medical Center to the Authority, conveyed to the Authority a 19-year leasehold interest in the Medical Center, and delegated to the Authority the responsibility for managing, administering, operating and maintaining the Medical Center. The Authority thereupon executed a Lease and Operating Agreement, dated December 17, 1997, as amended and supplemented (collectively the "1997 Authority Lease and Operating Agreement") with Solomen Health Group, L.L.C. ("Solomen"), pursuant to which the Authority

NOTE 15. BERGEN PINES COUNTY HOSPITAL PROJECT (Now Known as Bergen New Bridge Medical Center) (continued)

conveyed to Solomen a 19-year sub-leasehold interest in the Medical Center and delegated to Solomen the day to day responsibility for managing, administering, operating and maintaining, at its sole expense (except for capital improvements) and for and on behalf of the Authority and as its agent, the Medical Center. The County/Authority Agreement and the 1997 Authority Lease and Operating Agreement each became effective on March 15, 1998. Solomon thereupon assigned its interest in the 1997 Authority Lease and Operating Agreement to a related entity, Bergen Regional Medical Center, L.P. (the "Manager"), which assumed all of Solomen's rights and obligations under the Authority Lease and Operating Agreement. Under such Assignment, Solomen remained a guarantor of such entity's performance thereunder.

The original expiration date of the 1997 Authority Lease and Operating Agreement of March 14, 2017 was extended by way of an amendment to the 1997 Authority Lease and Operating Agreement to September 30, 2017. By way of a separate agreement, the accounts receivable loan repayment by the Manager to the Authority, with an original maturity date of March 2020, was accelerated to December 31, 2017, with a corresponding discount and reduction in the principal and accrued interest due and owing by the Manager on the accounts receivable loan, so that the total amount due and owing on the accounts receivable loan in $22,500,000. Payments by the Manager on the accounts receivable loan commenced on February 5, 2017 and all amounts due and owing to the Authority shall be paid by the Manager by the maturity date of December 31, 2017.

In anticipation of the expiration of the BCIA Lease and the LOA, on April 10, 2015 Executive Order No. 2015-03 was signed by the County Executive ordering and directing the establishment of a fifteen (15) member Healthcare Advisory Committee to explore how the BRMC may: (1) provide quality healthcare to residents of Bergen County and northern New Jersey; (2) provide a healthcare safety net for the elderly, indigent and those in need of emergency services; (3) provide for Veteran services; (4) adapt to changes in the healthcare market; and (5) provide quality healthcare services in a cost efficient manner.

On April 27, 2016, the Healthcare Advisory Committee issued the Healthcare Advisory Committee Report identifying guiding principles and establishing goals and objectives related to the future operations of BRMC and the selection of a tenant-operator or third-party operator, as follows:

(i) Strong Capabilities in Acute Care, Behavioral Health and LTC,
(ii) Maintenance, Improvement and Growth of Patient Services,
(iii) Structure of Governance and Appropriate Oversight,
(iv) Transparency & Collaboration with the BCIA and Other Stakeholders,
(v) Alignment of Strategic Interests,
(vi) Access for Bergen County Residents and the Underserved,
(vii) Capital Commitments and Financial Considerations,
(viii) Employee Retention, Advancement and Workplace Safety, and
(ix) Sustainable and Viable Relationship

NOTE 15. BERGEN PINES COUNTY HOSPITAL PROJECT (Now Known as Bergen New Bridge Medical Center) (continued)

The BCIA and the County approved an amendment to the BCIA Lease on February 23, 2017, so that the Lease Term Closing Date would be coterminous with that of the LOA as changed by the Sixth Supplement.

The County and the BCIA desire to enter into this Agreement in order to establish the terms and conditions relating to the lease of the BRMC to the BCIA, who will then sublet BRMC through a Sublease, Lease and Operating Agreement with a Tenant-Operator.

By a Sublease, Lease and Operating Agreement dated July 14, 2017 between the Bergen County Improvement Authority (the "Sublessor") and Care Plus Bergen, Inc., a New Jersey nonprofit corporation (the "Tenant-Operator"), the Sublessor desires to sublease certain buildings located on the Property and lease certain assets to the Tenant-Operator and for the Tenant-Operator to operate the Facility, and the Tenant-Operator desires to sublease certain buildings located on the Property and lease certain assets from the Sublessor and to operate the Facility for a period of nineteen (19) years with a commencement date of October 1, 2017.

As of the Commencement Date, the Tenant-Operator assumed the full operation of the Facility, including the responsibility for the maintenance and repair of the facilities and equipment including, but not limited to, the heating, ventilation and air conditioning systems, plumbing, electrical systems, sprinkler systems and the IT Systems (which shall include updates and upgrades to hardware and software to maintain the same in accordance with the IT Standards throughout the Term).

Under Section 11.1 of the Lease and Operating Agreement, Rent shall be equal to ninety percent (90%) of EBITDAR (total operating revenue minus total operating expenses recorded pursuant the GAAP, plus interest expense, income taxes, depreciation, amortization and the lease expense for the Subleased Premises and the Leased Assets (not excluding any other operating lease expense), less interest income and investment income), payable on a monthly basis commencing October 31, 2017 and continuing on or before the last business day of each month thereafter during the term. Under Section 11.2 of the LOA, During the Term, the Tenant-Operator will pay all expenses associated with the operation of the Facility, including, but not limited to, all utilities, supplies, purchased services (including management fees), professional service fees, employee compensation and benefits, Pastoral Care Services, applicable property taxes (including payments in lieu of taxes or any other government impositions) and insurance costs.

Under Section 11.3 of the LOA, The Tenant-Operator shall require up to Twenty Million ($20,000,000) Dollars prior to and on the Commencement Date to fund all of the Tenant-Operator's working capital (including twenty-one (21) days of DCOH (Days Cash on Hand) and other transaction expenses (the "Initial Cash Requirements") as follows:

(a) Up to Two Million ($2,000,000) Dollars for transaction expenses actually incurred by the Tenant-Operator (the "Transaction Expense"); and

NOTE 15. BERGEN PINES COUNTY HOSPITAL PROJECT (Now Known as Bergen New Bridge Medical Center) (continued)

(b) Working Capital of Eighteen Million ($18,000,000) Dollars ("the Working Capital Escrow").

The Sublessor shall fund the Initial Cash Requirements through a loan in accordance with the terms of a promissory note made by the Tenant-Operator in favor of the Sublessor. Interest on the Sublessor Loan shall accrue at a rate equal to the Sublessor's actual interest expense. The Tenant-Operator shall not be permitted to borrow money other than through the Sublessor Loan or as otherwise approved by the Sublessor in writing.

Under Section 11.5 (a) of the LOA all cash receipts related to patient service revenue generated by the Tenant-Operator shall be collected by the Sublessor except for professional medical services provided by Rutgers Physicians and that are billed by Rutgers and/or its agent; (b) On each of (1) the fifteenth (15th) day of each month (or the first business day following the fifteenth (15th) day of the month) and (2) the last business day of each month, the Sublessor shall remit the lessor of: (i) actual cash receipts collected or (ii) fifty percent (50%) of monthly budgeted operating expenses (excluding Total Rent Payments, Accrued Rent Interest and interest expense related to the Sublessor Loan), net of budgeted professional fee collections that the Tenant-Operator is expected to receive from Rutgers.

The Authority (BCIA) issued County Guaranteed Project Notes (Medical Center Project), Series 2017 totaling $74,935,000 consisting of $54,950,000 County Guaranteed Project Note, Series 2017A and $19,985,000 County Guaranteed Project Note, Series 2017B at 2.25% interest and maturing on March 1, 2019. Proceeds of the Series 2017A Note will be used to provide funds to the Authority to (i) finance various capital improvements and equipment for the Bergen Regional Medical Center including, but not limited to, parking lot improvements, assessment and improvements to electrical power supply systems, HVAC, electrical vault, and air ventilation shaft improvements, boiler replacement and information technology improvements and (ii) pay the Series 2017A Note costs of issuance. Proceeds of the Series 2017B Note will be used to provide funds to the Authority to (i) provide working capital with respect to the Medical Center, and (ii) pay the Series 2017B Note costs of issuance.

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NOTE 16. INMATE MEDICAL SERVICES

Billings for inmate medical services rendered to a prisoner in the Bergen County Jail is ultimately the responsibility of the County. The hospital is responsible to use its best efforts to collect amounts due from any source at the earliest possible date and to the greatest extent practicable (as permitted under applicable law). Additionally, a review of each bill is managed through an outside consultant in order to determine the reasonability of service. Due to this extensive process, the County cannot determine its liability until the process is complete, thus the County treats these billings on a pay-as-you-go basis, charging its current year appropriations.

NOTE 17. RISK MANAGEMENT

The County is exposed to various risks of loss related to general liability, automobile coverage, damage and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County established a self-insurance program in accordance with the New Jersey Statute Chapter 40A:10. The Chapter enables the governing body of any local unit to create a fund to provide insurance coverage for its exposure to a wide variety of property casualty risks, including:

- Property damage caused to any of the unit's property, motor vehicles, equipment or apparatus.
- Liability resulting from the use or operation of such motor vehicles, equipment, or apparatus.
- Liability for the unit's negligence, including that of its officers, employees, and servants.
- Workers' compensation obligations.
- Health benefits, dental and prescription

The County self-insures for its automobile, general liability, and workers' compensation exposures. The County has purchased excess health benefit coverage for losses in excess of $150,000. Additionally, the County maintains insurance policies covering property, fire, water utility, boiler and machinery, and employee fidelity. Various deductibles, limits, and coinsurance provisions apply to these policies.

For the years ended December 31, 2024 and 2023, the County has expended a total of $110,687,424 and $101,186,673 for the above programs. Post-employment health benefits are also included for eligible retirees.

During the year ended December 31, 2001, the County authorized $15,115,000 in debt to help fund this reserve in accordance with an actuarial study. In 2002, the County issued a Note to fund this insurance reserve. On September 30, 2003, the County, through the Improvement Authority, issued $17,915,000 Taxable Project Revenue Bonds, Series 2003B. Of this amount, $15,115,000 was used to permanently finance this reserve for the County.

NOTE 17. RISK MANAGEMENT (continued)

During the year ended December 31, 2022, the County adopted an ordinance in the amount of $40,000,000 to help fund this reserve in accordance with an actuarial study. The purpose of this ordinance is to fund reserves for the self-insurance fund originally created to provide general liability (pursuant to N.J.S.A. 40A:10-6), worker's compensation (pursuant to N.J.S.A. 40A:10-13) and health insurance (pursuant N.J.S.A. 40A:10-6) for present and former County employees. As of December 31, 2024 the balance of the ordinance is $40,000,000.

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

December 31,	Interest Earnings/County or Employee Contributions	Amount Reimbursed	Ending Balance
2024	$556,422	$508,889	$2,426,915
2023	507,357	513,745	2,379,382
2022	919,659	116,619	2,385,770

NOTE 18. POST RETIREMENT BENEFITS

The number of retirees receiving retiree benefits as of December 31, 2024, the effective date of the biannual Other Post-Employment Benefit, herein referred to as "OPEB", valuation is 1,901. Active employees number 1,885 of whom 127 are eligible to retire as of the valuation date. There have been no significant changes in the number of covered retirees or type of coverage since the valuation date. The average age of the active population is 47 and the average age of the retiree population is 69.

Total OPEB Liability

At December 31, 2024, the County had a liability of $1,138,417,764 for its OPEB Liability. The OPEB liability was measured as of December 31, 2024 and was determined by an actuarial valuation as of that date.

NOTE 18. POST RETIREMENT BENEFITS (continued)

Actual Assumptions and Other Imputs

The total OPEB liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Actuarial Funding Method: Entry Age Normal Funding Method based on a level percentage of salary. 2024 salaries were reported as $162.010 million.

Attribution period: The attribution period begins with the date of hire and ends with full benefit eligibility date.

Per capita cost methods: The valuation reflects per capita net premium costs based on actual 2024 medical and prescription drug premiums and the plan option selected. Plan selections are assumed to remain unchanged in retirement. The age specific cost was derived based on per person costs at the average age of the active population (47) and scaled to each age based on the medical cost aging factors. At age 65, Medicare Advantage benefits are provided and aging factors are no longer applied.

Retiree Contributions: NJ Chapter 78 requires that certain future retirees contribute toward the cost of their benefits. Specifically those who had retired prior to passage of Chapter 78 and those employees that had more than 25 years of service on the date of passage are grandfathered. All others are subject to the contribution rates in effect when they retire, but not less than 1.5% of their annual retirement allowance from the Public Employees Retirement System. For purposes of this valuation and for conservatism, we have assumed that future retiree contributions percentage rates will not increase.

NET OPEB LIABILITY as of December 31, 2024	
Net OPEB Liability December 31, 2023	$1,169,926,540
Service Cost	$ 23,232,223
Interest Cost	38,431,225
Difference Between Expected and Actual Experience	(4,059,538)
Changes in Assumptions	(60,539,055)
Benefit Payments	(28,573,631)
Net OPEB Liability December 31, 2024	$1,138,417,764

NOTE 18. POST RETIREMENT BENEFITS (continued)

Actual Assumptions and Other Inputs (continued)

Total OPEB Expense Calculation as of December 31, 2024

Service Cost	$	23,232,223
Interest on Total OPEB Liability		38,431,225
Recognition of Experience Changes		(5,380,819)
Recognition of Assumption Changes		(7,668,338)
Total OPEB Expense Recognized	$	48,614,291

Sensitivity of Total OPEB Liability to Changes in the Discount Rate

Actuarial measurements are sensitive to changes in actuarial assumptions and where actual experience differs from assumptions. If the discount rate were to increase by 1% per annum, the NOL as of December 31, 2024 would decrease to $1,025,068,124 and if it were to decrease by 1% the NOL would increase to $1,282,701,652.

Sensitivity of Net OPEB Liability to Changes in Heathcare Trend Rate

Actuarial measurements are sensitive to changes in actuarial assumptions and where actual experience differs from assumptions. If medical trend were to increase by 1% per annum, the NOL as of December 31, 2024 would increase to $1,261,527,435 and if it were to decrease by 1% the NOL would decrease to $1,042,745,500.

NOTE 19. OPEN SPACE, RECREATION, FARMLAND, AND HISTORIC PRESERVATION TRUST FUND

The County has established a Trust Fund in which the County will retain 70% of the fund to acquire land, improve recreation facilities, and preserve farmland and historic areas throughout Bergen County, with the remaining 30% to assist municipalities to acquire and improve outdoor recreation facilities.

The County will raise up to one cent per $100 of total County equalized real property valuation during each of the next five years to fund this Trust.

During 1999 the County established a Trust Fund for the above. As of December 31, 2024 and 2023, the fund had a balance of $106,730,246 and $89,250,712, respectively.

Included in the balance as of December 31, 2024 and 2023, is $57,176,751 and $49,942,697 in contracts payable set aside for various municipalities in the County.

NOTE 20. OVERPECK PARK

The County of Bergen owns Overpeck County Park, which had been a municipal sanitary landfill from 1952 to 1975. Four hundred acres of the site remain undeveloped. The site was conveyed to the County by the Village of Ridgefield Park, Township of Teaneck, Borough of Leonia, Borough of Palisades Park and City of Englewood for the purpose of development as a public park. The site to be developed includes land in Ridgefield Park, Teaneck, Leonia and Palisades Park.

The County entered into an amended final judgment on October 1, 2002 that requires the redevelopment of portions of the site by September 30, 2009. The natural forces of erosion have caused the site to deteriorate. It is necessary to close the landfill under present D.E.P. requirements to develop the park facilities in the future.

The County, through a grant agreement with the Bergen County Improvement Authority (the "BCIA") has transferred the responsibility for the closure and redevelopment of the landfill to the BCIA. As part of this agreement, the BCIA issued Notes in the amount of $12,000,000. Such debt is cross collateralized by the County with its full faith and credit pursuant to N.J.S.A. 40:37A-80.

Pursuant to the Agreement, within 45 days of the issuance of the $12,000,000 Bond or Note, the BCIA paid $8,500,000 to the County as a first licensing fee payment (which has been included as a revenue in the County's 2003 Budget). On September 8, 2005 the BCIA permanently financed these notes and issued a $12,000,000 Taxable Revenue Bond, Guaranteed by the County.

Under the terms of the Agreement, the balance of the funds was used for all expenses relating to the project. Included in these costs is a $2,500,000 payment to the municipalities (part of the court order). The remaining $1,000,000 is made up of capitalized interest for two years (Note interest) engineering and licensing costs (NJDEP) and usual costs of issuance.

An analysis of the cost estimates for the closure and post closure of the landfill was performed. The report, which was received in April 2008, estimated the total costs of closure to be $10,800,000 and the estimated post closure cost for 30 years to be $9,800,000.

As of December 31, 2010 and 2009, the BCIA has accrued costs of $15,661,508 and $15,074,005, respectively, based on a percentage of the capacity of the landfill filled as of that date. The County, as the party ultimately responsible for funding these costs, is liable to the BCIA for the full amount of these accrued costs and has recognized this obligation on the books of its General Capital Fund. The County has adopted Ordinances 06-35, 07-73 and 08-48 and 10-16, to which the closure and post-closure costs were charged in full amount of the liability to the BCIA. As of December 31, 2011, the County has no liability to the BCIA for Overpeck Park Closure and post-closure costs.

In addition, refer to Note 2 of these notes to financial statements for a description of the $7,383,149 New Jersey Environmental Infrastructure Trust Loan awarded to the County for expenses related to the landfill. The loan finances, in part, Ordinance 06-35.

NOTE 21. PENDING LITIGATION

The County is a defendant in various lawsuits, none of which is unusual for a County of its size and should be covered by the County's insurance program or by the County directly and which may be settled in a manner satisfactory to the financial stability of the County. Some of the more significant lawsuits are described briefly as follows:

A. Zisa v. County of Bergen

Plaintiff filed a Complaint, in June 2017 against the County of Bergen as well as the Bergen County Sheriff's Office and the Bergen County Prosecutor's Office, amongst others, asserting claims for wrongful prosecution, false arrest, false imprisonment and civil rights claims. Plaintiff asserts that he was wrongfully accused of influencing a Driving-While-Intoxicated incident involving his former girlfriend while he was Chief of Police for the City of Hackensack. The prosecution arose during the disciplinary hearings for a Hackensack police officer, who is also a Defendant in this matter. Plaintiff claims that the Bergen County Prosecutor's Office and Bergen County conducted a deliberately malicious and false prosecution of his case, resulting in a conviction on misconduct in office and official corruption charges. Plaintiff appealed his conviction and they were eventually reversed. Plaintiff has not stated any dollar amount at this time. The case is currently before the Federal Court in continuing settlement negotiating sessions. The demand for settlement was \$7,500,000. It is believed that any demand in this case would exceed \$1,000,000 as to all Defendants collectively. Discovery is complete, all depositions have been taken, and the Court has not yet scheduled dispositive motions or a trial date pending completion of an in person meeting with the court in June 2025. The County of Bergen has responded with authorization for defense of the matter by outside counsel due to potential conflicts of interest between Defendants. The County of Bergen is presently monitoring the case while it is in extended discovery proceedings over privileged documents because individual members of the Bergen County Prosecutor's Office and Bergen County Sheriff's Office are named Defendants.

The County of Bergen has been dismissed from the case. In this case, the Bergen County Prosecutor's Office is treated as a separate legal entity for purposes of allocating liability and damages. Therefore, although the Bergen County Prosecutor's Office could be held liable for damages, the County of Bergen will not likely be held directly responsible for any claims or awards. The County of Bergen could potentially have to indemnify the Sheriff's Officer. The County has offered \$125,000 which was rejected. The Court stated at one point that the demand against the County of Bergen and the Sheriff's Office is \$200,000. There is also a component of attorney fees in connection with the civil rights claims under 42 *U.S.C.* § 1983 and violation of the New Jersey Law Against Discrimination and the New Jersey Civil Rights Act.

NOTE 21. PENDING LITIGATION (continued)

B. Nicole Barlow-Griffin v. County of Bergen

Plaintiff has asserted claims against Defendants for gender discrimination in violation of the New Jersey Law Against Discrimination (LAD); retaliation in violation of the LAD; aiding and abetting discrimination against Defendants Montello and Sandoval; intentional infliction of emotional distress; retaliation in violation of the Conscientious Employee Protection Act (CEPA); common law conspiracy; negligent infliction of emotional distress; and a violation of the New Jersey Civil Rights Act.

Other than conclusory allegations, Plaintiff has not produced any evidence to support the claims. Indeed, it appears that the crux of Plaintiff's claims really stem from Plaintiff be passed over for the Chief JDO position in 2022. In this regard, it is noted that Plaintiff's claim that she was improperly by-passed for the position is the subject of a separate administrative appeal to the Civil Service Commission and has been referred to by the Office of Administrative Law for a hearing which is currently pending and scheduled to be heard in 2024.

The case went to mediation on April 9, 2024, October 24, 2024 and February 13, 2025, the parties to this matter entered mediation with the with Hon. John E. Keefe, Sr., serving as the mediator in an attempt to resolve this case and a related administrative appeal that Plaintiff had filed with the New Jersey Civil Service Commission regarding her bypass for a promotion. At the conclusion of the mediation session on February 13, 2025, the parties arrived at a tentative settlement, the basic parameters of which were memorialized in a settlement memorandum. The settlement memorandum provided, amongst other things, that the County would pay Plaintiff a total of $1,100,000. However, the parties were unable to agree to some of the other non-monetary terms of the settlement. The matter was submitted to the Court by way of cross-motions to enforce the settlement based on the parties' respective positions regarding the non-monetary terms. On June 6, 2025, the Court denied both motions to enforce the settlement without prejudice and ordered the parties to appear in-Court for a conference.

C. Victoria Alberto, et al. v. Bergen County Sheriff's Office, et al.

This complaint was filed in June 2017. Fourteen Bergen County Police Department officers alleging various violations, retaliatory demotions, and terminations arising out of the County of Bergen's dissolution of the independent Police Department. The Complaint asserts that 14 separate Plaintiffs were demoted. Plaintiff has not stated any specific dollar amount at this time. It is believed that any demand in this case may exceed the monetary threshold as to all Defendants collectively. However, as noted below, the County of Bergen Sheriff's Office Defendants may not ultimately face any exposure on this claim as some of the claims have already been resolved and the Defendants will ultimately move for dismissal of Plaintiff's claims.

NOTE 21. PENDING LITIGATION (continued)

C. Victoria Alberto, et al. v. Bergen County Sheriff's Office, et al., (continued)

The matter is still in discovery. There was a delay with COVID and opposing counsel not being well for some time. In addition, the previous Judge in Hudson County assigned to this case retired in the interim and the matter has now been reassigned. Since that time, the Judge also suffered from a personal injury/condition which cause the matter to again be delayed for many months while the Judge recovered. The parties have since conducted a Case Management Conference with the Court and a new Case Management Order has been issued. The parties will be conducting, at some unknown time, remaining discovery, including but not limited to the takin of the depositions of all applicable parties. In addition, the BCSO Defendants may request leave of Court to ultimately file its dismissal motion on the remaining Plaintiff's counts set forth in the Amended Complaint, which will require Court approval prior to said filing.

The BCPO Defendants have a less than favorable chance to fully succeed on a motion to dismiss so the matter should ultimately resolve similarly to the initial Plaintiff's resolution. However, the issue would be the fee shifting aspect of the case and the potential award of Plaintiff's attorneys fees should the matter go to trial and a verdict be obtained. It is also important to note that, in this case, the Bergen County Prosecutor's Office is treated as a separate legal entity for purposes of allocating liability and damages. No demand has been made in this matter, but some settlements have already taken place. It is to be noted that eight (8) of the twenty-five (25) plaintiffs have each settled for an amount of $20,000, inclusive of attorney's fees.

D. Valmir Xhemajjli v. County of Bergen, et. al.

Plaintiff alleges that on October 21, 2021, he was assaulted by two (2) corrections officers employed by the County of Bergen while he was in custody at the Bergen County Jail. In addition to his assault and battery claims directly against the individual corrections officers, Plaintiff is asserting claims against the County for negligent infliction of emotional distress, intentional infliction of emotional distress, and a claim under the New Jersey Civil Rights Act. The parties entered into a Settlement Agreement and Release on January 9, 2025, a Stipulation of Dismissal was filed with the court.

NOTE 21. PENDING LITIGATION (continued)

E. Melody Cunningham, Guardian ad litem for Jawara McIntosh v. County of Bergen

Notice of Claim has been filed on behalf of a Bergen County Jail inmate alleging jail personnel were negligent in monitoring inmate population, as well as delay in, and quality of, subsequent medical treatment. This case involves serious injury resulting from a fellow inmate suddenly attacked Jawara McIntosh, resulting in coma and brain damage. McIntosh subsequently died. Fact Discovery has concluded and the parties are presently conducting expert discovery. Counsel is awaiting plaintiff's expert report(s) and have engaged a jail standards expert to rebut the anticipated report. Counsel will consider retaining a medical expert as needed. Plaintiff has yet to make a settlement demand. It is the counsel's position that this was an unanticipated sudden attack by one inmate on another that was immediately broken up by corrections officers. Accordingly, counsel asserts that Bergen County defendants have no liability. Nevertheless, due to the serious injuries of Plaintiff, the liability exposure to the County is significant.

F. K.L. (minor) v. Bergen County Special Schools

Plaintiff alleges sexual assault by now former guidance counselor, who was criminally charged. The twenty-three count complaint sets forth causes of action under 1) Sexual Assault; 2) Respondeat Superior; 3) Negligent Hiring/Supervision/Retention; 4) Negligence; 5) Negligent Infliction of Emotional Distress; 6) Intentional Infliction of Emotional Distress; 7) Sexual Abuse of a Minor; 8) Sexual Harassment; 9) Violation of Title IX; 10) Civil Rights Violation; 11) Prima Facie Tort; 12) Breach of Fiduciary Duties; 13) Counseling and Psychological Malfeasance; 14) New Jersey Law Against Discrimination; 15) New Jersey Civil Rights Act, New Jersey Constitutional Substantive Due Process: Special Relationship; 16) New Jersey Civil Right Act, New Jersey Constitutional Substantive Due Process: State-Created Danger; 17) New Jersey Civil Rights Act, New Jersey Constitutional Procedural Due Process; 18) Deviation of Standard of Care and Gross Neglect; 19) Sexual Assault: Victim Under Supervision; 20) Willful Disregard of Rights; 21) Liability in Connection with the Actions of Another – Inadequate Supervision; 23) Liability in Connection with the Actions of Another – Failure to Adopt a Needed Policy.

The County's attorney filed an answer on September 17, 2020, denying the allegations set forth in Plaintiff's complaint. The County's attorney responded to Plaintiff's demand for interrogatories on December 2, 2020. Paper discovery was exchanged. Plaintiffs' deposition occurred on December 7, 2021. School District Counsel served supplemental interrogatories following that deposition requesting all emails, photographs, police reports and additional medical and psychological records, to which Plaintiff responded. The guidance counselor pled guilty to second degree sexual assault pursuant to N.J.S.A. 2C:14-c(4) on October 14, 2021. That party was sentenced to 5 years on April 13, 2022 and is currently confined by the New Jersey Department of Corrections.

NOTE 21. PENDING LITIGATION (continued)

F. K.L. (minor) v. Bergen County Special Schools, (continued)

The County filed a timely Motion for Summary Judgement. The argument focused on how the County is a separate legal entity from the BCSS, had no hiring or supervisory authority over the guidance counselor and no notice of the sexual relationship between the counselor and K.L. Further, there is no evidence that Plaintiff notified any County employee of abuse. Plaintiff's counsel agreed to execute a stipulation dismissing the County from the case, with prejudice, on November 16, 2023.

G. Michael Duke Reeves v. County of Bergen

This is a civil rights action brought by Plaintiff alleging inadequate medical care at the Bergen County Jail. Plaintiff was an ICE detainee who came to the jail with a pre-existing injury to his right shoulder allegedly caused by ICE officers during the course of his apprehension. Plaintiff had right shoulder surgery performed at New York Presbyterian prior to being transported to the jail. Plaintiff had a second shoulder surgery during the course of his detention. Plaintiff contends that medical staff acted with deliberate indifference to his medical needs, and that the County had a policy and practice of providing inadequate care to ICE detainees.

The firm filed a motion to dismiss the Complaint as it believes the County is not an appropriate party to this case. The Court disagreed and denied the motion in part, but dismissed the count alleging Conspiracy. Plaintiff has made a settlement demand in the amount of $6.5 million that, after mediation, came down to $1 million. The parties completed depositions and exchanged fact discovery. Plaintiff insists that his shoulder complaints were ignored and that he was not sent to physical therapy. To date, counsel is not in possession of any documents to the contrary. Counsel continues to reject that the County had a policy or practice of providing inadequate medical care to ICE detainees and expert discovery supported that notion. Plaintiff had one treating doctor issue a short report in which he concluded that while an injury was sustained, he would not have recommended a different course of treatment. Accordingly, counsel moved for summary judgement, which is presently pending before the Court.

H. Gabrielle Jackson v. County of Bergen

This six-count Complaint was filed on December 5, 2022 by Plaintiff alleging that on or about December 12, 2020, Plaintiff, an African American female, was engaged in a peaceful protest in front of the Bergen County Jail to show solidarity with the hunger strike of incarcerated immigrants when her civil rights were violated and she was subjected to excessive force.

NOTE 21. PENDING LITIGATION (continued)

H. Gabrielle Jackson v. County of Bergen, (continued)

Defendants denied the allegations, contend that the protest was not peaceful and that and Plaintiff became violent and resisted arrest. Bergen County Prosecutor's Office's Motion to Dismiss is pending but discovery is moving forward. The parties have exchanged initial disclosures and have propounded discovery requests. Counsel is in receipt of a large amount of body camera video footage which will take significant time to review. It is too early to determine the merits of Plaintiff's claims until discovery, including video footage, is reviewed and deposition of Plaintiff is taken. Magistrate issued an Order to Show cause due to the repeated absences of Plaintiff's counsel at telephonic and in-person status conferences, failure to prosecute the case, and non-compliance with court orders and discovery obligations. Magistrate scheduled a show cause hearing, requiring Plaintiff's Counsel and the Plaintiff to explain in writing by November 1, 2023, why the Complaint should not be dismissed. Plaintiff's Counsel was tasked with serving the order to the Plaintiff and filing proof of service with the court.

Neither Plaintiff nor Counsel responded to the Order to Show Cause. Plaintiff's Counsel continued to fail to comply with court orders and attempted to withdraw as counsel without proper procedures on more than one occasion. The court attempted to give Plaintiff's Counsel additional chances to rectify the situation, scheduling conferences and requesting communication, but Plaintiff's Counsel failed to appear. Plaintiff's Counsel even neglected to provide Plaintiff's last known address and contact information. As a result of Plaintiff's Counsel and his client's persistent non-compliance, on January 25, 2024, Magistrate filed a Report and Recommendation that District Judge, U.S.D.J. dismiss the Complaint with prejudice, citing a pattern of negligence and disregard for legal proceedings. On February 9, 2024, Magistrate issued an Order dismissing the matter with prejudice due to Plaintiff and Plaintiff's counsel's failure to participate in the litigation.

I. Estate of Percy Rengifo v. Bergen County Prosecutor's Office

Complaint filed April 26, 2019 in Bergen County Superior Court. Bergen County Prosecutor's Office vehicle collided with a 61-year old pedestrian in a parking lot resulting in fatality. The plaintiff is the decedent's son, Percy Rengifo, Jr. He is seeking damages for conscious pain and suffering of the decedent and economic damages. The plaintiff's last settlement demand was $3,500,000. The County's last offer at mediation was $2,500,000.

The jury attributed 35% liability to the decedent and 65% to the driver. The verdict was approximately $340,000 gross. The County filed an Offer to Take Judgement for $1,000,000 and as the verdict was less than that amount, the Court granted the motion post-trial for fees and costs, further reducing the verdict. The plaintiff has now filed an appeal arguing several legal issues ant that the verdict was against the weight of the evidence.

NOTE 21. PENDING LITIGATION (continued)

J. Nicole Barlow-Griffin v. County of Bergen

Plaintiff, a Sergeant at the Bergen County Juvenile Detention Center (BCJDC), filed a complaint in July 2023, making various claims including 1) LAD Gender Discrimination & Retaliation: Plaintiff alleges a culture shift at BCJDC after Jorge Sandoval became Superintendent in 2012, claiming discrimination in promotions and accommodations; 2) Hostile Work Environment: Plaintiff cites instances of harassment, including being told to resign her position for a promotion, denied accommodations for fertility treatments, and subjected to sexist comment; 3) Safety Concerns & Retaliation: Plaintiff and other officers reported unsafe conditions and favoritism to County authorities, leading to alleged retaliatory actions from Sandoval; 4) Promotional Discrimination: Plaintiff claims that despite being the most senior officer, she was passed over for promotion to Chief in favor of a less qualified male colleague, with alleged discrepancies in the promotion process; and 5) Ongoing Discrimination: Plaintiff claims continued mistreatment, including being excluded from meetings an denied scheduling accommodations, while male counterparts are favored.

The parties engaged in three mediation sessions. During the third mediation on February 13, 2025, the parties signed a Memorandum of Understanding settling the matter for $1,100,000 subject to County Executive and County Commissioner approval, made in two payments. It also allowed Plaintiff to remain employed with the County until July 1, 2025 or until she reaches 22 years of employment. The parties later disputed whether tax indemnification and PTO-related deductions should be included in the final settlement agreement, prompting Plaintiff's to file a Motion to Enforce the Memorandum of Understanding and Defendant's cross-motion to enforce the original settlement terms. Counsel is awaiting a decision from the court.

NOTE 22. PROPERTY TAX CALENDAR

Property tax revenues are collected, from individual municipalities, in quarterly installments due February 15, May 15, August 15, and November 15. The amount of tax levied includes the amount required in support of the County's annual budget. The County has a 100% collection rate. The County's tax levy for December 31, 2024 and 2023 was $504,788,603 and $481,023,278, respectively.

NOTE 23. PROPERTY AND EQUIPMENT ACQUIRED BY SUBGRANTEES

The U.S. Department of Housing and Urban Development (HUD) requires the County to record the value of property and equipment acquired by subrecipients with Community Development Block Grant (CDBG) funds (CFR, 24 Part 85, Sections 85.31 and 85.32). The County does not hold title to this property and equipment, nor is this property and equipment considered to be County assets. Should the subrecipients sell or dispose of this property and equipment, the proceeds are due the County to be reprogrammed for other purposes.

Exceptions are for property and equipment valued at $5,000 or less or held for 20 years or more. The estimated value of property and equipment acquired with CDBG funds as of December 31, 2024 and 2023 are $28,243,390 and $28,243,390, respectively, based upon information provided by the subgrantee.

NOTE 24. MORTGAGES RECEIVABLE

The County operates a Home Improvement Program through its Community Development Block Grant. Qualified homeowners apply for lines of credit, and improvement loans against these lines of credit are secured by mortgages on the improved property. Mortgage payments by homeowners are considered program income.

NOTE 25. OTHER MATTERS

On March 11, 2021, President Biden signed the American Rescue Plan Act of 2021 into effect. This plan, among other things, provides direct federal funding to aid county and municipal governments to help offset revenue losses and cover increased costs incurred during the coronavirus pandemic response and to make necessary investments in water, sewer or broadband infrastructure. The amount of federal aid available to the County of Bergen is $261,035,747 million which will be available for use until December 31, 2024. As of December 31, 2024, the County has committed all available funds.

NOTE 26. SUBSEQUENT EVENTS

A subsequent event is an event or transaction occurring after the balance sheet date, but before the financial statements are either issued or available to be issued. A review of the County's operating activity has been performed to identify events that provide evidence about conditions that did not exist as of the balance sheet date; instead, they arose subsequent to that date.

The County has evaluated subsequent events through May 27, 2025, the date which the financial statements were available to be issued and no other items were noted for disclosure.

SUPPLEMENTARY DATA

COUNTY OF BERGEN

SUPPLEMENTARY DATA

COMPARATIVE STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCE - CURRENT FUND

	Year 2024		Year 2023	
	Amount	Percent (%)	Amount	Percent (%)
Revenue and other income realized:				
Fund balance utilized	$ 35,304,779	4.47%	$ 36,698,617	4.95%
Miscellaneous from other than tax levies	250,283,059	31.67%	223,324,050	30.14%
Collection of current tax	504,788,603	63.87%	481,023,278	64.91%
	790,376,441	100.00%	741,045,945	100.00%
Expenditures:				
Budget	728,970,715	97.60%	691,811,790	99.47%
Other	17,913,130	2.40%	3,721,100	0.53%
	746,883,845	100.00%	695,532,890	100.00%
Excess in revenue	43,492,596		45,513,055	
Fund balance, January 1	78,793,440		69,979,002	
	122,286,036		115,492,057	
Less: utilized as budget revenue	35,304,779		36,698,617	
Fund Balance, December 31	$ 86,981,257		$ 78,793,440	

COUNTY OF BERGEN

SUPPLEMENTARY DATA

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

				County Tax Base	
	Assessed Valuation of Real Property	Assessed Valuation of Personal Property	Net Valuation Taxable	Equalized Valuation of Real and Personal Property	Tax Rate per $100
2024	$ 189,063,591,448	58,582,036	189,122,173,484	227,475,151,295	0.2225
2023	180,970,079,266	68,068,000	181,038,147,266	211,066,053,676	0.2286
2022	174,657,465,802	83,552,257	174,741,018,059	194,949,256,706	0.2315
2021	166,666,360,490	84,305,337	166,750,665,827	186,343,057,570	0.2416
2020	165,096,488,695	80,978,865	165,177,467,560	183,990,874,355	0.2384

Comparison of Tax Levies and Collections Currently

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

		Currently	
Year	Tax Levy	Cash Collections	Percent of Collections
2024	$ 504,788,603	504,788,603	100.00%
2023	481,023,278	481,023,278	100.00%
2022	448,377,089	448,377,089	100.00%
2021	447,482,602	447,482,602	100.00%
2020	436,099,976	436,099,976	100.00%

Compartive Schedule of Fund Balance

	Year	December 31,	Utilized in budget of succeeding year
Current Fund	2024	$ 86,981,254	42,804,779
	2023	78,793,440	35,304,779
	2022	69,979,002	36,698,617
	2021	64,498,098	29,763,022
	2020	60,621,615	24,443,265

COUNTY OF BERGEN

SUPPLEMENTARY DATA

OFFICIALS IN OFFICE AND SURETY BONDS

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

Name	Title	Amount of Bond	
James J. Tedesco III	County Executive		
Thomas J. Sullivan	Commissioner, Chairman		
Germaine M. Ortiz	Commissioner, Vice Chairwoman		
Dr. Joan M. Voss	Commissioner, Chair Pro Tempore		
Mary J Amoroso	Commissioner		
Steven A. Tanelli	Commissioner		
Tracy Silna Zur	Commissioner		
Rafael Marte	Commissioner		
Lara Pollitt	Clerk of the Board		
Thomas J. Duch, Esq.	County Administrator		
Thomas J. Duch, Esq.	County Counsel		
John S. Hogan	County Clerk	$ 50,000	(A)
Michael R. Dressler	Surrogate	$ 50,000	(B)
Anthony Cureton	Sheriff	$ 50,000	(B)
Melissa Howard	County Treasurer	$ 1,500,000	(A)
Jon S. Rheinhardt	Chief Financial Officer	$ 2,500,000	(A)

(A) Selective Insurance Company of America
(B) Western Surety Company

All bonds were examined and properly executed.

EXHIBIT A-4

COUNTY OF BERGEN

SCHEDULE OF CASH AND CASH EQUIVALENTS - TREASURER

CURRENT/FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Current Fund	Grant Fund
Balance: December 31, 2023	$ 122,288,157	$
Increased by:		
Investments	179,250,000	
2023 Tax Levy	504,788,603	
Revenue Accounts Receivable	149,079,647	
Miscellaneous Revenue Not Anticipated	9,467,289	
Other Reserves	100,975,858	
Imprest and Change Funds	48,000	
Due from State of New Jersey	2,229,923	
Reserve for Rockleigh ICF Closing	3,703	
Reserve for Elections	2,324,876	
Interfunds	45,495,058	
Added and Omitted Taxes Collected	1,556,397	
Reserve for IRS Payments	24	
Prepaid County Taxes	439,177	
Grants Receivable		315,384
	995,658,555	315,384
	1,117,946,712	315,384
Decreased by:		
Purchase of Investments	95,000,000	
Budget Appropriations	547,193,203	
Appropriation Reserves	22,168,703	
Other Reserves	191,787,374	
Imprest and Change Funds	48,000	
Interfunds	93,624,299	
Prepaid Liability - Payroll Taxes	5,448	
Reserve for P-Card	255,146	
Reserve for Rockleigh ICF Closing	216,387	
Reserve for Elections	3,253,344	
Due from State of New Jersey	8,685	
Accounts Payable	160,496	
Contracts Payable	15,976	
Reserve for Arbitrage	101,660	
Appropriated Reserves		315,384
	953,838,721	315,384
Balance: December 31, 2024	$ 164,107,991	$ -

EXHIBIT A-5

COUNTY OF BERGEN

SCHEDULE OF INVESTMENTS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	92,250,000
Increased by:		
Purchase of Investments		95,000,000
		187,250,000
Decreased by:		
Cash Receipts		179,250,000
Balance: December 31, 2024	$	8,000,000

EXHIBIT A-6

COUNTY OF BERGEN

SCHEDULE OF IMPREST AND CHANGE FUNDS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Balance, December 31, 2023	Funds Established	Funds Returned Cash	Balance, December 31, 2024
Division of Special Transportation	$	500	500	
Division of Public Safety Education		400	400	
General Services Department		400	400	
Intergovernmental Relations Admin. Research		200	200	
Bergen County Jail Annex		400	400	
Division of Edna B. Conklin Home		200	200	
Medical Examiner		250	250	
Mosquito Control		200	200	
Office on Aging		500	500	
Division of Planning Board		200	200	
Planning & Contract		300	300	
Prosecutor's Office		1,000	1,000	
Division of Operations - DPW		200	200	
Sheriff's Office		500	500	
Superintendent of Elections		100	100	
Superintendent of Schools		100	100	
Parks' Office		700	700	
Office for Children		250	250	
Family Guidance		1,500	1,500	
Emergency Management		250	250	
Board of Elections		500	500	
Alternative to Domestic Violence		300	300	
Office on Disabled		150	150	
Central Municipal Court		100	100	
Treasurer's Petty Cash		30,000	30,000	
Mechanical Division		300	300	
County Clerk - Registry	100			100
County Clerk - Naturalization Office	10			10
Animal Shelter - Change Fund	25			25
County Clerk - General	200			200
Darlington Park		1,000	1,000	
Rockleigh Golf Course		1,500	1,500	
Orchard Hill Golf Course		1,000	1,000	
Overpeck Golf Course - Change Fund	1,000			1,000
Darlington Golf Course		1,000	1,000	
Parks - ZOO	2,000	2,000	2,000	2,000
Golf Reg/Gift Certificates - Change Fund	125			125
Surrogate's Court Fees - Change Fund	100			100
Bus-Pass Change Fund	100			100
Central Municipal Court - Change Fund	300			300
Valley Brook Golf Club		1,000	1,000	
Parking Garage - Change Fund	5,500			5,500
Emerson Golf Course		1,000	1,000	
	$ 9,460	48,000	48,000	9,460

EXHIBIT A-7

COUNTY OF BERGEN

SCHEDULE OF ADDED AND OMITTED TAXES

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Increased by:		
2023 Added and Omitted Tax Levy		$ 1,686,898
Decreased by Collections:		
Cash Receipts	$ 1,556,397	
Prepaid County Taxes Applied	130,501	
		$ 1,686,898

EXHIBIT A-8

SCHEDULE OF DUE FROM STATE OF NEW JERSEY (CHAPTER 12 BOND PROGRAM)

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Increased by:	
Budgeted Revenue	$ 2,229,923
Decreased by Collections:	
Cash Receipts	$ 2,229,923

EXHIBIT A-9

COUNTY OF BERGEN

SCHEDULE OF DUE FROM STATE OF NEW JERSEY

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Increased by:		
Cash Disbursements	$	8,685
Balance: December 31, 2024	$	8,685

EXHIBIT A-10

SCHEDULE OF DUE FROM BERGEN COUNTY IMPROVEMENT AUTHORITY

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	1,938,725
Balance: December 31, 2024	$	1,938,725

Exhibit A-11

COUNTY OF BERGEN

SCHEDULE OF INTERFUNDS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
Federal and State Grant Fund	$ (66,564,759)	158,470,216	107,934,409	(16,028,952)
Community Development Trust Fund	585	47,832	585	47,832
General Capital Fund		1,805,338	1,805,338	
Other Trust Fund	(976)	976	10,405	(10,405)
Prosecutor Trust Fund	5,340	36,790	57,667	(15,537)
	(66,559,810)	160,361,152	109,808,404	(16,007,062)
Due from	5,925	1,853,170	1,811,263	47,832
Due (to)	(66,565,735)	158,507,982	107,997,141	(16,054,894)
	$ (66,559,810)	160,361,152	109,808,404	(16,007,062)

	Increased	Decreased
Cash Receipts	$	45,495,058
Cash Disbursements	93,624,299	
Interest Earnings	1,313,851	
Miscellaneous Revenue Not Anticipated	36,790	36,790
Reserve for Arbitrage	478,737	
Federal and State Grants	46,667,978	46,667,978
Due to State - Grant Fund		
Reserve for P-Card	109,458	
Reserve for Jail Expansion	163,747	
Grants Receivable Cancelled		17,590,488
Appropriated Grants Cancelled	17,864,204	
Reimbursement for Expenses Paid	102,088	18,090
	$ 160,361,152	109,808,404

EXHIBIT A-12

COUNTY OF BERGEN

SCHEDULE OF PREPAID LIABILITY - PAYROLL TAXES

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	75,313
Increased by:		
Cash Disbursements		5,448
		80,761
Decreased by:		
Applied		75,313
Balance: December 31, 2024	$	5,448

EXHIBIT A-13

COUNTY OF BERGEN

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Accrued in 2024	Collected in 2024
Local Revenues:		
Register of Deeds	$ 1,984,252	1,984,252
Surrogate	688,292	688,292
Sheriff	3,520,451	3,520,451
Interest on Investments and Deposits	13,637,776	13,637,776
Park Fees and Revenue	3,678,340	3,678,340
Golf Fees and Revenue	15,748,966	15,748,966
Realty Transfer Fees	8,612,209	8,612,209
State of NJ Court Lease	128,016	128,016
Central Municipal Court	381,231	381,231
Election Ballot Printing	953,409	953,409
Reimbursement from State of NJ for State Prisoners Held in County Jails	2,144,589	2,144,589
Police and Fire Academy Tuition	395,356	395,356
Reimbursement for In-Kind Grants	3,861,532	3,861,532
Animal Shelter Contracts	1,337,312	1,337,312
Animal Center - Other Fees	258,924	258,924
Shared Services Health Agreements	1,015,697	1,015,697
Shared Services Health Agreements - Kearny	36,778	36,778
Shared Services Health Agreements - 40 Passaic St.	219,191	219,191
Interlocal - Interboro Regional Communication Network	375,900	375,900
Total Local Revenues	58,978,221	58,978,221
State Aid:		
County College Bonds	2,229,923	2,229,923
State Assumptions of Costs:		
Social and Welfare Services (c.66, P.L. 1990):		
Supplemental Social Security Income	1,129,331	1,129,331
DDD Assessment Program	132,824	132,824
Total State Assumptions of Costs	1,262,155	1,262,155
Other Special Items:		
Added and Omitted Taxes	1,686,898	1,686,898
Justice Center Parking	185,357	185,357
Sheriff - Outside Service Administrative Fees	244,040	244,040
Public Health Priority Funding	3,477,040	3,477,040
Register of Deeds - P.L. 2001 C370	1,813,018	1,813,018
Surrogate - P.L. 2001 C370	829,928	829,928
Sheriff - P.L. 2001 C370	250,000	250,000
Shared Services Police Services	355,195	355,195

EXHIBIT A-13

COUNTY OF BERGEN

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

		Accrued in 2024	Collected in 2024
Medicare Part D Reimbursement		102,814	102,814
Housing Authority Lease		109,787	109,787
Health Department - Spring House Medicare Revenues			
Health Department - Alcohol Recovery Medicare Revenues		14,936	14,936
Interlocal - 911 Agreement - Garfield		300,000	300,000
Interlocal - 911 Agreement - Ridgefield		212,160	212,160
Interlocal - 911 Agreement - Palisades Park		160,000	160,000
Interlocal - 911 Agreement - Lodi		331,224	331,224
Interlocal - 911 Agreement - Leonia		171,130	171,130
Interlocal - 911 Agreement - Wyckoff		194,837	194,837
Interlocal - 911 Agreement - Midland Park		137,700	137,700
Interlocal - 911 Agreement - Demarest		67,569	67,569
Interlocal - 911 Agreement - Harrison		751,797	751,797
Interlocal - 911 Agreement - East Newark		158,586	158,586
Interlocal - 911 Agreement - Hillsdale		75,000	75,000
BCIA - New Bridge Medical Center - Rental		4,800,000	4,800,000
Passaic County Inmates		20,116,059	20,116,059
Intoxicated Driver Program Fees		207,160	207,160
Interlocal - JDC Revenue Passaic & Union County		643,115	643,115
Interlocal - BCC College Shuttle - Community Transportation		142,750	142,750
Interlocal - Security Services at Bergen Technical High School		286,496	286,496
Interlocal - Board of Social Services Payroll & Purchasing		28,154	28,154
Interlocal - Board of Social Services - Rental of County Facility		83,496	83,496
County Ambulance Services		2,010,829	2,010,829
Title IVD Reimbursements		1,454,559	1,454,559
Planning and Engineering Subdivision Fees		190,895	190,895
American Rescue Plan - Revenue Loss		39,600,000	39,600,000
County Option Tax		10,647,491	10,647,491
Total Other Special Items:		81,192,529	91,840,020
	$	143,662,828	154,310,319

Due from State of New Jersey	$	2,229,923
Added and Omitted Taxes		1,686,898
Interfunds		1,313,851
Cash		149,079,647
	$	154,310,319

EXHIBIT A-14

COUNTY OF BERGEN

SCHEDULE OF 2024 TAX LEVY - REALIZED REVENUE

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Increased by:		
2024 Tax Levy	$	504,788,603
Decreased by Collections:		
Cash Collection	$	504,788,603

EXHIBIT A-15

COUNTY OF BERGEN

SCHEDULE OF 2023 APPROPRIATION RESERVES

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Balance Dec. 31, 2023	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
OPERATIONS:				
Legislative Branch				
Board of Chosen Freeholders:				
Salaries and Wages	$ 5,046	5,046	5,000	46
Clerk of the Board:				
Salaries and Wages	36,797	36,797		36,797
Other Expenses	55,283	55,870	50,061	5,809
Total Legislative Branch	97,126	97,713	55,061	42,652
Executive Branch				
County Executive:				
Salaries and Wages	64,374	64,374	50,000	14,374
Other Expenses	795	6,008	5,991	17
Total County Executive	65,169	70,382	55,991	14,391
Department of Administration and Finance				
Division of Treasury:				
Salaries and Wages	40,359	40,359	35,000	5,359
Other Expenses	12,315	13,090	769	12,321
Division of Fiscal Operations:				
Salaries and Wages	134,401	134,401	120,000	14,401
Other Expenses	721,734	1,581,687	936,182	645,505
Division of Personnel:				
Salaries and Wages	2	2		2
Other Expenses	4,569	4,569	3,530	1,039
Division of Purchasing:				
Salaries and Wages	32,252	32,252	30,000	2,252
Other Expenses	32,757	33,111	1,697	31,414
Division of Information Technology:				
Salaries and Wages	51,653	51,653	45,000	6,653
Other Expenses	25,518	273,231	262,110	11,121
Division of Public Information:				
Salaries and Wages	40,806	40,806	30,000	10,806
Other Expenses	4,033	4,033	3,000	1,033
Division of Risk Management:				
Salaries and Wages	4	4		4
Insurance - Other Expenses	1,312,373	1,572,583	1,508,172	64,411
Health Benefits	7,810,773	7,810,773	7,056,619	754,154
Workers' Compensation	3,046,436	3,092,723	3,092,723	-
Economic Development				
Salaries and Wages	1,352	1,352		1,352
Other Expenses	77,896	77,896	20,225	57,671
Central Municipal Court:				
Salaries and Wages	22,220	22,220	16,010	6,210
Other Expenses	1,152	2,223	1,034	1,189
Salary Adjustment	286,424	286,424		286,424
Termination Pay	315,143	315,143		315,143
Out-of-County College Reimbursement	51,998	51,998	8,837	43,161
Total Department of Administration and Finance	14,026,170	15,442,533	13,170,908	2,271,625

EXHIBIT A-15

COUNTY OF BERGEN

SCHEDULE OF 2023 APPROPRIATION RESERVES

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Balance Dec. 31, 2023	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Department of Health				
Division of Public Health:				
Salaries and Wages	2,323,485	2,323,485	150,000	2,173,485
Other Expenses	193,009	212,371	50,252	162,119
Division of Mental Health:				
Salaries and Wages	511,591	511,591	150,000	361,591
Other Expenses	174,986	187,097	70,103	116,994
Aid to Mental Health:				
Other Expenses	13,537	13,898	361	13,537
Environmental Health:				
Salaries and Wages	370,516	370,516	150,000	220,516
Other Expenses	124,767	167,943	81,780	86,163
Public Health Priority Funding:				
Other Expenses	21,704	21,918		21,918
Shared Services Health Agreements:				
Other Expenses	37,143	47,043	10,044	36,999
Division of Animal Center:				
Salaries and Wages	243,696	243,696	100,000	143,696
Other Expenses	100,687	188,731	90,469	98,262
Total Department of Health	4,115,121	4,288,289	853,009	3,435,280
Department of Human Services				
Division of Family Guidance:				
Salaries and Wages	410,601	410,601	25,000	385,601
Other Expenses	59,115	88,035	11,872	76,163
Division of Community Services:				
Salaries and Wages	297,700	297,700	65,000	232,700
Other Expenses	372,431	1,675,654	1,035,202	640,452
Division of Senior Services:				
Salaries and Wages	597,396	597,395	130,000	467,395
Other Expenses	525,811	598,415	203,866	394,549
Juvenile Detention Center:				
Salaries and Wages	45,509	45,509	25,000	20,509
Other Expenses	36,027	144,196	122,308	21,888
Total Department of Human Services	2,344,590	3,857,505	1,618,248	2,239,257
Department of Law:				
Salaries and Wages	98,337	98,337	80,000	18,337
Other Expenses	7,432	12,604	6,362	6,242
Office of the Inspector General:				
Salaries and Wages	50,260	50,260	40,000	10,260
Other Expenses	1,814	1,814	323	1,491
Office of Mental Health Law:				
Salaries and Wages	46,790	46,790	35,000	11,790
Other Expenses	9,372	9,372	710	8,662
Mental Patients in State Institutions:				
Other Expenses - County Share	146,860	146,860	140,752	6,108
NJ Division of Mental Health - DMAS Costs - County Share	261,083	261,083		261,083
Total Department of Law	621,948	627,120	303,147	323,973

EXHIBIT A-15

COUNTY OF BERGEN

SCHEDULE OF 2023 APPROPRIATION RESERVES

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Balance Dec. 31, 2023	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Department of Public Safety				
Division of Safety and Security:				
Salaries and Wages	30,767	30,767	25,000	5,767
Other Expenses	22,289	42,973	31,040	11,933
Division of Weights and Measures:				
Salaries and Wages	34,769	34,769	20,000	14,769
Other Expenses	8,000	8,120	6,887	1,233
Division of the Medical Examiner:				
Salaries and Wages	33,953	33,953	15,443	18,510
Other Expenses	27,078	242,829	202,338	40,491
Division of Emergency Management:				
Salaries and Wages	15,527	15,527	5,000	10,527
Other Expenses	35,085	67,110	66,257	853
Division of Public Safety Oper 911 - Dispatch:				
Salaries and Wages	49,052	49,052	35,000	14,052
Other Expenses	63,349	202,771	175,279	27,492
Division of Law and Public Safety:				
Salaries and Wages	44,097	44,097	35,000	9,097
Other Expenses	47,870	114,338	104,384	9,954
Total Department of Public Safety	411,836	886,306	721,628	164,678
Department of Public Works				
Division of General Services:				
Salaries and Wages	110,560	110,560	110,560	-
Other Expenses	1,183,562	1,850,652	1,850,652	-
Division of Mechanical Services:				
Salaries and Wages	81,140	81,141	81,141	-
Other Expenses	606,071	736,012	736,007	5
Division of Administration:				
Salaries and Wages	171,908	171,908	171,908	-
Other Expenses	8,225	13,290	13,290	-
Division of Operations:				
Salaries and Wages	14,378	14,378	14,378	-
Other Expenses	403,186	1,565,077	1,565,077	-
Division of Community Transportation:				
Salaries and Wages	282,756	282,756	150,914	131,842
Other Expenses	86,892	88,081	44,144	43,937
Division of Mosquito Control:				
Salaries and Wages	111,583	111,583	50,000	61,583
Other Expenses	102,453	103,157	237	102,920
Total Department of Public Works	3,162,714	5,128,595	4,788,308	340,287
Department of Parks				
Division of Cultural and Historic Affairs:				
Salaries and Wages	979	979		979
Other Expenses	3,688	8,383	7,182	1,201
Division of Land Management:				
Salaries and Wages	70,000	70,000		70,000
Other Expenses	3,291	4,511	1,220	3,291
Division of Parks and Recreation:				
Salaries and Wages	40,651	40,651	20,000	20,651
Other Expenses	120,907	370,263	287,484	82,779

EXHIBIT A-15

COUNTY OF BERGEN

SCHEDULE OF 2023 APPROPRIATION RESERVES

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Balance Dec. 31, 2023	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Division of Golf Courses:				
Salaries and Wages	105,593	105,593	35,000	70,593
Other Expenses	167,360	225,667	159,347	66,320
Total Department of Parks	512,469	826,047	510,233	315,814
Department of Planning & Economic Development				
Division of Construction Board Appeals:				
Other Expenses	265	265		265
Division of Planning and Economic Development:				
Salaries and Wages	63,022	63,021	50,000	13,021
Other Expenses	12,876	17,138	5,002	12,136
Division of Engineering:				
Salaries and Wages	130,206	130,206	90,000	40,206
Other Expenses	21,299	84,774	67,659	17,115
Division of Transportation Planning:				
Other Expenses	20,000			-
Total Department of Planning & Economic Develop.	247,668	295,404	212,661	82,743
Total Executive Branch	25,507,685	31,422,181	22,234,133	9,188,048
Educational Agencies				
Office of the Superintendent of Schools:				
Salaries and Wages	15,116	15,116	5,000	10,116
Other Expenses	11,141	11,141	558	10,583
Bergen County Vocational Schools:				
Other Expenses	99,866	99,866		99,866
Total Educational Agencies	126,123	126,123	5,558	120,565
Constitutional Officers				
Office of the County Surrogate:				
Salaries and Wages	10	10		10
Other Expenses	5,792	12,180	11,322	858
Office of the County Clerk:				
Salaries and Wages	28,336	28,337	20,000	8,337
Other Expenses	94,488	166,942	72,063	94,879
Office of the County Clerk - Elections:				
Salaries and Wages	2	2		2
Other Expenses	33,044	38,024	12,195	25,829
Office of the County Prosecutor:				
Salaries and Wages	440,032	440,032	209,400	230,632
Other Expenses	249,417	406,058	225,983	180,075
Office of the County Sheriff:				
Salaries and Wages	2,463,511	2,463,511	462,261	2,001,250
Other Expenses	480,742	525,928	319,652	206,276
Bureau of Identification - Sheriff:				
Salaries and Wages	1,055,323	1,055,323	373,077	682,246
Other Expenses	171,492	181,707	24,215	157,492
County Jail - Sheriff:				
Salaries and Wages	3,123,424	3,123,424	341,371	2,782,053
Other Expenses	3,487,343	4,357,560	771,580	3,585,980
Total Constitutional Officers	11,632,956	12,799,038	2,843,119	9,955,919

EXHIBIT A-15

COUNTY OF BERGEN

SCHEDULE OF 2023 APPROPRIATION RESERVES

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Balance Dec. 31, 2023	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Other Boards and Agencies				
Board of Social Services - Welfare				
Supplemental Security Income - State Share	43,986	43,987		43,987
Board of Taxation				
Salaries and Wages	872	872		872
Board of Elections				
Salaries and Wages	43	4,853	4,850	3
Other Expenses	179,392	232,407	71,883	160,524
Superintendent of Elections				
Salaries and Wages	140,966	140,966	80,000	60,966
Other Expenses	57,530	57,530	875	56,655
Commissioner of Registration				
Salaries and Wages	123,105	123,105	100,000	23,105
Other Expenses	89,841	92,602	6,987	85,615
Total Other Boards and Agencies	635,735	696,322	264,595	431,727
Public and Private Programs:				
Matching Funds for Grants	115,000	115,000		115,000
Total Public and Private Programs	115,000	115,000	-	115,000
TOTAL OPERATIONS	38,114,625	45,256,377	25,402,466	19,853,911
Capital Improvements				
Acquisition of Office Equipment - DPW	100,000	100,000		100,000
Acquisition of Office Equipment	66,833	94,730	69,293	25,437
Information Technology Equipment	94,730	88,827	21,994	66,833
Total Capital Improvements	261,563	283,557	91,287	192,270
Deferred Charges and Statutory Expenditures				
Contribution to:				
Public Employees' Retirement System	110	110		110
Social Security System (O.A.S.I.)	1,524,269	1,524,269		1,524,269
Police and Fireman's Retirement System	265,746	265,746		265,746
Defined Contribution Retirement Program	32,512	32,512		32,512
Total Deferred Charges and Statutory Expenditures	1,822,637	1,822,637	-	1,822,637
Total General Appropriations	$ 40,198,825	47,362,571	25,493,753	21,868,818

Appropriation Reserves	$ 40,198,825
Encumbrances	7,163,746
	$ 47,362,571

Cash	$ 22,168,703
Transfer to Reserves - Reserve for IRS Payments	250,000
Transfer to Reserves - Reserve for P-CARD	7,050
Accounts Payable	66,215
Contracts Payable	3,001,785
	$ 25,493,753

EXHIBIT A-16

COUNTY OF BERGEN

SCHEDULE OF CONTRACTS PAYABLE

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023			$	9,691,731
Increased by:				
Transfer from Appropriation Reserves				3,001,785
				12,693,516
Decreased by:				
Cash Disbursements	$	15,976		
Cancellation of Contracts Payable		24		
				16,000
Balance: December 31, 2024			$	12,677,516

ANALYSIS OF ENDING BALANCE

For Appropriations of Year Ended:		Amount
December 31, 2015	$	461,315
December 31, 2016		227,155
December 31, 2017		1,433,042
December 31, 2019		446,588
December 31, 2020		6,000,000
December 31, 2021		38,959
December 31, 2022		1,068,672
December 31, 2023		3,001,785
	$	12,677,516

EXHIBIT A-17

COUNTY OF BERGEN

SCHEDULE OF ENCUMBRANCES PAYABLE

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	7,163,746
Increased by:		
Transfer from Budget Expenditures		7,254,448
		14,418,194
Decreased by:		
Transfer to Appropriation Reserve		7,163,746
Balance: December 31, 2024	$	7,254,448

EXHIBIT A-18

SCHEDULE OF ACCOUNTS PAYABLE

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023			$	217,329
Increased by:				
Transfer from Appropriation Reserves	$	66,215		
Transfer from Budget Appropriations		603		
				66,818
				284,147
Decreased by:				
Cancelled		23,189		
Cash Disbursements		160,496		
				183,685
Balance: December 31, 2024			$	100,462

COUNTY OF BERGEN

SCHEDULE OF OTHER RESERVES

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Balance, December 31, 2023	Increases	Decreases	Balance, December 31, 2024
Federal Withholding	$ 77,559	23,826,413	23,915,797	(11,825)
Social Security	11,628	16,002,782	16,002,782	11,628
New Jersey Withholding	(7,212)	9,716,273	9,714,312	(5,251)
Unemployment Insurance	31	448,089	448,000	120
Public Employees' Retirement System	1,001,462	9,146,921	9,088,149	1,060,234
PERS Contributory Insurance	35,738	509,427	502,867	42,298
Defined Contribution Retirement Program	(8,392)	58,658	51,280	(1,014)
Police and Firemen's Retirement System	835,096	9,737,709	9,738,410	834,395
Police and Firemen's Supplemental Annuity	3,887	17,618	19,734	1,771
Garnishees	617	444,976	444,976	617
VBS Benefits		910	910	
Deferred Compensation	10,246	6,165,858	6,166,099	10,005
Colonial Insurance	3,829	637,432	637,385	3,876
Disability Insurance	42	385,059	385,000	101
Boston Mutual Life Deductions		498	498	
Employees Labor Union #1	647	385,100	385,100	647
PBA Dues #49	(62)	62		
Dues - PBA Local #134 - Sheriff's Office		401,587	401,587	
Dues - PBA Local #221 - Prosecutor's Office	40	97,890	97,930	
Medical and Dependent Reimbursement	13		13	
Ameriflex	17,171	167,890	142,404	42,657
CWA	281	14,317	14,598	
Dues - Local #108 - Parks Department		15,077	15,077	
NJ Family Leave Insurance	89,255	189,663	179,288	99,630
Employee 1.5 Benefit Contribution		12,226,023	12,226,023	
BC Assistant Prosecutor Association	10	19,200	19,210	
Prepaid Salary and Wages	113,765			113,765
Realty Transfer Fees Due State		100,051,845	100,051,845	
Parks - Sales Tax Due	1,828	112,324	112,324	1,828
Parks - Easy Go Golf Cart	63,738	737,550	697,516	103,772
Clean-Up Fees - Parks Department	493,022	74,140	59,240	507,922
Due to State-Closed Grant	413,112	269,362	269,020	413,454
	$ 3,157,351	191,860,653	191,787,374	3,230,630

	Increases	Decreases
Cash	$ 100,975,858	191,787,374
Fund Balance	269,362	
Budgeted Appropriations	90,615,433	
	$ 191,860,653	191,787,374

EXHIBIT A-20

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR JAIL EXPANSION

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	6,713,296
Increased by:		
Interfund		163,747
Balance: December 31, 2024	$	6,877,043

EXHIBIT A-21

SCHEDULE OF RESERVE FOR ELECTIONS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	933,566
Increased by:		
Cash Receipts		2,324,876
		3,258,442
Decreased by:		
Cash Disbursements		3,253,344
Balance: December 31, 2024	$	5,098

EXHIBIT A-22

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR P-CARD

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Increased by:				
Budget Appropriations	$	143,798		
Appropriation Reserves		7,050		
Interfunds		109,458		
			$	260,306
Decreased by:				
Cash Disbursement				255,146
Balance: December 31, 2024			$	5,160

EXHIBIT A-23

SCHEDULE OF RESERVE FOR ROCKLEIGH ICF CLOSING

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	982,097
Increased by:		
Cash Receipts		3,703
		985,800
Decreased by:		
Cash Disbursement		216,387
Balance: December 31, 2024	$	769,413

EXHIBIT A-24

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR ARBITRAGE

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Increased by:		
Interfunds	$	478,737
Decreased by Collections:		
Cash Disbursements		101,660
Balance: December 31, 2024	$	377,077

EXHIBIT A-25

SCHEDULE OF RESERVE FOR IRS PAYMENTS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Increased by:				
Transfer from Appropriation Reserves	$	250,000		
Cash Receipts		24		
			$	250,024
Balance: December 31, 2024			$	250,024

EXHIBIT A-26

COUNTY OF BERGEN

SCHEDULE OF DEFERRED REVENUE

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	130,501
Increased by:		
Cash Receipts		439,177
		569,678
Decreased by:		
Applied		130,501
Balance: December 31, 2024	$	439,177

Analysis of Balance:		
Added and Omitted Taxes	$	149,305
Special Services Security		289,872
	$	439,177

EXHIBIT A-27

COUNTY OF BERGEN

SCHEDULE OF INTERFUNDS

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Fund	Due from/(to) Balance December 31, 2023	Increased	Decreased	Due from/(to) Balance December 31, 2024
Current Fund	$ 66,564,759	107,934,409	158,470,216	16,028,952
	66,564,759	107,934,409	158,470,216	16,028,952
Due to Federal and State Grant Fund	$ 66,564,759	107,934,409	158,470,216	16,028,952
	$ 66,564,759	107,934,409	158,470,216	16,028,952

	Increased	Decreased
2024 Budget Appropriations	$ 46,667,978	46,667,978
Grant Funds Received in Current Fund	43,531,613	
Unappropriated Grants Received	144,330	
Grant Expenditures Paid by Current Fund		71,700,951
Encumbrances/Contracts Paid by Current Fund		22,237,083
Appropriated Grant Reserves Cancelled		17,864,204
Grants Receivable Cancelled	17,590,488	
	$ 107,934,409	158,470,216

EXHIBIT A-28

COUNTY OF BERGEN

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Grant Control Number	Grant Title	Balance December 31, 2023	Accrued in 2024	Received 2024	Grants Canceled	Transfers	Balance December 31, 2024
	2008 GRANTS						
28-30	Hazardous Discharge Site Remediation	$ 159,172					159,172
	2018 GRANTS						
864	Basic Center Program Grant	55,496			55,496		
865	Transitional Living Program	64,641			64,641		
	2019 GRANTS						
915	Stop School Violence	790			790		
977	Enhance Training to End Abuse	208,374		72,131	136,243		
985	Basic Center Grant	11,277			11,277		
986	Transitional Living Program	1,161			1,161		
	2020 GRANTS						
033	FEMA COVID-19 Emergency	11,124,942		73,305			11,051,637
049	Medication Assisted Treatment	206,466			206,466		
050	Basic Center Grant	17,652			17,652		
051	Vision Transitional Living Program	14,668			14,668		
060	2020 COVID-19 Act Elections Grant	322,167					322,167
073	Transitional Living Program	5,100			5,100		
074	Basic Center Grant	16,993			16,993		
	2021 GRANTS						
114	CARES Emergency Rental Assistance Program	15,699,060			15,699,060		
141	SCADRTAP - Challenge Pilot Program	50,000					50,000
155	Comprehensive Opioid Stimulant and Substance Abuse Program	556,350		510,665			45,685
157	Supporting Children of Incarcerated Parents	155,624		155,624			
168	LEAP Challenge Grant - Food Security Task Force	146,500					146,500
169	LEAP Challenge Grant - Shared Service Czar	100,000		100,000			
176	Body Worn Camera Grant	305,700					305,700
179	Basic Center Program	41,642			41,642		
	2022 GRANTS						
200	Area Plan Grant	2,026,068		213,936		1,481,449	330,683
216	FY21 Urban Areas Security Initiative	476,565		476,325	240		
217	FY21 State Homeland Security Program	317,729		317,721	8		
220	COVID-19 Vaccination Supplement Funding	224,298		98,221	126,077		
221	County Comprehensive Alcohol Program	200,000		200,000			
225	East Anderson Street Bridge	355,447		268,326			87,121
228	Body Worn Camera 2022	350,000		79,091			270,909
234	Mental Health Law Project	8,906			8,906		
235	Drug Recognition Experts	22,656			22,656		
236	Drug Recognition Experts	21,360			21,360		
238	Sustained Enforcement Grant (Drug Recognition Experts)	53,210			53,210		
241	HUD - Veteran's Supportive Housing	774			774		
242	HUD - Homeless Management Information System	1,200			1,200		
244	Personal Assistance Services Program - Bergen	12,870		12,870			
245	Personal Assistance Services Program - Hudson	7,947		7,947			
247	Kingsland & Park Ave Bridge	1,084,489		478,885			605,604
255	Veterans Transportation	2,166		2,166			
256	Alternatives to Domestic Violence	52,875		52,206	669		
261	Municipal Alliance	231,682		128,981	102,701		
262	Municipal Alliance - Youth Leadership	67,875		41,357	26,518		
268	Right to Know Program	5,467		5,467			
272	Unified Child Care Program	242,551		(7,146)	249,697		
275	Transitional Living for Homeless Youth Program	87,473			87,473		
276	Basic Center Program Grant	45,369			45,369		
277	West Forest Avenue Bridge	600,000					600,000
281	FY22 Urban Areas Security Initiative	588,378		92,612			495,766
282	FY22 State Homeland Security Program	379,121		184,318			194,803
290	USMS Regional Fugitive Task Force	1,111		1,111			
	2023 GRANTS						
300	Area Plan Grant	2,349,965		1,720,491	2,689	(1,481,449)	2,108,234
300	Comprehensive Cancer Control Program	84,690		84,684	6		
302	WFNJ - Transportation Services	106,542		26,289	80,253		
303	Bioterrorism (PHILEP) Program	60,421			60,421		
304	Mental Health Law Project	75,512		75,485	27		
306	2022 Area Plan Grant - Additional Funds	60,874					60,874
307	Homeless Management Information Systems	5,385		5,385			
308	Social Services For the Homeless	409,125		318,795			90,330
309	County History Partnership Program	14,115		14,015			100

EXHIBIT A-28

COUNTY OF BERGEN

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Grant Control Number	Grant Title	Balance December 31, 2023	Accrued in 2024	Received 2024	Grants Canceled	Transfers	Balance December 31, 2024
310	Local Arts Program	63,880					63,880
312	Hazard Mitigation Grant Program	315,000					315,000
313	State Community Partnership Grant	670,376		618,009	52,367		
314	Respite Care Program	221,708		180,000	41,708		
319	FY22 Prosecutor Body Camera	1,000,000		473,287			526,713
320	Senior Citizen & Disabled Residence Transportation	640,161		598,353	41,808		
322	Creative Aging Initiative Grant	2,500		2,500			
323	NJACCHO Enhancing Public Health Infrastructure	1,190,714		1,190,714			
324	Congressional PDM Program - Bergen County Drainage Project	250,000			250,000		
327	County Comprehensive Alcohol Program	601,920		601,920			
328	Spring House for Women - Drug Court	51,761		51,761			
334	Stop Violence Against Women Act	42,361		42,361			
335	State Health Insurance Program	31,500		31,500			
336	Federal Highway Admin - East Anderson Street Bridge - Additiona	366,520		313,982			52,538
339	County Environmental Health Act	213,456		213,456			
341	Sustained Enforcement Grant	95,000		38,290			56,710
342	Victims of Crime	256,361		256,331	30		
343	Personal Assistance Services Program - Bergen & Hudson	25,965		25,965			
344	Sub-Regional Transportation Planning Program	136,254		135,298	956		
345	Sub-Regional Transportation Planning - Intern	12,116		11,939	177		
346	Human Service Advisory Council	27,712		27,712			
347	Visions Program	37,966		37,966			
348	Alternative to Domestic Violence	352,954		352,952			2
349	Victim Assistance Grant Program	222,794		62,385			160,409
350	Homeless Management Information System	100,693		100,693			
351	HUD - Veteran's Supportive Housing	88,415		85,371			3,044
353	COVID-19 Supplemental Vaccination - Additional Funds	65,000		65,000			
354	USMS Regional Fugitive Task Force	500		500			
355	FY23 County Re-Entry Coordinators	69,494		69,494			
357	NJACCHO Enhancing Public Health Infrastructure	2,020,405		862,462			1,157,943
358	Justice Assistance Grant FY20	92,809		92,809			
359	Operation Helping Hand	105,263		105,263			
360	2023 Veterans Transportation	17,336		17,336			
361	Seal Asset Tracking Grant	69,376					69,376
362	Early Intervention Services	2,039,757		1,709,942			329,815
363	Case Management	112,106		111,417			689
364	National Council on Aging	20,000					20,000
365	2023 Municipal Alliance Program	317,346		77,549			239,797
366	2023 Municipal Alliance Program - Youth Leadership	82,687		1,431			81,256
369	Cancer Education & Early Detection	277,959		277,854	105		
370	County Health Infrastructure Program	2,016,432		426,292			1,590,140
371	Local Public Health Overdose Fatality Teams	63,368		63,368			
372	Tuberculosis Control Program	237,473		237,359	114		
373	FY24 Jail Medication Assisted Treatment	412,931					412,931
374	Peer Recovery Specialist	75,000		74,850	150		
375	Transitional Living for Homeless Youth	232,547		219,467			13,080
376	Basic Center Program	197,000		153,315			43,685
377	2024 Bioterrorism (PHILEP) Program	346,513		335,897	10,616		
379	2024 Right to Know Program	16,402		16,402			
381	Workfirst NJDOL - Bergen One Stop Center	40,000		40,000			
382	Special Population Grant	150,000		134,199	15,801		
383	Childhood Lead	305,308		291,862	13,446		
384	Children Interagency Coordinator Council	19,733		19,733			
385	Job Access & Reverse Commute	150,000		150,000			
386	Unified Child Care - Additional 2022	8,452		7,146	1,306		
387	2024 Unified Child Care	2,164,967		1,936,870			228,097
388	FY23 State Homeland Security Grant	362,322		71,811			290,511
389	FY23 Urban Areas Security Initiative	854,000		28,392			825,608
390	FY21 Justice Assistance Grant	114,214		114,214			
391	FY22 Justice Assistance Grant	93,686		93,686			
392	Youth Complex Education Program	89,527		89,527			
393	2024 Venture Program	390,510		390,510			
396	FY23 COPS Grant	954,000		954,000			
398	Mental Health Board Administration	9,000		9,000			
	2024 GRANTS						
400	Area Plan Grant		7,711,552	6,721,608			989,944
401	Social Services for the Homeless		1,145,300	565,314			579,986
402	Medicare Improvements for Patients		40,000	40,000			
403	FY23 Prosecutor Body Armor		7,027	7,027			
404	Disaster Response Crisis Counselor		30,000	30,000			

EXHIBIT A-28

COUNTY OF BERGEN

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Grant Control Number	Grant Title	Balance December 31, 2023	Accrued in 2024	Received 2024	Grants Canceled	Transfers	Balance December 31, 2024
405	Respite Care Program		608,000	608,000			
406	Senior Citizen & Disabled Residents Transportation		2,892,198	2,188,345			703,853
407	Visions Program - Additional 2023		7,069	7,069			
408	FY23 Sheriff Body Armor		34,222	34,222			
409	WFNJ - Transportation		114,461	20,035			94,426
410	County Historical Partnership Program		94,100	94,100			
411	State Community Partnership		1,125,145	388,206			736,939
412	Local Arts Program		319,400	319,400			
413	Alternative to Domestic Violence - Additional 2023		173,160	173,160			
414	IOLTA Fund of the Bar of NJ		22,500	22,500			
415	Victims of Crime - Sexual Assault Nurse Examiner		172,224	132,144			40,080
416	Homeless Management Information Shelter		20,000	20,000			
417	Mental Health Law Project		277,131	198,085			79,046
418	Opioid Settlement Fund		5,491,373	5,491,373			
419	MAT for Opioid Use Disorder in Homeless Shelter		425,000	257,152			167,848
420	Child Advocacy Development Grant		194,208	194,208			
421	Enhanced Mobility of Senior & Individuals with Disabilities		150,000	150,000			
422	Automated License Plate Reader Initiative		400,368				400,368
423	Medicaid PEER Grouping		619,312				619,312
424	County Health Infrastructure Program		2,117,217	148,646			1,968,571
425	Childhood Lead Program - Additional 2023		12,500	12,500			
426	Collaborative Learning Program		80,000	80,000			
427	County Environmental Health Act		213,603	213,603			
428	County Comprehensive Alcohol Program		1,100,243	777,114			323,129
429	Spring House for Women - Drug Court		103,521	75,650			27,871
430	Senior Safe Navigator Grant		466,000	116,500			349,500
431	Comprehensive Cancer Control Program - Additional 2023		6,000	5,539	461		
432	Senior Farmers Market Nutrition Program		7,189	7,183			6
433	Oradell Ave Bridge over Hackensack River		1,069,166				1,069,166
434	Gunshot Detection Technology Initiative		336,500	325,500			11,000
435	Homeless Management Information Shelter		100,693	40,331			60,362
436	HUD - Veteran's Supportive Housing		88,415	55,715			32,700
437	FY23 The Kevin & Devonte Program		75,887	75,887			
438	Shelter Support Program		118,161	35,448			82,713
439	2025 Special Population Grant		150,000	77,455			72,545
440	Visions Program		108,070	63,035			45,035
441	Sub-Regional Transportation Planning		262,705	91,764			170,941
442	State Health Insurance Program		45,000	22,500			22,500
443	Communication and Language Access Grant		32,556	32,556			
444	FY25 Child Advocacy Development		190,944				190,944
445	Corporate Marketing Grant		17,750	13,313			4,437
446	FY23 State Criminal Alien Assistance Program - SCAAP		826,419	826,419			
447	Overdose Data to Action Program		22,880	22,880			
448	2025 Local Public Health Overdose Fatality Teams		75,000				75,000
449	Personal Assistance Services Program		96,138	48,069			48,069
450	Veterans Transportation		26,000	8,664			17,336
451	Enhanced Mobility of Senior & Individuals with Disabilities		217,000	217,000			
452	Violence Against Women Act		52,500				52,500
453	2025 Municipal Alliance Program		317,346				317,346
454	2025 Clean Communities Grant		198,055	198,055			
455	Cancer Education & Early Detection		6,628	6,628			
456	Arrive Together Grant Program		150,000				150,000
457	Domestic Violence Intervention Services - BEBW		1,258,603	875,471			383,132
458	Cancer Education & Early Detection		306,224	40,161			266,063
459	NJACCHO Sustaining Local Public Health		168,049	10,874			157,175
460	Drug Recognition Expert		25,000	11,232			13,768
461	Tuberculosis Control Program		287,808	53,356			234,452
462	Transitional Living for Homeless Youth		232,547				232,547
463	Basic Center Program		197,000				197,000
464	Bergenfield Senior Center		100,000				100,000
465	Bergen County Job Center - WFNJ		40,000				40,000
466	Human Service Advisory Council		66,499				66,499
467	Early Intervention Services		2,687,768	506,090			2,181,678
468	Case Management		163,109	37,458			125,651
469	Medical Reserve Corp		24,290				24,290
470	2025 Childhood Lead Program		388,468	69,432			319,036
471	Job Access and Reverse Commute		200,000				200,000

EXHIBIT A-28

COUNTY OF BERGEN

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Grant Control Number	Grant Title	Balance December 31, 2023	Accrued in 2024	Received 2024	Grants Canceled	Transfers	Balance December 31, 2024
472	Bioterrorism (PHILEP) Program		330,538	80,674			249,864
473	HUD - Homeless Management Information System		20,000				20,000
474	Right to Know		21,869	5,467			16,402
475	East Anderson Street Bridge/Cedar Lane		4,643,193				4,643,193
476	FY24 Medication Assisted Treatment Initiative		422,875				422,875
477	Title IV-D Child Support Enforcement		205,514	205,514			
478	Victims of Crime Act Grant - Additional 2023		361,807				361,807
479	Unified Child Care Program - Additional 2023		82,034				82,034
480	PEER Recovery Specialist		150,000				150,000
481	Tick Surveillance Program 2025		12,000				12,000
482	Youth Complex Education Program		184,500	92,250			92,250
483	Venture Program		686,120	285,883			400,237
484	2025 Unified Child Care Program		2,247,001				2,247,001
485	Mental Health Board Administration		12,000	3,000			9,000
486	2025 Disaster Response Crisis Counselor		35,500				35,500
487	Child Interagency Coordinating Council		39,455				39,455
488	Victim Assistance Grant		137,500				137,500
489	Victims of Crime - Sexual Assault Nurse Examiner		166,871				166,871
		$ 61,509,501	46,667,978	44,049,729	17,590,488	-	46,537,262

Interfunds	$	43,531,613
Cash Receipts		315,384
Reserve for Grants Unappropriated		202,732
	$	44,049,729

EXHIBIT A-29

COUNTY OF BERGEN

SCHEDULE OF ENCUMBRANCES/CONTRACTS PAYABLE

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	22,237,083
Increased by:		
Transferred from Reserve for Federal and State Grants		25,472,601
		47,709,684
Decreased by:		
Grant Encumbrances/Contracts Paid by Current Fund		22,237,083
Balance: December 31, 2024	$	25,472,601

EXHIBIT A-30

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Grant Control Number	Grant Title	Balance December 31, 2023	Transferred from 2024 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2024
	2008 GRANTS						
28-30	Hazardous Discharge Site	$ 4,169					4,169
28-45	Cities Readiness Initiative Program	1,728		613			1,115
	2016 GRANTS						
623	Youth Complex Education Program	65		65			
671	Youth Complex Education Program	15,113		15,113			
672	Venture Program Grant						
	2017 GRANTS						
771	Venture Program Grant						
	2018 GRANTS						
804	Youth Complex Education Program	12,745		9,370			3,375
864	Basic Center Program Grant	55,496			55,496		
865	Transitional Living Program	64,641			64,641		
869	Venture Program Grant						
	2019 GRANTS						
904	Youth Complex Education Program	25,003		7,325			17,678
915	Stop School Violence	790			790		
975	Venture Program						
976	Youth Complex Education	23,930		582			23,348
977	Enhance Training to End Abuse	139,831		3,588	136,243		
985	Basic Center Grant	11,276			11,276		
986	Transitional Living Program	1,161			1,161		
	2020 GRANTS						
016	National Council on Aging (NCOA)	6,840					6,840
033	FEMA COVID-19 Emergency	6,802,270		(8,400)			6,810,670
042	Apple Initiative	25			25		
049	Medication Assisted Treatment	253,959			253,959		
050	Basic Center Grant	17,662			17,662		
051	Vision Transitional Living Program	14,668			14,668		
053	STOP School Violence II Category 3	22,942		22,941	1		
060	2020 COVID-19 Act Elections Grant	180,372					180,372
068	2020 COVID-19 CARES Act General Elections Grant	701,927					701,927
073	Transitional Living Program	5,100			5,100		
074	Basic Center Grant	16,993			16,993		
078	Youth Complex Education Programs	24,207		725			23,482
079	Venture Program						
	2021 GRANTS						
101	CARES American Recovery Funds	952,936		952,936			
113	2020 COVID-19 Act Elections Grant	1,178,489					1,178,489
114	CARES Emergency Rental Assistance Program	15,942,376		216,249	15,699,060		27,067
125	Local Arts Program	2,506		2,214			292
139	Alternatives to Domestic Violence	43,712		4,239	39,473		
141	SCADRTAP - Challenge Pilot Program	50,000					50,000
143	LEAP County Coordinator Fellowship Grant	14,694					14,694
155	Comprehensive Opioid Stimulant and Substance Abuse Program	551,626		505,941			45,685
157	Supporting Children of Incarcerated Parents	115,178		115,178			
161	Child Advocacy Development	41,507		40,427			1,080
168	LEAP Challenge Grant - Food Security Task Force	146,500					146,500
169	LEAP Challenge Grant - Shared Service Czar	52,800		52,800			
176	Body Worn Camera Grant	305,700		165,557			140,143
179	Basic Center Program	41,642			41,642		
180	Youth Complex Education	13,015		2,245			10,770
181	Venture Program	386					386
185	Financial Literacy Program	13			13		
	2022 GRANTS						
203	Kessler Special Initiatives	95			95		
204	Personal Assistance Services Program - Bergen	2,623			2,623		

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Grant Control Number	Grant Title	Balance December 31, 2023	Transferred from 2024 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2024
206	Respite Care Program	111,197			111,197		
212	Local Arts Program	57,661		21,472			36,189
214	Child Advocacy Development	2,903		2,903			
216	FY21 Urban Areas Security Initiative	312,177		311,937	240		
217	FY21 State Homeland Security Program	284,381		284,373	8		
219	Sheriff Body Armor Replacement						
220	COVID-19 Vaccination Supplement Funding	240,934		179,857	126,077	65,000	
221	County Comprehensive Alcohol Program	3		3			
224	Domestic Violence Intervention Services	5,600			5,600		
225	East Anderson Street Bridge						
228	Body Worn Camera 2022	270,909		233,409			37,500
234	Mental Health Law Project	8,196		(710)	8,906		
235	Drug Recognition Experts	21,486		(1,170)	22,656		
236	Drug Recognition Experts	21,360			21,360		
238	Sustained Enforcement Grant (Drug Recognition Experts)	53,210			53,210		
240	Medication Assisted Treatment Initiative	242,719					242,719
241	HUD - Veteran's Supportive Housing			(774)	774		
242	HUD - Homeless Management Information System	1,200			1,200		
244	Personal Assistance Services Program - Bergen	114			114		
247	Kingsland & Park Ave Bridge						
249	Domestic Violence Intervention Services	104,251		71,916			32,335
250	American Recovery Funds grant	51,397,564		51,397,564			
256	Alternatives to Domestic Violence	669			669		
261	Municipal Alliance	2,997		(99,683)	102,680		
262	Municipal Alliance - Youth Leadership			(26,518)	26,518		
272	Unified Child Care Program	276,300			276,300		
274	Grief & Bereavement for Bergen County Children & Adolescence	36,552		713			35,839
275	Transitional Living for Homeless Youth Program	87,473			87,473		
276	Basic Center Program Grant	44,958		(411)	45,369		
277	West Forest Avenue Bridge	147,914					147,914
279	Tick Surveillance Program - 2022	1,917		30			1,887
281	FY22 Urban Areas Security Initiative	596,689		147,420			449,269
282	FY22 State Homeland Security Program	352,013		219,665			132,348
286	Venture Program	174,874		92,335			82,539
287	Youth Complex Education Program	24,465		2,549			21,916
288	Financial Literacy Education Program	1,530			1,530		
289	Medication Assisted Treatment Initiative	174,868		(13,504)			188,372
	2023 GRANTS						
300	Area Plan Grant	3,335,242		1,047,305	2,689	(2,285,248)	
300	Comprehensive Cancer Control Program	67,190		67,184	6		
302	WFNJ - Transportation Services	86,190		5,937	80,253		
303	Bioterrorism (PHILEP) Program	60,420			60,420		
304	Mental Health Law Project	27			27		
308	Social Services For the Homeless	36,748		21,619			15,129
309	County History Partnership Program	37,026		31,628			5,398
310	Local Arts Program	106,859		62,141			44,718
312	Hazard Mitigation Grant Program						
313	State Community Partnership Grant	242,212		189,844	52,368		
314	Respite Care Program	10,345		(70,325)	80,670		
317	FY22 Sheriff Body Armor						
318	FY22 Prosecutor Body Armor	240		240			
319	FY22 Prosecutor Body Camera	526,713		326,713			200,000
320	Senior Citizen & Disabled Residence Transportation	41,712		(97)	41,809		
322	Creative Aging Initiative Grant	283		146			137
323	NJACCHO Enhancing Public Health Infrastructure	965,735		965,735			
324	Congressional PDM Program - Bergen County Drainage Project	250,000			250,000		
325	Public Safety Answering Point (PSAP)	267,939		265,752			2,187
326	Medicaid PEER Grouping	978,613		(11,457)		(990,070)	
329	Child Advocacy Development Grant	2,697		(822)			3,519
331	Alternative to Domestic Violence - Additional	2,810					2,810
334	Stop Violence Against Women Act	14,464		14,464			
335	State Health Insurance Program	10,500		10,500			
336	Federal Highway Admin - East Anderson Street Bridge - Additional						

EXHIBIT A-30

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Grant Control Number	Grant Title	Balance December 31, 2023	Transferred from 2024 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2024
341	Sustained Enforcement Grant	95,000		38,290			56,710
342	Victims of Crime	170,896		170,865	31		
343	Personal Assistance Services Program - Bergen & Hudson	47,669		47,552			117
344	Sub-Regional Transportation Planning Program	74,870		73,914	956		
345	Sub-Regional Transportation Planning - Intern	10,484		10,307	177		
346	Human Service Advisory Council	33,232		33,232			
347	Visions Program	47,419		47,419			
348	Alternative to Domestic Violence	438,034		428,940			9,094
349	Victim Assistance Grant Program	232,368		78,012			154,356
350	Homeless Management Information System	13,878		13,878			
351	HUD - Veterans Supportive Housing			(3,045)			3,045
352	Detection & Mitigation of COVID 19 in Confinement Facilities	163,747		163,747			
353	COVID-19 Supplemental Vaccination - Additional Funds	65,000				(65,000)	
357	NJACCHO Enhancing Public Health Infrastructure	1,646,801		896,901			749,900
358	Justice Assistance Grant FY20	92,809		92,809			
359	Operation Helping Hand	105,263		105,263			
360	2023 Veterans Transportation	13,004		13,004			
362	Early Intervention Services	1,442,816		1,113,000			329,816
363	Case Management	73,450		72,761			689
365	2023 Municipal Alliance Program	64,306		46,402			17,904
366	2023 Municipal Alliance Program - Youth Leadership	81,256		77,650			3,606
368	National Opioid Settlement Fund	2,511,528		62,814			2,448,714
369	Cancer Education & Early Detection	168,684		168,580	104		
370	County Health Infrastructure Program	1,880,407		390,448		(1,489,959)	
371	Local Public Health Overdose Fatality Teams	49,614		49,614			
372	Tuberculosis Control Program	146,693		146,579	114		
373	FY24 Jail Medication Assisted Treatment	231,982		194,935			37,047
374	Peer Recovery Specialist	42,739		42,589	150		
375	Transitional Living for Homeless Youth	194,100		181,020			13,080
376	Basic Center Program	160,020		116,335			43,685
377	2024 Bioterrorism (PHILEP) Program	242,397		231,782	10,615		
378	Clean Communities Program	137,546		137,546			
379	2024 Right to Know Program	10,934		10,934			
381	Workfirst NJDOL - Bergen One Stop Center	20,000		20,000			
382	Special Population Grant	48,934		33,133	15,801		
383	Childhood Lead	215,482		202,037	13,445		
384	Children Interagency Coordinator Council	19,728		19,728			
385	Job Access & Reverse Commute	73,143		73,143			
386	Unified Child Care - Additional 2022	1,306			1,306		
387	2024 Unified Child Care	1,685,992		1,471,309			214,683
388	FY23 State Homeland Security Grant	362,322		71,811			290,511
389	FY23 Urban Areas Security Initiative	854,000		72,596			781,404
391	FY22 Justice Assistance Grant	70,264					70,264
392	Youth Complex Education Program	116,149		113,231			2,918
393	2024 Venture Program	445,807		383,688			62,119
394	FY24 County Re-Entry Coordinators	100,000		100,000			
396	FY23 COPS Grant	954,000		953,555			445
398	Mental Health Board Administration	6,000		6,000			
399	Tick Surveillance Program	10,612		1,812			8,800
	2024 GRANTS						
400	Area Plan Grant		7,711,552	8,625,031		2,285,248	1,371,769
401	Social Services for the Homeless		1,145,300	1,072,101			73,199
402	Medicare Improvements for Patients		40,000	40,000			
403	FY23 Prosecutor Body Armor		7,027	7,027			
404	Disaster Response Crisis Counselor		30,000	30,000			
405	Respite Care Program		608,000	589,556			18,444
406	Senior Citizen & Disabled Residents Transportation		2,892,198	2,892,198			
407	Visions Program - Additional 2023		7,069	7,069			
408	FY23 Sheriff Body Armor		34,222				34,222
409	WFNJ - Transportation		114,461	23,337			91,124
410	County Historical Partnership Program		94,100	49,906			44,194
411	State Community Partnership		1,125,145	927,241			197,904
412	Local Arts Program		319,400	214,496			104,904

EXHIBIT A-30

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Grant Control Number	Grant Title	Balance December 31, 2023	Transferred from 2024 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2024
413	Alternative to Domestic Violence - Additional 2023		173,160	170,372			2,788
414	IOLTA Fund of the Bar of NJ		22,500	22,500			
415	Victims of Crime - Sexual Assault Nurse Examiner		172,224	130,444			41,780
416	Homeless Management Information Shelter		20,000	20,000			
417	Mental Health Law Project		277,131	277,121			10
418	Opioid Settlement Fund		5,491,373				5,491,373
419	MAT for Opioid Use Disorder in Homeless Shelter		425,000	232,636			192,364
420	Child Advocacy Development Grant		194,208	139,235			54,973
421	Enhanced Mobility of Senior & Individuals with Disabilities		150,000	150,000			
422	Automated License Plate Reader Initiative		400,368	400,153			215
423	Medicaid PEER Grouping		619,312	649,218		990,070	960,164
424	County Health Infrastructure Program		2,117,217	386,597		1,489,959	3,220,579
425	Childhood Lead Program - Additional 2023		12,500	12,500			
426	Collaborative Learning Program		80,000	75,402			4,598
427	County Environmental Health Act		213,603	213,603			
428	County Comprehensive Alcohol Program		1,100,243	1,100,243			
429	Spring House for Women - Drug Court		103,521	103,521			
430	Senior Safe Navigator Grant		466,000	37,450			428,550
431	Comprehensive Cancer Control Program - Additional 2023		6,000	5,539	461		
432	Senior Farmers Market Nutrition Program		7,189	7,183			6
433	Oradell Ave Bridge over Hackensack River		1,069,166	1,069,166			
434	Gunshot Detection Technology Initiative		336,500	336,500			
435	Homeless Management Information Shelter		100,693	86,814			13,879
436	HUD - Veteran's Supportive Housing		88,415	88,415			
437	FY23 The Kevin & Devonte Program		75,887	75,306			581
438	Shelter Support Program		118,161	44,401			73,760
439	2025 Special Population Grant		150,000	120,315			29,685
440	Visions Program		108,070	54,384			53,686
441	Sub-Regional Transportation Planning		262,705	88,681			174,024
442	State Health Insurance Program		45,000	33,750			11,250
443	Communication and Language Access Grant		32,556	20,168			12,388
444	FY25 Child Advocacy Development		190,944	72,131			118,813
445	Corporate Marketing Grant		17,750				17,750
446	FY23 State Criminal Alien Assistance Program - SCAAP		826,419	826,419			
447	Overdose Data to Action Program		22,880	22,880			
448	2025 Local Public Health Overdose Fatality Teams		75,000	25,988			49,012
449	Personal Assistance Services Program		96,138	47,176			48,962
450	Veterans Transportation		26,000	12,996			13,004
451	Enhanced Mobility of Senior & Individuals with Disabilities		217,000	217,000			
452	Violence Against Women Act		52,500	35,687			16,813
453	2025 Municipal Alliance Program		317,346	259,508			57,838
454	2025 Clean Communities Grant		198,055	65,482			132,573
455	Cancer Education & Early Detection		6,628	6,628			
456	Arrive Together Grant Program		150,000	18,591			131,409
457	Domestic Violence Intervention Services - BEBW		1,258,603	595,388			663,215
458	Cancer Education & Early Detection		306,224	145,756			160,468
459	NJACCHO Sustaining Local Public Health		168,049	33,495			134,554
460	Drug Recognition Expert		25,000	11,302			13,698
461	Tuberculosis Control Program		287,808	129,743			158,065
462	Transitional Living for Homeless Youth		232,547	47,716			184,831
463	Basic Center Program		197,000	42,161			154,839
464	Bergenfield Senior Center		100,000	100,000			
465	Bergen County Job Center - WFNJ		40,000	20,000			20,000
466	Human Service Advisory Council		66,499	32,786			33,713
467	Early Intervention Services		2,687,768	1,113,981			1,573,787
468	Case Management		163,109	81,282			81,827
469	Medical Reserve Corp		24,290	24,290			
470	2025 Childhood Lead Program		388,468	158,278			230,190
471	Job Access and Reverse Commute		200,000	99,693			100,307
472	Bioterrorism (PHILEP) Program		330,538	65,039			265,499
473	HUD - Homeless Management Information System		20,000	10,000			10,000
474	Right to Know		21,869	10,935			10,934
475	East Anderson Street Bridge/Cedar Lane		4,643,193	4,643,193			
476	FY24 Medication Assisted Treatment Initiative		422,875	127,103			295,772

EXHIBIT A-30

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Grant Control Number	Grant Title	Balance December 31, 2023	Transferred from 2024 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2024
477	Title IV-D Child Support Enforcement		205,514	205,514			
478	Victims of Crime Act Grant - Additional 2023		361,807				361,807
479	Unified Child Care Program - Additional 2023		82,034	6,275			75,759
480	PEER Recovery Specialist		150,000	74,600			75,400
481	Tick Surveillance Program 2025		12,000	516			11,484
482	Youth Complex Education Program		184,500	41,163			143,337
483	Venture Program		686,120	188,305			497,815
484	2025 Unified Child Care Program		2,247,001	534,262			1,712,739
485	Mental Health Board Administration		12,000	6,000			6,000
486	2025 Disaster Response Crisis Counselor		35,500				35,500
487	Child Interagency Coordinating Council		39,455	19,727			19,728
488	Victim Assistance Grant		137,500	44,657			92,843
489	Victims of Crime - Sexual Assault Nurse Examiner		166,871				166,871
		105,634,445	46,667,978	97,488,936	17,864,204	-	36,949,283

$	13,085,472	Adopted Budget Appropriations
	33,582,506	Added by 40A:4-87
$	46,667,978	

Interfunds	$	71,700,951
Cash Disbursements		315,384
Transferred to Encumbrances/Contracts Payable		25,472,601
	$	97,488,936

Exhibit A-31

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR STATE AND FEDERAL GRANTS - UNAPPROPRIATED

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Balance, December 31, 2023	Transferred to 2024 Budget	Received	Balance, December 31, 2024
FY23 Prosecutor Body Armor Replacement	$ 7,027	7,027		
FY23 Sheriff Body Armor Replacement	34,222	34,222		
FY24 Prosecutor Body Armor Replacement			7,481	7,481
FY24 Sheriff Body Armor Replacement			36,343	36,343
Mental Health 2024	30,000	30,000		
National Opioid Settlement	122,608	122,608		
Emergency Management Assistance			55,000	55,000
Comprehensive Cancer Control Program			15,000	15,000
Business Action Center Travel	8,875	8,875		
County Re-Entry Coordinators			30,506	30,506
	$ 202,732	202,732	144,330	144,330

EXHIBIT B-1

COUNTY OF BERGEN

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

		Regular Trust Fund	Open Space Trust Fund	Prosecutor Trust Fund	Self-Insurance Trust Fund	Community Development Trust Fund
Balance: December 31, 2023	$	40,169,754	74,950,739	25,523,839	17,855,981	461,649
Increased by Receipts:						
Open Space Trust Levy			22,850,696			
Open Space Trust Reserves			4,991,725			
Special Prosecutor's Trust Fund				8,649,546		
Motor Vehicle Fines and Road Opening Deposits		4,375,204				
Weights and Measures		232,529				
Road Permit Deposits		70,500				
Miscellaneous Trust Accounts		10,511,925				
Interfunds		976		143,921		
Insurance Receipts					118,682,362	
US Department of Housing and Urban Development - Drawdown						16,204,867
Principal on Mortgages Receivable						341,710
Program Income - Community Development						352,781
Small Business Loans - Principals						94,432
Reserve for Community Development						333,496
		15,191,133	27,842,421	8,793,467	118,682,362	17,327,286
		55,360,887	102,793,160	34,317,306	136,538,343	17,788,935
Decreased by Disbursements:						
Motor Vehicle Fines and Road Opening Deposits		1,025,000				
Road Permit Deposits		12,212				
Weights and Measures		109,743				
Special Prosecutor's Trust Fund				8,670,436		
Open Space Trust Fund			10,352,054			
Miscellaneous Trust Accounts		6,158,136				
Interfunds		31,280		81,191		585
Insurance Expenditures					110,687,424	
Community Development Expenditures						17,057,067
		7,336,371	10,352,054	8,751,627	110,687,424	17,057,652
Balance: December 31, 2024	$	48,024,516	92,441,106	25,565,679	25,850,919	731,283

EXHIBIT B-2

COUNTY OF BERGEN

SCHEDULE OF INTERFUNDS RECEIVABLE / (PAYABLE)

TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

		Balance December 31, 2023	Increased	Decreased	Balance December 31, 2024
Other Trust Fund					
Due from (to) Current Fund	$	976	10,405	976	10,405
Due from (to) Prosecutor Trust Fund		(31,280)	31,280		
Prosecutor Trust Fund					
Due from (to) Current Fund		(5,340)	57,667	36,790	15,537
Due from (to) Capital Fund			75,851	75,851	
Due from (to) Other Trust Fund		31,280		31,280	
CDBG Trust Fund					
Due from (to) Current Fund		(585)	585	47,832	(47,832)
	$	(4,949)	175,788	192,729	(21,890)

		Increased	Decreased
Cash Disbursements	$	113,056	
Cash Receipts			144,897
Miscellaneous Trust Reserves		10,405	
Prosecutor Trust Reserves		52,327	
CDBG Trust Reserves			47,832
	$	175,788	192,729

EXHIBIT B-3

COUNTY OF BERGEN

SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

OPEN SPACE TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023			$	123,427
Increased by:				
County Open Space Tax Levy	$	22,747,516		
County Open Space Tax Levy - Added Tax		92,347		
				22,839,863
				22,963,290
Decreased by:				
Cash Receipts				22,850,696
Balance: December 31, 2024			$	112,594

		Analysis of Balance
Added/Omitted		85,325
Open Space		27,269
	$	112,594

EXHIBIT B-4

COUNTY OF BERGEN

SCHEDULE OF DUE FROM BERGEN COUNTY IMPROVEMENT AUTHORITY

OPEN SPACE TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	14,176,546
Balance: December 31, 2024	$	14,176,546

EXHIBIT B-5

COUNTY OF BERGEN

SCHEDULE OF DUE FROM U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - LETTERS OF CREDIT

COMMUNITY DEVELOPMENT TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023		$ 48,972,891
Increased by Current Year Awards:		
Community Development Block Grant	$ 9,126,696	
Emergency Shelter Grant	798,203	
HOME Investment Funds	2,475,472	
Continuum of Care Program 2023	263,034	
Continuum of Care Program 2024	461,229	
		13,124,634
		62,097,525
Decreased by:		
Cancelled	880,189	
Cash Receipts, U.S. Department of Housing and Urban Development (HUD)		
Community Development Block Grant	10,074,676	
Community Development Block Grant - CV	3,031,997	
HOME Investment Funds	1,717,237	
HOME Investment Funds - ARP	180,566	
Emergency Shelter Grant	980,436	
Continuum of Care Program	219,955	
		17,085,056
Balance: December 31, 2024		$ 45,012,469

EXHIBIT B-6

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR DEDICATED REVENUE
MOTOR VEHICLE FINES AND ROAD OPENINGS

REGULAR TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023		$ 7,865,043
Increased by:		
Motor Vehicle Fines Collected	$ 3,574,026	
BC Central Municipal Court Fees Collected	173,555	
Palisades Interstate Park Commission Collected	11,748	
Road Opening Permits Collected	615,875	
		4,375,204
		12,240,247
Decreased by:		
Cash Disbursement		1,025,000
Balance: December 31, 2024		$ 11,215,247

EXHIBIT B-7

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR DEDICATED REVENUE - WEIGHTS AND MEASURES

REGULAR TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023			$	143,555
Increased by:				
Cash Receipts:				
Central Municipal Court Transfers	$	101,574		
State of New Jersey		122,682		
Interest		8,270		
Miscellaneous		3		
Prior Year Contracts Payable		253		
				232,782
				376,337
Decreased by:				
Cash Disbursements				109,743
Balance: December 31, 2024			$	266,594

EXHIBIT B-8

COUNTY OF BERGEN

SCHEDULE OF MISCELLANEOUS TRUST ACCOUNTS

REGULAR TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Balance, December 31, 2023	Prior Year Encumbrances/ Contracts Payable	Increases	Decreases	Transfer to Encumbrances/ Contracts Payable	Balance, December 31, 2024
Food Security Task Force	$ 38,969		2,600	4,142	4,794	32,633
Food Security Task Force - Farmers Fight Hunger	504					504
County Clerk - Filing & Recording Fees	517,753	7,187	537,095	812,217	2,970	246,848
County Clerk - Homeless	446,446	39,651	199,446	312,722	47,212	325,609
Code Blue	693,975		101,990	1,573	50,000	744,392
Superintendent of Schools - School Election	58,907	6,488	151,244	160,486	26,340	29,813
Special Municipal Elections	28,925		25,010	19,442		34,493
Unclaimed Salaries of Deceased Employees	21,624					21,624
Accumulated Absence and Terminal Leave	4,907,704		211,153	675,544		4,443,313
Commodity Resale System	1,630,604		768,839	500		2,398,943
Filing Fees for Tax Appeals	1,371,944	216,356	95,504	400,964	173	1,282,667
Surrogate Probates, Guardianship & Trusts	1,958,393		203,416	55,792	9,325	2,096,692
Public Advocate Fee	537,854					537,854
Tennessee Gas Pipeline Planning & Economic Dev.	985,000	8,890			8,890	985,000
AMEREAM Right of Way	5,000					5,000
Job Fair Sponsorship	6,390	6,156	11,000	6,510		17,036
Economic Development Tourism Fund	84,660					84,660
Cash in Lieu of Actual Construction	127,468					127,468
Homeownership Deposits	8,698		45,048	19,937		33,809
B/C Police Emergency Mgt. Div. Emergency	6,465					6,465
Industrial Brigade - Police and Fire Academy	137					137
Law Enforcement Training & Equipment Fund	7,189	19,503	23,676	44,055	4,503	1,810
County K-9 Unit	250		38			288
Attorney ID Program	48,584		1,650			50,234
Federal Forfeiture Trust	572,270	94,250	258,354	123,784		801,090
Sheriff - NJSA 22A:4-8	131,324		25,218	53,187		103,355
Federal Forfeiture - Treasury	339,421		26,026	40,598	202,239	122,610
Project Lifesaver	66					66
Sheriff - Community Outreach Programs			19,930	11,320		8,610
Parking Adjudication Act	3,578		500			4,078
Community Trans Donations	44,158		11,720	150		55,728
Site Plan/Sub Division Cash Contribution	876,623		57,050			933,673
Deposit Account - Performance Bonds	3,671,697		358,789	242,912		3,787,574
Storm Recovery Reserve	6,318,709		2,971,388	330,000		8,960,097
Intermediate Care Facility	2,088					2,088
Industrial Health Trust Fund	16,735					16,735

EXHIBIT B-8

COUNTY OF BERGEN

SCHEDULE OF MISCELLANEOUS TRUST ACCOUNTS

REGULAR TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Balance, December 31, 2023	Prior Year Encumbrances/ Contracts Payable	Increases	Decreases	Transfer to Encumbrances/ Contracts Payable	Balance, December 31, 2024
Spring House	286					286
Alcohol Recovery Program	46,664					46,664
Donation - Animal Shelter	1,485,130	134,985	1,271,941	80,922	187,672	2,623,462
Environmental Quality and Enforcement Fund	243,217	15,731	44,588	37,060	1,320	265,156
Office on Aging - Recreation	16,894		200	3,519		13,575
Aging Resource Media	1,350					1,350
Aging - Education & Training	66,932		8,812	11,964		63,780
Aging - Meals on Wheels	245		75			320
Senior Citizen Minibus Program	114,845		45,582	103,333		57,094
Alternative to Domestic Violence	56,556	636	37,338	79,424		15,106
Parents' Workshop	1,099		1,255	375		1,979
Office of Children - Provider Workshop Fees	13,734		23,352	23,893	1,319	11,874
Office for Children - Family Day Care Holiday	55,837					55,837
Providers' Registration Fees	4,676		295			4,971
Office for Children - Miscellaneous	1,749		2,500	21		4,228
Disabled Meals on Wheels	3,951					3,951
Office on Handicapped - Peer Grouping	130					130
Handicapped - Special Program	1,522					1,522
Personal Attendant Services	291					291
Handicapped - Respite	8,564		14,060	13,247		9,377
Assistance for Needy New Jersey Veterans	25,823	2,000	3,270	14,097		16,996
Citizens' Donations - Child Welfare Home	23,734		500	2,190	645	21,399
Stanton House	22,638	22	700	586	315	22,459
Family Guidance - Day Corrections	2,300					2,300
Human Services Conferences	1,815		50			1,865
Human Services - A. McCausland	2,046					2,046
Garfield Veterans Home	8,469		347			8,816
Veterans Community Based Service	48,570			48,570		
VHA GPD Program	6,109		148,138	148,848		5,399
Fund for Military Veterans	38,812					38,812
Stephen's Support Fund for Special Needs	46,896		7,220	495		53,621
S.A.A.F.E.	5,678			4,931		747
Project Homeless Connect	100		400			500
Maureen Henry Scholarship Fund	2,221		98	2,319		
Cultural & Hist. Affairs	3,374		2,580	3,412		2,542
Artist Guild Scholarship	191					191

EXHIBIT B-8

COUNTY OF BERGEN

SCHEDULE OF MISCELLANEOUS TRUST ACCOUNTS

REGULAR TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Balance, December 31, 2023	Prior Year Encumbrances/ Contracts Payable	Increases	Decreases	Transfer to Encumbrances/ Contracts Payable	Balance, December 31, 2024
Wortendyke Barn	1					1
Jane Kendall Gingrich Trust Fund	164,360	2,900	8,773	5,000	2,900	168,133
Parks Department - Residence Maintenance	716					716
Parks Department - Wildlife	6,957		4,365			11,322
Zoo Operations Support	2,024		200	1,620		604
Park Improvement & Land Acquisition		5,905		5,905		
Parks Department - Plant-a-Tree	8,569		2,750			11,319
Pioneer Junior Tour/School	209,257	101	54,470	32,430		231,398
Golf Concessions	2,500					2,500
Div. of Parks Cultural and Historical Affairs	1,972					1,972
Pascack Valley Tennis Courts	35,399			35,399		
Winter Wonderland	189,399	160,310	1,214,064	693,604	209,694	660,475
Teen Arts Program	9,258		26,036	21,886		13,408
HWC/Oradell/New Milford	724,700	88,002		58,695	29,308	724,699
Overpeck Settlement Trust	21,803					21,803
Medicaid Peer Grouping	357,072	250,000			250,000	357,072
Social Services Programs	523,840					523,840
Reserve for Outside Detail	9,000		1,532,603	1,449,472	8,000	84,131
	$ 30,099,386	1,059,073	10,563,246	6,199,052	1,047,619	34,475,034

	Prior Year Encumbrances/ Contracts Payable	Increases	Decreases	Transfer to Encumbrances/ Contracts Payable
Encumbrances	$ 558,511			$ 670,413
Contracts	500,562			377,206
	$ 1,059,073			$ 1,047,619
Cash		$ 10,511,925	6,158,136	
Due from(to) Current Fund		10,405		
Reclass		40,916	40,916	
		$ 10,563,246	6,199,052	

EXHIBIT B-9

COUNTY OF BERGEN

SCHEDULE OF ROAD PERMIT DEPOSITS

REGULAR TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023		$ 968,810
Increased by:		
Deposits Collected	$ 70,500	
Prior Year Encumbrances	3,329	
		73,829
		1,042,639
Decreased by:		
Deposits Refunded	12,212	
Current Year Encumbrances	2,372	
		14,584
Balance: December 31, 2024		$ 1,028,055

EXHIBIT B-10

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE

REGULAR TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023			$	561,840
Increased by:				
Transfer from Miscellaneous Trust Fund	$	670,413		
Transfer from Dedicated Revenues-Road Permit Deposits		2,372		
				672,785
				1,234,625
Decreased by:				
Miscellaneous Trust		558,511		
Road Permit Deposits		3,329		
				561,840
Balance: December 31, 2024			$	672,785

EXHIBIT B-11

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR CONTRACTS PAYABLE

REGULAR TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023			$	500,815
Increased by:				
Transfer from Miscellaneous Trust Fund				377,206
				878,021
Decreased by:				
Miscellaneous Trust	$	500,562		
Weights and Measures		253		
				500,815
Balance: December 31, 2024			$	377,206

EXHIBIT B-12

COUNTY OF BERGEN

SCHEDULE OF OPEN SPACE TRUST FUND

OPEN SPACE TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023		$ 39,078,718
Increased by:		
County Open Space Tax Levy	$ 22,747,516	
County Open Space Tax Levy - Added Tax	92,347	
Other Cash Receipt	2,252,780	
Interest	2,738,945	
Prior Year Encumbrances Payable	229,297	
Prior Year Contracts Payable	49,942,697	
		78,003,582
		117,082,300
Decreased by:		
Cash Disbursements	10,352,054	
Encumbrances Payable	2,211,809	
Contracts Payable	49,553,495	
		62,117,358
Balance: December 31, 2024		$ 54,964,942

EXHIBIT B-13

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE

OPEN SPACE TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	229,297
Increased by:		
Transfer from Reserve for Expenditures		2,211,809
		2,441,106
Decreased by:		
Transfer to Reserve for Expenditures		229,297
Balance: December 31, 2024	$	2,211,809

EXHIBIT B-14

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR CONTRACTS PAYABLE

OPEN SPACE TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	49,942,697
Increased by:		
Transfer from Reserve for Expenditures		49,553,495
		99,496,192
Decreased by:		
Transfer to Reserve for Expenditures		49,942,697
Balance: December 31, 2024	$	49,553,495

EXHIBIT B-15

COUNTY OF BERGEN

SCHEDULE OF PROSECUTOR'S TRUST FUND

PROSECUTOR'S TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Balance, December 31, 2023	Prior Year Encumbrances/ Contracts Payable	Receipts	Disbursements	Encumbrances/ Contracts Payable	Balance, December 31, 2024
County Law Enforcement Trust Account	$ 3,670,469	575,362	2,703,684	1,910,134	933,770	4,105,611
Seized Asset Trust Account	8,983,361		3,126,384	4,416,126		7,693,619
Municipal Escrow Account	8,102,115	1,506,650	1,491,347	1,279,675	1,616,851	8,203,586
Special Prosecutor's MARS Maintenance Fund	135,699		613,206	426,080	8,005	314,820
Auto Theft Penalties	4,854		187			5,041
Federal Equitable Sharing - Treasury	116,720	348,340	31,359	286,200	62,140	148,079
Federal Equitable Sharing - Justice	1,358,070	366,705	681,737	490,947	151,533	1,764,032
Asset Maintenance	371,982		330,270	137,079		565,173
Office Safe	9,452		1,043	1,539		8,956
	$ 22,752,722	2,797,057	8,979,217	8,947,780	2,772,299	22,808,917
	Encumbrances Payable	$ 2,792,534			$ 2,767,776	
	Contracts Payable	4,523			4,523	
		$ 2,797,057			$ 2,772,299	
		Cash	$ 8,649,546	8,670,436		
		Reclass	201,493	201,493		
		Due from(to) Capital Fund	75,851	75,851		
		Due from(to) Current Fund	52,327			
			$ 8,979,217	8,947,780		

EXHIBIT B-16

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE

PROSECUTOR'S TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	2,792,534
Increased by:		
Transfer from Reserve for Expenditures		2,767,776
		5,560,310
Decreased by:		
Transfer to Reserve for Expenditures		2,792,534
Balance: December 31, 2024	$	2,767,776

EXHIBIT B-17

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR CONTRACTS PAYABLE

PROSECUTOR'S TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	4,523
Balance: December 31, 2024	$	4,523

EXHIBIT B-18

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR SELF-INSURANCE TRUST FUND

SELF-INSURANCE TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Balance, December 31, 2023	Prior Year Encumbrances/ Contracts Payable	Other Increases	Budget Appropriations	Disbursements	Encumbrances/ Contracts Payable	Balance, December 31, 2024
Unemployment Insurance Trust Fund	$ 2,379,382		108,422	448,000	508,889		2,426,915
Disability Insurance Trust Fund	571,614		20,037	385,000	514,693		461,958
Workers' Compensation Trust Fund	286,790		2,853,251	5,569,579	6,074,056		2,635,564
Self Insured Liability Fund	9,700,086	1,144,043	2,606,322	1,413,753	4,480,029	468,560	9,915,615
Health Benefits	3,031,931		13,291,230	90,967,427	97,562,285	93,699	9,634,604
Dental Insurance Trust Fund	742,135		25,241	994,100	1,547,472		214,004
	$ 16,711,938	1,144,043	18,904,503	99,777,859	110,687,424	562,259	25,288,660

Cash Receipts	$ 18,886,250
Prior Year Void Checks	18,253
	$ 18,904,503

2024 Budget	$ 88,288,426
Appropriation Reserve	11,489,433
	$ 99,777,859

EXHIBIT B-19

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE

SELF-INSURANCE TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	1,144,043
Increased by:		
Transfer from Reserve for Expenditures		562,259
		1,706,302
Decreased by:		
Transfer to Reserve for Expenditures		1,144,043
Balance: December 31, 2024	$	562,259

EXHIBIT B-20

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR EXPENDITURES

COMMUNITY DEVELOPMENT TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023		$ 48,728,631
Increased by:		
U.S. Department of Housing and Urban Development (HUD):		
CDBG Funding	$ 9,126,696	
Emergency Shelter Allocation	798,203	
Home Funds	2,475,472	
Home Funds - ARP	263,034	
Continuum of Care Program	461,229	
Cash Receipts	333,496	
Transfer from Program Income	83,147	
Transfer from Mortgage Principal Account	374,889	
Transfer from Small Business Loan Principal Account	61,253	
		13,977,419
		62,706,050
Decreased by:		
Cash Disbursements	17,057,067	
Interfund	47,832	
Cancelled	880,189	
		17,985,088
Balance: December 31, 2024		$ 44,720,962

EXHIBIT B-21

COUNTY OF BERGEN

SCHEDULE OF HOME IMPROVEMENT MORTGAGES - PRINCIPAL

COMMUNITY DEVELOPMENT TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	38,859
Increased by:		
Mortgage Principal Received		341,710
		380,569
Decreased by:		
Transfer to Reserve for Expenditures		374,889
Balance: December 31, 2024	$	5,680

EXHIBIT B-22

SCHEDULE OF HOME IMPROVEMENT MORTGAGES - INTEREST

COMMUNITY DEVELOPMENT TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	13,363
Balance: December 31, 2024	$	13,363

EXHIBIT B-23

COUNTY OF BERGEN

SCHEDULE OF PROGRAM INCOME

COMMUNITY DEVELOPMENT TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	436,010
Increased by:		
Cash Received for Program Income		352,781
		788,791
Decreased by:		
Transfer to Reserve for Expenditures		83,147
Balance: December 31, 2024	$	705,644

EXHIBIT B-24

COUNTY OF BERGEN

SCHEDULE OF SMALL BUSINESS LOANS - PRINCIPAL

COMMUNITY DEVELOPMENT TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	113,216
Increased by:		
Cash Receipt		94,432
		207,648
Decreased by:		
Transfer to Reserve for Expenditures		61,253
Balance: December 31, 2024	$	146,395

EXHIBIT B-25

SCHEDULE OF SMALL BUSINESS LOANS - INTEREST

COMMUNITY DEVELOPMENT TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	30,326
Balance: December 31, 2024	$	30,326

EXHIBIT B-26

COUNTY OF BERGEN

SCHEDULE OF FIRST TIME HOMEBUYER MORTGAGES

COMMUNITY DEVELOPMENT TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	73,550
Balance: December 31, 2024	$	73,550

EXHIBIT C-2

COUNTY OF BERGEN

SCHEDULE OF CASH AND CASH EQUIVALENTS - TREASURER

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

		2024
Balance - January 1,	$	43,097,171
Increased by:		
Fund Balance		2,867,392
Interfunds - Interest Earned		1,792,588
Capital Improvement Fund		21,424,556
Serial Bonds Issued		39,600,000
Bond Anticipation Notes Issued		34,717,000
Deferred Charges Unfunded		9,217,493
NJDOT Grants Received		25,627,788
Due from BCIA		2,109,330
Due from State of New Jersey		7,762,500
FEMA Hazard Grant Program Receivable		238,687
Reserve for Interest		644,484
Reserve for County Roads		29,795
		146,031,613
		189,128,784
Decreased by:		
Interfunds		1,868,439
Improvement Authorizations		14,605,656
Encumbrances Payable		73,701,022
Paydown on Notes		37,923,000
Reserve for Interest		644,484
		128,742,601
Balance - December 31,	$	60,386,183

EXHIBIT C-3

COUNTY OF BERGEN

ANALYSIS OF CASH AND CASH EQUIVALENTS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

			Balance December 31, 2024
Fund Balance		$	15,896,643
Capital Improvement Fund			16,843,494
Reserve for Encumbrances			94,314,465
Infrastructure Trust Loan Receivable			(170,639)
Due from BCIA			(83,009,664)
Due from State of NJ			(18,112,500)
NJDOT Receivable			(44,174,047)
Federal Grants Receivable			(700,000)
School District Receivable			(64,602)
Reserve for County Roads			698,387
Reserve for Payment of Notes			1,452,077
Improvement Authorizations:			
Ordinance Number	Improvement Description		
02-19	Various Bridge Improvements		407,267
03-38	Bridge Improvements - DOT		103,122
06-29	DPW Roads and Bridges		167,385
09-19/20-45	Law Enforcement Improvements		(8,977)
09-20	Public Works Improvements		(7,547)
11-04	Various Dept. Public Works Improvements		3,521
11-08	Various Dept. Public Works Improvements		600,903
12-11	DPW DOT Midland Park Bridge		17,763
12-12	DPW DOT Allendale Bridge		125,389
12-19/20-46	Law Enforcement Improvements		4,603
12-35/14-10/ 17-02	Justice Center and DPW Garage Improvements		(545,818)
13-03	Special Service School Improvements		186,019
13-04	DPW Rehab Patterson St. Bridge, Hillsdale		66,459
13-09	DPW Road Improvements State Aid		300,238
13-13	DPW Improvements		(10,500)
13-17	Bergen Community College		(99,034)
13-18	Bergen Community College Ch. 12		17,000
13-22	Law Enforcement Improvements		(7,252)
14-19	Admin & Finance - Various Capital Improvements		(104,500)
14-23	Law Enforcement Improvements		263,000
14-24	DPW		17,755
14-38	DPW - Zabriskie Street		(6,625)
15-15/19-28	Admin & Finance Improvements		123,448
15-17/20-26	Law Enforcement Improvements		28,421
15-22/20-40	Health & Human Services Improvements		19,607
15-29/17-06	Planning & Engineering Department		(446,967)

EXHIBIT C-3

COUNTY OF BERGEN

ANALYSIS OF CASH AND CASH EQUIVALENTS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

		Balance December 31, 2024
15-30/18-31/20-44	Parks & Golf Courses Improvements	127,279
15-34/20-38	DOT - Public Works/Engineering	(664,122)
15-35	Bergen Regional Medical Center	35,960
16-04	Self Insurance Reserves	2,764,100
16-07	DOT - County Aid Program	(34,286)
16-16/20-41	Human Services - Various Capital Improvements	2,570
16-17	Health Department - Various Capital Impr.	1,600
16-18/19-04	Public Safety - Various Capital Improvements	(103,466)
16-20/17-07	Planning - Various Capital Improvements	(188,980)
16-24/20-37	DPW - Various Capital Improvements	(6,896)
16-26/20-43	Parks Department - Various Capital Impr.	7,056
16-30/19-30	BCCC - Various Capital Improvements	935,952
17-09/17-25/18-01/20-35	DPW - Various Capital Improvements	423,911
17-16	Planning and Engineering - Various Capital Improvements	(1,422,333)
17-17	Public Safety - Various Capital Improvements	(22,741)
17-18	Surrogate/Superintendent of Schools - Various Capital Impr.	(36,351)
18-03	BCCC Various Capital Improvements	3,163,390
18-06	BCCC Various Capital Improvements	1,013,509
18-07	Sheriff/Jail/BCI Various Capital Improvements	(40,968)
18-09	Administration and Finance Various Capital Impr	(2,958)
18-10	Parks and Golf Various Capital Improvements	(781,603)
18-12	Public Works Various Capital Improvements	(1,250,868)
18-17	Public Safety Various Capital Improvements	(190,293)
18-22	Special Services School District Improvements	(4,727)
18-23	BCCC Various Capital Improvements	(205,335)
18-29	Overpeck County Park	(383,241)
18-34	Acquisition and Improvement of Real Property	(117,337)
18-35	Improvement of County Bridges and Culverts	32,781
19-03	Planning and Engineering	(34,000)
19-05	Administration and Finance	214,097
19-07	BCCC	8,100,000
19-11/19-27/20-49	DPW	(1,027,885)
19-12	IT/Health/Human Services/Public Safety	(39,655)
19-13	Parks and Golf	(375,400)
19-14	Special Services/Technical Schools	(132,508)
19-15	Planning and Engineering	(1,377,850)
19-16	BCCC	(379)
19-17/19-23	Surrogate/County Clerk/Sup. of Schools	(2,289)
19-18	Prosecutor/Sheriff	(323,674)
19-20/20-33	Public Safety - Operations	(13,800)
19-21	BCIA - Various County Improvements	4,456,995
19-31	Supt of Election/County Clerk	(74,700)

EXHIBIT C-3

COUNTY OF BERGEN

ANALYSIS OF CASH AND CASH EQUIVALENTS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

		Balance December 31, 2024
20-01	Public Works Various Capital Improvements	(83)
20-02	Planning & Engineering Department	(2,842,631)
20-03	Prosecutor Various Capital Improvements	(834)
20-04	Health Department - Various Capital Improvements	(8,611)
20-05	Human Services - Various Capital Improvements	(17,871)
20-06	Parks and Golf - Various Capital Improvements	(23,500)
20-08	BCCC Various Capital Improvements	3,957,950
20-09	Elections - Various Capital Improvements	(77)
20-11	Planning & Engineering Department	(150,551)
20-13	Special Services School District Improvements	(4,926)
20-14	Planning & Engineering Department	(3,838,280)
20-15	BCCC Various Capital Improvements	(85,233)
20-16	Public Works Various Capital Improvements	(2,811,157)
20-17	Parks and Golf - Various Capital Improvements	(150,051)
20-19	Public Safety-Operation Various Capital Improvements	(34,000)
20-20	Health Department - Various Capital Improvements	(111,100)
20-21	Administration and Finance Various Capital Impr	(22,121)
20-22	County Clerk Various Capital Improvements	3
20-23	Sheriff's Department - Various Capital Impr.	(900)
20-24	Prosecutor Various Capital Improvements	(894)
20-29	DPW	59,714
21-03	Bergen County Community College	3,947,529
21-14	IT	(74,974)
21-15	Health Department	(142,878)
21-16	Human Services	(24,382)
21-17	Public Safety	(343,909)
21-18	DPW	(1,181,211)
21-19	Parks & Golf	(500,300)
21-20	Planning & Engineering	(1,134,559)
21-22	Special Services Schools	(162,503)
21-23	Vocational Schools	(664,294)
21-24	Prosecutor	(328,989)
21-25	Sheriff	(153,860)
21-26	Bureau of Criminal Investigations	3,750
21-27	Superintendent of Schools	(877)
21-32	Technical Schools	8,994,540
22-01	DPW - Animal Shelter	(796)
22-07	Bergen County Community College	3,833,543
22-13	IT	(65,004)
22-14	Health Department	(30,900)
22-15	Human Services	(7,423)
22-16	Public Safety	(342,086)
22-17	DPW	(10,477,851)
22-18	Parks & Golf	(5,069,332)
22-19	Bergen County Community College	(44,366)

EXHIBIT C-3

COUNTY OF BERGEN

ANALYSIS OF CASH AND CASH EQUIVALENTS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

		Balance December 31, 2024
22-20	Planning & Engineering	(1,383,344)
22-21	Special Services Schools	(166,072)
22-22	Vocational Schools	(588,961)
22-23	Prosecutor	(628,040)
22-24	Sheriff	(432,075)
22-26	Self Insurance Fund	14,724,000
22-27	Public Safety	303
22-30	IT	(906,452)
23-07	Superintendent of Elections	(1,318,068)
23-08	Bergen County Community College	4,067,348
23-13	Supt of Election/County Clerk	25,879
23-15	Health Department	(618,000)
23-16	Public Safety	(2,983,538)
23-17	DPW	14,135,831
23-18	Bergen County Community College	2,950
23-19	Special Services Schools	12,500
23-20	Planning & Engineering	2,541,887
23-21	Prosecutor	(2,101,999)
23-22	Sheriff	(910,891)
23-23	Superintendent of Schools	(848)
23-24	Office of the Clerk	501,250
23-25	Jail	(45,442)
23-26	Bureau of Criminal Investigations	(32,142)
23-27	Board of Elections	200,000
23-28	Parks & Golf	(18,892,014)
23-61	IT	6,940
24-04	BCIA - Courthouse Project	60,000,000
24-06	Bergen County Community College	5,104,000
24-07	IT	1,434,952
24-08	Special Services Schools	78,068
24-09	IT	(2,475,948)
24-10	Health Department	(431,665)
24-11	Public Safety	(2,313,715)
24-12	DPW	(2,843,418)
24-13	Parks & Golf	(532,370)
24-14	Planning & Engineering	2,669,803
24-16	Special Services Schools	(5,130)
24-17	Vocational Schools	(126,528)
24-18	Prosecutor	(148,411)
24-19	Sheriff	(1,787,021)
24-25	Planning & Engineering	10,000,000
		$ 60,386,183

EXHIBIT C-4

COUNTY OF BERGEN

SCHEDULE OF ENVIRONMENTAL INFRASTRUCTURE TRUST LOAN RECEIVABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	170,639
Balance: December 31, 2024	$	170,639

EXHIBIT C-5

COUNTY OF BERGEN

SCHEDULE OF NJDOT RECEIVABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023		$ 59,319,452
Increased by:		
Current Year Award		12,787,059
		72,106,511
Decreased by:		
Cash Received	$ 25,627,788	
Canceled	2,304,676	
		27,932,464
Balance: December 31, 2024		$ 44,174,047

Analysis of Balance:	
Ord. 14-02/15-32	$ 75,000
Ord. 16-20	250,000
Ord. 18-12	2,999,721
Ord. 18-14	1,273,409
Ord. 19-11	1,264,700
Ord. 19-15	410,317
Ord. 20-14	1,456,327
Ord. 20-29	194,785
Ord. 21-18	2,893,250
Ord. 21-20	106,707
Ord. 21-33	39,006
Ord. 22-17	2,135,177
Ord. 22-20	1,777,330
Ord. 23-17	13,724,200
Ord. 23-20	2,787,059
Ord. 24-14	2,787,059
Ord. 24-25	10,000,000
	$ 44,174,047

EXHIBIT C-6

COUNTY OF BERGEN

SCHEDULE OF FEMA HAZARD GRANT PROGRAM RECEIVABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023			$	1,092,456
Decreased by:				
Cash Receipts	$	238,687		
Canceled		853,769		
			$	1,092,456

EXHIBIT C-7

SCHEDULE OF SCHOOL DISTRICT RECEIVABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	64,602
Balance: December 31, 2024	$	64,602

EXHIBIT C-8

COUNTY OF BERGEN

SCHEDULE OF DUE FROM STATE OF NEW JERSEY

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	25,875,000
Decreased by:		
Cash Receipts		7,762,500
Balance: December 31, 2024	$	18,112,500

EXHIBIT C-9

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	700,000
Balance: December 31, 2024	$	700,000

EXHIBIT C-10

COUNTY OF BERGEN

SCHEDULE OF DUE FROM BERGEN COUNTY IMPROVEMENT AUTHORITY

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023			$	25,063,165
Increased by:				
Lease Revenue Bonds Issued	$	56,195,000		
Premium on Lease Revenue Bonds Issued		3,805,000		
Reimbursement for Expenditures Paid		55,829		
				60,055,829
				85,118,994
Decreased by:				
Cash Receipts				2,109,330
Balance: December 31, 2024			$	83,009,664

EXHIBIT C-11

COUNTY OF BERGEN

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	566,585,000
Increased by:		
Bonds Issued		95,795,000
		662,380,000
Decreased by Debt Payments:		
Serial Bonds		60,243,000
Balance: December 31, 2024	$	602,137,000

EXHIBIT C-12

COUNTY OF BERGEN

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

							Analysis of December 31, 2024 Balance		
Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2023	Authorized in 2024	Reduced	Balance, December 31, 2024	Financed Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
00-05	DPW Roads Improvement & Equipment	3/15/2000	$ 51,000		51,000				
05-12	Public Works Improvements	6/1/2005	14,398			14,398			14,398
05-36	DPW Drainage Improvements	11/22/2005	63,043			63,043			63,043
06-16	Health and Human Services	5/3/2006	15,900		15,900				
06-20	Voc-Tech School Improvements	6/7/2006	89,200		89,200				
06-21	Special Service School Improvements	6/7/2006	5,550			5,550	5,550		
06-29	DPW Roads and Bridges	9/6/2006	152,683		55,000	97,683			97,683
07-28	Justice Center Improvements	6/20/2007	20,000		20,000				
07-29	Special Services School Improvements	6/20/2007	23,650		18,650	5,000	5,000		
07-30	Vocational School Improvements	6/20/2007	77,638		63,638	14,000	14,000		
07-33	Planning Improvements	8/8/2007	31,000		31,000				
08-13	Public Works Improvements	5/21/2008	250,000			250,000			250,000
08-20/18-30/ 20-48	Renovations to Golf Courses	6/4/2008	902,000		902,000				
08-38	Various Law Enforcement Improvements	6/18/2008	342		342				
08-40/12-31	County Special Services School District Improv.	8/13/2008	9,200		9,200				
08-41	Bergen County Technical Schools	8/13/2008	71,447		55,000	16,447	13,400		3,047
08-43	Public Works Improvements	8/13/2008	77			77			77
08-56	Property Acquisition & Infrastructure Improvements	11/25/2008	20,089		17,000	3,089			3,089
09-01	Juvenile Detention Center	2/18/2009	56,268			56,268			56,268
09-07	Administration / Finance Improvements	4/1/2009	45,484		45,484				
09-18/18-32	Golf Course Improvements	6/24/2009	1,367		1,000	367		367	
09-19/20-45	Law Enforcements Improvements	6/24/2009	61,580		32,000	29,580	16,000	8,977	4,603
09-20	Public Works Improvements	6/24/2009	1,000,978		140	1,000,838	803,000	7,547	190,291
09-22	Public Works Improvements	7/15/2009	75,538		49,000	26,538			26,538
10-13	Admin & Finance Improvements	7/7/2010	30,000		30,000				
10-16	Overpeck Phase II Improvements	7/7/2010	1,324,000		1,324,000				
10-17	Department of Public Works Improvements	7/7/2010	75,737			75,737			75,737
10-20	Voc-Tech School Improvements	8/4/2010	13,545		445	13,100			13,100
10-28	Special Services School District Improvements	12/1/2010	400		400				
10-29	Voc-Tech School Improvements	12/1/2010	10,000		10,000				
11-02	Various Improvements Dept. Health and Human Services	9/7/2011	5,700		5,700				
11-04	Various Dept. Public Works Improvements	9/7/2011	12		12				
11-05	Various Improvements Bergen County Technical Schools	9/7/2011	85,000		85,000				
11-08	Various Dept. Public Works Improvements	9/21/2011	2,234,360			2,234,360			2,234,360
12-08	Admin and Finance Improvements	4/4/2012	4,000		4,000				
12-10	DPW Capital Improvements	4/4/2012	13		13				
12-19/20-46	Law Enforcement Improvements	7/11/2012	73,702		33,000	40,702			40,702
12-20	Health and Human Services Improvements	7/11/2012	4,000		4,000				
12-21	Bergen Community College Ch. 12	7/11/2012	4,000		4,000				

EXHIBIT C-12

COUNTY OF BERGEN

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2023	Authorized in 2024	Reduced	Balance, December 31, 2024	Analysis of December 31, 2024 Balance: Financed Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
12-22	Special Services School Improvements	7/11/2012	4,000		4,000				
12-23	Vocational School Improvements	7/11/2012	26,020		26,000	20			20
12-35/14-10/ 17-02	Justice Center and DPW Garage Improvements	12/5/2012	1,916,833		25,586	1,891,247	971,000	545,818	374,429
13-10	Park Improvements	6/19/2013	7,300		7,300				
13-11	Administration and Finance Equipment	6/19/2013	53,050		19,050	34,000	19,000		15,000
13-12	Health and Human Services	6/19/2013	31,000		31,000				
13-13	DPW Improvements	6/19/2013	51,973		23,000	28,973	10,900	10,500	7,573
13-15	Various Improvements to Technical Schools	7/10/2013	179,173		176,173	3,000	3,000		
13-17	Bergen Community College	7/10/2013	506,050		4,000	502,050	11,000	99,034	392,016
13-22	Law Enforcement Improvements	9/17/2013	210,000		21,748	188,252	8,000	7,252	173,000
14-19	Admin & Finance - Various Capital Improvements	9/3/2014	479,000		8,500	470,500	333,000	104,500	33,000
14-20	Bergen County Community Improvements	9/3/2014	1,271,000		1,271,000				
14-21	Health and Human Services Improvements	9/3/2014	103,504		62,504	41,000	13,000		28,000
14-22	Special Service School Improvements	9/3/2014	121,000		121,000				
14-25	BC - Technical Schools	9/17/2014	143,572		130,422	13,150	13,000		150
14-26	BC - Special Schools	9/17/2014	14,100		14,100				
14-37	DPW - Rivervale Road	12/15/2014	1,032,080		29,080	1,003,000	1,003,000		
14-38	DPW - Zabriskie Street	12/15/2014	968,750		55,625	913,125	636,500	6,625	270,000
15-15/19-28	Admin & Finance Improvements	8/5/2015	493,552		292,000	201,552	152,000		49,552
15-16	Public Safety 911	9/2/2015	141,878		5,878	136,000	11,000		125,000
15-17/20-26	Law Enforcement Improvements	9/2/2015	171,085			171,085	166,200		4,885
15-22/20-40	Health & Human Services Improvements	9/30/2015	3,393			3,393			3,393
15-23/20-36	Department of Public Works	9/30/2015	116,158		34,500	81,658	6,000		75,658
15-24	Bergen County Community College	10/14/2015	116,524		46,524	70,000	4,000		66,000
15-26	Special Services School District Improvements	10/14/2015	44,374		7,338	37,036	4,000		33,036
15-27	Vocational School Improvements	10/14/2015	110,175		24,175	86,000	28,000		58,000
15-29/17-06	Planning & Engineering Department	10/14/2015	6,929,328		2,416,249	4,513,079	1,895,000	446,967	2,171,112
15-34/20-38	DOT - Public Works/Engineering	12/9/2015	664,122			664,122		664,122	
16-04	Self Insurance Reserves	3/22/2016	3,181,000		3,181,000				
16-06	Planning and Economic Development	12/24/2016	575,558		402,358	173,200	173,200		
16-07	DOT - County Aid Program	7/13/2016	34,286			34,286		34,286	
16-15/20-31	Admin and Finance - Various Capital Impr.	8/24/2016	157,240		83,240	74,000	36,000		38,000
16-16/20-41	Human Services - Various Capital Improvements	8/24/2016	44,530		12,000	32,530	22,100		10,430
16-17	Health Department - Various Capital Impr.	8/24/2016	41,400		4,000	37,400	2,000		35,400
16-18/19-04	Public Safety - Various Capital Improvements	9/7/2016	502,648		74,427	428,221	97,500	103,466	227,255
16-19/20-27	Sheriff's Department - Various Capital Impr.	9/7/2016	811,265		280,165	531,100	450,100		81,000
16-20/17-07	Planning - Various Capital Improvements	10/5/2016	4,326,425		1,608,749	2,717,676	794,500	188,980	1,734,196
16-22	Elections - Various Capital Improvements	10/5/2016	27,401		21,401	6,000			6,000
16-23	Special Services School District Improvements	10/19/2016	489,567		434,465	55,102	55,000		102

COUNTY OF BERGEN

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

							Analysis of December 31, 2024 Balance		
Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2023	Authorized in 2024	Reduced	Balance, December 31, 2024	Financed Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
16-24/20-37	DPW - Various Capital Improvements	10/19/2016	352,727		160,831	191,896	106,000	6,896	79,000
16-25	Prosecutor's Office - Various Capital Impr.	10/19/2016	46,663		663	46,000			46,000
16-26/20-43	Parks Department - Various Capital Impr.	11/2/2016	493,244		135,000	358,244	63,100		295,144
16-30/19-30	BCCC - Various Capital Improvements	12/14/2016	2,000			2,000			2,000
17-08/20-34	Law Enforcement - Various Capital Improvements	6/28/2017	2,821,975		1,718,975	1,103,000	713,000		390,000
17-10/17-26/ 20-32	Administration and Finance - Various Capital Improvements	8/23/2017	271,468		54,568	216,900	125,900		91,000
17-11/20-42	Parks and Golf - Various Capital Improvements	6/28/2017	1,462,727		305,127	1,157,600	567,600		590,000
17-12	Elections - Various Capital Improvements	6/28/2017	4,000			4,000			4,000
17-13	Human Services - Various Capital Improvements	6/28/2017	24,142		142	24,000	2,000		22,000
17-16	Planning and Engineering - Various Capital Improvements	7/26/2017	8,836,215		910,662	7,925,553	4,124,000	1,422,333	2,379,220
17-17/19-29/ 20-30	Public Safety - Various Capital Improvements	7/26/2017	209,421		5,194	204,227	28,400	22,741	153,086
17-18	Surrogate/Superintendent of Schools - Various Capital Impr	7/26/2017	1,113,617		41,946	1,071,671	66,000	36,351	969,320
17-19	Health Department - Various Capital Improvements	7/26/2017	49,610		110	49,500	2,000		47,500
17-21	County Clerk - Various Capital Improvements	10/3/2017	235,916		416	235,500	223,000		12,500
17-23	Special Services School/Vocational/Technical School Impr.	10/18/2017	1,115,989		848,477	267,512	267,400		112
17-30	Public Safety - Various Capital Improvements	11/21/2017	128,278		187	128,091			128,091
18-02	BCCC Various Capital Improvements	3/29/2018	582,027		582,027				
18-05	BCCC Various Capital Improvements	6/6/2018	864,143		6,820	857,323	452,400		404,923
18-07	Sheriff/Jail/BCI Various Capital Improvements	6/6/2018	4,335,785		28,217	4,307,568	3,947,600	40,968	319,000
18-09	Administration and Finance Various Capital Impr	6/6/2018	1,086,331		276,150	810,181	565,800	2,958	241,423
18-10	Parks and Golf Various Capital Improvements	6/6/2018	5,595,100		830,177	4,764,923	870,400	781,603	3,112,920
18-11	Planning and Engineering Various Capital Impr	6/6/2018	734,600		584,600	150,000	150,000		
18-12	Public Works Various Capital Improvements	6/6/2018	2,061,500			2,061,500		1,250,868	810,632
18-17	Public Safety Various Capital Improvements	8/1/2018	4,185,065		1,793,000	2,392,065	1,557,800	190,293	643,972
18-18	County Clerk Various Capital Improvements	8/1/2018	44,004		9,504	34,500	23,000		11,500
18-19	Prosecutor's Office Various Capital Improvements	8/1/2018	1,091,343		857,843	233,500	156,000		77,500
18-20/20-39	Health Services Various Capital Improvements	8/1/2018	528,269		243,069	285,200	219,700		65,500
18-21	Health Services Various Capital Improvements	8/1/2018	85,322		33,821	51,501	32,000		19,501
18-22	Special Services School District Improvements	8/1/2018	3,920,753		3,267,010	653,743	556,100	4,727	92,916
18-23	BCCC Various Capital Improvements	8/1/2018	1,228,800		150,138	1,078,662	597,600	205,335	275,727
18-27	County Bridge Improvements	8/15/2018	441,396		126,396	315,000	268,500		46,500
18-29	Overpeck County Park	9/26/2018	1,646,713		370,000	1,276,713	850,900	383,241	42,572
18-33	Acquisition of New School Buses	9/26/2018	142,205		105,705	36,500	23,000		13,500
18-34	Acquisition and Improvement of Real Property	10/17/2018	678,517		366,000	312,517	72,000	117,337	123,180
18-36	Prosecutor Paramus Facility Improvements	11/20/2018	326,400		243,600	82,800	58,800		24,000
19-03	Planning and Engineering Various Capital Impr	3/19/2019	420,700		300,000	120,700	39,700	34,000	47,000
19-08	Planning and Engineering Various Capital Impr	4/3/2019	195,000		195,000				

EXHIBIT C-12

COUNTY OF BERGEN

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

							Analysis of December 31, 2024 Balance		
Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2023	Authorized in 2024	Reduced	Balance, December 31, 2024	Financed Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
19-11/19-27/ 20-49	Public Works Various Capital Improvements	6/19/2019	4,430,000			4,430,000		1,027,885	3,402,115
19-12	IT/Health/Human Services/Public Safety	6/19/2019	2,853,200		1,666,000	1,187,200	927,800	39,655	219,745
19-13	Parks and Golf Various Capital Improvements	6/19/2019	5,200,730		562,000	4,638,730	3,514,400	375,400	748,930
19-14	Special Services School District Improvements	6/19/2019	4,061,300		2,485,000	1,576,300	1,256,100	132,508	187,692
19-15	Planning and Engineering Various Capital Impr	6/19/2019	8,757,500		2	8,757,498	5,874,000	1,377,850	1,505,648
19-16	BCCC Various Capital Improvements	6/19/2019	1,000,500			1,000,500	635,000	379	365,121
19-17	Surrogate/County Clerk/Sup. of School Various Cap Impr.	6/19/2019	1,196,000			1,196,000	71,000	2,289	1,122,711
19-18	Prosecutor/Sheriff Various Capital Improvements	6/19/2019	7,382,500		1,205,000	6,177,500	5,396,400	323,674	457,426
19-20/20-33	Public Safety-Operation Various Capital Improvements	7/2/2019	3,667,800		3,183,000	484,800	232,500	13,800	238,500
19-31	Supt. of Elections/County Clerk Various Capital Impr.	12/4/2019	648,500		164,000	484,500	377,300	74,700	32,500
20-01	Public Works Various Capital Improvements	2/5/2020	1,822,700		1,725,000	97,700		83	97,617
20-02	Planning and Engineering Various Capital Impr	2/19/2020	4,251,500			4,251,500	1,174,000	2,842,631	234,869
20-03	Prosecutor's Office Various Capital Improvements	2/19/2020	27,500			27,500	25,000	834	1,666
20-04	Health Department - Various Capital Improvements	2/19/2020	399,600		44,000	355,600	316,600	8,611	30,389
20-05	Human Services - Various Capital Improvements	2/19/2020	147,400			147,400	83,000	17,871	46,529
20-06	Parks and Golf Various Capital Improvements	2/19/2020	331,700		175,000	156,700	106,500	23,500	26,700
20-09	Elections - Various Capital Improvements	4/15/2020	34,700			34,700		77	34,623
20-11	Planning and Engineering Various Capital Impr	7/15/2020	2,231,500			2,231,500	253,000	150,551	1,827,949
20-13	Special Services School District Improvements	9/2/2020	3,533,800		151,000	3,382,800	3,129,000	4,926	248,874
20-14	Planning and Engineering Various Capital Impr	9/2/2020	7,749,500			7,749,500	1,613,000	3,838,280	2,298,220
20-15	BCCC Various Capital Improvements	9/2/2020	1,500,000			1,500,000	1,042,000	85,233	372,767
20-16	Public Works Various Capital Improvements	9/2/2020	11,135,000			11,135,000	3,538,000	2,811,157	4,785,843
20-17	Parks and Golf Various Capital Improvements	9/2/2020	1,829,500		235,000	1,594,500	1,266,600	150,051	177,849
20-19	Public Safety - Various Capital Improvements	9/2/2020	1,301,400		4,000	1,297,400	1,142,000	34,000	121,400
20-20	Health Department - Various Capital Improvements	9/2/2020	211,100		24,000	187,100	64,000	111,100	12,000
20-21	Administration and Finance Various Capital Impr	9/2/2020	1,523,232			1,523,232	1,370,500	22,121	130,611
20-22	County Clerk - Various Capital Improvements	9/2/2020	97,400		82,100	15,300			15,300
20-23	Sheriff's Department - Various Capital Impr.	9/2/2020	230,000			230,000	199,100	900	30,000
20-24	Prosecutor's Office Various Capital Improvements	9/2/2020	1,349,000			1,349,000	1,174,000	894	174,106
21-13	Superintendent of Elections	9/1/2021	746,228		975	745,253	730,000		15,253
21-14	IT	9/14/2021	1,002,800			1,002,800	870,100	74,974	57,726
21-15	Health Department	9/14/2021	1,113,500			1,113,500	914,000	142,878	56,622
21-16	Human Services	9/14/2021	95,000			95,000	50,000	24,382	20,618
21-17	Public Safety	9/14/2021	1,833,480			1,833,480	1,358,000	343,909	131,571
21-18	DPW	9/14/2021	7,454,000			7,454,000		1,181,211	6,272,789
21-19	Parks & Golf	9/14/2021	1,155,300			1,155,300	590,000	500,300	65,000
21-20	Planning & Engineering	9/14/2021	1,187,500			1,187,500		1,134,559	52,941
21-21	Bergen County Community College	9/14/2021	700,000		615	699,385	75,000		624,385
21-22	Special Services Schools	9/14/2021	1,130,000			1,130,000	943,250	162,503	24,247

EXHIBIT C-12

COUNTY OF BERGEN

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

							Analysis of December 31, 2024 Balance		
Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2023	Authorized in 2024	Reduced	Balance, December 31, 2024	Financed Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
21-23	Vocational Schools	9/14/2021	2,910,200			2,910,200	2,190,200	664,294	55,706
21-24	Prosecutor	9/14/2021	3,205,806			3,205,806	2,650,000	328,989	226,817
21-25	Sheriff	9/14/2021	1,197,300			1,197,300	989,000	153,860	54,440
21-26	Bureau of Criminal Investigations	9/14/2021	75,000			75,000			75,000
21-27	Superintendent of Schools	9/14/2021	17,000			17,000	4,000	877	12,123
21-28	FEMA Hurricane IDA	10/20/2021	20,462,632		17,321,632	3,141,000	3,141,000		
21-32	Technical Schools	12/1/2021	8,625,000			8,625,000	8,625,000		
22-01	DPW - Animal Shelter	2/16/2022	2,461,000			2,461,000	1,974,000	796	486,204
22-13	IT	8/24/2022	3,350,000			3,350,000	3,110,000	65,004	174,996
22-14	Health Department	8/24/2022	1,070,000			1,070,000	962,000	30,900	77,100
22-15	Human Services	8/24/2022	114,000			114,000	22,000	7,423	84,577
22-16	Public Safety	8/24/2022	1,571,000			1,571,000	1,120,000	342,086	108,914
22-17	DPW	8/24/2022	34,247,943			34,247,943		10,477,851	23,770,092
22-18	Parks & Golf	8/24/2022	8,742,500			8,742,500	2,307,000	5,069,332	1,366,168
22-19	Bergen County Community College	8/24/2022	1,011,000			1,011,000		44,366	966,634
22-20	Planning & Engineering	8/24/2022	1,918,867			1,918,867		1,383,344	535,523
22-21	Special Services Schools	8/24/2022	1,150,000			1,150,000	342,000	166,072	641,928
22-22	Vocational Schools	8/24/2022	3,925,000			3,925,000	1,678,000	588,961	1,658,039
22-23	Prosecutor	8/24/2022	3,156,000			3,156,000	2,272,000	628,040	255,960
22-24	Sheriff	8/24/2022	2,128,500			2,128,500	1,590,000	432,075	106,425
22-26	Self Insurance Fund	12/14/2022	30,095,000		4,819,000	25,276,000		3,181,000	22,095,000
22-30	IT	12/14/2022	6,190,000			6,190,000	2,328,000	906,452	2,955,548
23-07	Superintendent of Elections	4/4/2023	14,285,000			14,285,000	11,000,000	1,318,068	1,966,932
23-15	Health Department	8/16/2023	1,000,000			1,000,000	332,000	618,000	50,000
23-16	Public Safety	8/16/2023	3,456,455			3,456,455	246,000	2,983,538	226,917
23-17	DPW	8/16/2023	26,102,500			26,102,500			26,102,500
23-18	Bergen County Community College	8/16/2023	699,000			699,000			699,000
23-19	Special Services Schools	8/16/2023	250,000			250,000			250,000
23-20	Planning & Engineering	8/16/2023	11,615,000			11,615,000			11,615,000
23-21	Prosecutor	8/16/2023	2,905,000			2,905,000		2,101,999	803,001
23-22	Sheriff	8/16/2023	1,617,500			1,617,500	145,000	910,891	561,609
23-23	Superintendent of Schools	8/16/2023	18,300			18,300		848	17,452
23-24	County Clerk - Various Capital Improvements	8/16/2023	25,000			25,000			25,000
23-25	Jail	8/16/2023	75,000			75,000		45,442	29,558
23-26	Bureau of Criminal Investigations	8/16/2023	50,000			50,000		32,142	17,858
23-28	Parks & Golf	8/16/2023	43,290,000			43,290,000	2,410,000	18,892,014	21,987,986
24-04	BCIA - Courthouse Project	4/17/2024		100,000,000	60,000,000	40,000,000			40,000,000
24-06	Bergen County Community College	4/17/2024		5,105,945	5,104,000	1,945			1,945
24-09	IT	5/15/2024		3,505,000		3,505,000		2,475,948	1,029,052
24-10	Health Department	5/15/2024		1,500,000		1,500,000		431,665	1,068,335

COUNTY OF BERGEN

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

							Analysis of December 31, 2024 Balance		
Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2023	Authorized in 2024	Reduced	Balance, December 31, 2024	Financed Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
24-11	Public Safety	5/15/2024		5,053,500		5,053,500		2,313,715	2,739,785
24-12	DPW	5/15/2024		20,076,000		20,076,000		2,843,418	17,232,582
24-13	Parks & Golf	5/15/2024		10,141,500		10,141,500		532,370	9,609,130
24-14	Planning & Engineering	5/15/2024		3,490,000		3,490,000			3,490,000
24-15	Bergen County Community College	5/15/2024		6,517,055		6,517,055			6,517,055
24-16	Special Services Schools	5/15/2024		1,200,000		1,200,000		5,130	1,194,870
24-17	Vocational Schools	5/15/2024		3,800,000		3,800,000		126,528	3,673,472
24-18	Prosecutor	5/15/2024		1,525,000		1,525,000		148,411	1,376,589
24-19	Sheriff	5/15/2024		2,871,000		2,871,000		1,787,021	1,083,979
			$ 418,700,053	164,785,000	127,417,380	456,067,673	114,253,000	85,802,638	256,012,035

Bonds Issued	$ 39,600,000
Budget Appropriations	8,702,277
Due from BCIA	60,000,000
Cash Receipts	515,216
Cancelled by Resolution	18,569,887
Reserve for Payment of Notes	30,000
	$ 127,417,380

Improvement Authorizations Unfunded		$ 264,800,130
Less: Unexpended Proceeds of Bond Anticipation Notes Issued		
Ordinance No.		
15-15/19-28	$ 123,448	
15-17/20-26	28,421	
16-16/20-41	2,570	
16-17	1,600	
16-26/20-43	7,056	
21-32	8,625,000	
		8,788,095
		$ 256,012,035

EXHIBIT C-13

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2024 Date	Amount	Interest Rate (%)	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
County Hospital Bonds	11/01/09	4,313,000				$ 388,000		388,000	-
Series C - General Improvement Refunding Bonds	12/1/2012	35,800,000	2025	2,900,000	2.000	11,700,000		2,800,000	8,900,000
			2026	3,000,000	2.000				
			2027	3,000,000	2.250				
County College Bonds	6/15/2012	4,250,000				400,000		400,000	-
State Aid County College Bonds	6/15/2012	4,250,000				400,000		400,000	-
General Improvement Bonds	4/15/2014	54,830,000				1,945,000		1,945,000	-
Special Services/Vocational School Bonds	6/30/2014	40,000,000	2025	2,000,000	3.000	22,000,000		2,000,000	20,000,000
			2026	2,000,000	3.000				
			2027	2,000,000	3.000				
			2028	2,000,000	3.000				
			2029	2,000,000	3.000				
			2030	2,000,000	3.000				
			2031	2,000,000	3.125				
			2032	2,000,000	3.125				
			2033	2,000,000	3.500				
			2034	2,000,000	3.500				
County College Bonds	6/30/2014	4,250,000				425,000		425,000	-
County College Bonds, Series A	June 30, 2015	1,600,000	2025	200,000	2.500	400,000		200,000	200,000
County College Bonds, Series B	June 30, 2015	1,600,000	2025	200,000	2.500	400,000		200,000	200,000
Refunding Bonds	October 31, 2016	47,315,000	2025	6,755,000	4.00-5.00	20,810,000		7,215,000	13,595,000
			2026	6,840,000	4.00-5.00				

EXHIBIT C-13

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2024 Date	Amount	Interest Rate (%)	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
General Improvement Bonds	June 6, 2017	25,668,000	2025	2,265,000	2.000	16,368,000		1,900,000	14,468,000
			2026	2,320,000	2.000				
			2027	2,375,000	2.000				
			2028	2,435,000	2.000				
			2029	2,500,000	3.000				
			2030	2,573,000	3.000				
Special Services / Vocational School Bonds	June 6, 2017	2,134,000	2025	170,000	2.000	1,459,000		165,000	1,294,000
			2026	175,000	2.000				
			2027	180,000	2.000				
			2028	185,000	2.000				
			2029	190,000	3.000				
			2030	195,000	3.000				
			2031	199,000	3.000				
General Improvement Bonds	December 5, 2017	15,950,000	2025	970,000	2.250	10,560,000		950,000	9,610,000
			2026	990,000	2.250				
			2027	1,015,000	2.250				
			2028	1,035,000	3.000				
			2029	1,060,000	3.000				
			2030	1,090,000	3.000				
			2031	1,120,000	3.000				
			2032	1,150,000	3.000				
			2033	1,180,000	3.000				
Special Services / Vocational School Bonds	December 5, 2017	1,800,000	2025	95,000	2.250	1,275,000		95,000	1,180,000
			2026	95,000	2.250				
			2027	100,000	2.250				
			2028	100,000	3.000				
			2029	105,000	3.000				
			2030	105,000	3.000				
			2031	110,000	3.000				
			2032	115,000	3.000				
			2033	115,000	3.000				
			2034	120,000	3.000				
			2035	120,000	3.000				

EXHIBIT C-13

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2024 Date	Amount	Interest Rate (%)	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
County College Bonds	December 5, 2017	750,000	2025	85,000	2.250	260,000		85,000	175,000
			2026	90,000	2.250				
Taxable General Improvement Bonds	December 5, 2017	6,850,000	2025	810,000	2.750	2,435,000		790,000	1,645,000
			2026	835,000	2.950				
General Improvement Refunding Bonds	December 20, 2017	28,205,000	2025	3,630,000	4.000	14,560,000		3,645,000	10,915,000
			2026	3,650,000	4.000				
			2027	3,635,000	4.000				
Special Services / Vocational School Refunding Bonds	December 20, 2017	2,090,000				425,000		425,000	-
County College Bonds, Series A	June 21, 2018	2,000,000	2025	220,000	2.500	1,130,000		210,000	920,000
			2026	230,000	2.500				
			2027	230,000	2.500				
			2028	240,000	2.500				
County College Bonds, Series B	June 21, 2018	2,000,000	2025	220,000	2.500	1,130,000		210,000	920,000
			2026	230,000	2.500				
			2027	230,000	2.500				
			2028	240,000	2.500				
County College Bonds, Series A	May 29, 2019	4,050,000	2025	325,000	3.000	2,960,000		310,000	2,650,000
			2026	340,000	3.000				
			2027	365,000	3.000				
			2028	380,000	3.000				
			2029	395,000	3.000				
			2030	410,000	3.000				
			2031	435,000	3.000				

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2024 Date	Maturities of Bonds Outstanding December 31, 2024 Amount	Interest Rate (%)	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
County College Bonds, Series B	May 29, 2019	4,050,000	2025	325,000	3.000	2,960,000		310,000	2,650,000
			2026	340,000	3.000				
			2027	365,000	3.000				
			2028	380,000	3.000				
			2029	395,000	3.000				
			2030	410,000	3.000				
			2031	435,000	3.000				
General Obligation Bonds	June 27, 2019	70,315,000	2025	2,720,000	3.000	60,465,000		2,640,000	57,825,000
			2026	2,800,000	3.000				
			2027	2,885,000	3.000				
			2028	2,975,000	3.000				
			2029	3,090,000	3.000				
			2030	3,215,000	3.000				
			2031	3,345,000	3.000				
			2032	3,480,000	3.000				
			2033	3,615,000	3.000				
			2034	3,760,000	3.000				
			2035	3,910,000	3.000				
			2036	4,070,000	3.000				
			2037	4,230,000	3.000				
			2038	4,400,000	3.000				
			2039	4,575,000	3.000				
			2040	4,755,000	3.000				
County Vocational/Technical Schools Bonds	June 27, 2019	8,895,000	2025	500,000	3.000	7,085,000		485,000	6,600,000
			2026	515,000	3.000				
			2027	535,000	3.000				
			2028	550,000	3.000				
			2029	570,000	3.000				
			2030	595,000	3.000				
			2031	615,000	3.000				
			2032	640,000	3.000				
			2033	665,000	3.000				
			2034	695,000	3.000				
			2035	720,000	3.000				

EXHIBIT C-13

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2024 Date	Amount	Interest Rate (%)	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
County College Bonds	June 27, 2019	790,000	2025	105,000	3.000	420,000		100,000	320,000
			2026	105,000	3.000				
			2027	110,000	3.000				
Lease Revenue Bonds	October 17, 2019	50,140,000	2025	2,105,000	5.000	46,240,000		2,005,000	44,235,000
			2026	2,210,000	5.000				
			2027	2,320,000	5.000				
			2028	2,435,000	5.000				
			2029	2,555,000	5.000				
			2030	2,685,000	4.000				
			2031	2,795,000	4.000				
			2032	2,905,000	4.000				
			2033	3,020,000	5.000				
			2034	3,170,000	5.000				
			2035	3,330,000	4.000				
			2036	3,465,000	4.000				
			2037	3,600,000	4.000				
			2038	3,745,000	4.000				
			2039	3,895,000	4.000				
General Improvement Bonds	December 3, 2019	72,670,000	2025	4,000,000	3.000	58,070,000		3,900,000	54,170,000
			2026	4,100,000	3.000				
			2027	4,200,000	3.000				
			2028	4,300,000	3.000				
			2029	4,400,000	3.000				
			2030	4,500,000	3.000				
			2031	4,600,000	3.000				
			2032	4,700,000	3.000				
			2033	4,800,000	3.000				
			2034	4,900,000	3.000				
			2035	4,880,000	3.000				
			2036	4,790,000	3.000				

EXHIBIT C-13

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2024 Date	Maturities of Bonds Outstanding December 31, 2024 Amount	Interest Rate (%)	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
County Vocational/Technical Schools Bonds	December 3, 2019	2,000,000	2025	160,000	3.000	1,480,000		150,000	1,330,000
			2026	170,000	3.000				
			2027	180,000	3.000				
			2028	190,000	3.000				
			2029	200,000	3.000				
			2030	210,000	3.000				
			2031	220,000	3.000				
County College Bonds	December 3, 2019	330,000	2025	65,000	3.000	125,000		60,000	65,000
Taxable General Improvement Bonds	December 3, 2019	2,000,000	2025	145,000	2.250	1,570,000		125,000	1,445,000
			2026	160,000	2.250				
			2027	170,000	2.250				
			2028	180,000	2.250				
			2029	190,000	2.375				
			2030	200,000	2.500				
			2031	200,000	2.500				
			2032	200,000	2.500				
County College Bonds, Series A	June 2, 2020	2,050,000	2025	160,000	2.000	1,645,000		150,000	1,495,000
			2026	170,000	2.000				
			2027	175,000	2.000				
			2028	180,000	2.000				
			2029	185,000	2.000				
			2030	195,000	2.000				
			2031	210,000	2.000				
			2032	220,000	2.000				
County College Bonds, Series B	June 2, 2020	2,050,000	2025	160,000	2.000	1,645,000		150,000	1,495,000
			2026	170,000	2.000				
			2027	175,000	2.000				
			2028	180,000	2.000				
			2029	185,000	2.000				
			2030	195,000	2.000				
			2031	210,000	2.000				
			2032	220,000	2.000				

EXHIBIT C-13

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2024 Date	Amount	Interest Rate (%)	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
General Improvement Bonds	October 29, 2020	31,850,000	2025	1,820,000	2.000	26,645,000		1,800,000	24,845,000
			2026	1,860,000	2.000				
			2027	1,895,000	2.000				
			2028	1,935,000	2.000				
			2029	2,170,000	2.000				
			2030	2,210,000	2.000				
			2031	2,360,000	2.000				
			2032	2,360,000	2.000				
			2033	2,750,000	2.000				
			2034	2,775,000	2.000				
			2035	2,710,000	2.000				
County Vocational/Technical Schools Bonds	October 29, 2020	3,615,000	2025	455,000	2.000	2,340,000		445,000	1,895,000
			2026	465,000	2.000				
			2027	475,000	2.000				
			2028	500,000	2.000				
County College Bonds	October 29, 2020	835,000	2025	85,000	2.000	655,000		75,000	580,000
			2026	95,000	2.000				
			2027	100,000	2.000				
			2028	100,000	2.000				
			2029	100,000	2.000				
			2030	100,000	2.000				
Taxable General Improvement Bonds	October 29, 2020	6,670,000	2025	650,000	2.000	4,900,000		630,000	4,270,000
			2026	670,000	2.000				
			2027	695,000	2.000				
			2028	730,000	2.000				
			2029	750,000	2.000				
			2030	775,000	2.000				

EXHIBIT C-13

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2024 Date	Amount	Interest Rate (%)	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
General Obligation Refunding Bonds	January 26, 2021	54,945,000	2025	7,275,000	0.629	46,345,000		7,060,000	39,285,000
			2026	7,115,000	0.809				
			2027	6,935,000	1.072				
			2028	6,815,000	1.272				
			2029	3,810,000	1.466				
			2030	3,715,000	1.536				
			2031	3,620,000	1.636				
County Special Services/Technical Schools Refunding Bonds	January 26, 2021	3,880,000	2025	540,000	0.629	3,070,000		855,000	2,215,000
			2026	530,000	0.809				
			2027	515,000	1.072				
			2028	500,000	1.272				
			2029	130,000	1.466				
General Obligation Bonds	May 26, 2021	16,000,000	2025	645,000	2.000	14,785,000		630,000	14,155,000
			2026	660,000	2.000				
			2027	675,000	2.000				
			2028	700,000	2.000				
			2029	725,000	2.000				
			2030	750,000	2.000				
			2031	775,000	2.000				
			2032	800,000	2.000				
			2033	825,000	2.000				
			2034	850,000	2.000				
			2035	875,000	2.000				
			2036	900,000	2.000				
			2037	925,000	2.000				
			2038	950,000	2.000				
			2039	975,000	2.000				
			2040	1,000,000	2.000				
			2041	1,125,000	2.000				

EXHIBIT C-13

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2024 Date	Maturities of Bonds Outstanding December 31, 2024 Amount	Interest Rate (%)	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
County College Bonds, Series B	May 26, 2021	2,050,000	2025	150,000	2.000	1,790,000		145,000	1,645,000
			2026	160,000	2.000				
			2027	170,000	2.000				
			2028	175,000	2.000				
			2029	180,000	2.000				
			2030	185,000	2.000				
			2031	195,000	2.000				
			2032	210,000	2.000				
			2033	220,000	2.000				
County College Bonds, Series C	May 26, 2021	2,050,000	2025	150,000	2.000	1,790,000		145,000	1,645,000
			2026	160,000	2.000				
			2027	170,000	2.000				
			2028	175,000	2.000				
			2029	180,000	2.000				
			2030	185,000	2.000				
			2031	195,000	2.000				
			2032	210,000	2.000				
			2033	220,000	2.000				
General Obligation Bonds	October 5, 2021	19,150,000	2025	2,075,000	2.000	15,125,000		2,050,000	13,075,000
			2026	2,100,000	2.000				
			2027	2,125,000	2.000				
			2028	2,150,000	2.000				
			2029	2,200,000	2.000				
			2030	2,425,000	2.000				
County Vocational/Technical Schools Bonds, Series B	October 5, 2021	1,855,000	2025	225,000	2.000	1,430,000		220,000	1,210,000
			2026	230,000	2.000				
			2027	235,000	2.000				
			2028	255,000	2.000				
			2029	265,000	2.000				

EXHIBIT C-13

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2024 Date	Amount	Interest Rate (%)	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
County College Bonds, Series C	October 5, 2021	680,000	2025	115,000	2.000	490,000		110,000	380,000
			2026	125,000	2.000				
			2027	140,000	2.000				
BCIA Governmental Loan Revenue Bonds, Series 2021	October 20, 2021	41,625,000	2025	2,545,000	1.209	40,285,000		570,000	39,715,000
			2026	2,540,000	1.459				
			2027	2,540,000	1.666				
			2028	2,545,000	1.816				
			2029	2,555,000	1.961				
			2030	2,580,000	2.071				
			2031	2,610,000	2.161				
			2032	2,620,000	2.251				
			2033	2,650,000	2.371				
			2034	2,675,000	2.431				
			2035	2,705,000	2.521				
			2036	2,730,000	2.601				
			2037	2,765,000	2.681				
			2038	2,805,000	2.761				
			2039	2,850,000	2.841				
County College Bonds, Series A	June 8, 2022	2,175,000	2025	150,000	4.000	2,045,000		140,000	1,905,000
			2026	160,000	4.000				
			2027	170,000	4.000				
			2028	180,000	4.000				
			2029	190,000	4.000				
			2030	200,000	4.000				
			2031	205,000	4.000				
			2032	210,000	4.000				
			2033	215,000	4.000				
			2034	225,000	4.000				

EXHIBIT C-13

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2024 Date	Maturities of Bonds Outstanding December 31, 2024 Amount	Interest Rate (%)	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
County College Bonds, Series B	June 8, 2022	2,175,000	2025	150,000	4.000	2,045,000		140,000	1,905,000
			2026	160,000	4.000				
			2027	170,000	4.000				
			2028	180,000	4.000				
			2029	190,000	4.000				
			2030	200,000	4.000				
			2031	205,000	4.000				
			2032	210,000	4.000				
			2033	215,000	4.000				
			2034	225,000	4.000				
General Improvement Bonds	October 19, 2022	22,400,000	2025	1,100,000	4.000	21,350,000		1,075,000	20,275,000
			2026	1,125,000	4.000				
			2027	1,150,000	4.000				
			2028	1,180,000	4.000				
			2029	1,200,000	4.000				
			2030	1,500,000	4.000				
			2031	1,620,000	4.000				
			2032	1,900,000	4.000				
			2033	1,900,000	4.000				
			2034	1,900,000	4.000				
			2035	1,900,000	4.000				
			2036	1,900,000	4.000				
			2037	1,900,000	4.000				
County Vocational/Technical Schools Bonds	October 19, 2022	6,300,000	2025	660,000	4.000	5,680,000		640,000	5,040,000
			2026	680,000	4.000				
			2027	700,000	4.000				
			2028	720,000	4.000				
			2029	750,000	4.000				
			2030	760,000	4.000				
			2031	770,000	4.000				

EXHIBIT C-13

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2024 Date	Amount	Interest Rate (%)	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
County College Bonds, Series C	October 19, 2022	1,300,000	2025	165,000	2.000	1,165,000		150,000	1,015,000
			2026	180,000	2.000				
			2027	205,000	2.000				
			2028	225,000	2.000				
			2029	240,000	2.000				
General Improvement Bonds	October 19, 2022	19,000,000	2025	1,310,000	3.500	19,000,000		1,260,000	17,740,000
			2026	1,365,000	3.500				
			2027	1,420,000	4.000				
			2028	1,475,000	4.000				
			2029	1,535,000	4.000				
			2030	1,600,000	4.000				
			2031	1,665,000	4.000				
			2032	1,735,000	4.000				
			2033	1,805,000	4.000				
			2034	1,875,000	4.000				
			2035	1,955,000	4.000				
County College Bonds, Series A	June 8, 2022	2,050,000	2025	140,000	3.500	2,050,000		135,000	1,915,000
			2026	145,000	3.500				
			2027	155,000	4.000				
			2028	160,000	4.000				
			2029	165,000	4.000				
			2030	175,000	4.000				
			2031	180,000	4.000				
			2032	185,000	4.000				
			2033	195,000	4.000				
			2034	205,000	4.000				
			2035	210,000	4.000				

EXHIBIT C-13

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2024 Date	Maturities of Bonds Outstanding December 31, 2024 Amount	Interest Rate (%)	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
County College Bonds, Series B	June 8, 2022	2,050,000	2025	140,000	3.500	2,050,000		135,000	1,915,000
			2026	145,000	3.500				
			2027	155,000	4.000				
			2028	160,000	4.000				
			2029	165,000	4.000				
			2030	175,000	4.000				
			2031	180,000	4.000				
			2032	185,000	4.000				
			2033	195,000	4.000				
			2034	205,000	4.000				
			2035	210,000	4.000				
Taxable General Improvement Bonds	May 23, 2023	21,975,000	2025	4,170,000	5.200	21,975,000		3,965,000	18,010,000
			2026	4,385,000	5.200				
			2027	4,610,000	5.200				
			2028	4,845,000	5.200				
General Improvement Bonds	October 5, 2023	31,355,000	2025	2,800,000	4.000	31,355,000		2,700,000	28,655,000
			2026	2,900,000	4.000				
			2027	3,000,000	4.000				
			2028	3,100,000	4.000				
			2029	3,200,000	4.000				
			2030	3,300,000	4.000				
			2031	3,400,000	4.000				
			2032	3,450,000	4.000				
			2033	3,505,000	4.000				

EXHIBIT C-13

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2024 Date	Amount	Interest Rate (%)	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
County Vocational/Technical Schools Bonds	October 5, 2023	4,335,000	2025	250,000	4.000	4,335,000		225,000	4,110,000
			2026	275,000	4.000				
			2027	300,000	4.000				
			2028	325,000	4.000				
			2029	350,000	4.000				
			2030	375,000	4.000				
			2031	435,000	4.000				
			2032	450,000	4.000				
			2033	450,000	4.000				
			2034	450,000	4.000				
			2035	450,000	4.000				
County College Bonds, Series C	October 5, 2023	750,000	2025	130,000	4.000	750,000		110,000	640,000
			2026	150,000	4.000				
			2027	170,000	4.000				
			2028	190,000	4.000				
General Improvement Bonds	May 16, 2024	24,475,000	2025	1,395,000	1.000		24,475,000		24,475,000
			2026	1,705,000	1.000				
			2027	1,775,000	4.000				
			2028	1,845,000	4.000				
			2029	1,920,000	4.000				
			2030	2,000,000	4.000				
			2031	2,080,000	4.000				
			2032	2,165,000	4.000				
			2033	2,255,000	4.000				
			2034	2,345,000	4.000				
			2035	2,445,000	4.000				
			2036	2,545,000	4.000				

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2024 Date	Maturities of Bonds Outstanding December 31, 2024 Amount	Interest Rate (%)	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
County Vocational/Technical Schools Bonds	May 16, 2024	7,995,000	2025	590,000	1.000		7,995,000		7,995,000
			2026	700,000	1.000				
			2027	725,000	4.000				
			2028	755,000	4.000				
			2029	785,000	4.000				
			2030	820,000	4.000				
			2031	850,000	4.000				
			2032	885,000	4.000				
			2033	925,000	4.000				
			2034	960,000	4.000				
County College Bonds, Series C	May 16, 2024	2,026,000	2025	85,000	1.000		2,026,000		2,026,000
			2026	95,000	1.000				
			2027	100,000	4.000				
			2028	105,000	4.000				
			2029	110,000	4.000				
			2030	115,000	4.000				
			2031	120,000	4.000				
			2032	120,000	4.000				
			2033	125,000	4.000				
			2034	131,000	4.000				
			2035	140,000	4.000				
			2036	145,000	4.000				
			2037	150,000	4.000				
			2038	155,000	4.000				
			2039	160,000	4.000				
			2040	170,000	4.000				

EXHIBIT C-13

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2024 Date	Amount	Interest Rate (%)	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
County College Bonds, Series D	May 16, 2024	2,552,000	2025	105,000	1.000		2,552,000		2,552,000
			2026	110,000	1.000				
			2027	115,000	4.000				
			2028	120,000	4.000				
			2029	125,000	4.000				
			2030	130,000	4.000				
			2031	135,000	4.000				
			2032	140,000	4.000				
			2033	150,000	4.000				
			2034	157,000	4.000				
			2035	160,000	4.000				
			2036	165,000	4.000				
			2037	175,000	4.000				
			2038	180,000	4.000				
			2039	190,000	4.000				
			2040	195,000	4.000				
			2041	200,000	4.000				
County College Bonds, Series E	May 16, 2024	2,552,000	2025	105,000	1.000		2,552,000		2,552,000
			2026	110,000	1.000				
			2027	115,000	4.000				
			2028	120,000	4.000				
			2029	125,000	4.000				
			2030	130,000	4.000				
			2031	135,000	4.000				
			2032	140,000	4.000				
			2033	150,000	4.000				
			2034	157,000	4.000				
			2035	160,000	4.000				
			2036	165,000	4.000				
			2037	175,000	4.000				
			2038	180,000	4.000				
			2039	190,000	4.000				
			2040	195,000	4.000				
			2041	200,000	4.000				

EXHIBIT C-13

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2024		Interest Rate (%)	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
			Date	Amount					
BCIA Lease Revenue Bonds	June 6, 2024	56,195,000	2025	830,000	5.000		56,195,000		56,195,000
			2026	870,000	5.000				
			2027	915,000	5.000				
			2028	960,000	5.000				
			2029	1,010,000	5.000				
			2030	1,060,000	5.000				
			2031	1,115,000	5.000				
			2032	1,175,000	5.000				
			2033	1,235,000	5.000				
			2034	1,300,000	5.000				
			2035	1,365,000	5.000				
			2036	1,435,000	5.000				
			2037	1,510,000	5.000				
			2038	1,585,000	5.000				
			2039	1,665,000	5.000				
			2044	9,700,000	5.000				
			2049	12,465,000	5.000				
			2054	16,000,000	5.000				
						$ 566,585,000	95,795,000	60,243,000	602,137,000
						Cash	$ 39,600,000		
						Due from BCIA	56,195,000		
							$ 95,795,000		

EXHIBIT C-14

COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
00-05	DPW Roads and Bridges	7/10/2021				$ 51,000		51,000	-
06-16	Health and Human Services	7/10/2021				15,900		15,900	-
06-20	Voc-Tech School Improvements	7/10/2021				89,200		89,200	-
06-21	Special Service School Improvements	6/8/2022	5/29/2024	5/28/2025	4.50%	5,550	5,550	5,550	5,550
06-26	DPW Roads and Bridges	6/1/2023				1,000		1,000	-
06-29	DPW Roads and Bridges	7/10/2021				55,000		55,000	-
07-28	Justice Center Improvements	7/10/2021				20,000		20,000	-
07-29	Special Service School Improvements	7/10/2021				18,100		18,100	-
07-29	Special Service School Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	4,000	4,000	4,000	4,000
07-29	Special Service School Improvements	10/17/2024	10/17/2024	10/16/2025	4.00%		1,000		1,000
07-30	Vocational School Improvements	7/10/2021				63,000		63,000	-
07-30	Vocational School Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		14,000		14,000
07-33	Planning Improvements	7/10/2021				31,000		31,000	-
8-20/18-30/20-48	Renovations to Golf Courses	7/10/2021				902,000		902,000	-
8-20/18-30/20-48	Renovations to Golf Courses	10/18/2023				49,000		49,000	-
08-40/12-31	Special Services Schools Improvements	7/10/2021				9,200		9,200	-
08-41	Bergen County Technical Schools	7/10/2021				55,000		55,000	-
08-41	Bergen County Technical Schools	6/8/2022	5/29/2024	5/28/2025	4.50%	13,400	13,400	13,400	13,400
08-56	Property Acquisition & Infrastructure Improvements	7/10/2021				17,000		17,000	-
09-07	Administration / Finance Improvements	7/10/2021				37,000		37,000	-
09-07	Administration / Finance Improvements	10/18/2023				9,000		9,000	-
09-18/18-32	Golf Course Improvements	7/10/2021				1,000		1,000	-
09-18/18-32	Golf Course Improvements	6/1/2023				2,000		2,000	-
09-19/20-45	Law Enforcements Improvements	7/10/2021				32,000		32,000	-
09-19/20-45	Law Enforcements Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	11,000	11,000	11,000	11,000
09-19/20-45	Law Enforcements Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	5,000	5,000	5,000	5,000
09-20	Public Works Improvements	10/17/2024	10/17/2024	10/16/2025	4.00%		803,000		803,000
09-22	Public Works Improvements	7/10/2021				49,000		49,000	-
10-13	Admin & Finance Improvements	7/10/2021				30,000		30,000	-
10-13	Admin & Finance Improvements	10/18/2023				117,000		117,000	-
10-16	Overpeck Phase II Improvements	7/10/2021				1,324,000		1,324,000	-
10-28	Special Services School District Improvements	7/10/2021				400		400	-
10-29	Voc-Tech School Improvements	7/10/2021				10,000		10,000	-
11-02	Various Impr. Dept. Heath and Human Services	7/10/2021				5,700		5,700	-
11-05	Various Impr. Bergen County Technical Schools	7/10/2021				85,000		85,000	-

EXHIBIT C-14

COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
12-08	Admin and Finance Improvements	7/10/2021				4,000		4,000	-
12-19/20-46	Law Enforcement Improvements	7/10/2021				33,000		33,000	-
12-20	Health and Human Services Improvements	7/10/2021				4,000		4,000	-
12-21	Bergen County College Ch. 12	7/10/2021				4,000		4,000	-
12-22	Special Services School Improvements	7/10/2021				4,000		4,000	-
12-23	Vocational School Improvements	7/10/2021				26,000		26,000	-
12-35	Justice Center & DPW Garage Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	821,000	821,000	821,000	821,000
12-35	Justice Center & DPW Garage Improvements	10/17/2024	10/17/2024	10/16/2025	4.00%		127,000		127,000
12-35	Justice Center & DPW Garage Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		23,000		23,000
13-10	Park Improvements	7/10/2021				7,300		7,300	-
13-11	Administration and Finance Equipment	7/10/2021				5,000		5,000	-
13-11	Administration and Finance Equipment	6/1/2023	5/29/2024	5/28/2025	4.50%	12,000	12,000	12,000	12,000
13-11	Administration and Finance Equipment	10/18/2023	10/17/2024	10/16/2025	4.00%	7,000	7,000	7,000	7,000
13-12	Health and Human Services	7/10/2021				31,000		31,000	-
13-12	Health and Human Services	6/1/2023				39,000		39,000	-
13-13	DPW Improvements	7/10/2021				21,000		21,000	-
13-13	DPW Improvements	6/8/2022	5/29/2024	5/28/2025	4.50%	10,900	10,900	10,900	10,900
13-13	DPW Improvements	10/18/2023				96,000		96,000	-
13-15	Various Improvements to Technical Schools	7/10/2021				176,000		176,000	-
13-15	Various Improvements to Technical Schools	10/18/2023	10/17/2024	10/16/2025	4.00%	3,000	3,000	3,000	3,000
13-17	County College Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	2,000	2,000	2,000	2,000
13-17	County College Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		4,000		4,000
13-17	County College Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	4,000	4,000	4,000	4,000
13-17	County College Improvements	10/17/2024	10/17/2024	10/16/2025	4.00%		1,000		1,000
13-22	Law Enforcement Improvements	7/10/2021				10,000		10,000	-
13-22	Law Enforcement Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		7,000		7,000
13-22	Law Enforcement Improvements	10/17/2024	10/17/2024	10/16/2025	4.00%		1,000		1,000
14-19	Admin & Finance - Various Capital Improvements	7/10/2021				1,000		1,000	-
14-19	Admin & Finance - Various Capital Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	5,000	5,000	5,000	5,000
14-19	Admin & Finance - Various Capital Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		9,000		9,000
14-19	Admin & Finance - Various Capital Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	319,000	319,000	319,000	319,000
14-20	Bergen Community College Improvements	7/10/2021				1,271,000		1,271,000	-
14-21	Health and Human Services Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		8,000		8,000
14-21	Health and Human Services Improvements	7/10/2021				55,000		55,000	-
14-21	Health and Human Services Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	5,000	5,000	5,000	5,000
14-22	Park Improvements	7/10/2021				121,000		121,000	-

EXHIBIT C-14

COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
14-25	Technical Schools Improvements	7/10/2021				130,000		130,000	-
14-25	Technical Schools Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	3,000	3,000	3,000	3,000
14-25	Technical Schools Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		6,000		6,000
14-25	Technical Schools Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	3,000	3,000	3,000	3,000
14-25	Technical Schools Improvements	10/17/2024	10/17/2024	10/16/2025	4.00%		1,000		1,000
14-26	Special Service School Improvements	7/10/2021				14,100		14,100	-
14-37	DPW - Rivervale Rd. Protection	5/29/2024	5/29/2024	5/28/2025	4.50%		7,000		7,000
14-37	DPW - Rivervale Rd. Protection	10/18/2023	10/17/2024	10/16/2025	4.00%	3,000	3,000	3,000	3,000
14-37	DPW - Rivervale Rd. Protection	10/17/2024	10/17/2024	10/16/2025	4.00%		993,000		993,000
14-38	DPW - Zabriskie Street	7/10/2021				50,000		50,000	-
14-38	DPW - Zabriskie Street	6/8/2022	5/29/2024	5/28/2025	4.50%	633,500	633,500	633,500	633,500
14-38	DPW - Zabriskie Street	10/18/2023	10/17/2024	10/16/2025	4.00%	3,000	3,000	3,000	3,000
15-15/19-28	Administration & Finance	7/10/2021				292,000		292,000	-
15-15/19-28	Administration & Finance	6/1/2023	5/29/2024	5/28/2025	4.50%	3,000	3,000	3,000	3,000
15-15/19-28	Administration & Finance	10/18/2023	10/17/2024	10/16/2025	4.00%	149,000	149,000	149,000	149,000
15-16	Public Safety 911	5/29/2024	5/29/2024	5/28/2025	4.50%		8,000		8,000
15-16	Public Safety 911	10/18/2023	10/17/2024	10/16/2025	4.00%	3,000	3,000	3,000	3,000
15-17/20-26	Law Enforcement Improvements	6/8/2022	5/29/2024	5/28/2025	4.50%	122,200	122,200	122,200	122,200
15-17/20-26	Law Enforcement Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	37,000	37,000	37,000	37,000
15-17/20-26	Law Enforcement Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	7,000	7,000	7,000	7,000
15-23/20-36	Public Works	5/29/2024	5/29/2024	5/28/2025	4.50%		5,000		5,000
15-23/20-36	Public Works	7/10/2021				32,000		32,000	-
15-23/20-36	Public Works	10/18/2023	10/17/2024	10/16/2025	4.00%	1,000	1,000	1,000	1,000
15-24	Bergen County Community College	5/29/2024	5/29/2024	5/28/2025	4.50%		4,000		4,000
15-24	Bergen County Community College	7/10/2021				45,000		45,000	-
15-26	Special Services School District Improvements	7/10/2021				2,000		2,000	-
15-26	Special Services School District Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	2,000	2,000	2,000	2,000
15-26	Special Services School District Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		2,000		2,000
15-27	Vocational School Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		28,000		28,000
15-27	Vocational School Improvements	7/10/2021				24,000		24,000	-
15-29/17-06	Planning & Engineering Department	7/10/2021				2,130,000		2,130,000	-
15-29/17-06	Planning & Engineering Department	6/8/2022	5/29/2024	5/28/2025	4.50%	1,560,000	1,560,000	1,560,000	1,560,000
15-29/17-06	Planning & Engineering Department	6/1/2023	5/29/2024	5/28/2025	4.50%	185,000	185,000	185,000	185,000
15-29/17-06	Planning & Engineering Department	5/29/2024	5/29/2024	5/28/2025	4.50%		29,000		29,000
15-29/17-06	Planning & Engineering Department	10/18/2023	10/17/2024	10/16/2025	4.00%	110,000	110,000	110,000	110,000
15-29/17-06	Planning & Engineering Department	10/17/2024	10/17/2024	10/16/2025	4.00%		11,000		11,000

EXHIBIT C-14

COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
16-06	Planning & Economic Development	6/8/2022	5/29/2024	5/28/2025	4.50%	173,200	173,200	173,200	173,200
16-15/20-31	Admin and Finance - Various Capital Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		35,000		35,000
16-15/20-31	Admin and Finance - Various Capital Improvements	7/10/2021				83,000		83,000	-
16-15/20-31	Admin and Finance - Various Capital Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	1,000	1,000	1,000	1,000
16-16/20-41	Human Services - Various Capital Improvements	7/10/2021				12,000		12,000	-
16-16/20-41	Human Services - Various Capital Improvements	6/8/2022	5/29/2024	5/28/2025	4.50%	22,100	22,100	22,100	22,100
16-17	Health Department - Various Capital Improvements	7/10/2021				4,000		4,000	-
16-17	Health Department - Various Capital Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	2,000	2,000	2,000	2,000
16-18/19-04	Public Safety - Various Capital Improvements	7/10/2021				64,000		64,000	-
16-18/19-04	Public Safety - Various Capital Improvements	6/8/2022	5/29/2024	5/28/2025	4.50%	45,500	45,500	45,500	45,500
16-18/19-04	Public Safety - Various Capital Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	46,000	46,000	46,000	46,000
16-18/19-04	Public Safety - Various Capital Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	6,000	6,000	6,000	6,000
16-19/20-27	Sheriff's Department - Various Capital Impr.	7/10/2021				280,000		280,000	-
16-19/20-27	Sheriff's Department - Various Capital Impr.	6/8/2022	5/29/2024	5/28/2025	4.50%	16,100	16,100	16,100	16,100
16-19/20-27	Sheriff's Department - Various Capital Impr.	6/1/2023	5/29/2024	5/28/2025	4.50%	419,000	419,000	419,000	419,000
16-19/20-27	Sheriff's Department - Various Capital Impr.	5/29/2024	5/29/2024	5/28/2025	4.50%		1,000		1,000
16-19/20-27	Sheriff's Department - Various Capital Impr.	10/18/2023	10/17/2024	10/16/2025	4.00%	14,000	14,000	14,000	14,000
16-20/17-07	Planning - Various Capital Improvements	7/10/2021				1,555,000		1,555,000	-
16-20/17-07	Planning - Various Capital Improvements	6/8/2022	5/29/2024	5/28/2025	4.50%	286,500	286,500	286,500	286,500
16-20/17-07	Planning - Various Capital Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	47,000	47,000	47,000	47,000
16-20/17-07	Planning - Various Capital Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		269,000		269,000
16-20/17-07	Planning - Various Capital Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	122,000	122,000	122,000	122,000
16-20/17-07	Planning - Various Capital Improvements	10/17/2024	10/17/2024	10/16/2025	4.00%		70,000		70,000
16-22	Elections - Various Capital Improvements	7/15/2021				21,000		21,000	-
16-23	Special Services School District Improvements	7/15/2021				434,000		434,000	-
16-23	Special Services School District Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	1,000	1,000	1,000	1,000
16-23	Special Services School District Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	52,000	52,000	52,000	52,000
16-23	Special Services School District Improvements	10/17/2024	10/17/2024	10/16/2025	4.00%		2,000		2,000
16-24/20-37	DPW - Various Capital Improvements	7/10/2021				151,000		151,000	-
16-24/20-37	DPW - Various Capital Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	10,000	10,000	10,000	10,000
16-24/20-37	DPW - Various Capital Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	16,000	16,000	16,000	16,000
16-24/20-37	DPW - Various Capital Improvements	10/17/2024	10/17/2024	10/16/2025	4.00%		80,000		80,000
16-26/20-43	Parks Department - Various Capital Impr.	7/10/2021				135,000		135,000	-
16-26/20-43	Parks Department - Various Capital Impr.	6/8/2022	5/29/2024	5/28/2025	4.50%	48,100	48,100	48,100	48,100
16-26/20-43	Parks Department - Various Capital Impr.	6/1/2023	5/29/2024	5/28/2025	4.50%	12,000	12,000	12,000	12,000
16-26/20-43	Parks Department - Various Capital Impr.	10/18/2023	10/17/2024	10/16/2025	4.00%	3,000	3,000	3,000	3,000

EXHIBIT C-14

COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
17-08/20-34	Law Enforcement Improvements	7/10/2021				1,718,000		1,718,000	-
17-08/20-34	Law Enforcement Improvements	6/8/2022	5/29/2024	5/28/2025	4.50%	465,000	465,000	465,000	465,000
17-08/20-34	Law Enforcement Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	63,000	63,000	63,000	63,000
17-08/20-34	Law Enforcement Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		84,000		84,000
17-08/20-34	Law Enforcement Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	2,000	2,000	2,000	2,000
17-08/20-34	Law Enforcement Improvements	10/17/2024	10/17/2024	10/16/2025	4.00%		99,000		99,000
17-10/17-26/ 20-32	Administration and Finance - Various Capital Improvement:	7/10/2021				54,000		54,000	-
17-10/17-26/ 20-32	Administration and Finance - Various Capital Improvement:	6/8/2022	5/29/2024	5/28/2025	4.50%	93,900	93,900	93,900	93,900
17-10/17-26/ 20-32	Administration and Finance - Various Capital Improvement:	6/1/2023	5/29/2024	5/28/2025	4.50%	10,000	10,000	10,000	10,000
17-10/17-26/ 20-32	Administration and Finance - Various Capital Improvement:	5/29/2024	5/29/2024	5/28/2025	4.50%		8,000		8,000
17-10/17-26/ 20-32	Administration and Finance - Various Capital Improvement:	10/18/2023	10/17/2024	10/16/2025	4.00%	5,000	5,000	5,000	5,000
17-10/17-26/ 20-32	Administration and Finance - Various Capital Improvement:	10/17/2024	10/17/2024	10/16/2025	4.00%		9,000		9,000
17-11/20-42	Parks and Golf - Various Capital Improvements	7/10/2021				305,000		305,000	-
17-11/20-42	Parks and Golf - Various Capital Improvements	6/8/2025	5/29/2024	5/28/2025	4.50%	408,600	408,600	408,600	408,600
17-11/20-42	Parks and Golf - Various Capital Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	55,000	55,000	55,000	55,000
17-11/20-42	Parks and Golf - Various Capital Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		4,000		4,000
17-11/20-42	Parks and Golf - Various Capital Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	27,000	27,000	27,000	27,000
17-11/20-42	Parks and Golf - Various Capital Improvements	10/17/2024	10/17/2024	10/16/2025	4.00%		73,000		73,000
17-13	Human Services - Various Capital Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	2,000	2,000	2,000	2,000
17-16	Planning & Engineering Department	7/10/2021				318,000		318,000	-
17-16	Planning & Engineering Department	6/8/2022	5/29/2024	5/28/2025	4.50%	1,312,000	1,312,000	1,312,000	1,312,000
17-16	Planning & Engineering Department	6/1/2023	5/29/2024	5/28/2025	4.50%	659,000	659,000	659,000	659,000
17-16	Planning & Engineering Department	5/29/2024	5/29/2024	5/28/2025	4.50%		728,000		728,000
17-16	Planning & Engineering Department	10/18/2023	10/17/2024	10/16/2025	4.00%	937,000	937,000	937,000	937,000
17-16	Planning & Engineering Department	10/17/2024	10/17/2024	10/16/2025	4.00%		488,000		488,000
17-17/19-29/ 20-30	Public Safety - Various Capital Improvements	7/10/2021				5,000		5,000	-
17-17/19-29/ 20-30	Public Safety - Various Capital Improvements	6/8/2022	5/29/2024	5/28/2025	4.50%	26,400	26,400	26,400	26,400

EXHIBIT C-14

COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
17-17/19-29/ 20-30	Public Safety - Various Capital Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	2,000	2,000	2,000	2,000
17-18	Surrogate/Superintendent of Schools	5/29/2024	5/29/2024	5/28/2025	4.50%		2,000		2,000
17-18	Surrogate/Superintendent of Schools	10/18/2023	10/17/2024	10/16/2025	4.00%	60,000	60,000	60,000	60,000
17-18	Surrogate/Superintendent of Schools	10/17/2024	10/17/2024	10/16/2025	4.00%		4,000		4,000
17-19	Health Department - Various Capital Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	2,000	2,000	2,000	2,000
17-21	County Clerk	10/18/2023	10/17/2024	10/16/2025	4.00%	223,000	223,000	223,000	223,000
17-23	Special Services School/Vocational/Technical School Impr.	7/10/2021				848,000		848,000	-
17-23	Special Services School/Vocational/Technical School Impr.	6/8/2022	5/29/2024	5/28/2025	4.50%	54,400	54,400	54,400	54,400
17-23	Special Services School/Vocational/Technical School Impr.	6/1/2023	5/29/2024	5/28/2025	4.50%	4,000	4,000	4,000	4,000
17-23	Special Services School/Vocational/Technical School Impr.	5/29/2024	5/29/2024	5/28/2025	4.50%		209,000		209,000
18-02	Bergen County Community College	7/10/2021				582,000		582,000	-
18-05	Bergen County Community College	6/8/2022	5/29/2024	5/28/2025	4.50%	264,400	264,400	264,400	264,400
18-05	Bergen County Community College	6/1/2023	5/29/2024	5/28/2025	4.50%	134,000	134,000	134,000	134,000
18-05	Bergen County Community College	5/29/2024	5/29/2024	5/28/2025	4.50%		53,000		53,000
18-05	Bergen County Community College	10/18/2023	10/17/2024	10/16/2025	4.00%	1,000	1,000	1,000	1,000
18-07	Sheriff/Jail/BCI	6/8/2022	5/29/2024	5/28/2025	4.50%	1,584,600	1,584,600	1,584,600	1,584,600
18-07	Sheriff/Jail/BCI	6/1/2023	5/29/2024	5/28/2025	4.50%	1,077,000	1,077,000	1,077,000	1,077,000
18-07	Sheriff/Jail/BCI	5/29/2024	5/29/2024	5/28/2025	4.50%		273,000		273,000
18-07	Sheriff/Jail/BCI	10/18/2023	10/17/2024	10/16/2025	4.00%	826,000	826,000	826,000	826,000
18-07	Sheriff/Jail/BCI	10/17/2024	10/17/2024	10/16/2025	4.00%		187,000		187,000
18-09	Administration & Finance	7/10/2021				276,000		276,000	-
18-09	Administration & Finance	6/8/2022	5/29/2024	5/28/2025	4.50%	122,800	122,800	122,800	122,800
18-09	Administration & Finance	6/1/2023	5/29/2024	5/28/2025	4.50%	296,000	296,000	296,000	296,000
18-09	Administration & Finance	5/29/2024	5/29/2024	5/28/2025	4.50%		51,000		51,000
18-09	Administration & Finance	10/18/2023	10/17/2024	10/16/2025	4.00%	79,000	79,000	79,000	79,000
18-09	Administration & Finance	10/17/2024	10/17/2024	10/16/2025	4.00%		17,000		17,000
18-10	Parks and Golf - Various Capital Improvements	7/10/2021				696,000		696,000	-
18-10	Parks and Golf - Various Capital Improvements	6/8/2022	5/29/2024	5/28/2025	4.50%	137,400	137,400	137,400	137,400
18-10	Parks and Golf - Various Capital Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	96,000	96,000	96,000	96,000
18-10	Parks and Golf - Various Capital Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		203,000		203,000
18-10	Parks and Golf - Various Capital Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	246,000	246,000	246,000	246,000
18-10	Parks and Golf - Various Capital Improvements	10/17/2024	10/17/2024	10/16/2025	4.00%		188,000		188,000
18-11	Planning & Engineering Department	7/10/2021				45,000		45,000	-
18-11	Planning & Engineering Department	6/1/2023	5/29/2024	5/28/2025	4.50%	150,000	150,000	150,000	150,000
18-17	Public Safety - Various Capital Improvements	7/10/2021				1,793,000		1,793,000	-

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COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
18-17	Public Safety - Various Capital Improvements	6/8/2022	5/29/2024	5/28/2025	4.50%	602,800	602,800	602,800	602,800
18-17	Public Safety - Various Capital Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	667,000	667,000	667,000	667,000
18-17	Public Safety - Various Capital Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		197,000		197,000
18-17	Public Safety - Various Capital Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	90,000	90,000	90,000	90,000
18-17	Public Safety - Various Capital Improvements	10/17/2024	10/17/2024	10/16/2025	4.00%		1,000		1,000
18-18	County Clerk	7/10/2021				9,000		9,000	-
18-18	County Clerk	5/29/2024	5/29/2024	5/28/2025	4.50%		14,000		14,000
18-18	County Clerk	10/18/2023	10/17/2024	10/16/2025	4.00%	9,000	9,000	9,000	9,000
18-19	Prosecutor's Office - Various Capital Impr.	7/10/2021				857,000		857,000	-
18-19	Prosecutor's Office - Various Capital Impr.	6/1/2023	5/29/2024	5/28/2025	4.50%	156,000	156,000	156,000	156,000
18-20/20-39	Health	7/10/2021				243,000		243,000	-
18-20/20-39	Health	6/8/2022	5/29/2024	5/28/2025	4.50%	219,700	219,700	219,700	219,700
18-21	Human Services - Various Capital Improvements	7/10/2021				33,000		33,000	-
18-21	Human Services - Various Capital Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	16,000	16,000	16,000	16,000
18-21	Human Services - Various Capital Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		1,000		1,000
18-21	Human Services - Various Capital Improvements	10/18/2023				15,000	15,000	15,000	15,000
18-22	Special Services & Vo Tech School	7/10/2021				3,266,000		3,266,000	-
18-22	Special Services & Vo Tech School	6/8/2022	5/29/2024	5/28/2025	4.50%	195,100	195,100	195,100	195,100
18-22	Special Services & Vo Tech School	6/1/2023	5/29/2024	5/28/2025	4.50%	27,000	27,000	27,000	27,000
18-22	Special Services & Vo Tech School	5/29/2024	5/29/2024	5/28/2025	4.50%		123,000		123,000
18-22	Special Services & Vo Tech School	10/18/2023	10/17/2024	10/16/2025	4.00%	185,000	185,000	185,000	185,000
18-22	Special Services & Vo Tech School	10/17/2024	10/17/2024	10/16/2025	4.00%		26,000		26,000
18-23	Bergen County Community College	7/10/2021				125,000		125,000	-
18-23	Bergen County Community College	6/8/2022	5/29/2024	5/28/2025	4.50%	577,600	577,600	577,600	577,600
18-23	Bergen County Community College	6/1/2023	5/29/2024	5/28/2025	4.50%	20,000	20,000	20,000	20,000
18-27	Planning & Engineering Department	7/10/2021				126,000		126,000	-
18-27	Planning & Engineering Department	6/8/2022	5/29/2024	5/28/2025	4.50%	213,500	213,500	213,500	213,500
18-27	Planning & Engineering Department	6/1/2023	5/29/2024	5/28/2025	4.50%	19,000	19,000	19,000	19,000
18-27	Planning & Engineering Department	10/17/2024	10/17/2024	10/16/2025	4.00%		36,000		36,000
18-29	Parks & Golf Division	7/10/2021				370,000		370,000	-
18-29	Parks & Golf Division	6/8/2022	5/29/2024	5/28/2025	4.50%	91,900	91,900	91,900	91,900
18-29	Parks & Golf Division	6/1/2023	5/29/2024	5/28/2025	4.50%	328,000	328,000	328,000	328,000
18-29	Parks & Golf Division	5/29/2024	5/29/2024	5/28/2025	4.50%		70,000		70,000
18-29	Parks & Golf Division	10/18/2023	10/17/2024	10/16/2025	4.00%	127,000	127,000	127,000	127,000
18-29	Parks & Golf Division	10/17/2024	10/17/2024	10/16/2025	4.00%		234,000		234,000
18-33	Special Services & Vo Tech School	7/10/2021				105,000		105,000	-

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COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
18-33	Special Services & Vo Tech School	10/18/2023	10/17/2024	10/16/2025	4.00%	23,000	23,000	23,000	23,000
18-34	Administration & Finance	7/10/2021				366,000		366,000	-
18-34	Administration & Finance	6/1/2023	5/29/2024	5/28/2025	4.50%	6,000	6,000	6,000	6,000
18-34	Administration & Finance	10/18/2023	10/17/2024	10/16/2025	4.00%	66,000	66,000	66,000	66,000
18-36	Prosecutor's Office - Various Capital Impr.	7/10/2021				243,000		243,000	-
18-36	Prosecutor's Office - Various Capital Impr.	6/8/2022	5/29/2024	5/28/2025	4.50%	24,800	24,800	24,800	24,800
18-36	Prosecutor's Office - Various Capital Impr.	6/1/2023	5/29/2024	5/28/2025	4.50%	14,000	14,000	14,000	14,000
18-36	Prosecutor's Office - Various Capital Impr.	10/18/2023	10/17/2024	10/16/2025	4.00%	20,000	20,000	20,000	20,000
19-03	Planning & Engineering Department	7/10/2021				300,000		300,000	-
19-03	Planning & Engineering Department	6/8/2022	5/29/2024	5/28/2025	4.50%	19,700	19,700	19,700	19,700
19-03	Planning & Engineering Department	6/1/2023	5/29/2024	5/28/2025	4.50%	4,000	4,000	4,000	4,000
19-03	Planning & Engineering Department	10/18/2023	10/17/2024	10/16/2025	4.00%	10,000	10,000	10,000	10,000
19-03	Planning & Engineering Department	10/17/2024	10/17/2024	10/16/2025	4.00%		6,000		6,000
19-12	IT/Health/Human Svcs/Public Safety	7/10/2021				1,666,000		1,666,000	-
19-12	IT/Health/Human Svcs/Public Safety	6/8/2022	5/29/2024	5/28/2025	4.50%	293,800	293,800	293,800	293,800
19-12	IT/Health/Human Svcs/Public Safety	6/1/2023	5/29/2024	5/28/2025	4.50%	336,000	336,000	336,000	336,000
19-12	IT/Health/Human Svcs/Public Safety	5/29/2024	5/29/2024	5/28/2025	4.50%		42,000		42,000
19-12	IT/Health/Human Svcs/Public Safety	10/18/2023	10/17/2024	10/16/2025	4.00%	164,000	164,000	164,000	164,000
19-12	IT/Health/Human Svcs/Public Safety	10/17/2024	10/17/2024	10/16/2025	4.00%		92,000		92,000
19-13	Parks & Golf Division	7/10/2021				562,000		562,000	-
19-13	Parks & Golf Division	6/8/2022	5/29/2024	5/28/2025	4.50%	529,400	529,400	529,400	529,400
19-13	Parks & Golf Division	6/1/2023	5/29/2024	5/28/2025	4.50%	1,610,000	1,610,000	1,610,000	1,610,000
19-13	Parks & Golf Division	5/29/2024	5/29/2024	5/28/2025	4.50%		239,000		239,000
19-13	Parks & Golf Division	10/18/2023	10/17/2024	10/16/2025	4.00%	840,000	840,000	840,000	840,000
19-13	Parks & Golf Division	10/17/2024	10/17/2024	10/16/2025	4.00%		296,000		296,000
19-14	Special Services/Technical Schools	7/10/2021				2,485,000		2,485,000	-
19-14	Special Services/Technical Schools	6/8/2022	5/29/2024	5/28/2025	4.50%	565,100	565,100	565,100	565,100
19-14	Special Services/Technical Schools	6/1/2023	5/29/2024	5/28/2025	4.50%	86,000	86,000	86,000	86,000
19-14	Special Services/Technical Schools	5/29/2024	5/29/2024	5/28/2025	4.50%		409,000		409,000
19-14	Special Services/Technical Schools	10/18/2023	10/17/2024	10/16/2025	4.00%	178,000	178,000	178,000	178,000
19-14	Special Services/Technical Schools	10/17/2024	10/17/2024	10/16/2025	4.00%		18,000		18,000
19-15	Planning & Engineering Department	6/1/2023	5/29/2024	5/28/2025	4.50%	842,000	842,000	842,000	842,000
19-15	Planning & Engineering Department	5/29/2024	5/29/2024	5/28/2025	4.50%		625,000		625,000
19-15	Planning & Engineering Department	10/18/2023	10/17/2024	10/16/2025	4.00%	3,995,000	3,995,000	3,995,000	3,995,000
19-15	Planning & Engineering Department	10/17/2024	10/17/2024	10/16/2025	4.00%		412,000		412,000
19-16	Bergen County Community College	6/1/2023	5/29/2024	5/28/2025	4.50%	331,000	331,000	331,000	331,000

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COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
19-16	Bergen County Community College	5/29/2024	5/29/2024	5/28/2025	4.50%		62,000		62,000
19-16	Bergen County Community College	10/18/2023	10/17/2024	10/16/2025	4.00%	242,000	242,000	242,000	242,000
19-17	Surrogate/County Clerk/Superintendent of Schools	6/1/2023	5/29/2024	5/28/2025	4.50%	22,000	22,000	22,000	22,000
19-17	Surrogate/County Clerk/Superintendent of Schools	5/29/2024	5/29/2024	5/28/2025	4.50%		15,000		15,000
19-17	Surrogate/County Clerk/Superintendent of Schools	10/18/2023	10/17/2024	10/16/2025	4.00%	6,000	6,000	6,000	6,000
19-17	Surrogate/County Clerk/Superintendent of Schools	10/17/2024	10/17/2024	10/16/2025	4.00%		28,000		28,000
19-18	Prosecutor's Office/Sheriff	7/10/2021				1,205,000		1,205,000	-
19-18	Prosecutor's Office/Sheriff	6/8/2022	5/29/2024	5/28/2025	4.50%	902,400	902,400	902,400	902,400
19-18	Prosecutor's Office/Sheriff	6/1/2023	5/29/2024	5/28/2025	4.50%	1,577,000	1,577,000	1,577,000	1,577,000
19-18	Prosecutor's Office/Sheriff	5/29/2024	5/29/2024	5/28/2025	4.50%		421,000		421,000
19-18	Prosecutor's Office/Sheriff	10/18/2023	10/17/2024	10/16/2025	4.00%	1,404,000	1,404,000	1,404,000	1,404,000
19-18	Prosecutor's Office/Sheriff	10/17/2024	10/17/2024	10/16/2025	4.00%		1,092,000		1,092,000
19-20/20-33	Public Safety - Operations	7/10/2021				3,183,000		3,183,000	-
19-20/20-33	Public Safety - Operations	6/8/2022	5/29/2024	5/28/2025	4.50%	178,500	178,500	178,500	178,500
19-20/20-33	Public Safety - Operations	10/17/2024	10/17/2024	10/16/2025	4.00%		54,000		54,000
19-31	Superintendent of Elections/County Clerk	7/10/2021				164,000		164,000	-
19-31	Superintendent of Elections/County Clerk	6/8/2022	5/29/2024	5/28/2025	4.50%	166,300	166,300	166,300	166,300
19-31	Superintendent of Elections/County Clerk	6/1/2023	5/29/2024	5/28/2025	4.50%	105,000	105,000	105,000	105,000
19-31	Superintendent of Elections/County Clerk	10/18/2023	10/17/2024	10/16/2025	4.00%	106,000	106,000	106,000	106,000
20-01	DPW (General Services) - 133 River Street	7/10/2021				1,725,000		1,725,000	-
20-02	Planning & Engineering	5/29/2024	5/29/2024	5/28/2025	4.50%		273,000		273,000
20-02	Planning & Engineering	10/18/2023	10/17/2024	10/16/2025	4.00%	410,000	410,000	410,000	410,000
20-02	Planning & Engineering	10/17/2024	10/17/2024	10/16/2025	4.00%		491,000		491,000
20-03	Prosecutor	6/1/2023	5/29/2024	5/28/2025	4.50%	25,000	25,000	25,000	25,000
20-04	Health Department - Various Capital Improvements	7/10/2021				44,000		44,000	-
20-04	Health Department - Various Capital Improvements	6/8/2022	5/29/2024	5/28/2025	4.50%	33,600	33,600	33,600	33,600
20-04	Health Department - Various Capital Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	207,000	207,000	207,000	207,000
20-04	Health Department - Various Capital Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		16,000		16,000
20-04	Health Department - Various Capital Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	9,000	9,000	9,000	9,000
20-04	Health Department - Various Capital Improvements	10/17/2024	10/17/2024	10/16/2025	4.00%		51,000		51,000
20-05	Human Services - Various Capital Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	3,000	3,000	3,000	3,000
20-05	Human Services - Various Capital Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		15,000		15,000
20-05	Human Services - Various Capital Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	12,000	12,000	12,000	12,000
20-05	Human Services - Various Capital Improvements	10/17/2024	10/17/2024	10/16/2025	4.00%		53,000		53,000
20-06	Parks & Golf Division	7/10/2021				175,000		175,000	-
20-06	Parks & Golf Division	6/8/2022	5/29/2024	5/28/2025	4.50%	85,500	85,500	85,500	85,500

EXHIBIT C-14

COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
20-06	Parks & Golf Division	5/29/2024	5/29/2024	5/28/2025	4.50%		14,000		14,000
20-06	Parks & Golf Division	10/18/2023	10/17/2024	10/16/2025	4.00%	4,000	4,000	4,000	4,000
20-06	Parks & Golf Division	10/17/2024	10/17/2024	10/16/2025	4.00%		3,000		3,000
20-11	Planning & Engineering	6/1/2023	5/29/2024	5/28/2025	4.50%	62,000	62,000	62,000	62,000
20-11	Planning & Engineering	5/29/2024	5/29/2024	5/28/2025	4.50%		35,000		35,000
20-11	Planning & Engineering	10/17/2024	10/17/2024	10/16/2025	4.00%		156,000		156,000
20-13	Special Services/Technical Schools	7/10/2021				131,000		131,000	-
20-13	Special Services/Technical Schools	6/8/2022	5/29/2024	5/28/2025	4.50%	1,454,000	1,454,000	1,454,000	1,454,000
20-13	Special Services/Technical Schools	6/1/2023	5/29/2024	5/28/2025	4.50%	597,000	597,000	597,000	597,000
20-13	Special Services/Technical Schools	5/29/2024	5/29/2024	5/28/2025	4.50%		434,000		434,000
20-13	Special Services/Technical Schools	10/18/2023	10/17/2024	10/16/2025	4.00%	553,000	553,000	553,000	553,000
20-13	Special Services/Technical Schools	10/17/2024	10/17/2024	10/16/2025	4.00%		91,000		91,000
20-14	Planning & Engineering	5/29/2024	5/29/2024	5/28/2025	4.50%		985,000		985,000
20-14	Planning & Engineering	10/18/2023	10/17/2024	10/16/2025	4.00%	185,000	185,000	185,000	185,000
20-14	Planning & Engineering	10/17/2024	10/17/2024	10/16/2025	4.00%		443,000		443,000
20-15	Bergen County Community College	6/1/2023	5/29/2024	5/28/2025	4.50%	746,000	746,000	746,000	746,000
20-15	Bergen County Community College	5/29/2024	5/29/2024	5/28/2025	4.50%		296,000		296,000
20-16	DPW	5/29/2024	5/29/2024	5/28/2025	4.50%		1,007,000		1,007,000
20-16	DPW	10/18/2023	10/17/2024	10/16/2025	4.00%	1,765,000	1,765,000	1,765,000	1,765,000
20-16	DPW	10/17/2024	10/17/2024	10/16/2025	4.00%		766,000		766,000
20-17	Parks & Golf Division	7/10/2021				235,000		235,000	-
20-17	Parks & Golf Division	6/8/2022	5/29/2024	5/28/2025	4.50%	652,600	652,600	652,600	652,600
20-17	Parks & Golf Division	6/1/2023	5/29/2024	5/28/2025	4.50%	195,000	195,000	195,000	195,000
20-17	Parks & Golf Division	5/29/2024	5/29/2024	5/28/2025	4.50%		48,000		48,000
20-17	Parks & Golf Division	10/18/2023	10/17/2024	10/16/2025	4.00%	328,000	328,000	328,000	328,000
20-17	Parks & Golf Division	10/17/2024	10/17/2024	10/16/2025	4.00%		43,000		43,000
20-19	Public Safety	7/10/2021				4,000		4,000	-
20-19	Public Safety	6/8/2022	5/29/2024	5/28/2025	4.50%	614,000	614,000	614,000	614,000
20-19	Public Safety	6/1/2023	5/29/2024	5/28/2025	4.50%	129,000	129,000	129,000	129,000
20-19	Public Safety	5/29/2024	5/29/2024	5/28/2025	4.50%		277,000		277,000
20-19	Public Safety	10/18/2023	10/17/2024	10/16/2025	4.00%	122,000	122,000	122,000	122,000
20-20	Health Department - Various Capital Improvements	7/10/2021				24,000		24,000	-
20-20	Health Department - Various Capital Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	45,000	45,000	45,000	45,000
20-20	Health Department - Various Capital Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	19,000	19,000	19,000	19,000
20-21	Information Technology	6/8/2022	5/29/2024	5/28/2025	4.50%	238,500	238,500	238,500	238,500
20-21	Information Technology	6/1/2023	5/29/2024	5/28/2025	4.50%	536,000	536,000	536,000	536,000

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COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
20-21	Information Technology	5/29/2024	5/29/2024	5/28/2025	4.50%		196,000		196,000
20-21	Information Technology	10/18/2023	10/17/2024	10/16/2025	4.00%	232,000	232,000	232,000	232,000
20-21	Information Technology	10/17/2024	10/17/2024	10/16/2025	4.00%		168,000		168,000
20-22	Clerk to the Board	7/10/2021				82,100		82,100	-
20-23	Sheriff	6/8/2022	5/29/2024	5/28/2025	4.50%	113,100	113,100	113,100	113,100
20-23	Sheriff	6/1/2023	5/29/2024	5/28/2025	4.50%	86,000	86,000	86,000	86,000
20-24	Prosecutor	6/1/2023	5/29/2024	5/28/2025	4.50%	981,000	981,000	981,000	981,000
20-24	Prosecutor	5/29/2024	5/29/2024	5/28/2025	4.50%		51,000		51,000
20-24	Prosecutor	10/18/2023	10/17/2024	10/16/2025	4.00%	70,000	70,000	70,000	70,000
20-24	Prosecutor	10/17/2024	10/17/2024	10/16/2025	4.00%		72,000		72,000
21-13	Superintendent of Elections	6/1/2023	5/29/2024	5/28/2025	4.50%	730,000	730,000	730,000	730,000
21-14	Information Technology	6/8/2022	5/29/2024	5/28/2025	4.50%	11,100	11,100	11,100	11,100
21-14	Information Technology	6/1/2023	5/29/2024	5/28/2025	4.50%	198,000	198,000	198,000	198,000
21-14	Information Technology	5/29/2024	5/29/2024	5/28/2025	4.50%		363,000		363,000
21-14	Information Technology	10/18/2023	10/17/2024	10/16/2025	4.00%	298,000	298,000	298,000	298,000
21-15	Health Department - Various Capital Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	58,000	58,000	58,000	58,000
21-15	Health Department - Various Capital Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		166,000		166,000
21-15	Health Department - Various Capital Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	562,000	562,000	562,000	562,000
21-15	Health Department - Various Capital Improvements	10/17/2024	10/17/2024	10/16/2025	4.00%		128,000		128,000
21-16	Human Services - Various Capital Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	11,000	11,000	11,000	11,000
21-16	Human Services - Various Capital Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		24,000		24,000
21-16	Human Services - Various Capital Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	13,000	13,000	13,000	13,000
21-16	Human Services - Various Capital Improvements	10/17/2024	10/17/2024	10/16/2025	4.00%		2,000		2,000
21-17	Public Safety	6/1/2023	5/29/2024	5/28/2025	4.50%	245,000	245,000	245,000	245,000
21-17	Public Safety	5/29/2024	5/29/2024	5/28/2025	4.50%		91,000		91,000
21-17	Public Safety	10/18/2023	10/17/2024	10/16/2025	4.00%	610,000	610,000	610,000	610,000
21-17	Public Safety	10/17/2024	10/17/2024	10/16/2025	4.00%		412,000		412,000
21-19	Parks & Golf Division	6/1/2023	5/29/2024	5/28/2025	4.50%	274,000	274,000	274,000	274,000
21-19	Parks & Golf Division	5/29/2024	5/29/2024	5/28/2025	4.50%		127,000		127,000
21-19	Parks & Golf Division	10/18/2023	10/17/2024	10/16/2025	4.00%	112,000	112,000	112,000	112,000
21-19	Parks & Golf Division	10/17/2024	10/17/2024	10/16/2025	4.00%		77,000		77,000
21-21	Bergen County Community College	5/29/2024	5/29/2024	5/28/2025	4.50%		75,000		75,000
21-22	Special Services Schools Improvements	6/8/2022	5/29/2024	5/28/2025	4.50%	254,250	254,250	254,250	254,250
21-22	Special Services Schools Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	103,000	103,000	103,000	103,000
21-22	Special Services Schools Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		147,000		147,000
21-22	Special Services Schools Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	365,000	365,000	365,000	365,000

EXHIBIT C-14

COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
21-22	Special Services Schools Improvements	10/17/2024	10/17/2024	10/16/2025	4.00%		74,000		74,000
21-23	Vocational Schools	6/8/2022	5/29/2024	5/28/2025	4.50%	316,200	316,200	316,200	316,200
21-23	Vocational Schools	6/1/2023	5/29/2024	5/28/2025	4.50%	303,000	303,000	303,000	303,000
21-23	Vocational Schools	5/29/2024	5/29/2024	5/28/2025	4.50%		939,000		939,000
21-23	Vocational Schools	10/18/2023	10/17/2024	10/16/2025	4.00%	520,000	520,000	520,000	520,000
21-23	Vocational Schools	10/17/2024	10/17/2024	10/16/2025	4.00%		112,000		112,000
21-24	Prosecutor	6/1/2023	5/29/2024	5/28/2025	4.50%	1,297,000	1,297,000	1,297,000	1,297,000
21-24	Prosecutor	5/29/2024	5/29/2024	5/28/2025	4.50%		562,000		562,000
21-24	Prosecutor	10/18/2023	10/17/2024	10/16/2025	4.00%	720,000	720,000	720,000	720,000
21-24	Prosecutor	10/17/2024	10/17/2024	10/16/2025	4.00%		71,000		71,000
21-25	Sheriff	6/1/2023	5/29/2024	5/28/2025	4.50%	29,000	29,000	29,000	29,000
21-25	Sheriff	5/29/2024	5/29/2024	5/28/2025	4.50%		110,000		110,000
21-25	Sheriff	10/18/2023	10/17/2024	10/16/2025	4.00%	724,000	724,000	724,000	724,000
21-25	Sheriff	10/17/2024	10/17/2024	10/16/2025	4.00%		126,000		126,000
21-27	Superintendent of Schools	5/29/2024	5/29/2024	5/28/2025	4.50%		4,000		4,000
21-28	FEMA Hurricane IDA	6/1/2023	5/29/2024	5/28/2025	4.50%	6,251,000	3,141,000	6,251,000	3,141,000
21-32	BC Technical Schools	6/1/2023	5/29/2024	5/28/2025	4.50%	1,946,000	1,946,000	1,946,000	1,946,000
21-32	BC Technical Schools	5/29/2024	5/29/2024	5/28/2025	4.50%		539,000		539,000
21-32	BC Technical Schools	10/18/2023	10/17/2024	10/16/2025	4.00%	6,140,000	6,140,000	6,140,000	6,140,000
22-01	DPW - Animal Shelter	6/1/2023	5/29/2024	5/28/2025	4.50%	1,702,000	1,702,000	1,702,000	1,702,000
22-01	DPW - Animal Shelter	5/29/2024	5/29/2024	5/28/2025	4.50%		24,000		24,000
22-01	DPW - Animal Shelter	10/18/2023	10/17/2024	10/16/2025	4.00%	246,000	246,000	246,000	246,000
22-01	DPW - Animal Shelter	10/17/2024	10/17/2024	10/16/2025	4.00%		2,000		2,000
22-13	IT	6/1/2023	5/29/2024	5/28/2025	4.50%	392,000	392,000	392,000	392,000
22-13	IT	5/29/2024	5/29/2024	5/28/2025	4.50%		2,022,000		2,022,000
22-13	IT	10/18/2023	10/17/2024	10/16/2025	4.00%	345,000	345,000	345,000	345,000
22-13	IT	10/17/2024	10/17/2024	10/16/2025	4.00%		351,000		351,000
22-14	Health Department - Various Capital Improvements	10/17/2024	10/17/2024	10/16/2025	4.00%		962,000		962,000
22-15	Human Services - Various Capital Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		4,000		4,000
22-15	Human Services - Various Capital Improvements	10/17/2024	10/17/2024	10/16/2025	4.00%		18,000		18,000
22-16	Public Safety	5/29/2024	5/29/2024	5/28/2025	4.50%		49,000		49,000
22-16	Public Safety	10/17/2024	10/17/2024	10/16/2025	4.00%		1,071,000		1,071,000
22-18	Parks & Golf Division	5/29/2024	5/29/2024	5/28/2025	4.50%		384,000		384,000
22-18	Parks & Golf Division	10/18/2023				436,000	436,000	436,000	436,000
22-18	Parks & Golf Division	10/17/2024	10/17/2024	10/16/2025	4.00%		1,487,000		1,487,000
22-21	Special Services Schools Improvements	6/1/2023	5/29/2024	5/28/2025	4.50%	9,000	9,000	9,000	9,000

EXHIBIT C-14

COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2023	Increased	Decreased	Balance, December 31, 2024
22-21	Special Services Schools Improvements	5/29/2024	5/29/2024	5/28/2025	4.50%		103,000		103,000
22-21	Special Services Schools Improvements	10/18/2023	10/17/2024	10/16/2025	4.00%	110,000	110,000	110,000	110,000
22-21	Special Services Schools Improvements	10/17/2024	10/17/2024	10/16/2025	4.00%		120,000		120,000
22-22	Vocational Schools	6/1/2023	5/29/2024	5/28/2025	4.50%	58,000	58,000	58,000	58,000
22-22	Vocational Schools	5/29/2024	5/29/2024	5/28/2025	4.50%		1,142,000		1,142,000
22-22	Vocational Schools	10/18/2023	10/17/2024	10/16/2025	4.00%	208,000	208,000	208,000	208,000
22-22	Vocational Schools	10/17/2024	10/17/2024	10/16/2025	4.00%		270,000		270,000
22-23	Prosecutor	5/29/2024	5/29/2024	5/28/2025	4.50%		858,000		858,000
22-23	Prosecutor	10/18/2023	10/17/2024	10/16/2025	4.00%	615,000	615,000	615,000	615,000
22-23	Prosecutor	10/17/2024	10/17/2024	10/16/2025	4.00%		799,000		799,000
22-24	Sheriff	5/29/2024	5/29/2024	5/28/2025	4.50%		577,000		577,000
22-24	Sheriff	10/18/2023	10/17/2024	10/16/2025	4.00%	595,000	595,000	595,000	595,000
22-24	Sheriff	10/17/2024	10/17/2024	10/16/2025	4.00%		418,000		418,000
22-30	IT	6/1/2023	5/29/2024	5/28/2025	4.50%	880,000	880,000	880,000	880,000
22-30	IT	5/29/2024	5/29/2024	5/28/2025	4.50%		458,000		458,000
22-30	IT	10/18/2023	10/17/2024	10/16/2025	4.00%	400,000	400,000	400,000	400,000
22-30	IT	10/17/2024	10/17/2024	10/16/2025	4.00%		590,000		590,000
23-07	Superintendent of Elections	6/1/2023	5/29/2024	5/28/2025	4.50%	11,000,000	11,000,000	11,000,000	11,000,000
23-15	Health Department - Various Capital Improvements	10/17/2024	10/17/2024	10/16/2025	4.00%		332,000		332,000
23-16	Public Safety	10/17/2024	10/17/2024	10/16/2025	4.00%		246,000		246,000
23-22	Sheriff	10/17/2024	10/17/2024	10/16/2025	4.00%		145,000		145,000
23-28	Parks & Golf Division	5/29/2024	5/29/2024	5/28/2025	4.50%		1,926,000		1,926,000
23-28	Parks & Golf Division	10/17/2024	10/17/2024	10/16/2025	4.00%		484,000		484,000
						$ 117,459,000	114,253,000	117,459,000	114,253,000

	Increased	Decreased
Cash	$ 34,717,000	284,076
Paydown on Notes		30,000
Re-establish Authorized Not Issued		3,138,924
Excess Proceeds - Reduced Authorized Not Issued		(26,000)
Deferred Charges Unfunded		34,496,000
Renewed	79,536,000	79,536,000
	$ 114,253,000	117,459,000

EXHIBIT C-15

COUNTY OF BERGEN

SCHEDULE OF CAPITAL IMPROVEMENT FUND

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	1,002,038
Increased by:		
Current Year Budget Appropriation		21,424,556
		22,426,594
Decreased by:		
Appropriated to Finance Improvement Authorizations		5,583,100
Balance: December 31, 2024	$	16,843,494

EXHIBIT C-16

COUNTY OF BERGEN

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

ORD. NO.	Improvement Description	ORDINANCE Date	ORDINANCE Amount	Balance, December 31, 2023 Funded	Balance, December 31, 2023 Unfunded	2024 Authorizations	Cancelled	Paid or Charged	Balance, December 31, 2024 Funded	Balance, December 31, 2024 Unfunded
00-33	DPW Bridge Improvements	11/8/2000	9,208,500	$ 339			339			
02-19	Various Bridge Improvements	6/19/2002	1,374,279	2,093			2,093	(407,267)	407,267	
03-38	Bridge Improvements - DOT	10/15/2003	7,366,500	103,122					103,122	
05-12	Public Works Improvements	6/1/2005	7,953,000		14,398					14,398
05-36	DPW Drainage Improvements	11/22/2005	11,400,000		63,043					63,043
06-29	DPW Roads and Bridges	9/6/2006	3,740,000	112,385	152,683				167,385	97,683
07-29	Special Service School Improvements	6/20/2007	1,867,000		678			678		
07-30	Vocational School Improvements	7/11/2007	4,639,420		460			460		
08-13	Public Works Improvements	5/21/2008	8,623,000		250,000					250,000
08-41	Bergen County Technical Schools	8/13/2008	10,084,080		3,047					3,047
08-43	Public Works Improvements	8/13/2008	5,200,000		77					77
08-56	Property Acquisition & Infrastructure Improv.	11/25/2008	4,000,000		3,089					3,089
09-01	Juvenile Detention Center	2/18/2009	3,160,000		56,268					56,268
09-18/18-32	Golf Course Improvements	6/24/2009	3,003,000		367				367	
09-19/20-45	Law Enforcements Improvements	6/24/2009	5,776,000		32,983			28,380		4,603
09-20	Public Works Improvements	6/24/2009	8,215,000		1,000,000			809,709		190,291
09-22	Public Works Improvements	7/15/2009	4,126,000		26,538					26,538
10-17	Department of Public Works Improvements	7/7/2010	8,712,000		75,737					75,737
10-20	Voc-Tech School Improvements	8/4/2010	2,033,000		13,100					13,100
11-04	Various Dept. Public Works Improvements	9/7/2011	5,670,000		12		12	(3,521)	3,521	
11-08	Various Dept. Department of Public Works	9/21/2011	3,900,000	577,704	2,234,360			(23,199)	600,903	2,234,360
12-10	DPW Capital Improvements	4/4/2012	4,515,000		13		13			
12-11	DPW DOT Midland Park Bridge	4/4/2012	1,000,000	17,763					17,763	
12-12	DPW DOT Allendale Bridge	4/4/2012	1,000,000	125,389					125,389	
12-19/20-46	Law Enforcement Improvements	7/11/2012	6,232,000		45,305				4,603	40,702
12-23	Vocational School Improvements	7/11/2012	750,000		20					20
12-35/14-10/ 17-02	Justice Center and DPW Garage	12/5/2012	147,000,000		585,322			210,893		374,429
13-03	Special Service School Improvements	4/17/2013	46,000,000	208,019				22,000	186,019	
13-04	DPW Rehab Patterson Street Bridge	4/17/2013	2,000,000	66,459					66,459	
13-09	DPW Road Improvements State Aid	6/19/2013	8,051,900	300,238					300,238	
13-11	Administration and Finance Improvements	6/19/2013	1,298,000		30,000			15,000		15,000
13-13	DPW Improvements	6/19/2013	12,975,000		10,073			2,500		7,573
13-16	Special Services School District Improvements	7/10/2013	450,000							
13-17	Bergen Community College	7/10/2013	1,000,000		496,050			104,034		392,016
13-18	Bergen Community College Ch. 12	7/10/2013	4,250,000	26,000				9,000	17,000	
13-22	Law Enforcement Improvements	9/17/2013	4,600,000		185,000			12,000		173,000
14-04	DPW - FEMA Hazard Mitigation Grant	3/4/2014	3,500,000	853,768			853,768			
14-19	Admin & Finance - Various Capital Improvements	9/3/2014	1,360,385		40,000			7,000		33,000
14-21	Health and Human Services	9/3/2014	2,567,025		35,000			7,000		28,000
14-23	Law Enforcement Improvements	9/3/2014	6,099,700	265,000				2,000	263,000	
14-24	DPW	9/3/2014	10,381,000	17,755					17,755	
14-25	BC - Technical Schools	9/17/2014	1,205,000		10,346			10,196		150

EXHIBIT C-16

COUNTY OF BERGEN

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

ORD. NO.	Improvement Description	ORDINANCE Date	ORDINANCE Amount	Balance, December 31, 2023 Funded	Balance, December 31, 2023 Unfunded	2024 Authorizations	Cancelled	Paid or Charged	Balance, December 31, 2024 Funded	Balance, December 31, 2024 Unfunded
14-37	DPW - Rivervale Road	12/15/2014	5,829,000		1,021,930		1,021,930			
14-38	DPW - Zabriskie Street	12/15/2014	1,785,000		278,000			8,000		270,000
15-15/19-28	Admin & Finance Improvements	8/5/2015	4,171,380		179,738			6,738		173,000
15-16	Public Safety 911	9/2/2015	3,135,000		130,000			5,000		125,000
15-17/20-26	Law Enforcement Improvements	9/2/2015	7,571,708		35,306			2,000		33,306
15-22/20-40	Health & Human Services Improvements	9/30/2015	1,772,000	21,607	3,393			2,000	19,607	3,393
15-23/20-36	Department of Public Works	9/30/2015	1,712,000		77,658			2,000		75,658
15-24	Bergen County Community College	10/14/2015	1,500,000		67,000			1,000		66,000
15-26	Special Services School District Improvements	10/14/2015	550,000		38,355			5,319		33,036
15-27	Vocational School Improvements	10/14/2015	1,280,000		58,000					58,000
15-28/16-29	Bergen Regional Medical Center	10/14/2015	3,145,000	25,917				25,917		
15-29/17-06	Planning & Engineering Department	10/14/2015	11,630,000		2,186,188		285,500	(270,424)		2,171,112
15-30/18-31/ 20-44	Parks & Golf Courses Improvements	11/24/2015	4,686,000	157,207				29,928	127,279	
15-35	Bergen Regional Medical Center	12/9/2015	1,800,000	47,230				11,270	35,960	
16-04	Self Insurance Reserves	3/22/2016	24,880,000		2,764,100				2,764,100	
16-06	Planning and Economic Development	7/6/2016	1,636,000		402,358		402,358			
16-15/20-31	Admin and Finance - Various Capital Impr.	8/24/2016	1,942,500		38,000					38,000
16-16/20-41	Human Services - Various Capital Improvements	8/24/2016	283,000		13,000					13,000
16-17	Health Department - Various Capital Impr.	8/24/2016	777,500		37,000					37,000
16-18/19-04	Public Safety - Various Capital Improvements	9/7/2016	3,393,500		369,794			142,539		227,255
16-19/20-27	Sheriff's Department - Various Capital Impr.	9/7/2016	5,039,500		81,000					81,000
16-20/17-07	Planning - Various Capital Improvements	10/5/2016	13,461,000		1,574,906			(159,290)		1,734,196
16-22	Elections - Various Capital Improvements	10/5/2016	145,000		6,000					6,000
16-23	Special Services School District Improvements	10/19/2016	2,485,000		2,879			2,777		102
16-24/20-37	DPW - Various Capital Improvements	10/19/2016	1,715,000		182,174			103,174		79,000
16-25	Prosecutor's Office - Various Capital Impr.	10/19/2016	1,000,000		46,000					46,000
16-26/20-43	Parks Department - Various Capital Impr.	11/2/2016	4,725,000		303,102			902		302,200
16-30/19-30	BCCC - Various Capital Improvements	12/14/2016	5,200,000	969,207	2,000			33,255	935,952	2,000
17-08/20-34	Law Enforcement - Various Capital Improvements	6/28/2017	8,608,000		390,000					390,000
17-09/17-25/ 18-01/20-35	DPW - Various Capital Improvements	8/23/2017	15,594,200	572,281				148,370	423,911	
17-10/17-26/ 20-32	Administration and Finance - Various Capital Impr	8/23/2017	1,536,000		91,000					91,000
17-11/20-42	Parks and Golf - Various Capital Improvements	6/28/2017	4,132,000		590,000					590,000
17-12	Elections - Various Capital Improvements	6/28/2017	85,000		4,000					4,000
17-13	Human Services - Various Capital Improvements	6/28/2017	457,000		22,000					22,000
17-16	Planning and Engineering - Various Capital Impr	7/26/2017	18,266,500		3,160,128		1,001,476	(220,568)		2,379,220
17-17	Public Safety - Various Capital Improvements	7/26/2017	2,011,600		175,827			22,741		153,086
17-18	Surrogate/Sup of Schools - Various Capital Impr.	7/26/2017	1,170,000		1,025,539			56,219		969,320
17-19/19-29/ 20-30	Health Department - Various Capital Improvements	7/26/2017	1,058,000		47,500					47,500

COUNTY OF BERGEN

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

ORD. NO.	Improvement Description	ORDINANCE Date	ORDINANCE Amount	Balance, December 31, 2023 Funded	Balance, December 31, 2023 Unfunded	2024 Authorizations	Cancelled	Paid or Charged	Balance, December 31, 2024 Funded	Balance, December 31, 2024 Unfunded
17-21	County Clerk - Various Capital Improvements	10/3/2017	262,500		12,500					12,500
17-23	Special Svcs School/Vocational/Tech School Impr.	10/18/2017	4,300,000		176,320			176,208		112
17-30	Public Safety - Various Capital Improvements	11/21/2017	2,100,000		128,091					128,091
18-03	BCCC Various Capital Improvements	3/29/2018	4,000,000	3,267,819				104,429	3,163,390	
18-05	BCCC Various Capital Improvements	6/6/2018	3,755,091		410,823			5,900		404,923
18-06	BCCC Various Capital Improvements	6/6/2018	2,840,846	1,013,509					1,013,509	
18-07	Sheriff/Jail/BCI Various Capital Improvements	6/6/2018	6,760,000		319,000					319,000
18-09	Administration and Finance Various Capital Impr	6/6/2018	2,890,500		239,841			(1,582)		241,423
18-10	Parks and Golf Various Capital Improvements	6/6/2018	7,720,500		3,280,252			167,332		3,112,920
18-11	Planning and Engineering Various Capital Impr	6/6/2018	772,500		539,598		539,598			
18-12	Public Works Various Capital Improvements	6/6/2018	24,115,500		1,212,737			402,105		810,632
18-17	Public Safety Various Capital Improvements	8/1/2018	6,237,000		777,378			133,406		643,972
18-18	County Clerk Various Capital Improvements	8/1/2018	236,500		11,500					11,500
18-19	Prosecutor's Office Various Capital Improvements	8/1/2018	1,622,500		77,500					77,500
18-20/20-39	Health Services Various Capital Improvements	8/1/2018	1,370,500		65,500					65,500
18-21	Health Services Various Capital Improvements	8/1/2018	398,500		19,501					19,501
18-22	Special Services School District Improvements	8/1/2018	5,955,000		243,376			150,460		92,916
18-23	BCCC Various Capital Improvements	8/1/2018	1,500,000		505,351			229,624		275,727
18-27	County Bridge Improvements	8/15/2018	975,000		46,500					46,500
18-29	Overpeck County Park	9/26/2018	2,098,913					(42,572)		42,572
18-33	Acquisition of New School Buses	9/26/2018	280,000		13,500					13,500
18-34	Acquisition and Improvement of Real Property	10/17/2018	4,200,000		170,433			47,253		123,180
18-35	Improvement of County Bridges and Culverts	10/17/2018	3,000,000					(32,781)	32,781	
18-36	Prosecutor Paramus Facility Improvements	11/20/2018	500,000		24,000					24,000
19-03	Planning and Engineering	3/19/2019	1,000,000		47,068			68		47,000
19-05	Administration and Finance	3/19/2019	2,200,000	214,709				612	214,097	
19-07	BCCC	4/3/2019	8,100,000	8,100,000					8,100,000	
19-08	Planning and Engineering	4/3/2019	3,250,000	743,026	195,000		938,026			
19-11/19-27/ 20-49	DPW	6/19/2019	23,430,000	2,327,166	4,430,000			3,355,051		3,402,115
19-12	IT/Health/Human Services/Public Safety	6/19/2019	4,567,000		253,276			33,531		219,745
19-13	Parks and Golf	6/19/2019	8,498,000		934,918			185,988		748,930
19-14	Special Services/Technical Schools	6/19/2019	5,045,000		686,786			499,094		187,692
19-15	Planning and Engineering	6/19/2019	12,967,500		1,740,369		2	234,719		1,505,648
19-16	BCCC	6/19/2019	1,000,500		365,121					365,121
19-17/19-23	Surrogate/County Clerk/Sup. of Schools	6/19/2019	1,369,000		1,153,933			31,222		1,122,711
19-18	Prosecutor/Sheriff	6/19/2019	8,232,000		835,316			377,890		457,426
19-20/20-33	Public Safety - Operations	7/2/2019	5,000,000		238,500					238,500
19-21	BCIA - Various County Improvements	9/4/2019	60,000,000	12,540,492				8,083,497	4,456,995	
19-31	Supt of Election/County Clerk	12/4/2019	804,500		106,844			74,344		32,500
20-01	DPW (General Services)	2/5/2020	2,000,000		97,617					97,617
20-02	Planning & Engineering	2/19/2020	4,464,340		1,076,684			841,815		234,869
20-03	Prosecutor	2/19/2020	29,166		1,666					1,666

EXHIBIT C-16

COUNTY OF BERGEN

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

ORD. NO.	Improvement Description	ORDINANCE Date	ORDINANCE Amount	Balance, December 31, 2023 Funded	Balance, December 31, 2023 Unfunded	2024 Authorizations	Cancelled	Paid or Charged	Balance, December 31, 2024 Funded	Balance, December 31, 2024 Unfunded
20-04	Health Department	2/19/2020	609,389		38,884			8,495		30,389
20-05	Human Services	2/19/2020	174,139		117,080			70,551		46,529
20-06	Parks and Golf	2/19/2020	559,200		26,700					26,700
20-08	Bergen County Community College	3/18/2020	4,100,000	3,965,350				7,400	3,957,950	
20-09	Board of Elections	4/15/2020	155,000		34,623					34,623
20-11	Planning & Engineering	7/15/2020	2,343,500		1,999,001			171,052		1,827,949
20-13	Special Services and Technical Schools	9/2/2020	5,589,000		521,488			272,614		248,874
20-14	Planning & Engineering	9/2/2020	10,849,000		5,784,295			3,486,075		2,298,220
20-15	Bergen County Community College	9/2/2020	1,500,000		457,402			84,635		372,767
20-16	DPW (General Services)	9/2/2020	25,177,100		6,413,507			1,627,664		4,785,843
20-17	Parks and Golf	9/2/2020	2,757,000		216,839			38,990		177,849
20-19	Law & Public Safety	9/2/2020	2,423,500		126,039			4,639		121,400
20-20	Health Department	9/2/2020	247,000		122,799			110,799		12,000
20-21	Administration and Finance	9/2/2020	2,317,500		110,500			(20,111)		130,611
20-22	Office of the Clerk	9/2/2020	111,000		15,303				3	15,300
20-23	Sheriff's Office	9/2/2020	630,000		30,000					30,000
20-24	Prosecutor	9/2/2020	3,653,000		174,106					174,106
20-29	DPW	10/21/20	600,000	59,714					59,714	
21-03	Bergen County Community College	5/5/2021	4,100,000	4,099,784				152,255	3,947,529	
21-13	Superintendent of Elections	9/1/2021	3,796,417		15,253					15,253
21-14	IT	9/14/2021	1,073,625		114,078			56,352		57,726
21-15	Health Department	9/14/2021	1,169,175		268,873			212,251		56,622
21-16	Human Services	9/14/2021	99,750		48,445			27,827		20,618
21-17	Public Safety	9/14/2021	2,610,174		331,571			200,000		131,571
21-18	DPW	9/14/2021	21,360,278	10,382,438	7,454,000			11,563,649		6,272,789
21-19	Parks & Golf	9/14/2021	1,365,000		65,000					65,000
21-20	Planning & Engineering	9/14/2021	3,999,258	1,624,258	1,187,500			2,758,817		52,941
21-21	Bergen County Community College	9/14/2021	700,000		624,385					624,385
21-22	Special Services Schools	9/14/2021	1,200,000		375,753			351,506		24,247
21-23	Vocational Schools	9/14/2021	3,000,000		1,570,804			1,515,098		55,706
21-24	Prosecutor	9/14/2021	4,402,761		346,954			120,137		226,817
21-25	Sheriff	9/14/2021	1,314,600		78,821			24,381		54,440
21-26	Bureau of Criminal Investigations	9/14/2021	78,750	3,750	75,000				3,750	75,000
21-27	Superintendent of Schools	9/14/2021	17,850		12,401			278		12,123
21-28	FEMA Hurricane IDA	10/20/2021	25,000,000		17,147,403		17,147,403			
21-32	Technical Schools	12/1/2021	34,500,000	16,307,005	8,625,000			15,937,465	369,540	8,625,000
21-33	Planning & Engineering	12/15/2021	865,213							
22-01	DPW - Animal Shelter	2/16/2022	3,000,000		488,186			1,982		486,204
22-07	Bergen County Community College	4/20/2022	4,350,000	4,327,343				493,800	3,833,543	
22-13	IT	8/24/2022	3,517,500		243,377			68,381		174,996
22-14	Health Department	8/24/2022	1,123,500		103,500			26,400		77,100
22-15	Human Services	8/24/2022	119,700	5,700	114,000			35,123		84,577
22-16	Public Safety	8/24/2022	1,649,704		120,208			11,294		108,914

EXHIBIT C-16

COUNTY OF BERGEN

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

ORD. NO.	Improvement Description	ORDINANCE Date	ORDINANCE Amount	Balance, December 31, 2023 Funded	Balance, December 31, 2023 Unfunded	2024 Authorizations	Cancelled	Paid or Charged	Balance, December 31, 2024 Funded	Balance, December 31, 2024 Unfunded
22-17	DPW	8/24/2022	49,552,167	5,583,211	34,247,943			16,061,062		23,770,092
22-18	Parks & Golf	8/24/2022	19,629,750		5,375,269			4,009,101		1,366,168
22-19	Bergen County Community College	8/24/2022	1,011,000		1,011,000			44,366		966,634
22-20	Planning & Engineering	8/24/2022	4,732,697		1,905,940			1,370,417		535,523
22-21	Special Services Schools	8/24/2022	1,160,000		978,787			336,859		641,928
22-22	Vocational Schools	8/24/2022	3,925,000		2,700,201			1,042,162		1,658,039
22-23	Prosecutor	8/24/2022	3,313,800		1,236,412			980,452		255,960
22-24	Sheriff	8/24/2022	2,234,925		112,167			5,742		106,425
22-26	Self Insurance Fund	12/14/2022	40,000,000	9,905,000	30,095,000				17,905,000	22,095,000
22-27	Public Safety	12/14/2022	900,000	112,976				112,673	303	
22-30	IT	12/14/2022	6,500,000		3,780,548			825,000		2,955,548
23-07	Superintendent of Elections	4/4/2023	15,000,000		4,033,362			2,066,430		1,966,932
23-08	Bergen County Community College	4/19/2023	4,100,000	4,100,000				32,652	4,067,348	
23-13	Supt of Election/County Clerk	8/19/2023	1,000,000	125,570				99,691	25,879	
23-15	Health Department	8/19/2023	1,050,000		576,177			526,177		50,000
23-16	Public Safety	8/19/2023	3,629,278		2,145,640			1,918,723		226,917
23-17	DPW	8/19/2023	41,818,035	14,913,055	26,102,500			777,224	14,135,831	26,102,500
23-18	Bergen County Community College	8/19/2023	701,950	2,950	699,000				2,950	699,000
23-19	Special Services Schools	8/19/2023	262,500	12,500	250,000				12,500	250,000
23-20	Planning & Engineering	8/19/2023	15,122,162	2,780,991	11,615,000			239,104	2,541,887	11,615,000
23-21	Prosecutor	8/19/2023	3,050,250	145,250	2,905,000			2,247,249		803,001
23-22	Sheriff	8/19/2023	1,698,375		1,377,043			815,434		561,609
23-23	Superintendent of Schools	8/19/2023	19,215	915	18,300			1,763		17,452
23-24	Office of the Clerk	8/19/2023	526,250	501,250	25,000				501,250	25,000
23-25	Jail	8/19/2023	78,750	3,750	75,000			49,192		29,558
23-26	Bureau of Criminal Investigations	8/19/2023	52,500	2,500	50,000			34,642		17,858
23-27	Board of Elections	8/19/2023	200,000	200,000					200,000	
23-28	Parks & Golf	8/19/2023	45,454,500		24,785,337			2,797,351		21,987,986
23-61	IT	9/20/2023	1,500,000	1,290,368				1,283,428	6,940	
24-04	BCIA - Courthouse Project	4/17/2024	100,000,000			100,000,000			60,000,000	40,000,000
24-06	Bergen County Community College	4/17/2024	5,105,945			5,105,945			5,104,000	1,945
24-07	IT	5/1/2024	2,500,000			2,500,000		1,065,048	1,434,952	
24-08	Special Services Schools	5/1/2024	675,000			675,000		596,932	78,068	
24-09	IT	5/15/2024	3,680,250			3,680,250		2,651,198		1,029,052
24-10	Health Department	5/15/2024	1,575,000			1,575,000		506,665		1,068,335
24-11	Public Safety	5/15/2024	5,306,175			5,306,175		2,566,390		2,739,785
24-12	DPW	5/15/2024	21,079,800			21,079,800		3,847,218		17,232,582
24-13	Parks & Golf	5/15/2024	10,648,575			10,648,575		1,039,445		9,609,130
24-14	Planning & Engineering	5/15/2024	6,451,559			6,451,559		291,756	2,669,803	3,490,000
24-15	Bergen County Community College	5/15/2024	6,517,055			6,517,055				6,517,055
24-16	Special Services Schools	5/15/2024	1,200,000			1,200,000		5,130		1,194,870
24-17	Vocational Schools	5/15/2024	3,800,000			3,800,000		126,528		3,673,472
24-18	Prosecutor	5/15/2024	1,601,250			1,601,250		224,661		1,376,589

EXHIBIT C-16

COUNTY OF BERGEN

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

ORD. NO.	Improvement Description	ORDINANCE Date	ORDINANCE Amount	Balance, December 31, 2023 Funded	Balance, December 31, 2023 Unfunded	2024 Authorizations	Cancelled	Paid or Charged	Balance, December 31, 2024 Funded	Balance, December 31, 2024 Unfunded
24-19	Sheriff	5/15/2024	3,014,550			3,014,550		1,930,571		1,083,979
24-25	Planning & Engineering	8/21/2024	10,000,000			10,000,000			10,000,000	
				$ 113,131,832	252,904,347	183,155,159	22,192,518	107,771,578	154,427,112	264,800,130

Deferred Charges Unfunded	$ 104,785,000
Capital Improvement Fund	5,583,100
Grants Receivable	12,787,059
Due from BCIA	60,000,000
	$ 183,155,159

Deferred Charges - Unfunded	$ 18,569,887
Capital Fund Balance	464,186
Accounts Receivable - NJDOT	2,304,676
Accounts Receivable - FEMA	853,769
	$ 22,192,518

Cash	$ 14,605,656
Interfunds	88,601
Due from BCIA	(55,829)
PY Encumbrances Cancelled	(1,181,315)
Encumbrances	94,314,465
	$ 107,771,578

EXHIBIT C-17

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023			$	74,882,337
Increased by:				
Transfer from Improvement Authorizations				94,314,465
				169,196,802
Decreased by:				
Cash Disbursements	$	73,701,022		
Cancelled		1,181,315		
				74,882,337
Balance: December 31, 2024			$	94,314,465

EXHIBIT C-18

COUNTY OF BERGEN

SCHEDULE OF INTERFUNDS RECEIVABLE/(PAYABLE)

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

		Total	Current Fund	Prosecutor's Trust Fund
Increased by:				
Reserve for Payment of Notes	$	12,750	12,750	
Cash Disbursements		1,868,439	1,792,588	75,851
		1,881,189	1,805,338	75,851
		1,881,189	1,805,338	75,851
Decreased by:				
Improvement Authorizations		88,601	12,750	75,851
Interest Earned		1,792,588	1,792,588	
	$	1,881,189	1,805,338	75,851

EXHIBIT C-19

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR INTEREST

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Increased by:		
Interest Earned	$	644,484
Decreased by:		
Cash Disbursements	$	644,484

EXHIBIT C-20

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR PRELIMINARY COSTS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	1,434
Decreased by:		
Cancelled	$	1,434

EXHIBIT C-21

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR COUNTY ROADS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	668,592
Increased by:		
Cash Receipts		29,795
Balance: December 31, 2024	$	698,387

EXHIBIT C-22

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR PAYMENT OF NOTES

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Balance: December 31, 2023	$	1,469,327
Increased by:		
Interfunds		12,750
		1,482,077
Decreased by:		
Bond Anticipation Note Paydown		30,000
Balance: December 31, 2024	$	1,452,077

Analysis of Balance:

Ordinance		Amount
12-35		103,000
13-03		2,000
13-11		2,000
13-22		2,000
14-23		2,000
15-15		1,000
15-26		500
15-29		70,000
16-19		250
17-09		754,646
17-16		167,661
18-12		343,648
19-11		3,372
	$	1,452,077

EXHIBIT C-23

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2023	2024 Authorizations	Decreased	Balance, December 31, 2024
06/01/05	05-12	Public Works Improvements	$ 14,398			14,398
11/22/05	05-36	DPW Drainage Improvements	63,043			63,043
09/06/06	06-29	DPW Roads and Bridges	97,683			97,683
06/06/07	07-29	Special Services School Improvements	1,550		1,550	
06/20/07	07-30	Vocational School Improvements	14,638		14,638	
5/21/2008	08-13	Public Works Improvements	250,000			250,000
6/18/2008	08-38	Various Law Enforcement Improvements	342		342	
8/13/2008	08-41	Bergen County Technical Schools	3,047			3,047
8/13/2008	08-43	Public Works Improvements	77			77
11/25/2008	08-56	Property Acquisition & Infrastructure Improvements	3,089			3,089
2/18/2009	09-01	Juvenile Detention Center	56,268			56,268
4/1/2009	09-07	Administration / Finance Improvements		8,484	8,484	
6/24/2009	09-18/18-32	Golf Course Improvements		367		367
6/24/2009	09-19/20-45	Law Enforcements Improvements	13,580			13,580
6/24/2009	09-20	Public Works Improvements	1,000,978		803,140	197,838
7/15/2009	09-22	Public Works Improvements	26,538			26,538
7/7/2010	10-17	Department of Public Works Improvements	75,737			75,737
7/7/2010	10-20	Voc-Tech School Improvements	13,545		445	13,100
9/7/2011	11-04	Various Dept. Public Works Improvements	12		12	
9/21/2011	11-08	Various Dept. Public Works Improvements	2,234,360			2,234,360
7/11/2012	12-10	DPW Capital Improvements	13		13	
7/11/2012	12-19/20-46	Law Enforcement Improvements	40,702			40,702
3/21/2012	12-23	Vocational School Improvements	20			20
12/5/2012	12-35/14-10/ 17-02	Justice Center and DPW Garage Improvements	1,095,834		175,587	920,247
6/19/2013	13-11	Administration and Finance Equipment	29,050		14,050	15,000
6/19/2013	13-13	DPW Improvements		20,073	2,000	18,073
6/19/2013	13-15	Various Improvements to Technical Schools	173		173	
7/10/2013	13-17	Bergen Community College	500,050		9,000	491,050
9/17/2013	13-22	Law Enforcement Improvements	200,000		19,748	180,252

EXHIBIT C-23

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2023	2024 Authorizations	Decreased	Balance, December 31, 2024
9/3/14	14-19	Admin & Finance - Various Capital Improvements	154,000		16,500	137,500
9/3/14	14-21	Health and Human Services	43,504		15,504	28,000
9/17/14	14-25	BC - Technical Schools	7,572		7,422	150
12/15/14	14-37	DPW - Rivervale Road	1,029,080		1,029,080	
12/15/14	14-38	DPW - Zabriskie Street	282,250		5,625	276,625
8/5/15	15-15/19-28	Admin & Finance Improvements	49,552			49,552
9/2/15	15-16	Public Safety 911	138,878		13,878	125,000
9/2/15	15-17/20-26	Law Enforcement Improvements	4,885			4,885
9/30/15	15-22/20-40	Health & Human Services Improvements	3,393			3,393
9/30/15	15-23/20-36	Department of Public Works	83,158		7,500	75,658
10/14/15	15-24	Bergen County Community College	71,524		5,524	66,000
10/14/15	15-26	Special Services School District Improvements	40,374		7,338	33,036
10/14/15	15-27	Vocational School Improvements	86,175		28,175	58,000
10/14/15	15-29/17-06	Planning & Engineering Department	2,944,328		326,249	2,618,079
12/9/15	15-34/20-38	DOT - Public Works/Engineering	664,122			664,122
3/22/16	16-04	Self Insurance Reserves	3,181,000		3,181,000	
7/6/16	16-06	Planning and Economic Development	402,358		402,358	
7/13/16	16-07	DOT - County Aid Program	34,286			34,286
8/24/16	16-15/20-31	Admin and Finance - Various Capital Impr.	73,240		35,240	38,000
8/24/16	16-16/20-41	Human Services - Various Capital Improvements	10,430			10,430
8/24/16	16-17	Health Department - Various Capital Impr.	35,400			35,400
9/7/16	16-18/19-04	Public Safety - Various Capital Improvements	341,148		10,427	330,721
9/7/16	16-19/20-27	Sheriff's Department - Various Capital Impr.	82,165		1,165	81,000
10/5/16	16-20/17-07	Planning - Various Capital Improvements	2,315,925		392,749	1,923,176
10/5/16	16-22	Elections - Various Capital Improvements	6,400		400	6,000
10/19/16	16-23	Special Services School District Improvements	2,567		2,465	102
10/19/16	16-24/20-37	DPW - Various Capital Improvements	175,727		89,831	85,896
10/19/16	16-25	Prosecutor's Office - Various Capital Impr.	46,663		663	46,000
11/2/16	16-26/20-43	Parks Department - Various Capital Impr.	295,144			295,144
12/14/16	16-30/19-30	BCCC - Various Capital Improvements	2,000			2,000

EXHIBIT C-23

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2023	2024 Authorizations	Decreased	Balance, December 31, 2024
6/28/17	17-08/20-34	Law Enforcement - Various Capital Improvements	573,975		183,975	390,000
8/23/17	17-10/17-26/ 20-32	Administration and Finance - Various Capital Improvements	108,568		17,568	91,000
6/28/17	17-11/20-42	Parks and Golf - Various Capital Improvements	667,127		77,127	590,000
6/28/17	17-12	Elections - Various Capital Improvements	4,000			4,000
6/28/17	17-13	Human Services - Various Capital Improvements	22,142		142	22,000
7/26/17	17-16	Planning and Engineering - Various Capital Improvements	5,610,215		1,808,662	3,801,553
7/26/17	17-17/19-29/ 20-30	Public Safety - Various Capital Improvements	176,021		194	175,827
7/26/17	17-18	Surrogate/Superintendent of Schools - Various Capital Impr.	1,053,617		47,946	1,005,671
7/26/17	17-19	Health Department - Various Capital Improvements	47,610		110	47,500
10/3/17	17-21	County Clerk - Various Capital Improvements	12,916		416	12,500
10/18/17	17-23	Special Services School/Vocational/Technical School Impr.	209,589		209,477	112
11/21/17	17-30	Public Safety - Various Capital Improvements	128,278		187	128,091
3/29/18	18-02	BCCC Various Capital Improvements	27		27	
6/6/18	18-05	BCCC Various Capital Improvements	464,743		59,820	404,923
6/6/18	18-07	Sheriff/Jail/BCI Various Capital Improvements	848,185		488,217	359,968
6/6/18	18-09	Administration and Finance Various Capital Impr	312,531		68,150	244,381
6/6/18	18-10	Parks and Golf Various Capital Improvements	4,419,700		525,177	3,894,523
6/6/18	18-11	Planning and Engineering Various Capital Impr	539,600		539,600	
6/6/18	18-12	Public Works Various Capital Improvements	2,061,500			2,061,500
8/1/18	18-17	Public Safety Various Capital Improvements	1,032,265		198,000	834,265
8/1/18	18-18	County Clerk Various Capital Improvements	26,004		14,504	11,500
8/1/18	18-19	Prosecutor's Office Various Capital Improvements	78,343		843	77,500
8/1/18	18-20/20-39	Health Services Various Capital Improvements	65,569		69	65,500
8/1/18	18-21	Health Services Various Capital Improvements	21,322		1,821	19,501
8/1/18	18-22	Special Services School District Improvements	247,653		150,010	97,643
8/1/18	18-23	BCCC Various Capital Improvements	506,200		25,138	481,062
8/15/18	18-27	County Bridge Improvements	82,896		36,396	46,500
9/26/18	18-29	Overpeck County Park	729,813		304,000	425,813

EXHIBIT C-23

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2023	2024 Authorizations	Decreased	Balance, December 31, 2024
9/26/2018	18-33	Acquisition of New School Buses	14,205		705	13,500
10/17/18	18-34	Acquisition and Improvement of Real Property	240,517			240,517
11/20/2018	18-36	Prosecutor Paramus Facility Improvements	24,600		600	24,000
3/19/2019	19-03	Planning and Engineering Various Capital Impr	87,000		6,000	81,000
4/3/2019	19-08	Planning and Engineering Various Capital Impr	195,000		195,000	
6/19/2019	19-11/19-27/ 20-49	Public Works Various Capital Improvements	4,430,000			4,430,000
6/19/2019	19-12	IT/Health/Human Services/Public Safety	393,400		134,000	259,400
6/19/2019	19-13	Parks and Golf Various Capital Improvements	1,659,330		535,000	1,124,330
6/19/2019	19-14	Special Services School District Improvements	747,200		427,000	320,200
6/19/2019	19-15	Planning and Engineering Various Capital Impr	3,920,500		1,037,002	2,883,498
6/19/2019	19-16	BCCC Various Capital Improvements	427,500		62,000	365,500
6/19/2019	19-17/19-23	Surrogate/County Clerk/Sup. of School Various Cap Impr.	1,168,000		43,000	1,125,000
6/19/2019	19-18	Prosecutor/Sheriff Various Capital Improvements	2,294,100		1,513,000	781,100
7/2/2019	19-20/20-33	Public Safety-Operation Various Capital Improvements	306,300		54,000	252,300
12/4/2019	19-31	Supt. Of Elections/County Clerk Various Capital Impr.	107,200			107,200
2/5/2020	20-01	Public Works Various Capital Improvements	97,700			97,700
2/19/2020	20-02	Planning & Engineering Department	3,841,500		764,000	3,077,500
2/19/2020	20-03	Prosecutor Various Capital Improvements	2,500			2,500
2/19/2020	20-04	Health Department - Various Capital Improvements	106,000		67,000	39,000
2/19/2020	20-05	Human Services - Various Capital Improvements	132,400		68,000	64,400
2/19/2020	20-06	Parks and Golf - Various Capital Improvements	67,200		17,000	50,200
4/15/2020	20-09	Elections - Various Capital Improvements	34,700			34,700
7/15/2020	20-11	Planning & Engineering Department	2,169,500		191,000	1,978,500
9/2/2020	20-13	Special Services School District Improvements	798,800		545,000	253,800
9/2/2020	20-14	Planning & Engineering Department	7,564,500		1,428,000	6,136,500
9/2/2020	20-15	BCCC Various Capital Improvements	754,000		296,000	458,000
9/2/2020	20-16	Public Works Various Capital Improvements	9,370,000		1,773,000	7,597,000
9/2/2020	20-17	Parks and Golf - Various Capital Improvements	418,900		91,000	327,900
9/2/2020	20-19	Public Safety-Operation Various Capital Improvements	432,400		277,000	155,400

EXHIBIT C-23

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2023	2024 Authorizations	Decreased	Balance, December 31, 2024
9/2/2020	20-20	Health Department - Various Capital Improvements	123,100			123,100
9/2/2020	20-21	Administration and Finance Various Capital Impr	516,732		364,000	152,732
9/2/2020	20-22	County Clerk Various Capital Improvements	15,300			15,300
9/2/2020	20-23	Sheriff's Department - Various Capital Impr.	30,900			30,900
9/2/2020	20-24	Prosecutor Various Capital Improvements	298,000		123,000	175,000
9/1/2021	21-13	Superintendent of Elections	16,228		975	15,253
9/14/2021	21-14	IT	495,700		363,000	132,700
9/14/2021	21-15	Health Department	493,500		294,000	199,500
9/14/2021	21-16	Human Services	71,000		26,000	45,000
9/14/2021	21-17	Public Safety	978,480		503,000	475,480
9/14/2021	21-18	DPW	7,454,000			7,454,000
9/14/2021	21-19	Parks & Golf	769,300		204,000	565,300
9/14/2021	21-20	Planning & Engineering	1,187,500			1,187,500
9/14/2021	21-21	Bergen County Community College	700,000		75,615	624,385
9/14/2021	21-22	Special Services Schools	407,750		221,000	186,750
9/14/2021	21-23	Vocational Schools	1,771,000		1,051,000	720,000
9/14/2021	21-24	Prosecutor	1,188,806		633,000	555,806
9/14/2021	21-25	Sheriff	444,300		236,000	208,300
9/14/2021	21-26	Bureau of Criminal Investigations	75,000			75,000
10/20/2021	21-27	Superintendent of Schools	17,000		4,000	13,000
12/1/2021	21-28	FEMA Hurricane IDA	14,211,632	3,110,000	17,321,632	
12/15/2021	21-32	Technical Schools	539,000		539,000	
2/16/2022	22-01	DPW - Animal Shelter	513,000		26,000	487,000
8/24/2022	22-13	IT	2,613,000		2,373,000	240,000
8/24/2022	22-14	Health Department	1,070,000		962,000	108,000
8/24/2022	22-15	Human Services	114,000		22,000	92,000
8/24/2022	22-16	Public Safety	1,571,000		1,120,000	451,000
8/24/2022	22-17	DPW	34,247,943			34,247,943
8/24/2022	22-18	Parks & Golf	8,306,500		1,871,000	6,435,500
8/24/2022	22-19	Bergen County Community College	1,011,000			1,011,000

EXHIBIT C-23

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2023	2024 Authorizations	Decreased	Balance, December 31, 2024
8/24/2022	22-20	Planning & Engineering	1,918,867			1,918,867
8/24/2022	22-21	Special Services Schools	1,031,000		223,000	808,000
8/24/2022	22-22	Vocational Schools	3,659,000		1,412,000	2,247,000
8/24/2022	22-23	Prosecutor	2,541,000		1,657,000	884,000
8/24/2022	22-24	Sheriff	1,533,500		995,000	538,500
12/14/2022	22-26	Self Insurance Fund	30,095,000		4,819,000	25,276,000
12/14/2022	22-30	IT	4,910,000		1,048,000	3,862,000
4/4/2023	23-07	Superintendent of Elections	3,285,000			3,285,000
8/16/2023	23-15	Health Department	1,000,000		332,000	668,000
8/16/2023	23-16	Public Safety	3,456,455		246,000	3,210,455
8/16/2023	23-17	DPW	26,102,500			26,102,500
8/16/2023	23-18	Bergen County Community College	699,000			699,000
8/16/2023	23-19	Special Services Schools	250,000			250,000
8/16/2023	23-20	Planning & Engineering	11,615,000			11,615,000
8/16/2023	23-21	Prosecutor	2,905,000			2,905,000
8/16/2023	23-22	Sheriff	1,617,500		145,000	1,472,500
8/16/2023	23-23	Superintendent of Schools	18,300			18,300
8/16/2023	23-24	County Clerk	25,000			25,000
8/16/2023	23-25	Jail	75,000			75,000
8/16/2023	23-26	Bureau of Criminal Investigations	50,000			50,000
8/16/2023	23-28	Parks & Golf	43,290,000		2,410,000	40,880,000
4/17/2024	24-04	BCIA - Courthouse Project		100,000,000	60,000,000	40,000,000
4/17/2024	24-06	Bergen County Community College		5,105,945	5,104,000	1,945
5/15/2024	24-09	IT		3,505,000		3,505,000
5/15/2024	24-10	Health Department		1,500,000		1,500,000
5/15/2024	24-11	Public Safety		5,053,500		5,053,500
5/15/2024	24-12	DPW		20,076,000		20,076,000
5/15/2024	24-13	Parks & Golf		10,141,500		10,141,500
5/15/2024	24-14	Planning & Engineering		3,490,000		3,490,000
5/15/2024	24-15	Bergen County Community College		6,517,055		6,517,055

EXHIBIT C-23

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2023	2024 Authorizations	Decreased	Balance, December 31, 2024
5/15/2024	24-16	Special Services Schools		1,200,000		1,200,000
5/15/2024	24-17	Vocational Schools		3,800,000		3,800,000
5/15/2024	24-18	Prosecutor		1,525,000		1,525,000
5/15/2024	24-19	Sheriff		2,871,000		2,871,000
			$ 301,525,129	167,923,924	127,634,380	341,814,673

Bond Anticipations Notes	$ 34,717,000
Bond Sale	5,130,000
Budget Appropriations	8,702,277
Due from BCIA	60,000,000
Cancelled	18,569,887
Grants	515,216
	$ 127,634,380

COUNTY OF BERGEN

STATE OF NEW JERSEY

* * * * * * * *

PART II

LETTERS ON INTERNAL CONTROL AND ON COMPLIANCE AND OTHER MATTERS

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2024

W&Co

WIELKOTZ & COMPANY LLC
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Board of County Commissioners
County of Bergen, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America; audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements - regulatory basis of the County of Bergen in the State of New Jersey as of and for the year ended December 31, 2024 and the related notes to the financial statements, and have issued our report thereon dated May 27, 2025, which was adverse due to being presented in accordance with New Jersey regulatory basis of accounting.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements - regulatory basis, we considered the County of Bergen's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements-regulatory basis, but not for the purpose of expressing an opinion on the effectiveness of the County of Bergen's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Bergen's internal control.

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

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

We did identify certain immaterial deficiencies in internal control that we have reported to management of the County of Bergen in the accompanying comments and recommendations section of this report.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Bergen's financial statements-regulatory basis are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County of Bergen's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Bergen's internal controls and compliance. Accordingly, this communication is not suitable for any other purpose.

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

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

May 27, 2025

W&CO

WIELKOTZ & COMPANY LLC
CERTIFIED PUBLIC ACCOUNTANTS

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

The Honorable Board of County Commissioners
County of Bergen, New Jersey

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited County of Bergen in the State of New Jersey's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement and the N.J. Office of Management and Budget Circular 15-08 Compliance Supplement that could have a direct and material effect on each of County of Bergen's major federal and state programs for the year ended December 31, 2024. County of Bergen's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, County of Bergen complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and N.J. OMB Circular 15-08. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of County of Bergen and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of County of Bergen's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to County of Bergen's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on County of Bergen's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance, and N.J. OMB Circular 15-08 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about County of Bergen's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance, and N.J. OMB Circular 15-08, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding County of Bergen's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of County of Bergen's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and N.J. OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of County of Bergen's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and N.J. OMB Circular 15-08.

Government Auditing Standards requires the auditor to perform limited procedures on County of Bergen's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. County of Bergen's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

W + Co, LLC

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

May 27, 2025

W&CO

Schedule 1

COUNTY OF BERGEN

Schedule of Expenditures of Federal Awards

Year ended December 31, 2024

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	Adjustments/ Cancellations		MEMO Cumulative Total Expenditures
Federal and State Grant Fund:										
US Department of Agriculture										
Passed Through the State of New Jersey										
Department of Health and Human Services										
Senior Farmers Market Nutrition Program	10.576	DFHS24WMN004	4220-100-046-4560-474	2024	7,189	7,183	7,183		*	7,183
Total US Department of Agriculture						7,183	7,183		*	7,183
US Department of Housing and Urban Development										
HUD - Veteran's Supportive Housing	14.267	NJ0009L2F011710	FR-6100-N-25	2022	88,415				*	87,641
HUD - Veteran's Supportive Housing	14.267	NJ0009L2F011710	FR-6100-N-25	2023	88,415	85,371	54,686		*	85,370
HUD - Veteran's Supportive Housing	14.267	NJ0009L2F011710	FR-6100-N-25	2024	88,415	55,715	55,715		*	55,715
Continuum of Care Program (HMIS)	14.267	NJ0009L2F012114	FR-6500-N-25	2022	100,693				*	99,493
Continuum of Care Program (HMIS)	14.267	NJ0009L2F011710	FR-6600-N-25	2023	20,000	5,385			*	20,000
Continuum of Care Program (HMIS)	14.267	NJ0009L2F011710	FR-6600-N-25	2023	100,693	100,693	34,478		*	100,693
Continuum of Care Program (HMIS)	14.267	NJ0009L2F011710	FR-6100-N-25	2024	20,000	20,000	20,000		*	20,000
Continuum of Care Program (HMIS)	14.267	NJ0009L2F011710	FR-6100-N-25	2024	100,693	40,331	61,322		*	61,322
Continuum of Care Program (HMIS)	14.267	NJ0009L2F011710	FR-6100-N-25	2025	20,000		10,000		*	10,000
Total US Department of Housing and Urban Development						307,495	236,201		*	540,234
US Department of Justice										
Passed Through the New Jersey Department of Law and Public Safety										
Victims of Crime Act (VOCA)	16.575	15POVC-21-GG-00587-ASS	1020-100-066-1020-142	2023	341,826	256,330	170,865		*	341,795
Victims of Crime Act (VOCA)	16.575	VS-02-21 DCS#1	1020-100-066-1020-142	2024	172,224	132,144	130,444		*	130,444
Victims of Crime Act (VOCA)	16.575	VS-02-21 DCS#1	1020-100-066-1020-142	2024	361,807				*	
Victim Assistance Grant	16.575	VAG-03-19	1020-100-066-1020-142	2023	275,000	62,385	78,012		*	120,644
Victim Assistance Grant	16.575	VAG-03-19	1020-100-066-1020-142	2024	137,500		44,657		*	44,657
Sexual Assault Nurse Examiner	16.575	VS-67-19	1020-100-066-1020-142	2024	166,871				*	
						450,859	423,978		*	637,540
Violence Against Women Formula Grant	16.588	VAWA-12-22	1020-100-066-1020-246	2023	52,500	42,361	14,464		*	52,500
Violence Against Women Formula Grant	16.588	VAWA-12-23	1020-100-066-1020-246	2024	52,500		35,687		*	35,687
						42,361	50,151		*	88,187
Criminal Alien Assistance Grant	16.606		15PBJA-23-RR-05439-SCAA	2024	826,419	826,419	826,419		*	826,419
									*	
The Kevin and Devonte Program	16.015		15PBJA-23-GG-04259-MAPX	2024	75,887	75,887	75,306		*	75,306
Body Worn Camera	16.835		15PBJ-21-GG-04445-BWCX	2022	350,000	79,091	246,875		*	312,500
Body Worn Camera	16.835		15PBJ-21-GG-04445-BWCX	2023	1,000,000	473,287	800,000		*	800,000
						552,378	1,046,875		*	1,112,500
Enhance Training to End Abuse Later in Life	16.528			2019	400,000	72,131	3,588		*	263,757
Supporting Children of Incarcerated Parents	16.831	2020-IG-BX-0006		2021	464,995	155,624	115,178		*	464,995
Comprehensive Opioid, Stimulant and Substance Abuse Program	16.838	2020-AR-BX-0120		2021	1,200,000	510,665	406,597		*	1,054,971

COUNTY OF BERGEN

Schedule of Expenditures of Federal Awards

Year ended December 31, 2024

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	Adjustments/ Cancellations		MEMO Cumulative Total Expenditures
Stop School Violence	16.839	2018-YS-BX-0122		2019	500,000				*	499,210
Stop School Violence Category 3	16.839	2019-YS-BX-0078		2020	500,000		22,942		*	500,000
							22,942		*	999,210
Edward Byrne Memorial Justice Assistance Program FY20	16.738	2020-DJ-BX-0067	20-100-066-1020-364	2023	92,809	92,809	92,809		*	92,809
Edward Byrne Memorial Justice Assistance Program FY21	16.738	15PBJA-21-GG-00627-JAG	21-100-066-1020-364	2023	114,214	114,214			*	114,214
Edward Byrne Memorial Justice Assistance Program FY22	16.738	15PBJA-22-GG-00627-JAG	22-100-066-1020-364	2023	93,686	93,686			*	23,422
						300,709	92,809		*	230,445
COPS Technology and Equipment Program	16.742	5JCOPS-23-GG-01780-TECP		2023	954,000	954,000	696,688		*	696,688
US Marshals Regional Fugitive Task Force	16.000	JLEO-22-0162		2022	15,000	1,111			*	15,000
US Marshals Regional Fugitive Task Force	16.000	JLEO-23-0162		2023	15,500	500			*	15,500
						1,611			*	30,500
Total US Department of Justice						3,942,644	3,760,531		*	6,480,518
US Department of Transportation										
Passed Through the State of New Jersey Department of Transportation										
Highway Planning and Construction - Kingsland & Park Ave Bridge	20.205			2022	1,474,037	478,885	600,834		*	1,161,949
Highway Planning and Construction - East Anderson Street Bridge	20.205			2022	1,264,754	268,326	127,341		*	1,264,754
Highway Planning and Construction - East Anderson Street Bridge	20.205			2023	366,520	313,982	195,483		*	235,703
Highway Planning and Construction - Oradell Ave Bridge over Hackensack River	20.205		2024-DT-BLA-202	2024	1,069,166		4,641		*	4,641
Highway Planning and Construction - Oradell Ave Bridge over Hackensack River	20.205		2022-DT-BLA-201	2024	4,643,193				*	
						1,061,193	928,299		*	2,667,047
Passed Through North Jersey Transportation Planning Authority										
Subregional Transportation Planning	20.505	N/A	STP 2023-2024	2023-2024	198,164	135,298	73,914		*	197,208
Subregional Support and Intern Program	20.505	N/A	STP 2023-2024	2023-2024	15,000	11,939	10,307		*	14,823
Subregional Transportation Planning	20.505	N/A	STP 2024-2025	2024-2025	262,705	91,764	88,681		*	88,681
						239,001	172,902		*	300,712
Passed Through New Jersey Transit										
Senior Citizen and Disabled Resident Transp. Assistance Program:									*	
Enhanced Mobility of Seniors & Individuals with Disabilities	20.513	N/A	SCDRTAP 24-491-078-5310-001	2024	150,000	150,000	150,000		*	150,000
Enhanced Mobility of Seniors & Individuals with Disabilities	20.513	NJ-2023-010-00	SCDRTAP 24-491-078-5310-001	2024	217,000	217,000	217,000		*	217,000
NJ-JARC Jobs Access Reverse Commute	20.516	N/A	SCDRTAP 23-491-078-5310-001	2023	150,000	150,000	73,143		*	150,000
NJ-JARC Jobs Access Reverse Commute	20.516	N/A	SCDRTAP 24-491-078-5310-001	2024	200,000		99,693		*	99,693
Senior Citizens and Disabled Resident Transportation Assistance	20.513	N/A	SCDRTAP 21-491-078-6050-001	2021	50,000				*	
Senior Citizens and Disabled Resident Transportation Assistance	20.513	N/A	SCDRTAP 23-491-078-6050-001	2023	2,295,839	598,353	(97)		*	2,254,030
Senior Citizens and Disabled Resident Transportation Assistance	20.513	N/A	SCDRTAP 24-491-078-6050-001	2024	2,892,198	2,188,345	2,892,198		*	2,892,198
						3,303,698	3,431,937		*	5,762,921
Passed Through the New Jersey Department of Law and Public Safety										
Emergency Management Agency Assistance	97.042	EMMA2022PWEMPG	1200-100-066-1200-726	2024	55,000	55,000			*	
						55,000			*	

COUNTY OF BERGEN

Schedule of Expenditures of Federal Awards

Year ended December 31, 2024

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	Adjustments/ Cancellations		MEMO Cumulative Total Expenditures
National Priority Safety Programs (Drug Recognition Expert)	20.616	AL211450107	1160-100-066-1060-157	2022	25,000		(1,170)		*	2,344
National Priority Safety Programs (Drug Recognition Expert)	20.616	AL221450107	1160-100-066-1060-157	2022	25,000				*	3,640
National Priority Safety Programs (Drug Recognition Expert)	20.616	AL24450110	1160-100-066-1060-157	2024	25,000	11,232	11,302		*	11,302
Sustained Enforcement Grant	20.616	PT22030410	1160-100-066-1060-166	2022	95,000				*	41,790
Sustained Enforcement Grant	20.616	PT23030410	1160-100-066-1060-166	2023	95,000	38,290	38,290		*	38,290
						49,522	48,422		*	97,366
Total US Department of Transportation						4,708,414	4,581,560		*	8,828,046
US Department of Education										
Passed Through the State of New Jersey Department of Education										
Special Education - Grants for Infants and Families	84.181	DFHS24EIS004	4220-100-046-4220-460	2023	2,626,137	1,709,942	1,113,681		*	2,296,321
Special Child and Early Intervention Health Services	84.181	DFHS25EIS009	4220-100-046-4220-460	2024	2,687,768	506,090	1,113,685		*	1,113,685
Total US Department of Education						2,216,032	2,227,366		*	3,410,006
US Department of Health and Human Services										
Passed Through the State of New Jersey										
Department of Health and Senior Services										
Area Plan on Aging - Title III	93.044	DOAS21AAA006	7530-491-054-7530-009	2022	9,164,995	213,936		1,481,449	*	8,416,067
Area Plan on Aging - Title III	93.044	DOAS21AAA006	7530-100-054-7530-058	2022	60,874				*	
Area Plan on Aging - Title III	93.044	DOAS22AAA006	7530-100-054-7530-058	2023	9,813,856	1,720,491	1,086,795	(3,766,697)	*	9,275,386
Area Plan on Aging - Title III	93.044	DOAS23AAA006	7530-491-054-7530-009	2024	7,711,552	6,721,608	8,364,498	2,285,248	*	8,364,498
						8,656,035	9,451,293		*	26,055,951
Public Health Preparedness (PHILEP)	93.069	PHLP23LNC001	4230-100-046-4E05-562	2023	748,720			1	*	688,300
Public Health Preparedness (PHILEP)	93.069	PHLP24LNC001	4230-100-046-4E05-562	2023	458,682	335,897	233,554		*	448,066
Public Health Preparedness (PHILEP)	93.069	PHLP25LNC012	4230-100-046-4E05-562	2024	330,538	80,674	62,921		*	62,921
						416,571	296,475	1	*	1,199,287
Medical Reserve Corps	93.008	PHLP24MRC016		2024	24,290		6,926		*	6,926
							6,926		*	6,926
COVID-19 Vaccination Supplemental Funding	93.268	OLPH22VSF048	4230-100-046-4230-558	2022	1,100,000	98,221	179,857	65,000	*	1,038,923
COVID-19 Vaccination Supplemental Funding	93.268	OLPH22VSF048	4230-100-046-4230-558	2023	65,000	65,000		(65,000)	*	
						163,221	179,857		*	1,038,923
NJACCHO Enhancing Public Health Infrastructure	93.323	OLPH22VSF048	4230-100-046-4E10-558	2023	2,697,028	1,190,714	1,017,636		*	2,697,028
NJACCHO Enhancing Public Health Infrastructure	93.323	OLPH22VSF048	4230-100-046-4E10-558	2023	2,696,983	862,462	596,357		*	1,624,739
NJACCHO Enhancing Public Health Infrastructure	93.323	OLPH25PH1001	4230-100-046-4E10-558	2024	168,049	10,874	33,495		*	33,495
NACCHO Collaborative Learning Program	93.421			2024	80,000	80,000	75,402		*	75,402
						2,144,050	1,722,890		*	4,430,664
Tuberculosis Control, Specialty Clinic Services	93.116	DHST24TBS004	4220-100-046-4G27-501	2023	287,808	237,359	146,579		*	287,694
Tuberculosis Control, Specialty Clinic Services	93.116	DHST25TBS002	4220-100-046-4G27-501	2024	287,808	53,356	129,743		*	129,743
						290,715	276,322		*	417,437
Medicare Improvements for Patients and Providers Act	93.071	DOAS23MPA006	7530-100-054-7530-103	2024	40,000	40,000	40,000		*	40,000
						40,000	40,000		*	40,000

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Year ended December 31, 2024

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	Adjustments/ Cancellations		MEMO Cumulative Total Expenditures
Disaster Response Crisis Counselor	93.958		7700-100-054-7700-284	2023	30,000		30,000		*	30,000
Disaster Response Crisis Counselor	93.958	B095M089204	7700-100-054-7700-284	2024	35,500				*	
							30,000		*	30,000
MAT for Opioid Use Disorder in Homeless Shelter	93.959		7700-100-054-7700-284	2024	425,000	257,152	232,636		*	232,636
Peer Recovery Specialist	93.959	B08TI084596	7700-100-054-7700-284	2024	150,000		74,600		*	75,600
						257,152	307,236		*	308,236
Center for Disease Control & Prevention -										
Cancer Education and Early Detection	93.283	DFHS23CED003	4220-100-046-4G21-501	2023	306,226	277,854	168,579		*	306,121
Cancer Education and Early Detection	93.283	DFHS24CED003	4220-100-046-4G21-501	2024	6,628	6,628	6,628		*	6,628
Cancer Education and Early Detection	93.283	DCHS25CED003	4220-100-046-4G21-501	2025	306,224	40,161	145,756		*	145,756
						324,643	320,963		*	458,505
Department of Health										
Operation Helping Hands	93.136	SFYOHH-02-23	1000-100-066-1000-215	2023	105,263	105,263	105,263		*	105,263
New Jersey Overdose Date to Action	93.136	20-100-046-4E10-544	OLPH23OFR008	2024	22,880	22,880	22,880		*	22,880
						128,143	128,143		*	128,143
Tick Surveillance	93.323		4320-100-046-4783-504	2022	12,000		303		*	10,113
Tick Surveillance	93.323		4320-100-046-4783-504	2023	12,000		1,812		*	3,200
Tick Surveillance	93.323		4230-100-046-4783-504	2024	12,000				*	
							2,115		*	13,313
State Health Insurance Assistance Program	93.324	DOAS23SHF015	7530-100-054-7530-055	2023	42,000	31,500	10,500		*	42,000
State Health Insurance Assistance Program	93.324	DOAS24SHF016	7530-100-054-7530-055	2024	45,000	22,500	33,750		*	33,750
						54,000	44,250		*	75,750
Special Child Health Case Management	93.994	DFHS24CSE008	4220-100-046-4220-501	2023	145,347	111,417	72,860		*	144,658
Special Child Health Case Management	93.994	DFHS24CSE018	4220-100-046-4220-501	2024	163,109	37,458	81,212		*	81,212
						148,875	154,072		*	225,870
Transitional Living Program	93.550	90CX721901		2018	165,840				*	101,199
Transitional Living Program	93.550	90CX721901		2019	165,840				*	164,679
Transitional Living Program	93.550	90CX721901		2020	43,118				*	28,450
Transitional Living Program	93.550	90CX721901		2020	165,840				*	160,740
Transitional Living Program for Homeless Youth	93.550	90CX7435		2022	232,547				*	145,074
Transitional Living Program for Homeless Youth	93.550	90CX7435		2023	232,547	219,467	181,020		*	219,467
Transitional Living Program for Homeless Youth	93.550	90CX7435		2024	232,547		47,716		*	47,716
						219,467	228,736		*	867,325
Title IV-D, Child Support Enforcement System	93.563		7550-100-054-7550-173	2024	205,514	205,514	205,514		*	205,514
UNIFIED Child Care	93.596	2301NJCCDF	7550-100-054-7550-425	2022	2,167,779	(7,146)		(26,603)	*	1,891,479
UNIFIED Child Care	93.596	2301NJCCDF	7550-100-054-7550-425	2023	8,452	7,146			*	7,146
UNIFIED Child Care	93.596	2401NJCCDF	7550-100-054-7550-425	2023	2,164,967	1,936,870	1,474,048		*	1,950,284
UNIFIED Child Care	93.596	2401NJCCDF	7550-100-054-7550-425	2024	82,034		6,275		*	6,275
UNIFIED Child Care	93.575	2401NJCCDF	7550-100-054-7550-425	2024	2,247,001		533,953		*	533,953
						1,936,870	2,014,276	(26,603)	*	4,389,137

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Schedule of Expenditures of Federal Awards

Year ended December 31, 2024

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	Adjustments/ Cancellations	MEMO Cumulative Total Expenditures
Basic Center Grant	93.623	90CY6896-03-00		2018	150,886			*	95,390
Basic Center Grant	93.623	90CY6896-04-00		2019	151,561			1 *	140,285
Basic Center Grant	93.623	90CY6896-03-00		2020	30,312			(10) *	12,649
Basic Center Grant	93.623	90CY6896-04-00		2020	151,561			*	134,568
Basic Center Grant	93.623	90CY7118		2021	151,561			*	109,919
Basic Center Grant	93.623	90CY7446		2022	197,000		(411)	*	152,042
Basic Center Grant	93.623	90CY7446		2023	197,000	153,315	116,683	*	153,315
Basic Center Grant	93.623	90CY7446		2024	197,000		42,161	*	42,161
						153,315	158,433	(9) *	840,329
Temporary Assistance for Needy Families (Social Services for the Homeless)	93.558	DOAS23SRP008	7530-491-054-7530-009	2023	1,145,300	318,795	112,332	*	955,186
Temporary Assistance for Needy Families (Social Services for the Homeless)	93.558	SH24002SSH	7550-100-054-7550-380	2024	1,145,300	565,314	812,546	*	812,546
Temporary Assistance for Needy Families (Transportation Block Grant)	93.558	Q1-TS23002-TRANS	7550-100-054-7550-291	2023	114,461	26,289	5,937	*	34,208
Temporary Assistance for Needy Families (Transportation Block Grant)	93.558	Q1-TS24002-TRANS	7550-100-054-7550-291	2024	1,144,641	20,035	23,337	*	23,337
						930,433	954,152	*	1,801,940
Passed Through the Bergen One-Stop Career Center									
Temporary Assistance for Needy Families (WorkFirst NJ Admin)	93.558	2001NJTANF		2023	40,000	40,000	20,000	*	40,000
Temporary Assistance for Needy Families (WorkFirst NJ Admin)	93.558	2001NJTANF		2024	40,000		20,000	*	20,000
						40,000	40,000	*	60,000
Total US Department of Health and Human Services						16,109,004	16,561,653	(26,611) *	42,593,250
Passed Through the State of New Jersey									
Division of Children and Women									
Family Violence Prevention and Services	93.671	21BEBW	1630-100-016-1630-026	2022	68,181			(5,600) *	62,581
Family Violence Prevention and Services	93.671	23OHBW	1630-100-016-1630-014	2022	966,601		75,774	*	934,266
Alternative to Domestic Violence	93.671	21BEBW	1630-100-016-1630-026	2021	1,002,391		4,239	(39,473) *	962,918
Alternative to Domestic Violence	93.671	22BEBW	1630-100-016-1630-026	2022	125,400	52,206		*	124,731
Alternative to Domestic Violence	93.671	23OHBW	1630-100-016-1630-014	2023	69,588			*	66,778
Alternative to Domestic Violence	93.671	23OHBW	1630-100-016-1630-014	2023	871,848	352,952	435,742	*	862,754
Alternative to Domestic Violence	93.671	23OHBW	1630-100-016-1630-014	2023	173,160	173,160	170,372	*	170,372
Alternative to Domestic Violence	93.671	25NW0030	1630-100-016-1630-126	2024	1,258,603	875,471	579,627	*	579,627
Total Division of Children and Women						1,453,789	1,265,754	(45,073) *	3,764,027
US Department of Homeland Security									
Passed Through the State of New Jersey									
Department of Law and Public Safety									
Urban Areas Security Initiative (UASI)	97.067	EMW2021SS00016	1005-100-066-1005-008	2022	557,000	476,325	399,438	*	556,760
Homeland Security Grant Program (UASI)	97.067	EMW2021SS00016	1005-100-066-1005-008	2022	361,452	317,721	284,373	*	361,444
Urban Areas Security Initiative (UASI)	97.067	EMW2021SS00016	1005-100-066-1005-008	2022	754,000	92,612	102,228	*	259,539
Homeland Security Grant Program (UASI)	97.067	EMW2021SS00016	1005-100-066-1005-008	2022	379,121	184,318	169,715	*	196,823
Homeland Security Grant Program (UASI)	97.067	EMW2023SS00027	1005-100-066-1005-008	2023	362,322	71,811	71,811	*	71,811
Urban Areas Security Initiative (UASI)	97.067	EMW2023SS00027	1005-100-066-1005-008	2023	854,000	28,392	48,121	*	48,121
						1,171,179	1,075,686	*	1,494,498
Hazard Mitigation Grant Program - Drainage Project	97.039		FEMA-DR-4264-NJ-0001	2023	250,000			*	
Hazard Mitigation Grant Program	97.039		FEMA-DR-4488-NJ-0004	2023	315,000		63,000	*	63,000
							63,000	*	63,000
Total US Department of Homeland Security						1,171,179	1,138,686	*	1,557,498

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Year ended December 31, 2024

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	Adjustments/ Cancellations		MEMO Cumulative Total Expenditures
Department of Law and Public Safety										
FEMA COVID-19 Emergency	97.036	FEMA4488COVID	1200-100-066-1200-C50	2020	18,000,000	73,305			*	11,166,506
Total Department of Law and Public Safety						73,305			*	11,166,506
US Department of the Treasury										
Passed Through the Department of Community Affairs										
Coronavirus Aid, Relief and Economic Security Act (CARES)										
COVID-19 Act Elections Grant	21.019	S425D200027	2525-100-074-2525-029	2020	1,800,000				*	1,426,257
COVID-19 Act Elections Grant	21.019	S425D200027	2525-100-074-2525-029	2020	1,178,489				*	
									*	1,426,257
American Rescue Plan Act	21.027	SLFRP1040		2021	99,639,874		10,724,576		*	94,197,735
American Rescue Plan Act	21.027	SLFRP1040		2022	90,917,873		42,694,704		*	80,960,024
County Health Infrastructure Program	21.027	OLPH24CHI006		2023	2,109,961	426,292	305,448	(1,489,959)	*	535,002
County Health Infrastructure Program	21.027	OLPH24CHI006		2024	2,117,217	148,646	356,836	1,489,959	*	356,836
Gunshot Detection Technology Initiative	21.027	GDT-02-21		2024	336,500	325,500	325,500		*	325,500
Automated License Plate Reader Initiative	21.027	ALPR-03-21		2024	400,368				*	
						900,438	54,407,064		*	176,375,097
Emergency Rental Assistance Program	21.023	ERA0347		2021	59,059,944		292,039		*	43,333,817
Total Department of Treasury						900,438	54,699,103		*	221,135,171
Election Assistance Commission										
HAVA Election Security Grant - COVID-19	90.404		2525-100-074-2525-024	2020	3,475,000				*	2,773,073
									*	2,773,073
Total Federal and State Grant Fund						30,889,483	84,478,037	(71,684)	*	302,255,512
Current Fund:										
US Department of the Treasury										
American Rescue Plan Act	21.027	SLFRP1040		2021-2024	149,678,000	39,600,000	39,600,000		*	110,078,000
Total US Department of the Treasury						39,600,000	39,600,000		*	110,078,000
US Department of Health and Human Services										
Medical Assistance Program	93.778		7540-100-054-7540-417	2023	755,749		155,558		*	328,611
Total Department of Health and Human Services							155,558		*	328,611
Total Current Fund						39,600,000	39,755,558		*	110,406,611

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Year ended December 31, 2024

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	Adjustments/ Cancellations	MEMO Cumulative Total Expenditures
Capital Fund:									
Election Assistance Commission									
HAVA Election Security Grant - COVID-19	90.404		2525-100-074-2525-024	2023	500,000			*	
HAVA Election Security Grant - COVID-19	90.404		2525-100-074-2525-024	2023	200,000			*	
								*	
Hazard Mitigation Grant Program	97.039		FEMA-DR-4488-NJ-0004	2022	3,500,000	238,688		*	2,646,232
								*	
U.S. Department of Law & Public Safety								*	
FEMA - Hurricane Ida	97.036		PA4614PW1924	2024	173,884	173,884	173,884	*	173,884
FEMA - Hurricane Sandy	97.036		PA4086PW4219	2024	341,333	341,333	341,333	*	341,333
								*	
Total Capital Fund						753,905	515,217	*	3,161,449
Trust Funds:									
US Department of Treasury									
Sheriff Federal Forfeiture	21.016			2018-2021		26,026	40,598	*	751,219
Prosecutor Federal Forfeiture	21.016			2018-2021		31,359	286,200	*	514,492
Total Department of Treasury						57,385	326,798	*	1,265,711
US Department of Justice									
Sheriff Federal Forfeiture	16.922			2018-2021		258,354	123,784	*	1,092,980
Prosecutor Federal Forfeiture	16.922			2018-2021		681,737	490,947	*	433,550
Total Department of Justice						940,091	614,731	*	1,526,530
US Department of Housing and Urban Development									
Community Development Block Grant	14.218	B13UC340100		2013	9,088,810			*	6,822,528
Community Development Block Grant	14.218	B14UC340100		2014	8,759,658			*	6,411,628
Community Development Block Grant	14.218	B15UC340100		2015	8,791,602			(11,706) *	9,265,517
Community Development Block Grant	14.218	B16UC340100		2016	8,799,016			*	9,137,315
Community Development Block Grant	14.218	B17UC340100		2017	8,532,487	563,969	563,969	*	8,532,487
Community Development Block Grant	14.218	B18UC340100		2018	9,404,842	380,167	381,467	1,300 *	9,404,842
Community Development Block Grant	14.218	B19UC340100		2019	9,639,847	649,272	649,272	*	8,610,756
Community Development Block Grant	14.218	B20UC340100		2020	13,284,133	715,589	3,422,518	(184,234) *	13,284,133
Community Development Block Grant-CV	14.218	B20UC340100		2020	12,599,131	3,031,997	282,298	215,905 *	1,723,461
Community Development Block Grant	14.218	B21UC340100		2021	10,226,895	704,727	779,168	(37,325) *	9,446,162
Community Development Block Grant	14.218	B22UC340100		2022	9,406,729	2,977,818	2,977,818	*	8,032,857
Community Development Block Grant	14.218	B23UC340100		2023	9,352,707	3,395,876	3,395,816	525 *	4,427,133
Community Development Block Grant	14.218	B24UC340100		2024	9,547,925	907,213	955,045	*	955,045
						13,326,628	13,407,371	(15,535) *	95,098,819
Emergency Solutions Grant	14.231	E20UC340100		2020	796,956			106 *	602,310
Emergency Solutions Grant-CV	14.231	E20UC340100		2020	4,159,027			(106) *	4,353,568
Emergency Solutions Grant	14.231	E22UC340100		2022	815,473	585,306	585,306	*	815,473
Emergency Solutions Grant	14.231	E23UC340100		2023	805,261	381,449	381,449	*	382,531
Emergency Solutions Grant	14.231	E24UC340100		2024	798,203	13,681	13,681	*	13,681
						980,436	980,436	*	6,907,071

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Year ended December 31, 2024

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	Adjustments/ Cancellations	MEMO Cumulative Total Expenditures
Home Investment Program	14.239	M18UC340211		2018	2,934,468			(120,000) *	2,794,497
Home Investment Program	14.239	M19UC340211		2019	2,625,823	13,740	13,740	*	1,592,215
Home Investment Program	14.239	M20UC340211		2020	3,519,603	428,219	428,219	(110,000) *	2,703,936
Home Investment Program	14.239	M21UC340211		2021	3,518,880	664,917	664,917	7,427,510 *	1,933,597
Home Investment Program - ARP	14.239	M21UC340211		2021	10,376,279	180,566	180,566	(7,755,592) *	343,560
Home Investment Program	14.239	M22UC340211		2022	3,088,029	261,513	287,712	(281,590) *	881,855
Home Investment Program	14.239	M23UC340211		2023	3,054,202	164,795	164,797	*	385,420
Home Investment Program	14.239	M24UC340211		2024	2,475,472	184,053	184,053	*	184,053
						1,897,803	1,924,004	(839,672) *	11,408,238
Total Trust Funds:						17,202,343	17,253,340	(855,207) *	116,206,369
Total Federal Awards:						$ 88,445,731	142,002,152	(926,891) *	532,029,941

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

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Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2024

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	Adjustments/ Cancellations		MEMO Cumulative Total Expenditures
Federal and State Grant Fund								
Department of Health and Senior Services								
Respite Care for the Elderly	7530-491-054-7530-009	2022	565,480			(111,197)	*	454,283
Respite Care for the Elderly	7530-491-054-7530-009	2023	692,940	180,000	25,976	(38,961)	*	612,271
Respite Care for the Elderly	7530-491-054-7530-009	2024	608,000	608,000	467,541		*	467,541
				788,000	493,517	(150,158)	*	1,534,095
Worker and Community Right to Know	4230-100-046-4771-105	2022	21,869	5,467			*	21,869
Worker and Community Right to Know	4230-100-046-4771-105	2023	21,869	16,402	10,934		*	21,869
Worker and Community Right to Know	4230-100-046-4771-105	2024	21,869	5,467	10,935		*	10,934
				27,336	21,869		*	54,672
Overdose Fatality Review Team	4210-100-046-4210-191	2023	75,000	63,368	49,614		*	75,000
Overdose Fatality Review Team	4210-100-046-4210-191	2024	75,000		25,988		*	25,988
				63,368	75,602		*	100,988
Childhood Lead Exposure Prevention	4220-100-046-4G12-501	2023	375,968	291,862	199,658		*	357,544
Childhood Lead Exposure Prevention	4220-100-046-4G12-502	2023	12,500	12,500	12,500		*	12,500
Childhood Lead Exposure Prevention	4220-100-046-4G12-502	2024	388,468	69,432	157,604		*	157,604
				373,794	369,762		*	527,648
Total Department of Health and Senior Services				1,252,498	960,750	(150,158)	*	2,217,403
Department of Human Services								
APPLE Initiative		2020	20,000			(25)	*	19,975
Communication and Language Access Grant	7580-100-054-7580-007	2024	32,556	32,556	900		*	900
Special Population Grant		2023	150,000	134,199	33,133		*	134,199
Special Population Grant		2024	150,000	77,455	118,615		*	118,615
				211,654	151,748		*	252,814
National Council on Aging	7530-495-054-7530-001	2020	40,000				*	21,200
National Council on Aging	7530-495-054-7530-001	2023	30,000				*	30,000
Senior Sve Navigator Grant	7530-100-054-7530-151	2024	466,000	116,500	32,700		*	32,700
				116,500	32,700		*	83,900
Mental Health Board Administrator	7700-100-054-7700-029	2023	12,000	9,000	6,000		*	12,000
Mental Health Board Administrator	7700-100-054-7700-029	2024	12,000	3,000	6,000		*	6,000
				12,000	12,000		*	18,000

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2024

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	Adjustments/ Cancellations		MEMO Cumulative Total Expenditures
Mental Health Law	7700-100-054-7700-029	2022	262,673		(710)		*	253,767
Mental Health Law	7700-100-054-7700-029	2023	262,673	75,485			*	269,875
Mental Health Law	7700-100-054-7700-029	2024	277,131	198,085	271,149		*	
				273,570	270,439		*	523,642
Personal Assistance Services	7545-100-054-I014-005	2022	40,122			(2,623)	*	37,499
Personal Assistance Services	7545-100-054-I014-005	2022	54,504	12,870		(114)	*	54,390
Personal Assistance Services - Hudson County	7545-100-054-I014-005	2022	28,764	7,947			*	28,764
Personal Assistance Services	7545-100-054-I014-005	2023	93,564	25,965	47,552		*	93,447
Personal Assistance Services	7545-100-054-I014-005	2024	96,138	48,069	47,176		*	47,176
				94,851	94,728	(2,737)	*	261,276
County Comprehensive Alcohol Program	7700-760-054-4219-001	2022	1,325,016	200,000	2,858		*	1,325,016
County Comprehensive Alcohol Program	7700-760-054-4219-001	2023	1,133,714	601,920			*	1,133,714
County Comprehensive Alcohol Program	7700-760-054-4219-001	2024	1,100,243	777,114	1,099,248		*	1,099,248
				1,579,034	1,102,106		*	3,557,978
Comprehensive Cancer Control Program	4285-100-046-4285-434	2023	99,690	84,684	67,184		*	99,684
Comprehensive Cancer Control Program	4285-100-046-4285-434	2024	6,000	5,539	5,539		*	5,539
Comprehensive Cancer Control Program	4285-100-046-4285-434	2024	15,000	15,000			*	
				105,223	72,723		*	105,223
Medicaid Peer Grouping		2023	748,656		283,305	(990,070)	*	716,884
Medicaid Peer Grouping		2024	619,312		472,732	990,070	*	
PEER Recovery Specialist		2023	75,000	74,850	42,589		*	74,850
				74,850	798,626		*	791,734
Spring House for Women	7700-100-054-4219-158	2023	100,720	51,761			*	100,720
Spring House for Women	7700-100-054-4219-158	2024	103,521	75,650	103,521		*	103,521
				127,411	103,521		*	204,241
Total Department of Human Services				2,627,649	2,639,491	(2,762)	*	5,819,683
Department of Environmental Protection								
County Environmental Health Act	4855-495-042-4855-001	2023	213,456	213,456			*	213,456
County Environmental Health Act	4855-495-042-4855-001	2024	213,603	213,603	213,603		*	213,603
				427,059	213,603		*	427,059
Clean Communities	4900-765-042-4900-005	2023	174,462		137,420		*	174,336
Clean Communities	4900-765-042-4900-005	2024	198,055	198,055	55,863		*	55,863
				198,055	193,283		*	230,199

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2024

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	Adjustments/ Cancellations		MEMO Cumulative Total Expenditures
Hazardous Discharge Site Remediation Fund	4800-566-003	2008-2009	175,083				*	170,914
Total Department of Environmental Protection				625,114	406,886		*	828,172
Department of Community Affairs								
LEAP County Coordinator Fellowship Grant	495-022-8030-667	2021	50,000				*	35,306
LEAP Challenge Grant - Food Security Task Force	495-022-8030-667	2021	150,000				*	3,500
LEAP Challenge Grant - Shared Service CZAR	495-022-8030-667	2021	100,000	100,000	52,800		*	100,000
				100,000	52,800		*	138,806
Bergenfield Senior Center Improvements	2024-09136-0546-00	2024	100,000				*	
Shelter Support Program	8020-100-083-8020-022	2024	118,161	35,448			*	35,306
Total Department of Community Affairs				135,448	52,800		*	174,112
Department of Law and Public Safety								
Sheriff Body Armor Replacement	1020-718-066-1020-001	2022	17,967		17,967		*	17,967
Sheriff Body Armor Replacement	1020-718-066-1020-001	2022	27,412		27,412		*	27,412
Sheriff Body Armor Replacement	1020-718-066-1020-001	2023	34,222				*	
Sheriff Body Armor Replacement	1020-718-066-1020-001	2024	36,343	36,343			*	
Prosecutor Body Armor Replacement	1020-718-066-1020-001	2022	6,086		5,847		*	5,847
Prosecutor Body Armor Replacement	1020-718-066-1020-001	2023	7,027				*	
Prosecutor Body Armor Replacement	1020-718-066-1020-001	2024	7,481	7,481			*	
				43,824	51,226		*	51,226
State Community Partnership	1550-100-066-1500-032	2023	1,125,145	618,009	357,565		*	1,072,778
State Community Partnership	1550-100-066-1500-032	2024	1,125,145	388,206	682,158		*	682,158
				1,006,215	1,039,723		*	1,754,936
Body-Worn Camera Grant	BFY21-100-066-1020-495	2021	305,700		62,348		*	62,348
							*	
					62,348		*	62,348
Arrive Together Grant Program	1200-100-066-1200-C97	2024	150,000		17,365		*	17,365
Total Department of Law and Public Safety				1,050,039	1,170,662		*	1,885,875

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2024

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	Adjustments/ Cancellations		MEMO Cumulative Total Expenditures
Department of Corrections								
Medication Assisted Treatment for Substance Use Disorder	7025-100-026-7025-318	2020	412,931			(47,493)	*	158,972
Medication Assisted Treatment for Substance Use Disorder	7025-100-026-7025-318	2022	412,931				*	170,212
Medication Assisted Treatment for Substance Use Disorder	7025-100-026-7025-318	2022	412,931				*	224,559
Medication Assisted Treatment for Substance Use Disorder	7025-100-026-7025-318	2023	412,931		194,935		*	375,884
Medication Assisted Treatment for Substance Use Disorder	7025-100-026-7025-318	2024	422,875		127,103		*	127,103
County Re-Entry Coordinators	7025-495-016-7025-003	2022	100,000	69,494			*	100,000
County Re-Entry Coordinators	7025-495-016-7025-003	2023	100,000		100,000		*	100,000
County Re-Entry Coordinators	7025-495-016-7025-003	2024	30,506	30,506			*	
Detection & Mitigation of COVID-19 in Confinement Facilities	7025-100-026-7025-349	2023	163,747		163,747		*	163,747
Total Department of Corrections				100,000	585,785	(47,493)	*	1,420,477
Governor's Council on Alcohol & Drug Abuse								
Municipal Alliance	2000-100-082-C001-044	2022	317,346	128,981	20	20	*	214,665
Municipal Alliance - Youth Leadership	2000-100-082-C001-044	2022	82,687	41,357			*	56,169
Municipal Alliance	2000-100-082-C001-044	2023	317,346	77,549	166,441		*	201,441
Municipal Alliance - Youth Leadership	2000-100-082-C001-044	2023	82,687	1,431	18,741		*	20,172
Municipal Alliance	2000-100-082-C001-044	2024	317,346		49,865		*	49,865
Total Governor's Council on Alcohol & Drug Abuse				249,318	235,067	20	*	542,312
Department of State								
NJ Historical Commission	2540-100-074-2540-105	2023	94,100	14,015	33,762		*	88,702
NJ Historical Commission	2540-100-074-2540-105	2024	94,100	94,100	49,906		*	49,906
				108,115	83,668		*	138,608
Local Arts Program	2530-100-074-2530-032	2021	111,455		2,214		*	111,163
Local Arts Program	2530-100-074-2530-032	2022	319,365		21,472		*	283,176
Local Arts Program	2530-100-074-2530-032	2023	319,400		62,141		*	274,682
Local Arts Program	2530-100-074-2530-032	2024	319,400	319,400	214,496		*	214,496
Creative Aging Initiative Grant	2530-100-074-2530-032	2023	10,000	2,500	146		*	9,863
				321,900	300,469		*	893,380
Seal Asset Tracking System		2023	69,376				*	69,376
Corporate Marketing Grant	2510-100-074-2510-013	2024	17,750	4,438			*	
Public Archives & Records Infrastructure Support (PARIS)	2545-100-033						*	
Total Department of State				434,453	384,137		*	1,101,364

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2024

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	Adjustments/ Cancellations		MEMO Cumulative Total Expenditures
Department of Children and Families								
Child Advocacy Development Grant	1610-100-016-1610-133	2021	73,093		40,427		*	72,013
Child Advocacy Development Grant	1610-100-016-1610-133	2021	167,012		8,257		*	167,012
Child Advocacy Development Grant	1610-100-016-1610-133	2023	184,524		72,988		*	181,005
Child Advocacy Development Grant	1610-100-016-1610-133	2024	194,208	194,208	128,046		*	128,046
Child Advocacy Development Grant	1610-100-016-1610-133	2024	190,944		31,860		*	31,860
Visions Program	1610-100-016-1610-021	2023	101,001	37,966	47,419		*	101,001
Visions Program	1610-100-016-1610-021	2023	7,069	7,069	7,069		*	7,069
Visions Program	1610-100-016-1610-021	2024	108,070	63,035	54,384		*	54,384
Children's Inter-Agency Coordinating County	1620-100-016-1620-013	2023	39,455	19,733	19,728		*	39,455
Children's Inter-Agency Coordinating County	1620-100-016-1620-013	2024	39,455		19,727		*	19,727
Human Services Advisory Council	1610-100-016-1610-039	2023	66,499	27,712	33,232		*	66,499
Human Services Advisory Council	1610-100-016-1610-039	2024	66,499		32,786		*	32,786
Total Department of Children and Families				349,723	495,923		*	900,857
Military and Veterans Affairs								
Veterans Transportation	3610-100-067-3610-058	2022	26,000	2,166			*	26,000
Veterans Transportation	3610-100-067-3610-058	2023	26,000	17,336	13,004		*	26,000
Veterans Transportation	3610-100-067-3610-058	2024	26,000	8,664	12,996		*	12,996
Total Military and Veteran Affairs				28,166	26,000		*	64,996
New Jersey Department of Information Technology								
Public Safety Answering Point	2034-100-082-S570-137	2023	2,105,506		1,843,667		*	1,846,262
Total New Jersey Department of Information Technology					1,843,667		*	1,846,262
New Jersey Department of Transportation								
West Forest Avenue Bridge		2022	600,000				*	452,086
Total New Jersey Department of Transportation							*	452,086
Total State Agencies				6,852,408	8,801,168	(200,393)	*	17,253,599

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2024

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	Adjustments/ Cancellations		MEMO Cumulative Total Expenditures
Other Local Agencies								
Bergen County Special Services								
Venture Program		2016	635,173		5,412		*	635,173
Venture Program		2017	649,080		9,909		*	649,080
Venture Program		2018	607,980		4,418		*	607,980
Venture Program		2019	624,000		3,000		*	624,000
Venture Program		2020	643,296		5,025		*	643,296
Venture Program		2021	657,000		9,278		*	656,614
Venture Program		2022	657,000		92,788		*	574,461
Venture Program		2023	669,445	390,510	383,688		*	223,638
Venture Program		2024	686,120	285,883	188,305		*	188,305
				676,393	701,823		*	4,802,547
City of New York, Department of Health and Mental Hygiene								
Cities Readiness Initiative Grant		2007-2008	125,000		1,363		*	123,885
					1,363		*	123,885
Bergen County Special Services								
Youth Complex Education Program		2015	150,000		65		*	150,000
Youth Complex Education Program		2016	155,000		11,335		*	151,222
Youth Complex Education Program		2018	158,000		10,321		*	141,363
Youth Complex Education Program		2018	158,000		6,204		*	139,201
Youth Complex Education Program		2019	161,320		160		*	137,550
Youth Complex Education Program		2020	166,160		725		*	142,678
Youth Complex Education Program		2021	169,490		2,245		*	158,720
Youth Complex Education Program		2022	173,000		2,549		*	151,084
Youth Complex Education Program		2023	179,055	89,527	110,231		*	173,137
Youth Complex Education Program		2024	184,500	92,250	41,163		*	41,163
				181,777	184,998		*	1,386,118
New Jersey Children's System of Care								
Grief and Bereavement Support		2022	36,700		713		*	861
Total New Jersey Children's System of Care					713		*	861
The IOLTA Fund of the Bar of New Jersey								
IOLTA Fund Grant		2024	22,500	22,500	22,500		*	22,500
Henry H. Kessler Foundation	893-3067-SIG-FY2021	2022	13,000			(95)	*	12,905
National Opioid Settlement Fund		2023	2,600,488		62,814		*	62,814
National Opioid Settlement Fund		2024	122,608	5,368,765			*	
				5,368,765	62,814		*	62,814

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2024

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	Adjustments/ Cancellations		MEMO Cumulative Total Expenditures
TD Bank								
Financial Literacy Education Program		2021	7,970			(13)	*	7,957
Financial Literacy Education Program		2022	7,500			(1,530)	*	5,970
						(1,543)	*	13,927
Total Other Local Agencies				6,249,435	974,211	(1,638)	*	6,425,557
Total Federal and State Grant Fund:				13,101,843	9,775,379	(202,031)	*	23,679,156
Current Fund								
Department of State								
Bergen County Early Voting Election Grant 2022	2525-100-074-2525-027	2024	541,756	541,756	541,756		*	541,756
Bergen County Early Voting Election Grant 2023	2525-100-074-2525-027	2024	1,332,670	1,332,670	1,332,670		*	1,332,670
Bergen County Early Voting Election Grant 2024	2525-100-074-2525-027	2024	450,450	450,450	450,450		*	450,450
				2,324,876	2,324,876		*	2,324,876
Total Current Fund:				2,324,876	2,324,876		*	2,324,876
Capital Fund								
Department of Transportation								
Local Bridge Bond 2018	6220-572-002	2018	2,901,309				*	2,901,309
Local Bridge Bond 2019	6220-572-002	2019	2,700,000				*	2,700,000
Local Bridge Bond 2020	6220-572-002	2020	2,796,709		185,692		*	1,302,508
Local Bridge Bond 2021	6220-572-002	2021	2,758,817	2,652,110	881,906		*	881,906
Local Bridge Bond 2022	6220-572-002	2022	2,777,330				*	2,000,000
Local Bridge Bond 2023	6220-572-002	2023	2,787,059				*	
Local Bridge Bond 2024	6220-572-002	2024	2,787,059				*	
				2,652,110	1,067,598		*	9,785,723

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2024

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	Adjustments/ Cancellations		MEMO Cumulative Total Expenditures
State Aid Highway Projects	6320-480-Various	2003-2004	7,366,500				*	3,818,677
State Aid Highway Projects	6320-480-Various	2010-2011	8,103,000				*	7,787,778
State Aid Highway Projects	6320-480-Various	2010-2011	8,103,000				*	7,503,000
State Aid Highway Projects	6320-480-Various	2013-2014	2,000,000				*	1,335,402
State Aid Highway Projects	6320-480-Various	2013-2014	8,051,900				*	6,924,888
State Aid Highway Projects	6320-480-Various	2014-2015	4,663,200	59,035		1,021,930	*	4,663,200
State Aid Highway Projects	6320-480-Various	2014-2015	6,905,000		2,228		*	6,905,000
State Aid Highway Projects	6320-480-Various	2014-2015	7,604,500			1,773,179	*	7,604,500
State Aid Highway Projects	6320-480-Various	2014-2015	1,000,000				*	1,000,000
State Aid Highway Projects	6320-480-Various	2016-2017	1,000,000			1,000,000	*	1,000,000
State Aid Highway Projects	6320-480-Various	2016-2017	6,200,000			(1,001,475)	*	5,109,132
State Aid Highway Projects	6320-480-Various	2018-2019	13,524,519	524,799	408,013	(1,320,000)	*	11,594,127
State Aid Highway Projects	6320-480-Various	2019-2020	3,045,000			(450,280)	*	2,311,974
State Aid Highway Projects	6320-480-Various	2019-2020	14,150,000		2,510,526	1,320,000	*	11,116,396
State Aid Highway Projects	6320-480-Various	2020-2021	13,617,122		686,435		*	9,339,352
State Aid Highway Projects	6320-480-Various	2020-2021	350,000	87,500			*	350,000
State Aid Highway Projects	6320-480-Various	2020-2021	600,000		150,092		*	524,550
State Aid Highway Projects	6320-480-Various	2021-2022	13,566,250	10,673,000	7,306,734		*	7,368,872
State Aid Highway Projects	6320-480-Various	2021-2022	865,213	42,321	35,536		*	861,742
State Aid Highway Projects	6320-480-Various	2022-2023	13,724,200	11,589,023	1,933,498		*	3,933,498
State Aid Highway Projects	6320-480-Various	2023-2024	13,724,200				*	
State Aid Highway Projects	6320-480-Various	2024-2025	10,000,000				*	
				22,975,678	13,033,062	2,343,354	*	101,052,088
Total Department of Transportation				25,627,788	14,100,660	2,343,354	*	110,837,811
Department of Environmental Protection								
Green Acres Program	0200-17-015	2018	1,250,000				*	
Total Department of Environmental Protection							*	
Department of Education								
Securing Our Children's Future Bond Act		2021	25,875,000	7,762,500	15,937,465		*	16,880,460
Total Department of Education				7,762,500	15,937,465		*	16,880,460
Total Capital Fund:				33,390,288	30,038,125	2,343,354	*	127,718,271

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2024

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	Adjustments/ Cancellations		MEMO Cumulative Total Expenditures
Trust Fund:								
Department of Environmental Protection								
Bergen Rowing Center Boathouse	GO 042 4815SP06599	2024	1,125,000	1,125,000	1,125,000		*	
Green Acres Program - Restoration of Wild Duck Pond	0200-19-016	2024	1,119,916	1,119,916	1,119,916		*	
Total Trust Fund:				2,244,916	2,244,916		*	
Total State and Other Local Awards:				$ 51,061,923	44,383,296	2,141,323		153,722,303

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

COUNTY OF BERGEN
NOTES TO THE SCHEDULES OF EXPENDITURES
OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1. GENERAL

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

NOTE 2. BASIS OF ACCOUNTING

The accompanying schedules of expenditures of awards are presented using the budgetary basis of accounting. This basis of accounting is described in Note 1 to the County's financial statements.

NOTE 3. RELATIONSHIP TO FINANCIAL STATEMENTS

Amounts reported in the accompanying schedules to not agree with amounts reported in the County's financial statements because encumbrances are not reported in the accompanying schedules. Financial assistance awards are reported in the County's financial statements on a basis of accounting described above as follows:

	Federal	State	Local	Total
Federal and State Grant Fund	$84,478,037	$8,801,168	$974,211	$94,253,416
Current Fund	39,755,558	2,324,876		42,080,434
Trust Fund	17,253,340	2,244,916		19,498,256
General Capital Fund	515,217	30,038,125		30,553,342
	$142,002,152	$43,409,085	$974,211	$186,385,448

NOTE 4. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

The regulations and guidelines governing the preparation of federal financial reports vary by federal agency and among programs administered by the same agency. Accordingly, the amount reported in the federal financial reports do not necessarily agree with the amounts reported in the accompanying Schedule which is prepared on the cash basis.

NOTE 5. SUBRECIPIENT PROGRAMS

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

NOTE 6. INDIRECT COST RATE

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

COUNTY OF BERGEN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Adverse GAAP/unmodified regulatory	
Internal control over financial reporting:		
1. Material weakness(es) identified?	______ yes	X no
2. Were significant deficiencies identified that are not considered to be material weaknesses	______ yes	X no
Noncompliance material to general-purpose financial statements noted?	______ yes	X no

Federal Awards Section

Dollar threshold used to determine type A programs:	$ 3,000,000	
Auditee qualified as low-risk auditee?	______ yes	X no
Type of auditors' report on compliance for major programs:	unmodified	
Internal Control over compliance:		
1. Material weakness(es) identified?	______ yes	X no
2. Were significant deficiencies identified that were not considered to be material weaknesses?	______ yes	X no
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance	______ yes	X no

Identification of major programs:

Assistance Listing Number(s)	FAIN Number(s)		Name of Federal Program or Cluster
20.513/20.516	N/A	(A)	Transit Services Programs Cluster; Senior Citizens and Disabled Resident Transportation Assistance/Enhanced Mobility of Seniors & Individuals with Disabilities/NJ-JARC Jobs Access Reverse Commute
21.027	SLRRP1040/OLPH24CHI006/GDT-02-21	(A)	American Rescue Plan Act/County Health Infrastructure Program/Gunshot Detection Technology Initiative
16.835	N/A	(B)	Body Worn Camera

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

COUNTY OF BERGEN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024
(continued)

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

State Awards Section

Dollar threshold used to determine type A programs: $ 1,302,273

Auditee qualified as low-risk auditee? ______ yes __X__ no

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

Internal Control over compliance:

1. Material weakness(es) identified? ______ yes __X__ no

2. Were significant deficiencies identified that were not considered to be material weaknesses? ______ yes __X__ no

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

Identification of major programs:

GMIS Number(s)		Name of State Program
6320-480-Various	(A)	State Aid DOT Projects
2525-100-074-2525-027	(A)	Bergen County Early Voting Election Grant
	(A)	Securing Our Children's Future Bond Act
2034-100-082-S570-137	(A)	Public Safety Answering Point

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

COUNTY OF BERGEN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024
(continued)

Section II - Schedule of Financial Statement Findings

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

FINANCIAL STATEMENT FINDINGS

NONE

Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs

NONE

COUNTY OF BERGEN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024
(continued)

STATUS OF PRIOR YEAR FINDINGS

None

COUNTY OF BERGEN
GENERAL COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2024

GENERAL COMMENTS

Contracts and Agreements

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

a. When the cost or price of any contract awarded by the contracting agent in the aggregate does not exceed in a contract year the total sum of $17,500, the contract may be awarded by a purchasing agent when so authorized by ordinance or resolution, as appropriate to the contracting unit, of the governing body of the contracting unit without public advertising for bids, except that the governing body of any contracting unit may adopt an ordinance or resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to subsection b. of section 9 of P.L. 1971, c.198 (C.40A:11-9), the governing body of the contracting unit may establish that the bid threshold may be up to 25,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.

b. Any contract made pursuant to this section may be awarded for a period of 24 consecutive months, except that contracts for professional services pursuant to subparagraph (i) of paragraph (a) of subsection (1) of section 5 of P.L. 1971, c.198 (C.40A:11-5) may be awarded for a period not exceeding 12 consecutive months. The Division of Local Government Services shall adopt and promulgate rules and regulations concerning the methods of accounting for all contracts that do not coincide with the contracting unit's fiscal year.

c. The Governor, in consultation with the Department of the Treasury, shall no later than March 1 of every fifth year beginning in the fifth year after the year in which P.L. 1999, c.440 takes effect, adjust the threshold amount and the higher threshold amount which the governing body is permitted to establish, as set forth in subsection a. of this section, or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in section 2 of P.L. 1971, c.198(C.40A:11-2), and shall round the adjustment to the nearest $1,000. The Governor shall, no later than June 1 of every fifth year, notify each governing body of the adjustment. The adjustment shall become effective on July 1 of the year in which it is made.

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

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

Effective July 1, 2010 and thereafter, the bid thresholds in accordance with N.J.S.A. 40A:11-3 (as amended) is $17,500 and $36,000 if there is a certified purchasing agent. On July 1, 2020, the threshold with a qualified purchasing agent was increased to $44,000.

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

The minutes indicate that bids were requested by public advertising for the following items:

HVAC Parts & Supplies
Golf Scorecards
Emergency Tree Services at County Park Locations
Geese Control Services for Golf Courses and Parks
Class 4-8 Trucks
Fencing: Purchase, Installation & Repair Services
Bulk Landscape Materials
Commercial Ground Maintenance Equipment & Accessories
Equipment Repairs - Parts & Service - Wright Scag Products Only
Golf Range Equipment and Supplies
Irrigation Parts and Services
Dead Tree Removal Services - Bergen County Owned Roads
First Responder Emergency Medical Equipment and Supplies
Roadway Repair Materials
Emergency Tree Services - County Owned Roads
Provision of Plumbing Services
Mosquito Control Products
Traffic Marking Services
Pump and Meter Parts and Repair Services
Mechanical Weed Harvesting/Hydro-Raking
Chemical Control of Aquatic Weeds
Waterway Tree Removal Services
Storage Tank: COOP Removal, Remediation, Refurbishment and Replacement Services
Forty Yard Trash Compactor and Waste Hauling Services
Environmentally Preferable Cleaning Products
Golf Accessories
Firefighting Equipment and Rescue Tools
Auto Body Repair Services
Stone Products
Para-Transit Buses
Automotive: Parts & Accessories
Park and Playground Equipment and General Supplies
Parts & Repair Services for Large Scale Equipment, Vehicles & Diesel Engines
Computer Equipment and Peripherals
Bituminous Concrete plus Various Road Repair Materials

Sanitary Removal & Disposal of Animal Carcasses from Bergen County Animal Shelter and Adoption Center
Sanitary Removal & Disposal of Animal Carcasses from Countywide Roadways
Various Exotic Animal Diets for Bergen County Zoological Park
Cars, Crossovers, Class 1-3 Pickup Trucks/Chassis, Sport Utility Vehicles and Vans
Well Drilling Services
Two (2) Baroness Riding Sweeper - Core Collector Units
Removal and Disposal of Hazardous Contaminated Soil, Site Restoration and Perimeter Air Monitoring Services at Samuel Nelkin County Park
Land Survey Equipment and Supplies
Roadway Rock Salt
Bagged Ice Melt Products
Aeration Services for Golf Course and Park Turf/Grass
Four (4) Harley Davidson Road King Motorcycles
MCI Flowtronex Pumps and Related Equipment
Portable Chemical Toilets
HVAC Repair Services - Time & Materials
Two (2) Pellerin Milnor Corporation Rigid-Mount Washer/Extractors
Para-Transit Buses and Vans
Trailer Mounted Diesel Pump PP63C17 - Vacuum Assisted
Water Treatment, Various Locations
SWAT Team Equipment
Audio Video Distribution System
Meals on Wheels Program
Congregate Meal Program
Veterinary Laboratory Equipment
Roadway Foundry Products - Catch Basin Castings, Manholes and Associated Products
Calcium Hypochlorite Tablets for 2025 Swim Season
Temporary Power Equipment Rental and Labor for the 2024-2025 Winter Wonderland
Collaborative Response Graphics
Countywide Resurfacing and ADA Curb Ramp Program - Contract 5
Liberty Street and Redneck Ave Intersection
Replacement of the Passaic Avenue Bridge Over the Saddle River
Synthetic Turf: Repair and Replacement
Bergen County RGL Storage Facility Interior Alterations
Medical Examiner's Office Roof Replacement
Addition to Coati Building Exhibit for the Bergen County Zoo
Soldier Hill Gold Course Parking Lot
Roof Replacement to Bergen County Voting Machine Warehouse
New Golf Clubhouse and Garage at the Overpeck Gold Course
Modernization of One (1) Elevator at the Summer House
Public Address System Replacement Bergen County Justice Center Courtroom
Basketball Court at the Bergen County Juvenile Center
Carlstadt Voter Warehouse Electrical Updates

County Road, Hardenburgh Avenue, and Piermont Road Intersection Improvements
Window Restoration of the Campbell-Christie House
Spring House for Women Egress Door Replacement
New Ramp and Stairs at Summer House
Renovations to the East and West Reception Areas for the Department of Human Services at One Bergen County Plaza

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

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

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

COUNTY OF BERGEN
GENERAL COMMENTS & RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2024

COMMENTS

Finance/Treasurer

1. There are numerous bank reconciliations that include transactions that were not posted in a timely manner and/or reconciling items that are greater than one year old.
2. Prior year liabilities for sales tax and commissions were not remitted to the proper agencies in a timely manner.
3. There are approximately twenty-two (22) bank accounts being utilized by various Senior Center locations which are not included in the financial statements of the County.
4. An analysis of the Miscellaneous Liabilities – Parks – Clean Up account was not provided at the time of the audit.

RECOMMENDATIONS

Finance/Treasurer

1. Transactions which occur relating to the applicable time period should be posted to the operating system in a timely manner. Stale dated checks should be investigated and cancelled if appropriate.
2. Outstanding liabilities should be liquidated in a timely manner.
3. All bank accounts utilized by the County should be recorded in the accounting system and reconciled monthly. Furthermore, no accounts should be established without prior approval by the County's Treasury Department.
4. The Miscellaneous Liabilities - Parks – Clean Up reserve account should be reviewed to determine an accurate amount being held for security deposits. Any excess funds should be recorded as miscellaneous revenue.

COUNTY OF BERGEN
GENERAL COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2024
(continued)

STATUS OF PRIOR YEAR AUDIT FINDINGS/RECOMMENDATIONS

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

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

Very truly yours,

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

Wielkotz & Company, LLC

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

May 27, 2025