COUNTY OF UNION

Financial Statements
with Additional Financial Information

December 31, 2025

(With Independent Auditor's Report Thereon)

COUNTY OF UNION, N.J.

TABLE OF CONTENTS

PART I

Exhibit		Page
	Independent Auditor's Report	1
	FINANCIAL STATEMENTS	
	CURRENT FUND	
A	Comparative Balance Sheet - Regulatory Basis	5
A-1	Comparative Statement of Operations and Changes in Fund Balance - Regulatory Basis	7
A-2	Statement of Revenues - Regulatory Basis	8
A-3	Statement of Expenditures - Regulatory Basis	13
	TRUST FUNDS	
B	Comparative Balance Sheet - Regulatory Basis	27
	GENERAL CAPITAL FUND	
C	Comparative Balance Sheet - Regulatory Basis	28
C-1	Statement of Changes in Fund Balance - Regulatory Basis	29
	GENERAL FIXED ASSETS	
D	Statement of General Fixed Assets - Regulatory Basis	30
	Notes to Financial Statements	31
	Supplementary Data	81

COUNTY OF UNION, N.J.

Table of Contents, (continued)

Part I (continued)

Exhibit		Page
	SUPPLEMENTARY SCHEDULES	
	CURRENT FUND	
A-4	Schedule of Cash and Investments	85
A-5	Schedule of Cash - Change Fund	86
A-6	Schedule of Cash - Petty Cash	86
A-7	Schedule of Revenue Accounts Receivable	87
A-8	Schedule of 2025 Tax Levy - Realized Revenue	88
A-9	Schedule of Interfunds	89
A-10	Schedule of Appropriation Reserves	90
A-11	Schedule of Accounts Payable	93
A-12	Schedule of Encumbrances Payable	94
A-13	Schedule of Reserve for Sale of Assets	94
A-14	Schedule of Exchange Account	95
A-15	Schedule of Deferred Charges	96
A-16	Schedule of Cash - Federal and State Grant Fund	97
A-17	Schedule of Encumbrances Payable - Federal and State Grant Fund	98
A-18	Schedule of Federal and State Grants Receivable - Federal and State Grant Fund	99
A-19	Schedule of Appropriated Reserves for Grants - Federal and State Grant Fund	102
A-20	Schedule of Unappropriated Reserves for Grants - Federal and State Grant Fund	105
A-21	Schedule of Interfunds - Federal and State Grant Fund	106
	TRUST FUND	
B-1	Schedule of Cash	107
B-2	Schedule of Accounts Receivable	108
B-3	Due from/(to) SSA - Union County Vocational Technical Schools Self-Insurance	109
B-4	Schedule of Analysis of Added & Omitted Open Space Taxes Receivable	110
B-5	Schedule of Unappropriated Reserves for Housing Program Trust	111
B-6	Schedule of Appropriated Reserves for Housing Trust	112
B-7	Schedule of Reserve for Miscellaneous Deposits	113
B-8	Schedule of Reserve for Motor Vehicle Fines	115
B-9	Schedule of Commitments Payable - Motor Vehicle Trust Fund	116
B-10	Schedule of Commitments Payable - Housing Trust Fund	117
B-11	Schedule of Reserve for Open Space, Recreation, Farmland and Historic Preservation Expenditures	118
B-12	Schedule of Commitments Payable - Open Space Preservation Trust Fund	119
B-13	Schedule of Commitments Payable - Other Trust Fund	120
B-14	Schedule of Interfunds	121

COUNTY OF UNION, N.J.

Table of Contents, (continued)

Part I (continued)

	GENERAL CAPITAL FUND	
C-2	Schedule of Cash	122
C-3	Analysis of Cash	123
C-4	Schedule of Grant Receivables	128
C-5	Schedule of Deferred Charges to Future Taxation - Funded	129
C-6	Schedule of Deferred Charges to Future Taxation - Unfunded	130
C-7	Schedule of General Serial Bonds Payable	137
C-8	Schedule of New Jersey Dam Restoration Loan Program	145
C-9	Schedule of Capital Leases Payable	146
C-10	Schedule of Bond Anticipation Notes Payable	150
C-11	Schedule of Improvement Authorizations	155
C-12	Schedule of Commitments Payable	161
C-13	Schedule of Capital Improvement Fund	161
C-14	Schedule of Reserve for Payment of Bonds	162
C-15	Schedule of Reserve for Arbitrage	163
C-16	Schedule of Reserve for State of NJ Ch. 12 Bonds	163
C-17	Schedule of Interfunds	164
C-18	Schedule of Bonds and Notes Authorized But Not Issued	165

PART II

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	169
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance as Required by the Uniform Guidance and N.J. OMB Circular Letter 25-12	171
Schedule of Expenditures of Federal Awards	175
Schedule of Expenditures of State Awards	181
Notes to the Schedules of Expenditures of Federal and State Awards	188
Schedule of Findings and Questioned Costs	189
Financial Data Schedule - Section 8 Housing Choice Voucher Program for the Year Ended December 31, 2025	193
General Comments and Recommendations	194
Comments and Recommendations	198
Status of Prior Year Audit Findings/Recommendations	199

COUNTY OF UNION

STATE OF NEW JERSEY

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PART I

REPORT OF AUDIT ON FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

WIELKOTZ & COMPANY LLC
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

Adverse Opinion on U.S. Generally Accepted Accounting Principles

We have audited the accompanying balance sheets – regulatory basis of the various funds and account group of the County of Union in the State of New Jersey, as of December 31, 2025 and 2024, 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, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the accompanying financial statements referred to above do not present fairly the financial position of each fund of the County of Union as of December 31, 2025 and 2024, or changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

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

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

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

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above, present fairly, in all material respects, the regulatory basis balance sheets and account group as of December 31, 2025 and 2024, 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, 2025 in accordance with the basis of financial reporting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

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

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

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Union's basic financial statements. The supplementary information listed in the table of contents and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (*Uniform Guidance), the schedule of expenditures of state financial assistance as required by NJ OMB 25-12, and the Financial Data Schedule – Section 8 Housing Choice Voucher Program as required by the U.S. Department of Housing and Urban Development are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information listed in the table of contents, schedule of

expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (*Uniform Guidance), and the schedule of expenditures of state financial assistance as required by NJ OMB 25-12 are 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 July 2, 2026 on our consideration of the County of Union's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Union's internal control over financial reporting and compliance.

Steven D. Wielkotz

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

Wielkotz & Company, LLC

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

July 2, 2026

Exhibit A

COUNTY OF UNION

Comparative Balance Sheet-Regulatory Basis

Current Fund

December 31, 2025 and 2024

	Ref.	2025	2024
Assets			
Current Fund:			
Cash and Investments	A-4	$ 245,672,461	260,440,758
Change Fund	A-5	2,900	2,750
		245,675,361	260,443,508
Receivables and Other Assets with Full Reserves:			
Revenue Accounts Receivable	A-7	1,619,876	2,248,659
Interfunds	A-9	202,033,587	171,828,105
		203,653,463	174,076,764
Deferred Charges:			
Deferred Charges	A-15	1,041,583	
		450,370,407	434,520,272
Federal and State Grant Fund:			
Cash	A-16	124,346,841	120,506,440
Grants Receivable	A-18	115,107,112	164,759,142
		239,453,953	285,265,582
Total Assets		$ 689,824,360	719,785,854

Exhibit A

COUNTY OF UNION

Comparative Balance Sheet-Regulatory Basis

Current Fund

December 31, 2025 and 2024

	Ref.	2025	2024
Liabilities, Reserves and Fund Balance			
Current Fund:			
Appropriation Reserves	A-3/A-10	$ 29,476,702	34,927,214
Accounts Payable	A-11	2,167,208	1,085,945
Encumbrances Payable	A-12	12,509,697	19,807,656
Reserve for Sale of Assets	A-13	5,109,065	6,294,779
		49,262,672	62,115,594
Reserve for Receivables	Contra	203,653,463	174,076,764
Fund Balance	A-1	197,454,272	198,327,914
		450,370,407	434,520,272
Federal and State Grant Fund:			
Encumbrances Payable	A-17	133,615,385	111,823,844
Reserve for State and Federal Grants - Appropriated	A-19	35,973,395	109,730,914
Reserve for State and Federal Grants - Unappropriated	A-20		28,214
Interfunds	A-21	69,865,173	63,682,610
		239,453,953	285,265,582
Total Liabilities, Reserves and Fund Balance		$ 689,824,360	719,785,854

See accompanying notes to financial statements.

Exhibit A-1

COUNTY OF UNION

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

Current Fund

Years Ended December 31, 2025 and 2024

	2025	2024
Revenues and Other Income:		
Fund Balance Utilized	$ 38,750,000	38,750,000
Miscellaneous Revenue Anticipated	167,783,875	234,987,664
Receipts from Current Taxes	380,263,119	373,722,967
Non-Budget Revenue	11,848,875	11,240,100
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	26,129,814	25,648,711
Cancellation of Prior Year Bills		5,820
Cancellation of Accounts Payable	7,850	3,670,218
Cancellation of Appropriated Grants	4,918,019	4,559,794
Total Revenues and Other Income	629,701,552	692,585,274
Expenditures:		
Budget and Emergency Appropriations:		
Operations:		
Salaries and Wages	160,961,280	166,242,928
Other Expenses	265,276,746	328,662,561
Capital Improvement Fund	6,050,000	6,050,000
Debt Service	78,916,686	75,494,083
Deferred Charges and Statutory Expenditures	45,114,396	46,195,130
Interfunds Advanced (Net)	30,192,545	24,544,801
Grant Receivables Canceled	4,849,193	4,426,154
Refund of Prior Year Revenue	464,348	74,471
Total Expenditures	591,825,194	651,690,128
Statutory Excess to Surplus	37,876,358	40,895,146
Fund Balance, January 1,	198,327,914	196,182,768
	236,204,272	237,077,914
Decreased by:		
Fund Balance Utilized as Budget Revenue	38,750,000	38,750,000
Fund Balance, December 31,	$ 197,454,272	198,327,914

See accompanying notes to the financial statements.

COUNTY OF UNION

Statement of Revenues-Regulatory Basis

Current Fund

Year Ended December 31, 2025

	Budget	Realized	Excess or (Deficit)
Surplus Anticipated	$ 38,750,000	38,750,000	
Miscellaneous Revenues Anticipated:			
Local Revenues:			
County Clerk	1,500,000	1,650,796	150,796
Register of Deeds	5,675,000	7,583,394	1,908,394
Surrogate	225,000	263,133	38,133
Sheriff	1,000,000	1,226,790	226,790
Interest on Investments and Deposits	1,925,000	17,080,780	15,155,780
County Hospital Board of Pay Patients	825,000	989,723	164,723
Department of Parks and Recreation Facilities Revenue	8,250,000	8,442,902	192,902
Permits - County Road Department	200,000	260,524	60,524
	19,600,000	37,498,042	17,898,042
State Aid:			
County College Bonds (N.J.S.A. 18A:64A-22.6)	2,809,028	2,809,028	
State Assumption of Costs:			
Supplemental Social Security Income	1,703,965	1,139,627	(564,338)
Public and Private Programs:			
AAA NJSNAP Application Assistance (SFRF) Grant	292,716	292,716	
Alcohol – Drug Abuse Innovative Grant (A/DA)	409,378	409,378	
Area Plan Contract - Social Services Block Grant (Community Care for the Elderly)	469,725	469,725	
ARRIVE Together Critical Incident Model SFY2025	127,800	127,800	
Body Armor Replacement Fund	28,214	28,214	
Child Advocacy Development Grant - Treatment Services, Programs, Technology and Capital Improvement	211,642	211,642	
Childhood Lead Exposure Prevention Grant	373,010	373,010	
Clean Communities Program	80,037	80,037	
Community Mental Health Services Block Grant	8,000	8,000	
Community Mental Health Services Block Grant /Mental Health First Aid (MHFA) 2025	10,000	10,000	
Community Services Block Grant (CSBG)	962,023	962,023	
Community-Based Deer Management Grant Program	15,057	15,057	
Comprehensive Alcoholism and Drug Abuse Services Contract	794,341	794,341	
Comprehensive Cancer Control Grant	45,000	45,000	
Comprehensive Traffic Safety Program	68,992	68,992	
County Clerk - 2025 Primary Election & General Election Early Voting	73,050	73,050	
County Clerk - Clark Special School Election Reimbursement	64,286	64,286	
County Clerk - Mail-In Voter Education Program	90	90	
County Clerk - Scotch Plains-Fanwood Special School Election	122,998	122,998	
County Clerk - Westfield - Special School Election Reimbursement	106,290	106,290	
County Environmental Health Act (CEHA) - State	211,260	211,260	
County Environmental Health Act (CEHA) - Federal	45,264	45,264	
DOL - WorkFirst New Jersey - Digital Equity Training Grant	1,000,000	1,000,000	
DOL - WorkFirst New Jersey - Summer Youth Work Experience Program (SYWEP)	380,948	380,948	

COUNTY OF UNION

Statement of Revenues-Regulatory Basis

Current Fund

Year Ended December 31, 2025

	Budget	Realized	Excess or (Deficit)
DOL - WorkFirst New Jersey (WFNJ)	2,538,669	2,538,669	
DOL - Workforce Innovation & Opportunity Act (WIOA) - Admin. (Adult, Youth, & Dislocated Worker)	492,893	492,893	
DOL - Workforce Innovation & Opportunity Act (WIOA) - Adult	1,261,882	1,261,882	
DOL - Workforce Innovation & Opportunity Act (WIOA) - Data Reporting & Analysis	12,971	12,971	
DOL - Workforce Innovation & Opportunity Act (WIOA) - Dislocated Worker	1,938,011	1,938,011	
DOL - Workforce Innovation & Opportunity Act (WIOA) - Youth	1,236,153	1,236,153	
DOL - Workforce Innovation & Opportunity Act (WIOA) Set-Aside - Summer Youth Work Experience Program (SYWEP)	1,615,852	1,615,852	
East Front Street Intersection Improvements - City of Plainfield	83,000	83,000	
Edward Byrne Memorial JAG-Multi-Jurisdictional Gangs, Guns & Narcotics	127,375	127,375	
Family Court Services	248,737	248,737	
Federal Transit Administration (FTA) Section 5310 Program	240,000	240,000	
Green Acres Program: Jake's Law Grant - Improvements to Unami Park	1,000,000	1,000,000	
Green Acres Program: Local Park Development Grant - Improvements at Wheeler Spray Park	1,575,000	1,575,000	
Hazardous Materials Emergency Prepardness Grant Program	12,000	12,000	
HOME Investment Partnerships American Rescue Plan Program (HOME-ARP)	6,662	6,662	
Human Services Advisory Council (HSAC)	336,284	336,284	
Insurance Fraud Program	250,000	250,000	
Jail Diversion Program	66,950	66,950	
Jersey Assistance for Community Caregiving (JACC)	105,980	105,980	
Juvenile Detention Alernative Initiative (JDAI)	120,000	120,000	
LEAP County Coordinator Fellowship Grant	67,011	67,011	
Local Core Capacity for Public Health Emergency Preparedness LINCS Grant	304,894	304,894	
Local Recreation Improvement Grant	84,000	84,000	
Low Income Home Energy Assistance Program (LIHEAP) CWA Administration Grant	18,136	18,136	
Medicaid Reimbursement LogistiCare	40,000	40,000	
Municipal Alliance Program	244,862	244,862	
NACCHO MRC Operational Readiness Award	10,000	10,000	
New Jersey State Council on the Arts Block Grant	434,400	434,400	
NJ DFD Code Blue (CB) Support	130,000	130,000	
NJ Division of Public Welfare Community Coordinated Care-Local	100,000	100,000	
NJ Historical Commission - County History Partnership Program Grant	87,955	87,955	
NJ Job Access and Reverse Commute (NJ JARC) Round 12 SY 2026	395,000	395,000	
NJACCHO Sustaining Local Public Health Infrastructure	24,951	24,951	
NJDOT Local Bridge Bond Act of 1999	43,724	43,724	
NY Connects to Union County NJ; East Coast Greenway Bikeway	1,000,000	1,000,000	
Office on Aging - State Aid	58,000	58,000	
Older Americans Act Title III - Area Plan Contract - Federal	2,707,097	2,707,097	
Older Americans Act Title III - Area Plan Contract - State	1,037,727	1,037,727	
Opioid Litigation Recovery Funds	757,121	757,121	
Opioid Public Health Crisis Response - Operation Helping Hand	110,526	110,526	
Paratransit Aging	100,000	100,000	
Paul Coverdell Forensic Science Improvement Grants Program	25,650	25,650	

COUNTY OF UNION

Statement of Revenues-Regulatory Basis

Current Fund

Year Ended December 31, 2025

	Budget	Realized	Excess or (Deficit)
Personal Assistance Service Program (PASP)	61,776	61,776	
Pipeline Emergency Response Grant (PERG)	36,000	36,000	
Public Safety Answering Point (PSAP) - 019	439,718	439,718	
Public Safety Answering Point (PSAP) - 021	194,782	194,782	
Public Safety Answering Point (PSAP) - 024	128,777	128,777	
Recreational Opportunities for Individuals with Disabilities (ROID)	35,000	35,000	
Recycling Enhancement Act Grant	526,500	526,500	
Right to Know Project	16,401	16,401	
Senior Citizen and Disabled Resident Transportation Assistance Program (SCDRTAP)	1,983,442	1,983,442	
Senior Farmers Market Nutrition Program	4,669	4,669	
Sexual Assault, Abuse & Rape Care (SAARC) - Coronavirus State & Local Fiscal Recovery Funds (SLFRF)	45,454	45,454	
Sexual Assault, Abuse & Rape Care (SAARC) - Expansion Direct Services	665,324	665,324	
Sexual Assault Response Team/Forensic Nurse Examiner Program-SANE	173,877	173,877	
Social Services for the Homeless (SSH)	879,018	879,018	
Social Services for the Homeless (TANF)	155,304	155,304	
Special Traffic Enforcement Program - STEP	51,000	51,000	
State Health Insurance Assistance Program (SHIP)	38,000	38,000	
State/Community Partnership Program (YSC)	736,143	736,143	
Statewide Respite Care Program	362,000	362,000	
STOP Violence Against Women - VAWA - DV Advocate	45,686	45,686	
Strengthening Local Public Health Capacity Program 2026 - Public Health Infrastructure Grant (PHIG)	42,534	42,534	
Subregional Transportation Planning Program	187,278	187,278	
SuperNOFO Continuum of Care (CoC) Grant	6,073,792	6,073,792	
UCBOE - ADA Training	2,800	2,800	
UCBOE - Clark Special School Election	48,500	48,500	
UCBOE - Drop Box Pickups	135,398	135,398	
UCBOE - Early Voting	1,381,199	1,381,199	
UCBOE - Poll Worker Pay Reimbursement (Primary and General Election)	1,049,750	1,049,750	
UCBOE - Scotch Plains-Fanwood Special School Election	46,200	46,200	
UCBOE - Westfield School Board Election	34,000	34,000	
Union County Improving Library Shared Services	125,000	125,000	
Universal Service Fund - CWA Administration	11,595	11,595	
Urban Area Security Initiative Program (UASI)	352,193	352,193	
Veterans Transportation Program	12,000	12,000	
Victims of Crime Act (VOCA) - Victim Witness Advocacy	444,087	444,087	
	43,474,791	43,474,791	

COUNTY OF UNION

Statement of Revenues-Regulatory Basis

Current Fund

Year Ended December 31, 2025

	Budget	Realized	Excess or (Deficit)
Other Special Items:			
Constitutional Officers - Increased Fees (P.L. 2001, c. 370):			
County Clerk	1,400,000	1,613,136	213,136
Surrogate	275,000	323,337	48,337
Sheriff	700,000	455,447	(244,553)
Reimbursement from State and Federal Grant Programs:			
Fringe Benefits Expenditures	2,750,000	3,392,090	642,090
Indirect Costs	800,000	778,600	(21,400)
Debt Service - Open Space	4,104,734	4,104,734	
Quarry Revenue	25,000	57,628	32,628
New Jersey Division of Economic Assistance - Earned Grant	42,000,000	48,863,848	6,863,848
Intoxicated Driver Resource Center	220,000	230,472	10,472
Franchise Fees - Jersey Gardens	300,000	583,570	283,570
Title IV D-Facility Reimbursement	1,750,000	1,268,852	(481,148)
Union College of Union County - Insurance Reimbursement	8,696,399	10,378,896	1,682,497
PILOTS	1,300,000	2,490,144	1,190,144
Open Space - Parks Maintenance	2,500,000	2,500,000	
Rental Income UC College/Trinitas Hospital Kellogg Building	160,000	250,000	90,000
Dispatch Services	1,000,000	1,332,087	332,087
Ambulance Services	2,000,000	2,239,546	239,546
Union County Utilities Authority	500,000	500,000	
Sale of Asset - County Infrastructure Program	1,500,000	1,500,000	
	71,981,133	82,862,387	10,881,254
Total Miscellaneous Revenues Anticipated	139,568,917	167,783,875	28,214,958
Subtotal General Revenues	178,318,917	206,533,875	28,214,958
Amount to be Raised by Taxation	380,263,119	380,263,119	
Budget Totals	$ 558,582,036	586,796,994	28,214,958
Miscellaneous Revenue Not Anticipated (Nonbudget)		11,848,875	
		$ 598,645,869	

COUNTY OF UNION

Statement of Revenues-Regulatory Basis

Current Fund

Year Ended December 31, 2025

Added and Omitted County Taxes		$ 2,269,201
Miscellaneous Revenue Not Anticipated:		
921 Elizabeth Avenue Cell Tower	$ 66,401	
ATM Commissions	469	
Auction Proceeds	117,843	
Autopsy/Med Exam	1,247	
Bail Forfeitures	1,025	
Cell - AT&T Scotch Plains	43,747	
Cell - Verizon Scotch Plains	43,388	
Check Fees	160	
Constitutional Officers	108,250	
Construction Board Appeal	1,800	
Copies	2,242	
Corrections Processing Fee	30,250	
Countywide Vending Machines	5,491	
Courthouse Cafeteria Sorianos	18,300	
DDD Inst. Developmentally Disabled	250,989	
Educational Building Aid (UC Vo Tech)	128,207	
Elections - Clerk	101,522	
Electronic Recycling	5,261	
Fire Training Academy	139,385	
Health (Food) Inspections	9,255	
Hurricane Ida	12,117	
Insurance Refund/RX Rebates	2,760,955	
Jail Reimbursement State Prisoners	824	
Jobs in Blue (Admin.)	187,912	
Jobs in Blue (Vehicles Fee)	198,533	
Lease Fiber Optic Line	60,216	
Lease No Broad St	1,800	
Liens	4,482	
Mental Health Director	12,000	
Miscellaneous	108,185	
Motor Vehicles	228,868	
Movie/TV/Film Permits and Fees	57,630	
Park Madison UCIA	235,612	
Park Police	3,165	
Patient Fund (closeout)	8,888	
Payroll Refunds	14,411	
Planning Board	1,821	
Postage Reimbursement	5,003	
Print & Dup.	49,102	
Probation	910	
Prosecutor Discovery	6,000	
Prosecutor OT	43,186	
Restitution	4,968	
Restitution - Fowler, Alta	253	
Retiree Benefits due to County	500,088	
Sale Assets/Scrap	10,628	
Sensor Friendly Events	31,622	
Service Fees Court	142,592	
Shared Services Scotch Plains	64,945	
Shared Services Berkeley Heights	99,353	
Shared Services Cranford Health	161,013	
Shared Services Hillside Health	25,393	
Shared Services Roselle Health	163,426	
Sheriff Coop IVD	141,509	
Sheriff OT	15,385	
Site Plan Sub Fees	67,458	
Social Services Food Stamp Fraud	347,537	
Social Services Medically Needy Program	244,412	
Social Services Medicaid Outstation	189,606	
Social Services Medical Assistance (MAP)	943,551	
Social Services Child Incentive	435,344	
SSA	6,400	
St. Rental Chancery Ct.	69,831	
Tax Refunds	17,031	
Towing Licenses	24,450	
Toxicology Testing	5,460	
UC Utilities Authority Intrlcl.	150,000	
Vacation Purchase	71,020	
Vertical Bridge - Scotch Plains	43,314	
Worker's Comp.	526,233	
		9,579,674
		$ 11,848,875

See accompanying notes to the financial statements.

COUNTY OF UNION

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2025

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
OPERATIONS:					
GENERAL GOVERNMENT					
County Manager's Office:					
Salaries and Wages	570,268	570,268	419,545	150,723	-
Other Expenses	352,000	352,000	218,319	133,681	-
Special Studies and Initiatives	710,000	710,000	597,895	112,105	-
Board of County Commissioners:					
Salaries and Wages	558,572	558,572	550,878	7,694	-
Other Expenses	102,500	102,500	85,561	16,939	-
Annual Audit	250,000	250,000	250,000	-	-
Other Accounting and Auditing Fees	125,000	125,000	125,000	-	-
County Infrastructure and Improvement Program	1,500,000	1,500,000	1,500,000	-	-
Clerk of the Board:					
Salaries and Wages	1,104,760	1,104,760	999,072	105,688	-
Other Expenses	233,500	233,500	209,635	23,865	-
Status of Women Advisory Board				-	-
County Clerk:					
Salaries and Wages	2,727,173	2,727,173	2,273,999	453,174	-
Other Expenses	193,700	193,700	175,689	18,011	-
Board of Elections:					-
Salaries and Wages	2,223,304	2,223,304	2,143,356	79,948	-
Other Expenses	958,470	958,470	897,941	60,529	
Elections (County Clerk):					
Salaries and Wages	274,411	274,411	19,969	254,442	-
Other Expenses	1,614,900	1,614,900	1,323,408	291,492	-
Department of Finance:					
Office of Director:					
Salaries and Wages	265,078	265,078	252,682	12,396	-
Other Expenses	167,500	167,500	54,599	112,901	-
Public Obligations Registration Act P.L. 1983 Ch. 243					
Financial Administration:					
Other Expenses	100,000	100,000	60,973	39,027	-
Division of Reimbursement:					
Salaries and Wages	541,423	541,423	398,173	143,250	-
Other Expenses	3,500	3,500	246	3,254	-

COUNTY OF UNION

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2025

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Division of Treasurer:					
Salaries and Wages	414,678	414,678	366,858	47,820	-
Other Expenses	81,000	81,000	12,536	68,464	-
Division of Comptroller:					
Salaries and Wages	838,440	838,440	659,887	178,553	-
Other Expenses	28,000	28,000	10,956	17,044	-
Division of Internal Audit:					
Salaries and Wages	390,429	390,429	246,453	143,976	-
Other Expenses	7,600	7,600	1,350	6,250	-
Aid to Union County Improvement Authority	150,000	150,000	135,000	15,000	-
Department of Law:					
Office of County Counsel:					
Salaries and Wages	1,395,751	1,395,751	1,282,325	113,426	-
Other Expenses	83,100	83,100	56,697	26,403	-
Office of County Adjuster:					
Salaries and Wages	444,024	444,024	382,634	61,390	-
Other Expenses	1,000	1,000	770	230	-
Department of Administrative Services:					
Office of Director:					
Salaries and Wages	327,896	327,896	300,012	27,884	-
Other Expenses	15,700	15,700	8,474	7,226	-
Division of Motor Vehicles:					
Salaries and Wages	1,658,724	1,658,724	1,312,287	346,437	-
Other Expenses	5,180,000	5,180,000	4,385,446	794,554	-
Division of Personnel Management and Labor Relations:					
Salaries and Wages	1,266,643	1,104,643	1,097,850	6,793	-
Other Expenses	1,154,450	1,234,450	1,156,628	77,822	-
Division of Purchasing:					
Salaries and Wages	495,965	500,965	495,451	5,514	-
Other Expenses	249,130	249,130	237,365	11,765	-
Board of Taxation:					
Salaries and Wages	314,776.00	315,776.00	309,988	5,788	-
County Surrogate:					
Salaries and Wages	1,278,627.00	1,278,627.00	1,216,827	61,800	-
Other Expenses	38,200.00	38,200.00	37,724	476	-

COUNTY OF UNION

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2025

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Department of Economic Development:					
Office of Director:					
Salaries and Wages	490,327.00	490,327.00	490,325	2	-
Other Expenses	102,000.00	102,000.00	38,053	63,947	-
Division of Information Technologies:					
Salaries and Wages	1,051,709	1,051,709	939,182	112,527	-
Other Expenses	2,841,000	2,841,000	2,406,889	434,111	-
Community Development and Housing:					
Salaries and Wages	207,082	207,082	155,062	52,020	-
Other Expenses	2,000	2,000	621	1,379	-
Division of Strategic Planning and Intergovernment:					
Salaries and Wages	517,943	517,943	485,179	32,764	-
Other Expenses	737,250	737,250	662,002	75,248	-
Insurance:					
Group Insurance Plan for Employees	61,228,096	61,228,096	60,709,701	518,395	-
Surety Bond Premiums	12,000	12,000	9,545	2,455	-
Other Insurance Premiums	9,965,699	9,965,699	8,515,813	1,449,886	-
Employees' Prescription Plan	27,871,686	27,871,686	27,714,471	157,215	-
Dental Plan	675,000	675,000	558,459	116,541	-
Disability	200,000	200,000	200,000	-	-
PUBLIC SAFETY					
Office of the Sheriff:					
Sheriff's Office:					
Salaries and Wages	25,417,765	25,417,765	24,300,093	1,117,672	-
Other Expenses	620,000	620,000	537,490	82,510	-
Division of Corrections:					-
Salaries and Wages	5,164,167	5,164,167	4,478,215	685,952	-
Other Expenses	18,668,500	18,768,500	17,096,533	1,671,967	
Juvenile Detention:					-
Salaries and Wages	76,529	76,529	12,572	63,957	-
Other Expenses	2,000,000	2,600,000	2,500,000	100,000	-

COUNTY OF UNION

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2025

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Department of Public Safety:					
Office of Director:					
Salaries and Wages	317,194	317,194	304,193	13,001	-
Other Expenses	1,000	1,000		1,000	-
Division of Weights ad Measures:					
Salaries and Wages	410,748	421,748	413,916	7,832	-
Other Expenses	4,050	4,050	2,146	1,904	-
Division of Medical Examiner:					
Salaries and Wages	749,969	766,969	741,244	25,725	-
Office Expenses	885,744	885,744	798,728	87,016	-
Division of Emergency Management:					
Salaries and Wages	1,574,278	1,574,278	1,465,327	108,951	-
Office Expenses	536,263	536,263	516,818	19,445	-
Emergency Medical Services:					
Salaries and Wages	2,604,081	2,604,081	2,530,756	73,325	-
Other Expenses	210,000	265,000	207,557	57,443	-
Division of Police:					
Salaries and Wages	12,108,016	12,208,016	11,646,717	561,299	-
Other Expenses	314,600	314,600	311,128	3,472	-
Division of Health:					
Salaries and Wages	406,392	406,392	325,475	80,917	-
Other Expenses	161,000	161,000	38,222	122,778	-
County Prosecutor's Office:					-
Salaries and Wages	26,882,730	26,882,730	24,808,802	2,073,928	
Other Expenses	995,249	995,249	991,846	3,403	-
Contribution to Soil Conservation District (N.J.S. 4:24:22(i)):	41,710	41,710	41,710	-	-

COUNTY OF UNION

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2025

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
OPERATIONAL SERVICES					
Department of Engineering, Public Works and Facilities Management:					
Office of Director:					
Salaries and Wages	43,107	43,107	43,107	-	-
Other Expenses	9,700	9,700	6,980	2,720	-
Division of Public Works:					
Salaries and Wages	2,490,378	2,490,378	2,090,627	399,751	-
Other Expenses	67,700	67,700	66,038	1,662	-
Division of Facilities Management:					
Salaries and Wages	7,965,861	7,965,861	7,542,411	423,450	-
Other Expenses	8,424,500	8,424,500	8,239,751	184,749	-
Engineering, Land and Facilities Planning:					
Salaries and Wages	1,278,191	1,278,191	1,103,246	174,945	-
Other Expenses	434,500	434,500	425,842	8,658	-
Contribution for Flood Control	15,955	15,955	15,955	-	-
HEALTH & WELFARE					
Children's Specialized Hospital	50,000	50,000	50,000	-	-
Cornerstone Psychiatric/Runnells Specialized Hospital:					
Other Expenses	54,000	54,000	51,040	2,960	-
Adult Diagnostic Center:					
Other Expenses	9,000	9,000		9,000	-
Psychiatric Treatment:					
Other Expenses	5,000	5,000		5,000	-
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S.A. 30:4-79)	3,949,261	3,949,261	3,949,261	-	-
Rutgers Behavioral Health Care	14,336	14,336	14,336	-	-
Maintenance of Patients in State Geriatric Center	1,700,000	1,700,000	750,000	950,000	-
Department of Human Services:				-	-
Office of Director:					
Salaries and Wages	1,023,444	1,023,444	970,477	52,967	
Other Expenses	919,298	919,298	857,508	61,790	
Division of Aging:					-
Salaries and Wages	468,979	469,979	454,633	15,346	

COUNTY OF UNION

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2025

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Other Expenses	2,520,379	2,505,379	2,417,974	87,405	-
Division of Youth Services:					
Salaries and Wages	981,043	981,043	896,690	84,353	-
Other Expenses	850,338	850,338	841,206	9,132	-
Employment and Training:					
Salaries and Wages	281,338	281,338	224,994	56,344	-
Other Expenses	215,780	230,780	202,555	28,225	-
Division of Social Services:					
Salaries and Wages	40,096,029	39,996,029	33,728,087	6,267,942	-
Other Expenses	10,914,457	11,014,457	10,546,013	468,444	-
Division of Individual & Family Support Services:					
Salaries and Wages	788,391	788,391	755,776	32,615	-
Other Expenses	939,063	939,063	534,159	404,904	-
Division of Paratransit:					
Salaries and Wages	59,362	59,362	45,524	13,838	-
Other Expenses	2,600,000	2,600,000	2,600,000	-	-
Division of Outreach & Advocacy:				-	
Salaries and Wages	701,516	701,516	644,349	57,167	-
Other Expenses	27,100	27,100	26,841	259	-
RECREATIONAL					
Department of Parks and Recreation:					
Office of Director:					
Salaries and Wages	1,032,807	1,032,807	955,631	77,176	-
Other Expenses	230,500	230,500	186,672	43,828	-
Recreation Facilities:					
Salaries and Wages	2,207,471	2,207,471	1,933,102	274,369	-
Other Expenses	10,168,905	10,168,905	9,795,083	373,822	-

COUNTY OF UNION

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2025

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Division of Planning and Environmental Services:					
Salaries and Wages	689,469	689,469	615,532	73,937	-
Other Expenses	145,900	145,900	114,946	30,954	-
Park Maintenance:					
Salaries and Wages	3,048,320	3,048,320	2,664,858	383,462	-
Other Expenses	783,300	783,300	540,375	242,925	-
Cultural and Heritage Affairs:					
Salaries and Wages	222,186	222,186	220,921	1,265	-
Other Expenses	20,000	20,000	19,859	141	-
EDUCATIONAL					
Office of County Superintendent of Schools:					
Salaries and Wages	271,906	280,906	270,586	10,320	-
Other Expenses	12,500	12,500	6,209	6,291	-
Union County Community College System	16,375,986	16,375,986	16,375,986	-	-
Vocational Schools	5,608,930	5,608,930	5,608,930	-	-
Union County Extension Service in Agriculture, Home Economics and 4-H:					
Salaries and Wages	55,335	55,335	55,334	1	-
Other Expenses	145,942	145,942		145,942	-
Scholarship Program	190,000	190,000	190,000	-	-
Reimbursement for Residents Attending Out-of-County Two-Year Colleges and Vocational Technical Schools (N.J.S. 18A:64A-23) and (N.J.S. 18A:54-23.4)	217,000	217,000	108,417	108,583	-
Educational Services Commission (N.J.S.A. 40:23-8.11) and (N.J.S. 18A:6-67)	70,000	70,000	70,000	-	-

COUNTY OF UNION

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2025

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
UNCLASSIFIED					
Prior Year Bills:					
2021 - Admin. Svcs - Personnel					
Other Expenses: 1OA02	1,712	1,712	1,712	-	-
2022 - County Clerk					
Other Expenses: Data Network Solutions	3,621	3,621	3,621	-	-
2022 - County Counsel					
Other Expenses: Automated Transcription Services	302	302	302	-	-
2022 - Reimbursement for Residents: Out of County Colleges					
Other Expenses: Essex County College	42	42	42	-	-
2023 - County Adjuster					
Other Expenses: Meadowview Psychiatric Hospital	122,816	122,816	122,816	-	-
2023 - Eng/PW/FM-Fac. Mgmt.					
Other Expenses: Fyr Fyter Sales & Services	8,446	8,446	8,446	-	-
2023 - Parks & Rec. - Park Maint.					
Other Expenses: Flemington Dept. Store	1,400	1,400	1,400	-	-
Other Expenses: Johnny On The Spot	189	189	189	-	-
Accumulated Leave Compensation	1,500,000	1,500,000	1,500,000	-	-
Salary Adjustment	1,471,275	654,275		654,275	-
UTILITIES (40A:4-45 4H)					
County	10,427,000	10,427,000	10,126,525	300,475	-
Social Services	90,000	90,000	74,986	15,014	-
PUBLIC & PRIVATE PROGRAMS OFFSET					
BY REVENUES					
Matching Funds for Grants	206,269	206,269		206,269	-
AAA NJSNAP Application Assistance (SFRF) Grant	292,716	292,716	292,716	-	-
Alcohol – Drug Abuse Innovative Grant (A/DA)	409,378	409,378	409,378	-	-
Area Plan Contract - Social Services Block Grant (Community Care for the Elderly)	469,725	469,725	469,725	-	-
ARRIVE Together Critical Incident Model SFY2025	127,800	127,800	127,800	-	-
Body Armor Replacement Fund	28,214	28,214	28,214	-	-
Child Advocacy Development Grant - Treatment Services, Programs, Technology and Capital Improvement	211,642	211,642	211,642	-	-
Childhood Lead Exposure Prevention Grant	373,010	373,010	373,010	-	-
Clean Communities Program	80,037	80,037	80,037	-	-

COUNTY OF UNION

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2025

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Community Mental Health Services Block Grant	8,000	8,000	8,000	-	-
Community Mental Health Services Block Grant /Mental Health First Aid (MHFA) 2025	10,000	10,000	10,000	-	-
Community Services Block Grant (CSBG)	962,023	962,023	962,023	-	-
Community-Based Deer Management Grant Program	15,057	15,057	15,057	-	-
Comprehensive Alcoholism and Drug Abuse Services Contract	794,341	794,341	794,341	-	-
Match	102,941	102,941	102,941	-	-
Comprehensive Cancer Control Grant	45,000	45,000	45,000	-	-
Comprehensive Traffic Safety Program	68,992	68,992	68,992	-	-
County Clerk - 2025 Primary Election & General Election Early Voting	73,050	73,050	73,050	-	-
County Clerk - Clark Special School Election Reimbursement	64,286	64,286	64,286	-	-
County Clerk - Mail-In Voter Education Program	90	90	90	-	-
County Clerk - Scotch Plains-Fanwood Special School Election	122,998	122,998	122,998	-	-
County Clerk - Westfield - Special School Election Reimbursement	106,290	106,290	106,290	-	-
County Environmental Health Act (CEHA) - State	211,260	211,260	211,260	-	-
County Environmental Health Act (CEHA) - Federal	45,264	45,264	45,264	-	-
DOL - WorkFirst New Jersey - Digital Equity Training Grant	1,000,000	1,000,000	1,000,000	-	-
DOL - WorkFirst New Jersey - Summer Youth Work Experience Program (SYWEP)	380,948	380,948	380,948	-	-
DOL - WorkFirst New Jersey (WFNJ)	2,538,669	2,538,669	2,538,669	-	-
DOL - Workforce Innovation & Opportunity Act (WIOA) - Admin. (Adult, Youth, & Dislocated Worker)	492,893	492,893	492,893	-	-
DOL - Workforce Innovation & Opportunity Act (WIOA) - Adult	1,261,882	1,261,882	1,261,882	-	-
DOL - Workforce Innovation & Opportunity Act (WIOA) - Data Reporting & Analysis	12,971	12,971	12,971	-	-
DOL - Workforce Innovation & Opportunity Act (WIOA) - Dislocated Worker	1,938,011	1,938,011	1,938,011	-	-
DOL - Workforce Innovation & Opportunity Act (WIOA) - Youth	1,236,153	1,236,153	1,236,153	-	-
DOL - Workforce Innovation & Opportunity Act (WIOA) Set-Aside - Summer Youth Work Experience Program (SYWEP)	1,615,852	1,615,852	1,615,852	-	-
East Front Street Intersection Improvements - City of Plainfield	83,000	83,000	83,000	-	-
Edward Byrne Memorial JAG-Multi-Jurisdictional Gangs, Guns & Narcotics	127,375	127,375	127,375	-	-
Family Court Services	248,737	248,737	248,737	-	-
Federal Transit Administration (FTA) Section 5310 Program	240,000	240,000	240,000	-	-
Match	60,000	60,000	60,000	-	-
Green Acres Program: Jake's Law Grant - Improvements to Unami Park	1,000,000	1,000,000	1,000,000	-	-
Green Acres Program: Local Park Development Grant - Improvements at Wheeler Spray Park	1,575,000	1,575,000	1,575,000	-	-
Hazardous Materials Emergency Prepardness Grant Program	12,000	12,000	12,000	-	-
HOME Investment Partnerships American Rescue Plan Program (HOME-ARP)	6,662	6,662	6,662	-	-

COUNTY OF UNION

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2025

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Human Services Advisory Council (HSAC)	336,284	336,284	336,284	-	-
Match	15,900	15,900	15,900	-	-
Insurance Fraud Program	250,000	250,000	250,000	-	-
Jail Diversion Program	66,950	66,950	66,950	-	-
Jersey Assistance for Community Caregiving (JACC)	105,980	105,980	105,980	-	-
Juvenile Detention Alernative Initiative (JDAI)	120,000	120,000	120,000	-	-
LEAP County Coordinator Fellowship Grant	67,011	67,011	67,011	-	-
Local Core Capacity for Public Health Emergency Preparedness LINCS Grant	304,894	304,894	304,894	-	-
Local Recreation Improvement Grant	84,000	84,000	84,000	-	-
Low Income Home Energy Assistance Program (LIHEAP) CWA Administration Grant	18,136	18,136	18,136	-	-
Medicaid Reimbursement LogistiCare	40,000	40,000	40,000	-	-
Municipal Alliance Program	244,862	244,862	244,862	-	-
NACCHO MRC Operational Readiness Award	10,000	10,000	10,000	-	-
New Jersey State Council on the Arts Block Grant	434,400	434,400	434,400	-	-
NJ DFD Code Blue (CB) Support	130,000	130,000	130,000	-	-
NJ Division of Public Welfare Community Coordinated Care-Local	100,000	100,000	100,000	-	-
NJ Historical Commission - County History Partnership Program Grant	87,955	87,955	87,955	-	-
Match	37,500	37,500	37,500	-	-
NJ Job Access and Reverse Commute (NJ JARC) Round 12 SY 2026	395,000	395,000	395,000	-	-
Match	395,000	395,000	395,000	-	-
NJACCHO Sustaining Local Public Health Infrastructure	24,951	24,951	24,951	-	-
NJDOT Local Bridge Bond Act of 1999	43,724	43,724	43,724	-	-
NY Connects to Union County NJ; East Coast Greenway Bikeway	1,000,000	1,000,000	1,000,000	-	-
Office on Aging - State Aid	58,000	58,000	58,000	-	-
Older Americans Act Title III - Area Plan Contract - Federal	2,707,097	2,707,097	2,707,097	-	-
Match	156,926	156,926	156,926	-	-
Older Americans Act Title III - Area Plan Contract - State	1,037,727	1,037,727	1,037,727	-	-
Match	98,744	98,744	98,744	-	-

COUNTY OF UNION

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2025

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Opioid Litigation Recovery Funds	757,121	757,121	757,121	-	-
Opioid Public Health Crisis Response - Operation Helping Hand	110,526	110,526	110,526	-	-
Paratransit Aging	100,000	100,000	100,000	-	-
Paul Coverdell Forensic Science Improvement Grants Program	25,650	25,650	25,650	-	-
Personal Assistance Service Program (PASP)	61,776	61,776	61,776	-	-
Pipeline Emergency Response Grant (PERG)	36,000	36,000	36,000	-	-
Public Safety Answering Point (PSAP) - 019	439,718	439,718	439,718	-	-
Public Safety Answering Point (PSAP) - 021	194,782	194,782	194,782	-	-
Public Safety Answering Point (PSAP) - 024	128,777	128,777	128,777	-	-
Recreational Opportunities for Individuals with Disabilities (ROID)	35,000	35,000	35,000	-	-
Match	7,000	7,000	7,000	-	-
Recycling Enhancement Act Grant	526,500	526,500	526,500	-	-
Right to Know Project	16,401	16,401	16,401	-	-
Senior Citizen and Disabled Resident Transportation Assistance Program (SCDRTAP)	1,983,442	1,983,442	1,983,442	-	-
Senior Farmers Market Nutrition Program	4,669	4,669	4,669	-	-
Sexual Assault, Abuse & Rape Care (SAARC) - Coronavirus State & Local Fiscal Recovery Funds (SLFRF)	45,454	45,454	45,454	-	-
Sexual Assault, Abuse & Rape Care (SAARC) - Expansion Direct Services	665,324	665,324	665,324	-	-
Sexual Assault Response Team/Forensic Nurse Examiner Program-SANE	173,877	173,877	173,877	-	-
Match	43,469	43,469	43,469	-	-
Social Services for the Homeless (SSH)	879,018	879,018	879,018	-	-
Social Services for the Homeless (TANF)	155,304	155,304	155,304	-	-
Special Traffic Enforcement Program - STEP	51,000	51,000	51,000	-	-
State Health Insurance Assistance Program (SHIP)	38,000	38,000	38,000	-	-

COUNTY OF UNION

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2025

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
State/Community Partnership Program (YSC)	736,143	736,143	736,143	-	-
Statewide Respite Care Program	362,000	362,000	362,000	-	-
STOP Violence Against Women - VAWA - DV Advocate	45,686	45,686	45,686	-	-
Match	15,229	15,229	15,229	-	-
Strengthening Local Public Health Capacity Program 2026 - Public Health Infrastructure Grant (PHIG)	42,534	42,534	42,534	-	-
Subregional Transportation Planning Program	187,278	187,278	187,278	-	-
SuperNOFO Continuum of Care (CoC) Grant	6,073,792	6,073,792	6,073,792	-	-
UCBOE - ADA Training	2,800	2,800	2,800	-	-
UCBOE - Clark Special School Election	48,500	48,500	48,500	-	-
UCBOE - Drop Box Pickups	135,398	135,398	135,398	-	-
UCBOE - Early Voting	1,381,199	1,381,199	1,381,199	-	-
UCBOE - Poll Worker Pay Reimbursement (Primary and General Election)	1,049,750	1,049,750	1,049,750	-	-
UCBOE - Scotch Plains-Fanwood Special School Election	46,200	46,200	46,200	-	-
UCBOE - Westfield School Board Election	34,000	34,000	34,000	-	-
Union County Improving Library Shared Services	125,000	125,000	125,000	-	-
Universal Service Fund - CWA Administration	11,595	11,595	11,595	-	-
Urban Area Security Initiative Program (UASI)	352,193	352,193	352,193	-	-
Veterans Transportation Program	12,000	12,000	12,000	-	-
Victims of Crime Act (VOCA) - Victim Witness Advocacy	444,087	444,087	444,087	-	-
Match	111,022	111,022	111,022	-	-
Total Operation	426,188,026	426,188,026	399,411,630	26,776,396	-
Contingent	50,000	50,000		50,000	-
Total Operation Including Contingent	426,238,026	426,238,026	399,411,630	26,826,396	-
Detail:					
Salaries and Wages	161,896,280	160,961,280	144,676,189	16,285,091	-
Other Expenses (Including Continent)	264,341,746	265,276,746	254,735,441	10,541,305	-

COUNTY OF UNION

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2025

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Capital Improvement					
Capital Improvement Fund	3,300,000	3,300,000	3,300,000	-	-
Road Resurfacing	2,750,000	2,750,000	2,750,000	-	-
Total Capital Improvements	6,050,000	6,050,000	6,050,000	-	-
County Debt Service					
Payment of Bond Principal					
County College Bonds	3,245,000	3,245,000	3,245,000	-	
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	3,925,000	3,925,000	3,925,000	-	
Vocational School Bonds	3,485,000	3,485,000	3,485,000	-	
Other Bonds	38,465,000	38,465,000	38,465,000	-	
Interest on Bonds					
County College Bonds	496,669	496,669	496,669	-	
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	883,338	883,338	883,337	-	1
Vocational School Bonds	723,497	723,497	723,497	-	
Other Bonds	8,659,085	8,659,085	8,359,084	-	300,001
Interest on Notes	1,300,000	1,300,000	1,286,417	-	13,583
Lease to Improvement Authority:					
U.C.I.A.	18,977,765	18,977,765	17,041,964	-	1,935,801
U.C.I.A. - State Aid - County College Bonds	809,719	809,719	796,178	-	13,541
Dam Restoration Loans:					
Principal	196,934	196,934	196,934	-	
Interest	12,607	12,607	12,606	-	1
Total County Debt Service	81,179,614	81,179,614	78,916,686	-	2,262,928
Deferred Charges and Statutory Expenditures					
Emergency Authorization:					
SNAP Benefit Initiative	5,000,000	5,000,000	1,041,583	-	3,958,417
Deferred charges to future taxation:				-	
Ordinance #776-2016 A	1	1	1	-	-
Ordinance #787-2017 EE	1	1	1	-	-
Ordinance #834-2021 A	1	1	1	-	-

COUNTY OF UNION

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2025

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Statutory Charges:					
Contributions to:					
Public Employees' Retirement System	18,590,520	18,590,520	18,440,520	150,000	-
Social Security System (O.A.S.I.)	11,000,000	11,000,000	8,839,818	2,160,182	-
Police and Firemen's Retirement Fund of NJ	15,383,873	15,383,873	15,083,873	300,000	-
Defined Contribution Retirement Program	115,000	115,000	74,876	40,124	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	25,000	25,000	25,000	-	-
Total Deferred Charges & Statutory Expenditures	50,114,396	50,114,396	43,505,673	2,650,306	3,958,417
Total General Appropriations	$ 563,582,036	563,582,036	527,883,989	29,476,702	6,221,345

Adopted Budget	534,266,519
Emergency Appropriations	5,000,000
Added by N.J.S.A. 40A:4-87	24,315,517
	$ 563,582,036

Cash	$ 462,039,184
Reserve for Encumbrances	12,509,697
Transfer to Motor Vehicle Fund	2,750,000
Capital Improvement Fund	3,300,000
Deferred Charges to Future Taxation	3
Emergency Appropriations	1,041,583
Transfer to Unemployment Insurance Trust Fund Reserve	25,000
Transfer to Disability Insurance Trust Fund Reserve	200,000
Transfer to Accumulated Absences Trust Fund Reserve	1,500,000
Grants Appropriated	44,518,522
	$ 527,883,989

See accompanying notes to financial statements.

Exhibit B

COUNTY OF UNION

Comparative Balance Sheet-Regulatory Basis

Trust Funds

December 31, 2025 and 2024

	Ref.	2025	2024
Assets			
Other Trust Fund:			
Cash	B-1	$ 172,227,409	163,346,769
Due from SSA - UCVTS Self-Insurance	B-3	7,134,870	
		179,362,279	163,346,769
Open Space Preservation Trust Fund:			
Cash	B-1	41,233,422	32,409,463
Taxes Receivable	B-4	66,199	86,816
		41,299,621	32,496,279
Housing Trust Fund:			
Cash	B-1	5,733,273	6,244,588
Accounts Receivable	B-2	34,404,930	30,110,740
		40,138,203	36,355,328
Total Assets		$ 260,800,103	232,198,376
Liabilities, Reserves & Fund Balance			
Other Trust Fund:			
Due to SSA - UCVTS Self-Insurance	B-3	337,619	619,418
Reserve for Miscellaneous Deposits	B-7	107,385,162	98,146,999
Reserve for Motor Vehicle Fines	B-8	4,485,060	3,704,565
Commitments Payable - Other Trust	B-13	9,147,378	8,396,943
Commitments Payable - Motor Vehicle Trust	B-9	192,022	352,145
Interfunds	B-14	57,815,038	52,126,699
		179,362,279	163,346,769
Open Space Preservation Trust Fund:			
Reserve for County Open Space, Recreation, Farmland and Historic Preservation	B-11	29,227,702	20,588,865
Commitments Payable	B-12	4,133,650	4,248,720
Interfunds	B-14	7,938,269	7,658,694
		41,299,621	32,496,279
Housing Trust Fund:			
Interfunds	B-14	3,000,217	3,053,640
Commitments Payable - Housing Trust	B-10	16,007,415	14,909,873
Reserve for Unappropriated Project Funds	B-5	7,291,421	5,377,952
Reserve for Appropriated Project Funds	B-6	13,839,150	13,013,863
		40,138,203	36,355,328
Total Liabilities, Reserves and Fund Balance		$ 260,800,103	232,198,376

See accompanying notes to financial statements.

Exhibit C

COUNTY OF UNION

Comparative Balance Sheet-Regulatory Basis

General Capital Fund

December 31, 2025 and 2024

	Ref.	2025	2024
Assets			
Cash	C-2/C-3	$ 133,292,607	120,725,138
Grants Receivable	C-4	36,702,694	34,743,544
Deferred Charges to Future Taxation:			
Funded	C-5	492,652,373	548,209,306
Unfunded	C-6	201,184,536	173,191,634
Total Assets		$ 863,832,210	876,869,622
Liabilities, Reserves and Fund Balance			
General Serial Bonds	C-7	$ 296,945,000	343,100,000
New Jersey Dam Restoration Loan Program	C-8	482,374	679,307
Capital Leases	C-9	195,225,000	204,430,000
Bond Anticipation Notes	C-10	49,280,000	25,800,000
Improvement Authorizations:			
Funded	C-11	34,651,901	37,302,772
Unfunded	C-11	115,917,584	110,567,108
Commitments Payable	C-12	60,802,907	53,736,477
Capital Improvement Fund	C-13	8,868,224	12,392,023
Reserve for Payment of Bonds	C-14	20,295,754	20,295,754
Reserve for Arbitrage	C-15	11,011,928	8,597,382
Interfunds	C-17	63,414,890	45,306,462
Fund Balance	C-1	6,936,648	14,662,337
Total Liabilities		$ 863,832,210	876,869,622

Footnote: There were Bonds and Notes Authorized But Not Issued on December 31, 2025 and 2024 of $151,917,321 and $151,804,877, respectively. (C-18)

See accompanying notes to the financial statements.

Exhibit C-1

COUNTY OF UNION

Statement of Changes in Fund Balance-Regulatory Basis

General Capital Fund

For the Years Ended December 31, 2025 and 2024

		2025	2024
Balance - January 1,	$	14,662,337	7,554,615
Increased by:			
Premium on Bond Sales		133,617	1,640,566
Accrued Interest on Bond Sale		659	62,447
Premium on Note Sales		526,310	363,265
Reserve for Preliminary Expense - Gurd Ave. Field Cancelled			12,965
Reserve for Preliminary Expense - Redevelopment Counsel Cancelled			29,695
Reserve for Preliminary Expense - Parking Deck Cancelled			934,966
Improvement Authorizations Cancelled		1,762,863	5,699,824
		2,423,449	8,743,728
		17,085,786	16,298,343
Decreased by:			
Premium on Bond/Note Sales		132,000	1,632,000
Premium & Accrued Interest on Ch. 12 Bond Sale - State of NJ		1,138	4,006
Deferred Charges Unfunded Cancelled		16,000	
Improvement Authorizations		10,000,000	
		10,149,138	1,636,006
Balance - December 31,	$	6,936,648	14,662,337

See accompanying notes to the financial statements.

Exhibit D

COUNTY OF UNION

Comparative Statement of General Fixed Assets-Regulatory Basis

December 31, 2025 and 2024

	2025	2024
General Fixed Assets:		
Land and Improvements	$ 599,954,169	597,453,028
Buildings and Improvements	347,945,436	347,500,276
Machinery and Equipment	56,091,445	49,327,421
Vehicles	41,958,173	40,304,707
	$ 1,045,949,223	1,034,585,432
Investment in Fixed Assets	$ 1,045,949,223	1,034,585,432

See accompanying notes to financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

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

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

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

The County has the following funds and account group:

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

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

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

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

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

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

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

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

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

Basis of Accounting

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

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

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

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

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

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

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

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

Trust Funds
General Capital Fund

The governing body shall introduce and approve the annual budget not later than March 31, of the fiscal year. The budget shall be adopted not later than April 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.

During the years ended December 31, 2025 and 2024, the Governing Body approved additional revenues and appropriations of $24,315,517 and $79,669,968, respectively, in accordance with N.J.S.A. 40A:4-87. In addition, several budget transfers were approved by the governing body in 2025 and 2024.

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

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

Sale of Municipal Assets - The proceeds from the sale of municipal assets can be held in a reserve until anticipated as revenue in a future budget. GAAP requires such proceeds to be recorded as revenue in the year of sale.

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

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

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

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

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

Interfunds - Interfund receivables in the Current Fund are recorded with offsetting reserves which are created by charges to operations. Income is recognized in the year the receivables are liquidated. Interfund receivables in the other funds are not offset by reserves. GAAP does not require the establishment of an offsetting reserve.

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

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

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 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.

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

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

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

Recently Issued Accounting Pronouncements

The following GASB statement became effective for the fiscal year ended December 31, 2025:

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.

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

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.

In September 2024, the Government Accounting Standards Board issued GASB Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement will provide users of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. The requirements of this Statement are effective for periods beginning after June 15, 2025. Management is currently reviewing the provisions of this Statement and its effect on the financial statements of the County.

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

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

Recently Issued Accounting Pronouncements, (continued)

In December 2025, the Government Accounting Standards Board issued GASB Statement No. 105, *Subsequent Events*. The primary objective of this Statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. This Statement defines subsequent events as transactions or other events that occur after the date of the financial statements but before the date the financial statements are available to be issued. This Statement describes the date the financial statements are available to be issued as the date at which (1) the financial statements are complete in a form and format that complies with generally accepted accounting principles and (2) approvals necessary for issuance have been obtained. That definition modifies the subsequent events time frame throughout the GASB literature. This Statement also requires the date through which subsequent events have been evaluated to be disclosed. This Statement clarifies the subsequent events that constitute recognized and nonrecognized events and establishes specific note disclosure requirements for nonrecognized events. The requirements of this Statement are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter. The County is determining what effects, if any, this pronouncement will have on future financial statements.

C. Basic Financial Statements

The GASB Codification also defines the financial statements of a governmental unit to be presented in the general purpose financial statements to be in accordance with GAAP. The County presents the financial statements listed in the table of contents which are required by the Division 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 a bank failure, the government's deposits may not be returned to it. The County's policy is based on New Jersey Statutes requiring cash be deposited only in New Jersey based banking institutions that participate in New Jersey Governmental Depository Protection Act (GUDPA) or in qualified investments established in New Jersey Statutes 40A:5-15.1(a) that are treated as cash equivalents. As of December 31, 2025 and 2024, $-0- of the County's bank balance of $729,473,060 and $708,620,699, respectively, were exposed to custodial credit risk.

Investments

Investment Rate Risk

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

Credit Risk

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

Concentration of Credit Risk

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

NOTE 3. COUNTY DEBT

Long-term debt as of December 31, 2025 and 2024 consisted of the following:

	Balance Dec. 31, 2024	Additions	Reductions	Balance Dec. 31, 2025	Amount Due Within One Year
Bonds Payable - General Obligation Debt	$ 343,100,000	$ 2,965,000	$ 49,120,000	$ 296,945,000	$ 50,065,000
Capital Leases Payable	204,430,000		9,205,000	195,225,000	9,485,000
Other Liabilities:					
Compensated Absences	6,182,734	1,767,436	2,495,102	5,455,068	
New Jersey:					
Dam Restoration Loan Program	679,307		196,933	482,374	200,893
	$ 554,392,041	$ 4,732,436	$ 61,017,035	$ 498,107,442	$ 59,750,893

	Balance Dec. 31, 2023	Additions	Reductions	Balance Dec. 31, 2024	Amount Due Within One Year
Bonds Payable - General Obligation Debt	$ 347,225,000	$ 46,835,000	$ 50,960,000	$ 343,100,000	$ 49,120,000
Capital Leases Payable	100,445,000	109,645,000	5,660,000	204,430,000	9,205,000
Other Liabilities:					
Compensated Absences	6,527,039	2,051,635	2,395,940	6,182,734	
New Jersey:					
Dam Restoration Loan Program	872,361		193,054	679,307	196,933
	$ 455,069,400	$ 158,531,635	$ 59,208,994	$ 554,392,041	$ 58,521,933

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:

Issued	2025	2024	2023
General			
Bonds, Notes and Loans	$ 346,707,374	$ 369,579,307	$ 418,097,361
Bonds Authorized by Another Public Body Guaranteed by the County	185,969,582	192,054,582	74,724,582
Total Issued	532,676,956	561,633,889	492,821,943
Authorized But Not Issued			
General			
Bonds, Notes and Loans	151,917,321	151,804,877	139,364,075
Total Issued and Authorized but Not Issued	684,594,277	713,438,766	632,186,018
Less: Funds Temporarily Held to Pay Bonds and Notes	20,308,540	24,708,998	16,966,694
Bonds issued and bonds authorized but not issued - Capital projects for County Colleges	13,600,000	14,080,000	13,677,500
Bonds Authorized by Another Public Body Guaranteed by the County	185,969,582	192,054,582	74,724,582
Total Deductions	219,878,122	230,843,580	105,368,776
Net Debt	$ 464,716,155	$ 482,595,186	$ 526,817,242

The summarized statement of debt condition which follows is extracted from the County's Annual Debt Statement, indicates a statutory net debt of .422% and .481% at December 31, 2025 and 2024, respectively.

NOTE 3. COUNTY DEBT, (continued)

The County's remaining borrowing power under N.J.S. 40A:2-6, as amended, at December 31 2025 and 2024 was as follows:

	2025	2024
2% of equalized valuation basis (county)	$ 2,202,814,812	$ 2,005,528,694
Net debt	464,716,155	482,595,186
Remaining Borrowing Power	$ 1,738,098,657	$ 1,522,933,508

The County's long-term debt consisted of the following at December 31, 2025 and 2024:

Paid by Current Fund:

General Obligation Bonds

	2025	2024
$23,190,000, 2012 County Vocational-Technical School Bonds, due in annual installments of $820,000 to $1,640,000 through March 1, 2032, interest at various rates from 3.00% to 3.50%	$ 11,480,000	$ 13,120,000
$10,355,000, 2012 Redevelopment Bonds, due in annual installments of $370,000 to $740,000 through March 1, 2032, interest at various rates from 3.00% to 3.50%	5,175,000	5,915,000
$53,850,000, 2013 General Improvement Bonds, due in annual installments of $2,200,000 to $4,400,000 through March 1, 2030 interest at various rates from 2.00% to 3.25%	22,000,000	26,400,000
$2,460,000, 2014 County Vocational-Technical School Bonds, due in annual installments of $205,000 through March 1, 2026, interest at various rates from 2.00% to 3.00%	205,000	410,000
$5,750,000, 2014 County College Bonds Series A, Ch. 12 State Aid, due in annual installments of $380,000 to $385,000 through March 1, 2029, interest at various rates from 2.00% to 3.125%	1,540,000	1,925,000
$720,000, 2014 Redevelopment Bonds, due in annual installments of $45,000 through March 1, 2030, interest at various rates from 2.00% to 3.25%	225,000	270,000

NOTE 3. COUNTY DEBT, (continued)

	2025	2024
$64,850,000, 2015 General Improvement Refunding Bonds, due in annual installments of $5,860,000 to $7,040,000 through February 15, 2028, interest at various rates from 2.00% to 5.00%	$ 20,335,000	$ 27,290,000
$62,810,000, 2016 General Improvement Bonds, due in annual installments of $2,750,000 to $5,500,000 through March 1, 2030, interest at 2.00%	27,260,000	32,410,000
$2,075,000, 2016 County Vocational-Technical School Bonds, due in annual installments of $200,000 to $275,000 through March 1, 2026, interest at 2.00%	275,000	475,000
$3,000,000, 2016 County College Bonds, Series A, Ch. 12 State Aid, due in annual installments of $300,000 through March 1, 2026, interest at 2.00%	300,000	600,000
$9,615,000, 2016 County College Bonds, Series B, due in annual installments of $615,000 to $1,000,000 through March 1, 2026, interest at 2.00%	615,000	1,615,000
$37,460,000, 2017 General Improvement Refunding Bonds, due in annual installments of $400,000 to $3,785,000 through March 1, 2031, interest at various rates from 0.00% to 4.00%	22,100,000	25,810,000
$1,735,000, 2017 Redevelopment Bonds, due in annual installments of $15,000 to $175,000 through March 1, 2031, interest at various rates from 0.00% to 4.00%	1,020,000	1,195,000
$3,300,000, 2017 County College Bonds, Series A, Ch. 12 State Aid, due in annual installments of $330,000 through December 1, 2027, interest at various rates from 2.00% to 2.50%	660,000	990,000
$65,850,000, 2018 General Improvement Bonds, due in annual installments of $3,350,000 to $6,500,000 through March 1, 2030, interest at 3.00%	32,500,000	38,500,000

NOTE 3. COUNTY DEBT, (continued)

	2025	2024
$12,000,000, 2018 County Vocational-Technical School Refunding Bonds, due in annual installments of $1,000,000 through March 1, 2030, interest at 3.00%	$ 5,000,000	$ 6,000,000
$3,600,000, 2018 County College Bonds, Series A, Ch. 12 State Aid, due in annual installments of $360,000 through March 1, 2028, interest at 3.00%	1,080,000	1,440,000
$11,750,000, 2019 County College Bonds, Series B, due in annual installments of $1,305,000 to $1,310,000 through March 1, 2027, interest at 3.00%	2,615,000	3,920,000
$7,100,000, 2019 County College Bonds, Ch. 12 State Aid, due in annual installments of $710,000 through March 1, 2029, interest at 2.00%	2,840,000	3,550,000
$53,960,000, 2020 General Improvement Bonds, due in annual installments of $4,340,000 to $5,505,000 through March 1, 2031, interest at various rates from 0.50% to 2.00%	31,190,000	35,955,000
$1,840,000, 2020 County Vocational-Technical School Bonds, due in annual installments of $165,000 to $170,000 through March 1, 2031, interest at various rates from 0.50% to 2.00%	1,015,000	1,180,000
$3,900,000, 2020 County College Bonds, due in annual installments of $485,000 to $490,000 through March 1, 2028, interest at various rates from 0.50% to 2.00%	1,470,000	1,960,000
$3,600,000, 2021 County College Bonds, Ch. 12 State Aid, due in annual installments of $360,000 through March 1, 2031, interest at various rates from 1.00% to 2.00%	2,160,000	2,520,000
$47,680,000, 2022 General Improvement Bonds, due in annual installments of $2,580,000 to $5,150,000 through March 1, 2034, interest at various rates from 3.00% to 4.00%	38,800,000	42,425,000

NOTE 3. COUNTY DEBT, (continued)

	2025	2024
$1,790,000, 2022 County Vocational-Technical School Bonds, due in annual installments of $155,000 to $205,000 through March 1, 2032, interest at various rates from 3.00% to 4.00%	$ 1,310,000	$ 1,475,000
$10,650,000, 2022 County College Bonds, Series A, Ch. 12 State Aid, due in annual installments of $830,000 to $980,000 through March 1, 2034, interest at various rates from 3.00% to 4.00%	8,135,000	8,980,000
$7,585,000, 2022 County College Bonds, Series B, due in annual installments of $685,000 to $800,000 through March 1, 2032, interest at various rates from 3.00% to 4.00%	5,475,000	6,195,000
$4,065,000, 2023 County College Bonds, Ch. 12 State Aid, due in annual installments of $325,000 to $500,000 through March 1, 2033, interest at various rates from 3.00% to 4.00%	3,395,000	3,740,000
$38,510,000, 2024 General Improvement Bonds, due in annual installments of $2,410,000 to $4,505,000 through March 1, 2036, interest at 4.00%	36,100,000	38,510,000
$1,375,000, 2024 County Vocational-Technical School Bonds, due in annual installments of $110,000 to $160,000 through March 1, 2034, interest at 4.00%	1,265,000	1,375,000
$4,415,000, 2024 County College Bonds, Series A, Ch. 12 State Aid, due in annual installments of $290,000 to $435,000 through March 1, 2036, interest at 4.00%	4,125,000	4,415,000
$2,535,000, 2024 County College Bonds, Series B, due in annual installments of $220,000 to $300,000 through March 1, 2034, interest at 4.00%	2,315,000	2,535,000
$2,965,000, 2025 County College Bonds, Ch. 12 State Aid, due in annual installments of $225,000 to $385,000 through March 1, 2035, interest at 4.00%	2,965,000	
	$ 296,945,000	$ 343,100,000

NOTE 3. COUNTY DEBT, (continued)

Intergovernmental Loans Payable

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

	2025	2024
$800,000 2007 Loan, due in semi-annual installments of $17,974 to $51,180 through July 1, 2026, interest at 2.00%	$ 51,180	$ 101,351
$1,693,890 2009 Loan, due in semi-annual installments of $35,727 to $102,745 through January 14, 2029, interest at 2.00%	354,346	451,136
$750,000 2009 Loan, due in semi-annual installments of $18,630 to $50,977 through February 9, 2027, interest at 2.00%	76,848	126,820
	$ 482,374	$ 679,307

NOTE 3. COUNTY DEBT, (continued)

The County's principal and interest for long-term debt issued and outstanding at December 31, 2025 is as follows:

	Bonds		Loans		Total
Year	Principal	Interest	Principal	Interest	
2026	$ 50,065,000	$ 8,766,141	$ 200,893	$ 8,648	$ 59,040,682
2027	48,900,000	7,264,925	126,592	4,870	56,296,387
2028	47,550,000	5,771,913	102,745	2,587	53,427,245
2029	40,430,000	4,417,406	52,144	521	44,900,071
2030	39,725,000	3,179,881			42,904,881
2031-2035	65,350,000	5,556,737			70,906,737
2036	4,925,000	98,500			5,023,500
	$ 296,945,000	$ 35,055,503	$ 482,374	$ 16,626	$ 332,499,503

NOTE 4. BOND ANTICIPATION NOTES

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

On December 31, 2025 and 2024, the County had $49,280,000 and $25,800,000, respectively, in outstanding General Capital bond anticipation notes.

NOTE 4. BOND ANTICIPATION NOTES, (continued)

The following activity related to bond anticipation notes occurred during the calendar years ended December 31, 2025 and 2024:

2025	Beginning Balance	Additions	Reductions	Ending Balance
RBC Capital Markets, LLC	$	$ 49,280,000	$	$ 49,280,000
BofA Securities, Inc.	25,800,000		25,800,000	
	$ 25,800,000	$ 49,280,000	$ 25,800,000	$ 49,280,000

2024	Beginning Balance	Additions	Reductions	Ending Balance
BofA Securities, Inc.	$	$ 25,800,000	$	$ 25,800,000
JP Morgan	70,000,000		70,000,000	
	$ 70,000,000	$ 25,800,000	$ 70,000,000	$ 25,800,000

NOTE 5. CAPITAL LEASES PAYABLE

The County of Union and the Union County Improvement Authority entered into agreements which:

A. Leases a parcel of land owned by the County to the Authority upon which the Authority constructed a Correctional Facility Project. The Authority is to pay the sum $1 per year to the County under the terms of the lease.

B. Leases the Authority's Correctional Facility Project to the County. The lease requires the County to pay the Authority a "basic" annual rent which is equal to the debt service on all project bonds outstanding. The Union County Improvement Authority issued Revenue Refunding Bonds in order to refund a portion of the project bonds and to restructure the County's basic annual rent. As additional rent, the County will pay the annual administrative fee and actual legal and accounting expenses incurred by the Authority.

C. Leases certain items of equipment and projects to the County. The leases require the County to pay to the Authority a "basic" Annual rent equal to the debt service on the equipment and project Lease Revenue Bonds outstanding. As additional rent, the County will pay the administrative fees incurred by the Authority.

NOTE 5. CAPITAL LEASES PAYABLE, (continued)

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

Year	Principal	Interest	Total
2026	$ 9,485,000	$ 8,009,553	$ 17,494,553
2027	8,040,000	7,634,406	15,674,406
2028	8,350,000	7,304,789	15,654,789
2029	8,215,000	6,955,694	15,170,694
2030	8,795,000	6,599,304	15,394,304
2031-2035	43,890,000	27,025,331	70,915,331
2036-2040	31,350,000	19,649,830	50,999,830
2041-2045	27,190,000	13,126,816	40,316,816
2046-2050	25,410,000	7,813,475	33,223,475
2051-2054	24,500,000	2,073,431	26,573,431
	$ 195,225,000	$ 106,192,629	$ 301,417,629

NOTE 6. DEFICIENCY AND GUARANTEE AGREEMENTS

The County has an agreement with the Union County Improvement Authority in which the County agreed to guarantee the punctual payment of the principal and interest on the following Long-Term Bonds issued by the Authority.

	2025	2024
$2,900,000, Guaranteed Revenue Bonds: Linden Theater Redevelopment Project Series 2004 due in annual installments of $95,000 to $220,000 through March 1, 2025, interest at various rates from 0.00% to 5.12%	$	$ 220,000
$2,575,000, Guaranteed Lease Revenue Bonds: Union County Child Advocacy Center Project Series 2010 due in annual installments of $130,000 to $215,000 through September 1, 2025, interest at various rates from 1.50% to 4.00%		215,000
$2,179,582, Guaranteed Lease Revenue Bonds: Union County Oakland Plaza-Elizabeth Project Series 2015 (Federally Taxable) due in one installment of $2,179,582 through December 1, 2047, interest at various rates from 0.00% to 0.963%	2,179,582	2,179,582

NOTE 6. DEFICIENCY AND GUARANTEE AGREEMENTS, (continued)

	2025	2024
$7,860,000, Guaranteed Lease Revenue Bonds: Union County Family Court Building Project Series 2017 due in annual installments of $200,000 to $470,000 through May 1, 2042, interest at various rates from 2.125% to 4.00%	$ 6,070,000	$ 6,320,000
$19,620,000, Guaranteed Lease Revenue Bonds: Union County Oakwood Plaza-Elizabeth Project Series 2019 (Federally Taxable) due in annual installments of $95,000 to $1,555,000 through December 1, 2040, interest at various rates from 3.216% to 5.75%	16,230,000	16,910,000
$46,205,000, Guaranteed Lease Revenue Refunding Bonds: Union County Family Court Building Project Series 2021 (Federally Taxable) due in annual installments of $360,000 to $3,020,000 through May 1, 2042, interest at various rates from 0.163% to 3.152%	42,135,000	44,200,000
$5,055,000, Guranteed Revenue Bonds: Renewable Energy Project Series 2021 due in annual installments of $1,005,000 to $1,040,000 through October 5, 2026, interest at 5.00%	1,005,000	2,010,000
$109,645,000, Guranteed Revenue Bonds: Union County Administration Complex Project Series 2024 due in annual installments of $1,650,000 to $6,510,000 through April 15, 2054, interest at various rates from 4.125% to 5.00%	107,995,000	109,645,000
	$ 175,614,582	$ 181,699,582

NOTE 7. FIXED ASSETS

The following is a summary of the General Fixed Assets Account Group as of December 31, 2025 and 2024.

2025	Balance Dec. 31, 2024	Additions	Deletions	Balance Dec. 31, 2025
Land and Improvements	$ 597,453,028	$ 2,501,141		$ 599,954,169
Buildings and Improvements	347,500,276	445,160		347,945,436
Machinery and Equipment	49,327,421	6,895,442	131,418	56,091,445
Vehicles	40,304,707	1,766,175	112,709	41,958,173
	$ 1,034,585,432	$ 11,607,918	$ 244,127	$ 1,045,949,223

2024	Balance Dec. 31, 2023	Additions	Deletions	Balance Dec. 31, 2024
Land and Improvements	$ 593,255,620	$ 4,197,408		$ 597,453,028
Buildings and Improvements	340,584,923	6,915,353		347,500,276
Machinery and Equipment	39,534,295	10,635,507	842,381	49,327,421
Vehicles	39,784,380	1,899,010	1,378,683	40,304,707
	$ 1,013,159,218	$ 23,647,278	$ 2,221,064	$ 1,034,585,432

NOTE 8. INTERFUND BALANCES AND ACTIVITY

Balance due to/from other funds at December 31, 2025 consist of the following:

$ 69,865,173	Due to the Current Fund from the Federal and State Grant Fund for expenditures not reimbursed by the Federal and State Grant Fund
63,414,890	Due to the Current Fund from the Capital Fund for excess funds.
57,815,038	Due to the Current Fund from the Other Trust Fund for expenditures not reimbursed.
7,938,269	Due to the Current Fund from the Open Space Preservation for expenditures not reimbursed.
3,000,217	Due to the Current Fund from the Housing Trust Fund for expenditures not reimbursed.
$ 202,033,587	

NOTE 9. FUND BALANCES APPROPRIATED

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

	2026	2025
Current Fund	$ 42,000,000	$ 38,750,000

NOTE 10. POTENTIAL LIABILITY FOR ACCRUED SICK AND VACATION TIME

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

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

It is estimated that the current cost of such unpaid compensation, which was not audited by us would approximate $5,455,068 and $6,182,734 at December 31, 2025 and 2024, respectively. These amounts which are considered material to the financial statements, are not reported either as an expenditure or liability. The County has accumulated reserves to offset annual costs of $1,957,851 and $1,710,824 at December 31, 2025 and 2024, respectively.

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NOTE 11. EMPLOYEE RETIREMENT SYSTEM

Description of Plans:

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

Public Employees' Retirement System (PERS)

Plan Description

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

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 1/55th 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 1/60th 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

NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)

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

Benefits Provided, (continued)

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

Police and Firemen's Retirement System (PFRS)

Plan Description

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

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.

NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)

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.

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

Contribution Requirements

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

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

Year	PERS	PFRS	DCRP
2025	$ 18,440,520	$ 15,083,873	$ 74,876
2024	18,817,387	15,344,776	90,861
2023	19,719,708	16,747,393	99,939

NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)

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

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

Public Employees Retirement System (PERS)

At June 30, 2025, the County had a liability of $106,216,074 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024, which was rolled forward to June 30, 2025. 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, 2025, the County's proportion was 0.8636401006 percent, which was an increase/(decrease) of (0.0172172287) percent from its proportion measured as of June 30, 2024.

For the year ended December 31, 2025, the County recognized pension expense of $18,440,520.

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NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)

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

Public Employees Retirement System (PERS), (continued)

At June 30, 2025, 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	$ 3,028,419	$ 113,506
Changes of assumptions	16,772	1,223,703
Net difference between projected and actual earnings on pension plan investments		8,857,019
Changes in proportion and differences between the County's contributions and proportionate share of contributions	82,898	9,510,840
	$ 3,128,089	$ 19,705,068

Amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date (June 30, 2025) 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:	
2026	$ 1,967,242
2027	(4,106,075)
2028	(3,168,495)
2029	(1,854,719)
2030	13,010

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 5.15, 5.08, 5.08, 5.04, 5.13 and 5.16 for the 2025, 2024, 2023, 2022, 2021 and 2020, respectively.

NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)

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

Public Employees Retirement System (PERS), (continued)
Additional Information

Local Group Collective balances net of nonemployer (State of New Jersey) balances at June 30, 2025 and June 30, 2024 are as follows:

	June 30, 2025	June 30, 2024
Collective deferred outflows of resources	$ 1,093,964,592	$ 1,079,580,780
Collective deferred inflows of resources	1,921,744,319	1,611,322,898
Collective net pension liability	12,298,650,125	13,588,045,796
County's Proportion	0.8636401006%	0.8808573293%

Actuarial Assumptions

The collective total pension liability for the June 30, 2025 measurement date was determined by an actuarial valuation as of July 1, 2024, which rolled forward to June 30, 2025. This actuarial valuation used the following assumptions, applied to all periods in the measurement.

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	3.25 - 7.75% (based on years of service)
Investment Rate of Return	7.00%

NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)

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

Public Employees Retirement System (PERS), (continued)

Mortality Rates

Pre-retirement mortality rates were based on the Pub-2016 General Below-Median Income Employee mortality table with an 86.3% adjustment for males and 97.6% 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-2016 General Below-Median Income Healthy Retiree mortality table with a 93.3% adjustment for males and 99.5% adjustment for females, and with future improvement from the base year of 2016 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2016 Non-Safety Disabled Retiree mortality table with a 156.9% adjustment for males and 139.0% adjustment for females, and with future improvement from the base year of 2016 on a generational basis. Mortality improvement based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2024 valuation were based on the results of an actuarial experience study for the period July 1, 2021 to June 30, 2024.

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, 2025) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment 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, 2025 are summarized in the following table:

NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)

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

Public Employees Retirement System (PERS), (continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equity	28.00%	8.55%
Non-U.S. Developed Market Equity	12.75%	8.77%
International Small Cap Equity	1.25%	8.77%
Emerging Markets Equity	5.50%	10.30%
Private Equity	13.00%	12.00%
Real Estate	8.00%	10.78%
Real Assets	3.00%	7.90%
High Yield	4.50%	6.63%
Private Credit	8.00%	9.00%
Investment Grade Credit	7.00%	5.47%
Cash Equivalents	2.00%	3.61%
U.S. Treasuries	4.00%	3.61%
Risk Mitigation Strategies	3.00%	7.26%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2025. 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 in determining the total pension liability.

NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)

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

Public Employees Retirement System (PERS), (continued)

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, 2025, 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, 2025		
	1% Decrease 6.00%	At Current Discount Rate 7.00%	1% Increase 8.00%
County's proportionate share of the pension liability	$ 145,741,556	$ 106,216,074	$ 72,529,875

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.

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NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)

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

Police and Firemen's Retirement System (PFRS)

At June 30, 2025, the County had a liability of $104,074,107 for its proportionate share of the PFRS net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024, which was rolled forward to June 30, 2025. 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, 2025, the County's proportion was 1.03772821 percent, which was an increase/(decrease) of 0.00590038 percent from its proportion measured as of June 30, 2024.

For the year ended December 31, 2025, the County recognized pension expense of $15,083,873.

At June 30, 2025, 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	$ 8,526,436	$ 1,978,016
Changes of assumptions	5,205,762	1,315,700
Net difference between projected and actual earnings on pension plan investments		5,098,330
Changes in proportion and differences between the County's contributions and proportionate share of contributions	5,441,052	25,548,715
	$ 19,173,250	$ 33,940,761

NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)

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

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

Amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date (June 30, 2025) 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:	
2026	$ 5,817,767
2027	(1,664,248)
2028	(860,204)
2029	457,020
2030	1,589,817

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 5.86, 6.09, 6.16, 6.22, 6.17 and 5.90 years for the 2025, 2024, 2023, 2022, 2021 and 2020 amounts, respectively.

Additional Information

Local Group Collective balances net of nonemployer (State of New Jersey) balances at June 30, 2025 and June 30, 2024 are as follows:

	June 30, 2025	June 30, 2024
Collective deferred outflows of resources	$ 1,956,190,968	$ 1,350,388,724
Collective deferred inflows of resources	1,441,590,785	1,421,121,200
Collective net pension liability	10,029,033,268	10,326,599,453
County's Proportion	1.03772821%	1.03182783%

NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)

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

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

Actuarial Assumptions

The collective total pension liability for the June 30, 2025 measurement date was determined by an actuarial valuation as of July 1, 2024, which rolled forward to June 30, 2025. This actuarial valuation used the following actuarial assumptions:

Inflation Rate:	
Price	2.50%
Wage	3.00%
Salary Increases:	
All Future Years	4.00 - 17.50% (based on years of service)
Investment Rate of Return	7.00%

Mortality Rates

Employee mortality rates were based on the Pub-2016 Safety Employee mortality tables projected generationally from 2016 with Scale MP-2021. 5% of deaths are assumed to be accidental. Healthy annuitants, mortality rates were 100% of the Pub-2016 Safety Retiree Below Median amount-weighted mortality tables for males and 98% of the Pub-2016 Safety Retiree Below Median amount-weighted mortality tables for females, projected generationally from 2016 with Scape MP-2021 mortality projection. For contingent annuitants, mortality rates were 100% of the Pub-2016 Contingent Survivor Below Median amount-weighted mortality tables for males and 102% Pub-2016 Contingent Survivor Below Median amount-weighted tables for females, projected generationally from 2016 with Scale MP-2021. Disability mortality rates were 134% of the Pub-2016 Safety Disabled Retiree amount-weighted mortality table for males and 100% of the Pub-2016 Safety Disabled Retiree amount-weighted mortality table for females, projected generationally from 2016 with Scale MP-2021 mortality projection.

The actuarial assumptions used in the July 1, 2024 valuation were based on the results of an actuarial expenses study for the period July 1, 2021 to June 30, 2024.

NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)

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

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

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2025) is determined by the State Treasurer, after consultation with the PFRS Board of Trustees and the Directors of the Division of Investment 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 which is combined with analysis of asset class trends and key influences driving capital markets, to develop the 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, 2025 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Large-Cap Equity	24.00%	6.90%
U.S. Small/Mid Cap Equity	4.00%	7.40%
Non-U.S. Developed Large-Cap Equity	9.50%	6.70%
Non-U.S. Developed Small-Cap Equity	2.00%	7.50%
Emerging Markets Large-Cap Equity	6.00%	9.60%
Emerging Markets Small-Cap Equity	1.50%	9.60%
U.S. Treasury Bond	7.00%	4.10%
U.S. Corporate Bond	5.00%	5.90%
U.S. Mortgage -Backed Securities	5.00%	4.40%
Global Multisector Fixed Income	6.00%	6.50%
Cash	2.00%	3.40%
Real Estate Core	3.00%	5.10%
Real Estate Non-Core	4.00%	6.50%
Infrastructure	3.00%	7.00%
Private Debt/Credit	8.00%	9.10%
Private Equity	10.00%	10.10%

NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)

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

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

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2025. 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 employers in the State group and 100% of actuarially determined contributions for the employers in the Local Group. 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, 2025, 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, 2025		
	1% Decrease 6.00%	At Current Discount Rate 7.00%	1% Increase 8.00%
County's proportionate share of the pension liability	$ 161,008,647	$ 104,074,107	$ 56,572,764

NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)

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

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

Special Funding Situation - PFRS

Under N.J.S.A. 43:16A-15, the County is responsible for their own contributions based on actuarially determined amounts, except where legislation was passed that legally obligated the State 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 local participating employers 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. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer specific financed amounts), there is no net pension liability, deferred outflows of resources, or deferred inflows of resources to report in the financial statements of the local participating employers related to this legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the local participating employer. In addition, each local participating employer must recognize pension expense associated with the employer as well as revenue in an amount equal to the nonemployer contributing entities' total proportionate share of the collective pension expense associated with the local participating employer.

At June 30, 2025 and 2024, the State proportionate share of the net pension liability attributable to the County for the PFRS special funding situation is $21,126,765 and $21,006,642, respectively. For the years ended June 30, 2025 and 2024, the pension system has determined the State's proportionate share of the pension expense attributable to the County for the PFRS special funding situation is $2,504,141 and $2,416,647, respectively, which is more than the actual contributions the State made on behalf of the County of $2,504,142 and $2,416,644, 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.

NOTE 11. EMPLOYEE RETIREMENT SYSTEM, (continued)

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

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

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 12. SELF-INSURANCE DISABILITY

The County has established a disability plan for its employees. The County funds the entire cost of the plan. Claims are paid directly by the plan. The County also budgets funds in each year's budget to meet current claims. The County has created a loss reserve for claims incurred and claims not reported which were unpaid at December 31, 2025 and 2024. These reserve amounts are $9,927,216 for 2025 and $5,844,986 for 2024. Exhibit B-7 summarizes the 2025 transactions of the plan.

NOTE 13. SELF-INSURANCE RETIREE HEALTH BENEFITS PLAN

The County has established a Retiree Health Benefits plan for its employees. The County funds the vast majority cost of the plan. Claims are paid directly by the plan up to a maximum of $375,000 per employee per year, with any excess benefit being reimbursed through a Re-Insurance Agreement with Horizon Blue Cross Blue Shield of New Jersey for an unlimited amount per employee per year. The County has created a loss reserve for claims incurred and claims not reported which were unpaid at December 31, 2025 and 2024. These reserve amounts are $73,959,600 for 2025 and $69,959,600 for 2024.

NOTE 14. CLAIMS AND JUDGEMENTS

The County participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of December 31, 2025 and 2024, significant amounts of grant expenditure have not been audited by the various grantor agencies but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

NOTE 15. DEFERRED COMPENSATION PLAN

The County offers its employees two deferred compensation plans created in accordance with Internal Revenue Code Sections 403 (b) and 457. The plans, available to all County employees, permit them to defer a portion of their salaries until future years. The County does not make any contribution to the plans. The deferred compensation is not available to employees until retirement, death, disability, termination or financial hardships.

In accordance with the requirements of the Small Business Job Protection Act of 1996 and the funding requirements of Internal Revenue Code Section 457(g), the County's plan was amended to require that all amounts of compensation deferred under the Plan are held for the exclusive benefits of plan participants and beneficiaries. All assets and income under the Plan are held in trust, in annuity contracts or custodial accounts.

All assets of the plans are held by an independent administrator, Empower Retirement, LLC.

The accompanying financial statements do not include the County's Deferred Compensation Plan activities. The County's Deferred Compensation Plan financial statements are contained in a separate review report.

NOTE 16. RELATED PARTY TRANSACTIONS

During 2025, the County of Union provided operating or capital funding to the following Union County Governmental Units:

Union County College
Union County Vocational and Technical Schools
Union County Improvement Authority

All debt obligations of these units must be authorized by the Union County Board of County Commissioners and are liabilities of the County, not the governmental units.

NOTE 17. LITIGATION

General Litigation

The County is involved in a number of legal proceedings, the resolution of which, in the opinion of County Counsel, could result in the aggregate $6,030,000 in damages against the County. These potential liabilities under New Jersey reporting requirements will be reflected in the financial statements when paid. In addition, there are other pending lawsuits in which the County is involved. Many of these lawsuits are presently in the preliminary or discovery stages, with the probability of a successful defense unknown at this time and the amounts of eventual settlements cannot be accurately determined.

NOTE 18. ARBITRAGE REBATE

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

NOTE 19. RISK MANAGEMENT

The County established an insurance program in accordance with New Jersey Statute Chapter 40A:10. The County is currently self-insured for general liability, workers' compensation and drug prescription exposure. The County is covered through insurance policies and through membership in the New Jersey Counties Excess Joint Insurance Fund as follows:

Excess Workers' Compensation including Employers' Liability
Excess Liability including General, Law Enforcement, Automobile and Employee Benefits
Excess Property including Boiler & Machinery
Public Officials Liability/Employment Practices Liability
Crime
Pollution Liability
Employed Lawyers Liability
Non-Owned Aircraft Liability
Cyber

The above list of policies is intended to provide a brief summary and various limits are applicable to each of the policies and the members of the Joint Insurance Fund share the limits

NOTE 19. RISK MANAGEMENT, (continued)

Additionally, the County maintains insurance policies as follows:

Accident and Health Insurance for Watchung Stables
Horse Accidental Death Police
Group Accident Volunteers
Public Official Accidental Travel Insurance
Fire Boat Insurance
Equipment Insurance (Electronic Specialty) Specialty
Ambulance Emergency Transport (Terrorism Coverage)
Ambulance Insurance
Staff Doctors Medical Professional Liability
Hospital General Liability and Professional Insurance
Medical Director Liability Insurance
Excess Hospital General Liability and Professional Insurance
Third Party Administrators for General Liability
Third Party Administrators for Workers' Compensation and Automobile

The County has retained two agencies as its insurance consultants.

The County appropriates annually as required to provide for claims in the year payment is made.

NOTE 20. POST RETIREMENT BENEFITS

Basis of Valuation

This valuation has been conducted as of December 31, 2024 based on census, plan design and premium information provided by the County. Census (as of December 31, 2023) includes 2,171 retired participants (including spouses) and 1,834 active participants.

NOTE 20. POST RETIREMENT BENEFITS, (continued)

Actuarial Methods and Assumptions

1. Data used in the Valuation

Is based on a file, provided by Union County of all active employees as well as all retirees who were participants in the Plan as of December 31, 2023. The plan provisions were obtained from documents provided by Union County.

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

2. Method of Valuation

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

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

3. Economic Assumptions

a. Discount Rate

Based on S&P Municipal Bond 20 Year High Grade Index

4.00% at December 31, 2023

4.30% at December 31, 2024

b. Investment Rate of Return

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

c. Inflation Rate

2.50%

d. Salary Increases

3.00%

e. Health Care Cost Trend

6.75% for 2024 grading down to 3.5% (by 0.25% increments) in 2037.

NOTE 20. POST RETIREMENT BENEFITS, (continued)

Actuarial Methods and Assumptions

4. Claims Assumption

a. Per Capita Claims Cost The annual per capita cost for 2024 for the retiree and spouse at age 64 was $21,410 and at age 65 was $5,970

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

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

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

Projection of Claim Costs by Age

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

NOTE 20. POST RETIREMENT BENEFITS, (continued)

Actuarial Methods and Assumptions

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

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

5. Demographic Assumptions

a. Rates of Mortality PUB 2010 projected with scale MP 2021

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

Ultimate termination rates vary by age

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

c. Rates of Retirement Retirements are assumed to occur in accordance with the following rates:

Sample Ages	Rate
55	11.7%
60	7.8%
65	16.5%
69	11.5%

NOTE 20. POST RETIREMENT BENEFITS, (continued)

	Actuarial Methods and Assumptions
d. Rates of Disability	None assumed.
e. Spouse Assumption	Spouse dates of birth were provided for all retired employees. For actives, 50% are assumed to be married with males assumed to be 3 years older than females. Marital status is assumed not to change prior to or after retirement.
f. Retiree Participation	100% of eligible "Free for Life" retirees are assumed to elect to participate in the plan while 75% of retirees eligible for a subsidy are assumed to elect coverage.

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NOTE 20. POST RETIREMENT BENEFITS, (continued)

I. Change in Net OPEB Liability	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
A. Balance as Beginning of year	**$ 586,837,789**	**$ 67,459,600**	**$ 519,378,189**
B. Changes for the year:			
Service Cost	9,343,496		9,343,496
Interest Cost	22,974,322		22,974,322
Change of Benefit terms (plan change)	0		0
Difference between Actual and Expected Experience (gains)/losses	0		0
Assumption changes	(22,258,663)		(22,258,663)
Contributions - employer		24,959,501	(24,959,501)
Net Investment Income		2,500,000	(2,500,000)
Benefits Paid	(24,959,501)	(24,959,501)	0
Net Changes	571,937,443	2,500,000	(17,400,346)
C. Balance as of End of Year			
Actives	$ 216,218,606		
Inactives	355,718,837		
Total	**$ 571,937,443**	**$ 69,959,600**	**$ 501,977,843**
D. Covered Employees Payroll	$ 146,720,000		$ 146,720,000
OPEB Liablility as a Percentage of Covered Payroll	390%		342%
II. Sensitivity			
A. Changes in Discount Rate	4.30%		
1% Decrease	$ 654,193,088		
Discount rate	$ 571,937,443		
1% Increase	$ 503,673,497		
B. Changes in Healthcare Cost Trend			
1% Decrease	$ 509,022,202		
Trend rate	$ 571,937,443		
1% Increase	$ 646,163,436		
III Summary of Participant Data			
Measurement Date	12/31/2024		
Fiscal Year End	12/31/2024		
A. Actives	1,834		
B. Retirees (including spouses)	2,171		
C. Total	4,005		

NOTE 20. POST RETIREMENT BENEFITS, (continued)

IV. OPEB Expense	FYE 12/31/24
A. Service Cost	$ 9,343,496
B. Interest Cost	22,974,322
C. Plan Changes	-
D. Projected Investment Income	(2,698,384)
Current Period Recognition of deferred (inflows)/outflows of resources	
E. Difference in projected and actual earnings on assets	(2,666,330)
F. Change in assumptions	16,342,286
G. Difference in actual and expected experience	(37,421,903)
H. OPEB Expense	**$ 5,873,487**

V. Amounts reported as Deferred Outflows of Resources and Deferred Inflows of Resourses related to OPEB expense

Fiscal Year ended 12/31	
2025	$ (13,056,155)
2026	$ (34,032,006)
2027	$ (27,208,865)
2028	$ (13,632,497)
2029	$ (3,709,778)
Thereafter	$ 0

VI. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

	Deferred Outflows of Resources	Deferred Inflows of Resources
A. Net difference between projected and actual earnings on OPEB plan investments	$ 385,039	$ (1,422,692)
B. Changes of assumptions or other inputs	39,896,534	(59,356,515)
C. Differences between expected and actual experience	-	(71,141,667)
Total	$ 40,281,573	$ (131,920,874)

NOTE 20. POST RETIREMENT BENEFITS, (continued)

Schedule of Changes in Total OPEB Liability and Related Ratios

	Fiscal Year Ending December 31,						
	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service Cost	$ 9,343,496	$ 8,513,852	$ 9,660,782	$ 10,998,575	$ 7,374,391	$ 11,790,189	$ 12,610,881
Interest Cost	22,974,322	25,346,223	13,118,071	15,121,199	18,574,640	24,679,728	22,005,190
Plan changes	-	-	-	-	-	-	-
Difference between Actual and Expected Experience (gains)/losses	-	(63,583,414)	-	(67,406,746)	(37,702,856)	(55,838,405)	13,021,766
Assumption changes	(22,258,663)	3,809,038	(81,615,261)	26,024,469	74,840,249	97,253,881	(38,770,483)
Benefits Paid (implicit)	(24,959,501)	(25,288,491)	(24,415,818)	(28,478,260)	(20,379,167)	(18,468,940)	(21,533,733)
Net Change in Total OPEB Liability	$ (14,900,346)	$ (51,202,791)	$ (83,252,227)	$ (43,740,764)	$ 42,707,257	$ 59,416,453	$ (12,666,378)
Total OPEB Liability - Beginning of Year	$ 586,837,789	$ 638,040,580	$ 721,292,807	$ 765,033,570	$ 722,326,313	$ 662,909,861	$ 675,576,239
Total OPEB Liability - End of Year	$ 571,937,443	$ 586,837,789	$ 638,040,580	$ 721,292,807	$ 765,033,570	$ 722,326,313	$ 662,909,861
Plan Fiduciary Net Position							
Contributions - Employer	$ 24,959,501	$ 25,288,491	$ 24,415,818	$ 28,478,260	$ 20,379,167	$ 18,468,940	$ 29,913,017
Net Investment Income	2,500,000	2,500,000	750,000	8,233,000	8,230,000	3,500,000	-
Benefit payments	(24,959,501)	(25,288,491)	(24,415,818)	(28,478,260)	(20,379,167)	(18,468,940)	(21,533,733)
Net Change in plan fiduciary position	$ 2,500,000	$ 2,500,000	$ 750,000	$ 8,233,000	$ 8,230,000	$ 3,500,000	$ 8,379,284
Plan fiduciary net position - beginning	$ 67,459,600	$ 64,959,600	$ 64,209,600	$ 55,976,600	$ 47,746,600	$ 44,246,600	$ 35,867,316
Plan fiduciary net position - end	$ 69,959,600	$ 67,459,600	$ 64,959,600	$ 64,209,600	$ 55,976,600	$ 47,746,600	$ 44,246,600
Net OPEB Liability	501,977,843	519,378,189	573,080,980	657,083,207	709,056,970	674,579,713	618,663,261
Plan fiduciary net position as a percentage of the total OPEB liability	12.23%	11.50%	10.18%	8.90%	7.32%	6.61%	6.67%
Covered Employee Payroll	146,720,000	142,446,602	137,024,578	133,033,571	142,675,136	152,512,100	149,655,229
Net OPEB Liability as a percent of Covered Employee Payroll	342%	365%	418%	494%	497%	442%	413%
End of year Discount Rate	4.30%	4.05%	4.05%	1.85%	2.00%	2.75%	3.72%

Notes to Schedule:

Change in Benefit Terms

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

Change in Assumptions

The mortality table was changed from RP 2014 projected to 2024 with scale MP 18 to PUB 2010 projected to 2025 with scale MP 20 effective 12/31/20 and the PUB 2010 projected with scale MP 21 effective 12/31/21.

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

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

NOTE 20. POST RETIREMENT BENEFITS, (continued)

Schedule of Deferred Inflows and Outflows of Resources

	Fiscal Year Established	Original Amount	Original Period of Recognition	Unrecognized Amount at Last Measurement Date	Amount Recognized in Current OPEB Expense	Unrecognized Amount at This Measurement Date	Amount Recognized in OPEB Expense for Fiscal Year Ending 12/31/2024	12/31/2025	12/31/2026	12/31/2027	12/31/2028	After next 5 years
Investment (gains) losses												
Investment Earnings Less than expected - Deferred Outflow												
	12/31/2022	369,532	5	221,720	73,906	147,814	73,906	73,908	-	-	-	-
	12/31/2023	130,864	5	104,691	26,173	78,518	26,173	26,173	26,172	-	-	-
	12/31/2024	198,384	5	-	39,677	158,707	39,677	39,677	39,677	39,676	-	-
	Total			326,411	139,756	385,039	139,756	139,758	65,849	39,676	-	-
Investment Earnings Greater than expected - Deferred Inflow												
	12/31/2019	(1,854,026)	5	-	-	-	-	-	-	-		
	12/31/2020	(6,916,968)	5	(1,383,392)	(1,383,392)	-	-	-	-			
	12/31/2021	(7,113,468)	5	(2,845,386)	(1,422,694)	(1,422,692)	(1,422,692)	-	-	-		
	Total			(4,228,778)	(2,806,086)	(1,422,692)	(1,422,692)	-	-	-	-	-
	Total Investment	-		(3,902,367)	(2,666,330)	(1,037,653)	(1,282,936)	139,758	65,849	39,676	-	-
Change in Assumptions												
Liability increase - Deferred Outflows												
	12/31/2019	97,253,881	6	32,417,961	16,208,980	16,208,981	16,208,981	-	-	-	-	-
	12/31/2020	74,840,249	6	24,946,749	12,473,375	12,473,374	12,473,374		-	-	-	-
	12/31/2021	26,024,469	6	13,012,233	4,337,412	8,674,821	4,337,412	4,337,409	-	-	-	-
	12/31/2023	3,809,038	6	3,174,198	634,840	2,539,358	634,840	634,840	634,840	634,838	-	-
	Total			73,551,141	33,654,607	39,896,534	33,654,607	4,972,249	634,840	634,838	-	-
Liability (decrease) - Deferred Inlows												
	12/31/2022	(81,615,261)	6	(54,410,173)	(13,602,544)	(40,807,629)	(13,602,544)	(13,602,544)	(13,602,541)	-	-	-
	12/31/2024	(22,258,663)	6	-	(3,709,777)	(18,548,886)	(3,709,777)	(3,709,777)	(3,709,777)	(3,709,777)	(3,709,778)	-
	Total			(54,410,173)	(17,312,321)	(59,356,515)	(17,312,321)	(17,312,321)	(17,312,318)	(3,709,777)	(3,709,778)	-
	Total Assumptions			19,140,968	16,342,286	(19,459,981)	16,342,286	(12,340,072)	(16,677,478)	(3,074,939)	(3,709,778)	-
Expected vs. Actual Experience												-
Economic/demographic losses - Deferred Outflows												
	12/31/2018	13,021,766	6	-	-	-	-	-	-	-	-	-
	Total			-	-	-	-	-	-	-	-	-
Economic/demographic (gains) - Deferred Inflows												
	12/31/2019	(55,838,405)	6	(9,306,400)	(9,306,400)	-	-	-	-	-		
	12/31/2020	(37,702,856)	6	(12,567,620)	(6,283,809)	(6,283,811)	(6,283,811)	-	-	-		
	12/31/2021	(67,406,746)	6	(33,703,372)	(11,234,458)	(22,468,914)	(11,234,458)	(11,234,456)	-	-	-	-
	12/31/2023	(63,583,414)	6	(52,986,178)	(10,597,236)	(42,388,942)	(10,597,236)	(10,597,236)	(10,597,236)	(10,597,234)	-	-
	Total			(108,563,570)	(37,421,903)	(71,141,667)	(28,115,505)	(21,831,692)	(10,597,236)	(10,597,234)	-	-
	Total Experience			(108,563,570)	(37,421,903)	(71,141,667)	(28,115,505)	(21,831,692)	(10,597,236)	(10,597,234)	-	-
	Total Outflows			73,877,552	33,794,363	40,281,573	33,794,363	5,112,007	700,689	674,514	-	-
	Total Inflows			(167,202,521)	(57,540,310)	(131,920,874)	(46,850,518)	(39,144,013)	(27,909,554)	(14,307,011)	(3,709,778)	-
Total		(128,641,624)		(93,324,969)	(23,745,947)	(91,639,301)	(13,056,155)	(34,032,006)	(27,208,865)	(13,632,497)	(3,709,778)	0

NOTE 21. DEFERRED CHARGES

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2025, the following deferred charges are shown on the balance sheet:

	Balance, December 31, 2025	Amount Raised in 2026 Budget	Balance, Succeeding Year Budget
Current Fund:			
Emergency Authorization:			
SNAP Benefit Initiative	$ 1,041,583	$ 1,041,583	$ -

NOTE 22. SUBSEQUENT EVENTS

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

The County issued General Improvement Bonds dated June 1, 2026 in the amount of $19,165,000 payable from 2027 through 2044 at 4.00% to 5.00%.

The County issued County Vocational-Technical School Bonds dated June 1, 2026 in the amount of $1,200,000 payable from 2027 through 2044 at 4.00% to 5.00%.

The County issued County College Bonds (Series A) (Chapter 12 State Aid) dated June 1, 2026 in the amount of $3,770,000 payable from 2027 through 2044 at 4.00% to 5.00%.

The County issued County College Bonds (Series B) dated June 1, 2026 in the amount of $3,770,000 payable from 2027 through 2044 at 4.00% to 5.00%.

The County issued Bond Anticipation Notes dated June 12, 2026 in the amount of $43,325,000 payable on June 11, 2027 at 4.00%.

The County has evaluated subsequent events through July 2, 2026, the date which the financial statements were available to be issued and no other items were noted for disclosure.

SUPPLEMENTARY DATA

COUNTY OF UNION

Supplementary Data

Officials in Office and Surety Bonds

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

Name	Title	Amount of bond	
Lourdes Leon	Chairwoman		(A)
Joseph Bodek	Vice Chairman		(A)
James Baker Jr.	Commissioner		(A)
Michele Delisfort	Commissioner		(A)
Sergio Granados	Commissioner		(A)
Bette Jane Kowalski	Commissioner		(A)
Alexander Mirabella	Commissioner		(A)
Kimberly Palmieri-Mouded	Commissioner		(A)
Rebecca L. Williams	Commissioner		(A)
Edward T. Oatman	County Manager	$ 100,000	(B)
Amy Wagner	Deputy County Manager		(A)
Dr. Bibi Taylor	Director, Department of Finance, County Treasurer	$1,500,000	(B)
Julie Origliato	Director, Division of the Treasurer	$ 500,000	(B)
Jason Shanley	Comptroller	$ 300,000	(B)
Laurie Caternicchio	Fiscal Analyst	$ 100,000	(B)
Elizabeth Olivari	Fiscal Analyst	$ 100,000	(B)
Christopher Duryee	Tax Administrator	$ 100,000	(B)
Joanne Rajoppi	County Clerk	$ 100,000	(B)
Clara Fernandez	Deputy County Clerk	$ 50,000	(B)
James Pellettiere	Clerk of the Board	$ 100,000	(B)
Bruce H. Bergen, Esq.	County Counsel	$ 25,000	(B)

COUNTY OF UNION

Supplementary Data

Officials in Office and Surety Bonds (Continued)

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

Name	Title	Amount of bond	
William A. Daniel	Prosecutor	$ 100,000	(B)
James O. Tansey	First Assistant Prosecutor	$ 100,000	(B)
David Hummel	First Assistant Prosecutor	$ 100,000	(B)
Peter Corvelli	Sheriff	$ 100,000	(B)
Carlo Caparrova	Undersheriff	$ 100,000	(B)
Victor Manta	Undersheriff	$ 100,000	(B)
Scott G. Groniger	County Correctional Police Captain	$ 100,000	(B)
Christopher Hudak	County Surrogate	$ 100,000	(B)
Kelly Coyle	Deputy Surrogate	$ 50,000	(B)
Susan Dinardo	Special Deputy Surrogate	$ 25,000	(B)
Karen Dinsmore	Assistant Director, Department of Human Services	$ 25,000	(B)
Victoria Durbin	Director of Parks and Recreation	$ 100,000	(B)
Dennis Burke	Director of Public Safety	$ 100,000	(B)
Joseph J. Policay, Jr.	Director of Public Works	$ 25,000	(B)
Nicole Lynn DiRado	Administrator, Board of Elections	$ 25,000	(B)

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

COUNTY OF UNION

Supplementary Data

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

	Year 2025		Year 2024	
REVENUE AND OTHER INCOME REALIZED	Amount	Percent	Amount	Percent
Fund Balance Utilized	$ 38,750,000	6.15 %	$ 38,750,000	5.59 %
Miscellaneous - From Other Than Tax Levies	210,688,433	33.46	280,112,307	40.44
Collection of Current Tax Levy	380,263,119	60.39	373,722,967	53.96
Total Income	629,701,552	100.00 %	692,585,274	100.00 %
EXPENDITURES				
Budget	556,319,108	94.00	622,644,702	95.54
Other	35,506,086	6.00	29,045,426	4.46
Total Expenditures	591,825,194	100.00 %	651,690,128	100.00 %
Fund Balance, January 1	198,327,914		196,182,768	
	236,204,272		237,077,914	
Utilized as Budget Revenue	38,750,000		38,750,000	
Fund Balance, December 31	$ 197,454,272		$ 198,327,914	

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 $100.00
2025	$	55,201,114,303	43,846,732	55,244,961,035	110,206,858,769	0.5013
2024		54,986,167,195	43,603,886	55,029,771,081	101,925,308,241	0.5399
2023		39,801,536,543	31,893,467	39,833,430,010	92,871,318,083	0.4289
2022		39,754,850,898	36,029,763	39,790,880,661	83,701,680,955	0.4754
2021		34,187,787,323	35,380,303	34,223,167,626	77,746,562,530	0.4402

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	Percentage of Collection
2025	$	380,263,119	380,263,119	100.00%
2024		373,722,967	373,722,967	100.00%
2023		367,295,299	367,295,299	100.00%
2022		367,295,299	367,295,299	100.00%
2021		367,295,299	367,295,299	100.00%

Comparative Schedule of Fund Balance

	Year		Dec. 31	Utilized in budget of succeeding year
Current Fund	2025	$	197,454,272	42,000,000
	2024		198,327,914	38,750,000
	2023		196,182,768	38,750,000
	2022		194,736,341	37,750,000
	2021		180,108,247	37,750,000

Exhibit A-4

COUNTY OF UNION

Schedule of Cash and Investments

Current Fund

Year Ended December 31, 2025

		Checking	Investments
Balance - December 31, 2024	$	217,544,767	42,895,991
Increased by Receipts:			
2025 Tax Levy		380,263,119	
Emergency Appropriation		5,000,000	
Revenue Accounts Receivable		115,731,524	
Miscellaneous Revenue Not Anticipated		11,848,875	
Petty Cash Funds Returned		2,225	
Exchange Account		192,961	
Schedule of Interfunds		231,795,350	
Canceled Grants		68,826	
Reserve for Sale of Asset		314,286	
Transfer Investments		27,881,200	29,839,555
Interest Earned on Investments			1,855,931
		773,098,366	31,695,486
		990,643,133	74,591,477
Decreased by Disbursements:			
2025 Budget Appropriation		462,039,184	
2024 Appropriation Reserves		20,548,707	
Emergency Appropriations		687,983	353,600
Capital Improvement Fund		3,300,000	
Schedule of Interfunds		273,785,150	
Accounts Payable		467,236	
Refund of Prior Year Revenue		464,348	
Exchange Account		192,961	
Petty Cash Funds Approved		2,225	
Transfer Investments		29,839,555	27,881,200
		791,327,349	28,234,800
Balance - December 31, 2025	$	199,315,784	46,356,677

Exhibit A-5

COUNTY OF UNION

Schedule of Cash - Change Fund

Current Fund

Year Ended December 31, 2025

Office	Balance December 31, 2024	Funds Established	Balance December 31, 2025
Surrogate	$ 250		250
Department of Parks and Recreation	1,950		1,950
County Clerk	200		200
Clerk of the Board	50		50
Board of Taxation	300		300
Sheriff's Office		150	150
	$ 2,750	150	2,900

Exhibit A-6

Schedule of Cash - Petty Cash

Current Fund

Year Ended December 31, 2025

Office	Received From Treasurer	Returned To Treasurer
Clerk of the Board	200	200
County Sheriff	250	250
County Counsel	400	400
Parks & Recreation	275	275
Public Safety	300	300
County Clerk	200	200
Public Works/Engineering & Facilities Mgmt.	400	400
Board of Elections	200	200
	2,225	2,225

COUNTY OF UNION

Schedule of Revenue Accounts Receivable

Current Fund

Year Ended December 31, 2025

	Balance, December 31, 2024	Accrued 2025	Collected	Balance, December 31, 2025
Miscellaneous Revenues:				
Fees:				
County Clerk	$	1,650,796	1,650,796	
Register of Deeds		7,583,394	7,583,394	
Surrogate		263,133	263,133	
Sheriff		1,226,790	1,226,790	
Interest on Investments and Deposits		17,080,780	17,080,780	
Added and Omitted Taxes	2,210,707	1,618,393	2,269,201	1,559,899
County Hospital Board of Pay Patients		989,723	989,723	
Department of Parks and Recreation Facilities Revenue		8,442,902	8,442,902	
Permits - County Road Department		260,524	260,524	
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)		2,809,028	2,809,028	
Supplemental Social Security Income		1,139,627	1,139,627	
Constitutional Officers - Increased Fees (P.L. 2001, c. 370):				
County Clerk		1,613,136	1,613,136	
Surrogate		323,337	323,337	
Sheriff		455,447	455,447	
Reimbursement from State and Federal Grant Programs:				
Fringe Benefits Expenditures		3,392,090	3,392,090	
Indirect Costs		778,600	778,600	
Debt Service - Open Space		4,104,734	4,104,734	
Quarry Revenue		57,628	57,628	
New Jersey Division of Economic Assistance - Earned Grant		48,863,848	48,863,848	
Intoxicated Driver Resource Center		230,472	230,472	
Franchise Fees - Jersey Gardens		583,570	583,570	
Title IV D-Facility Reimbursement		1,268,852	1,268,852	
Union College of Union County - Insurance Reimbursement		10,378,896	10,378,896	
PILOTS		2,490,144	2,490,144	
Open Space - Parks Maintenance		2,500,000	2,500,000	
Rental Income UC College/Trinitas Hospital Kellogg Building		250,000	250,000	
Dispatch Services		1,332,087	1,332,087	
Ambulance Services		2,239,546	2,239,546	
Union County Utilities Authority		500,000	500,000	
Sale of Asset - County Infrastructure Program		1,500,000	1,500,000	
Overused Benefit Time	19,434	33,641	4,223	48,852
Tuition Reimbursement	5,404	1,320	4,015	2,709
FICA-SS Reimbursement	13,114		4,698	8,416
	$ 2,248,659	125,962,438	126,591,221	1,619,876

Cash	$ 115,731,524
Interfunds	8,590,496
Added and Omitted Taxes	2,269,201
	$ 126,591,221

Exhibit A-8

COUNTY OF UNION

Schedule of 2025 Tax Levy - Realized Revenue

Current Fund

Year Ended December 31, 2025

Increased by Receipts:	
2025 Tax Levy	$ 380,263,119
Decreased by Disbursements:	
Cash Collection	$ 380,263,119

Exhibit A-9

COUNTY OF UNION

Schedule of Interfunds

Current Fund

Year Ended December 31, 2025

	Balance, December 31, 2024	Increased	Decreased	Balance, December 31, 2025
Federal and State Grant Fund	$ 63,682,610	136,123,451	129,940,888	69,865,173
Other Trust Fund:				
Other Trust	28,414,032	89,892,483	86,595,966	31,710,549
Motor Vehicle Fines	23,712,667	5,924,801	3,532,979	26,104,489
Open Space Preservation Trust Fund	7,658,694	2,572,193	2,292,618	7,938,269
Housing Trust Fund:				
CDBG	2,989,122	5,777,825	5,825,004	2,941,943
HESG	29,259	381,983	399,407	11,835
Home Program	35,259	591,013	587,217	39,055
Section 8		35,531	28,147	7,384
Total Other Trust Fund	$ 62,839,033	105,175,829	99,261,338	68,753,524
General Capital Fund	45,306,462	55,412,858	37,304,430	63,414,890
	171,828,105	296,712,138	266,506,656	202,033,587
Due from	171,828,105	296,712,138	266,506,656	202,033,587
	$ 171,828,105	296,712,138	266,506,656	202,033,587

Cash Receipts		223,204,854
Other		244,673
Cash Disbursements	273,785,150	
Cancellation of Appropriated Grants	4,918,019	
Cancellation of Grant Receivable		4,849,193
Appropriated Reserves for Grants		20,198,967
Budget Appropriation - Capital Improvement Fund	3,300,000	3,300,000
Budget Appropriaton - Deferred Charged	3	3
Capital Fund Grants received	6,118,470	6,118,470
Anticipated Revenue - Interest	8,590,496	8,590,496
	$ 296,712,138	266,506,656

COUNTY OF UNION

Schedule of Appropriation Reserves

Current Fund

Year Ended December 31, 2025

	Balance, Dec. 31, 2024	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Salaries and Wages:				
County Manager's Office	$ 102,280	102,280		102,280
Board of County Commissioners	8,772	8,772		8,772
Clerk of the Board	108,397	108,397		108,397
County Clerk	325,078	366,078	50,000	316,078
Board of Elections	40,822	40,822	(4,082)	44,904
Elections (County Clerk)	221,861	221,861	(870)	222,731
Department of Finance:				
Office of Director	64,686	64,686		64,686
Division of Reimbursement	109,631	109,631	(761)	110,392
Division of Treasurer	47,818	47,818		47,818
Division of Comptroller	330,464	330,464		330,464
Division of Internal Audit	111,449	111,449		111,449
Aid to Union County Improvement Authority	15,000	15,000		15,000
Department of Law:				
Office of County Counsel	12,986	12,986		12,986
Office of County Adjuster	4	4		4
Department of Administrative Services:				
Office of Director	50,726	50,726		50,726
Division of Motor Vehicles	284,649	323,149	50,000	273,149
Division of Personnel Management and Labor Relations	115,490	115,490		115,490
Division of Purchasing	21,080	23,080	5,000	18,080
Board of Taxation	1,699	1,699	1,699	
County Surrogate	36,679	36,679	30,000	6,679
Department of Economic Development:				
Office of Director	1	1		1
Division of Information Technologies	29,866	31,866	10,000	21,866
Community Development and Housing	54,697	54,697	(343)	55,040
Division of Strategic Planning and Intergovernment	108,727	108,727	(23,871)	132,598
Office of the Sheriff:				
Sheriff's Office	1,408,709	1,408,709	429,616	979,093
Division of Corrections	941,334	941,334	131,997	809,337
Juvenile Detention	9,719	9,719		9,719
Department of Public Safety:				
Office of Director	198	198		198
Division of Weights and Measures	2,372	2,372	2,250	122
Division of Medical Examiner	14,062	14,062	12,500	1,562
Division of Emergency Management	13,990	13,990	(25,764)	39,754
Emergency Medical Services	23,817	23,817	(190)	24,007
Division of Police	1,110,114	1,110,114	699,019	411,095
Division of Health	67,354	67,354	4,067	63,287
County Prosecutor's Office	1,562,183	1,562,183	9,786	1,552,397
Department of Engineering, Public Works and Facilities Management:				
Office of Director	412	412		412
Division of Public Works	165,871	308,371	179,055	129,316
Division of Facilities Management	274,292	417,792	170,000	247,792
Engineering, Land and Facilities Planning	160,699	180,699	27,500	153,199
Cornerstone Psychiatric/Runnells Specialized Hospital	1,597,593	1,597,593		1,597,593
Department of Human Services:				
Office of Director	67,875	67,875	(7,428)	75,303
Division of Aging	30,442	36,442	7,500	28,942
Division of Youth Services	28,902	28,902	5,078	23,824
Employment and Training	76,731	83,731	20,000	63,731
Division of Social Services	933,709	933,709	(9,417)	943,126
Division of Individual & Family Support Services	288	3,288	(24,211)	27,499
Division of Paratransit	12,485	12,485	5,000	7,485
Division of Outreach & Advocacy	16,967	16,967	(3,137)	20,104
Department of Parks and Recreation:				
Office of Director	33,321	33,321	10,000	23,321
Recreation Facilities	144,496	144,496	30,000	114,496
Division of Planning and Environmental Services	100,987	100,987	12,500	88,487
Park Maintenance	493,269	493,269	162,500	330,769
Cultural and Heritage Affairs	29,283	29,283		29,283
Office of County Superintendent of Schools	23,461	23,461	7,500	15,961
Union County Extension Service in Agriculture, Home Economics, and 4-H	3	3		3
Salary Adjustment	1,646,359			

Exhibit A-10

COUNTY OF UNION

Schedule of Appropriation Reserves

Current Fund

Year Ended December 31, 2025

	Balance, Dec. 31, 2024	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Other Expenses:				
County Manager's Office:				
Miscellaneous	562,673	628,101	28,826	599,275
Special Studies and Initiatives	98,392	149,130	35,614	113,516
Board of County Commissioners:				
Miscellaneous	34,646	37,159	1,221	35,938
Annual Audit	240,000	240,000	240,000	
Other Accounting and Audit Fees	125,000	125,000	73,000	52,000
County Infrastructure and Improvement Program		917,500	917,500	
Clerk of the Board:				
Miscellaneous	1,318	30,881	28,708	2,173
Status of Women Advisory Board	2,500	2,500		2,500
County Clerk	16,359	35,795	15,081	20,714
Board of Elections	21,337	82,806	26,597	56,209
Elections (County Clerk)	181,304	239,775	47,689	192,086
Department of Finance:				
Office of Director	114,734	120,290	250	120,040
Public Obligations Registration Act				
P.L. 1983 Ch. 243 Financial Administration	100,000	100,000		100,000
Division of Reimbursement	3,400	3,400		3,400
Division of Treasurer	65,875	74,935	3,560	71,375
Division of Comptroller	16,294	17,989	750	17,239
Division of Internal Audit	6,399	6,523		6,523
Department of Law:				
Office of County Counsel	39,850	51,158	9,367	41,791
Office of County Adjuster	342	535		535
Department of Administrative Services:				
Office of Director	3,876	4,777		4,777
Division of Motor Vehicles	369,315	791,259	285,817	505,442
Division of Personnel Management and Labor Relations	48,282	339,623	198,262	141,361
Division of Purchasing	1,165	101,070	70,938	30,132
County Surrogate	1,824	8,290	7,812	478
Department of Economic Development:				
Office of Director	50,374	65,567	12,834	52,733
Division of Information Technologies	310,439	369,257	20,335	348,922
Community Development and Housing	6,838	6,838		6,838
Division of Strategic Planning and Intergovernment	27,987	200,550	98,224	102,326
Insurance:				
Group Insurance Plan for Employees	2,740,720	7,780,808	6,016,848	1,763,960
Surety Bond Premiums	3,255	3,255		3,255
Other Insurance Premiums	1,598,682	3,073,002	2,569,237	503,765
Employees' Prescription Plan	5,092,824	6,767,839	6,380,421	387,418
Dental Plan	193,844	331,166	223,412	107,754
Office of the Sheriff:				
Sheriff's Office	163,873	380,476	169,820	210,656
Division of Corrections	3,523,980	5,132,117	3,103,707	2,028,410
Juvenile Detention	297,161	740,214	443,167	297,047
Department of Public Safety:				
Office of Director	1,013	1,013		1,013
Division of Weights and Measures	2,026	2,304	534	1,770
Division of Medical Examiner	138,004	341,489	57,251	284,238
Division of Emergency Management	103,210	126,499	120,093	6,406
Emergency Medical Services	548	71,715	69,621	2,094
Division of Police	6,486	28,921	16,800	12,121
Division of Health	25,562	35,413	5,402	30,011
County Prosecutor's Office	563,876	637,908	99,224	538,684
Department of Engineering, Public Works and Facilities Management:				
Office of Director	2,276	3,530	1,150	2,380
Division of Public Works	23,864	31,298	5,153	26,145
Division of Facilities Management	13,729	778,999	617,359	161,640
Engineering, Land and Facilities Planning	18,680	67,250	27,187	40,063
Cornertstone Psychiatric/Runnells Specialized Hospital	679,646	1,242,732	32,453	1,210,279
Adult Diagnostic Center	9,000	9,000		9,000
Psychiatric Treatment	5,000	5,000		5,000
Children's Specialized Hospital		7,025	3,214	3,811
Maintenance of Patients in State Geriatric Center	55,704	265,704	265,704	
Department of Human Services:				
Office of Director	35,786	182,194	156,824	25,370
Division of Aging	2,206	133,476	131,023	2,453
Division of Youth Services	6,773	15,744	8,352	7,392
Employment and Training	129,478	229,502	65,839	163,663
Division of Social Services	136,240	776,928	410,413	366,515
Division of Individual & Family Support Services	11,813	195,432	164,717	30,715
Division of Paratransit		115,598	86,558	29,040
Division of Outreach & Advocacy	536	1,497	437	1,060
Department of Parks and Recreation:				
Office of Director	423,498	2,281,757	1,019,722	1,262,035
Recreation Facilities	196,460	1,067,704	525,071	542,633

COUNTY OF UNION

Schedule of Appropriation Reserves

Current Fund

Year Ended December 31, 2025

	Balance, Dec. 31, 2024	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Division of Planning and Environmental Services	35,285	57,424	9,727	47,697
Park Maintenance	101,495	267,286	81,735	185,551
Cultural and Heritage Affairs	1,681	2,355	297	2,058
Office of County Superintendent of Schools	3,046	3,507	94	3,413
Union County Community College System		1		1
Union County Extension Service in Agriculture, Home Economics, and 4-H	135,500	135,500	120,892	14,608
Scholarship Program		120,000	40,440	79,560
Reimbursement for Residents Attending Out-of-County Two-Year Colleges and Vocational Technical Schools (N.J.S. 18A:64A-23) and (N.J.S. 18A:54-23.4)	85,067	141,384	46,909	94,475
Utilities:				
County	188,931	1,900,918	1,187,479	713,439
Cornerstone	1,655	4,538		4,538
Social Services	18,148	27,469	3,051	24,418
Matching Funds for Grants	248,963	248,963		248,963
Contingent	50,000	50,000		50,000
Lease to Improvement Authority				
Public Employees' Retirement System	150,001	150,001		150,001
Social Security System (O.A.S.I.)	1,747,783	1,747,783	(59,762)	1,807,545
Police and Firemen's Retirement Fund of N.J.	285,085	285,085	283,025	2,060
Defined Contribution Retirement Program	24,139	24,139	(422)	24,561
	$ 34,927,214	54,734,870	28,605,056	26,129,814

Appropriation Reserves	$	34,927,214
Reserve for Encumbrances		19,807,656
	$	54,734,870

Transfer to Accounts Payable	$	1,556,349
Transfers to Other Trust Fund Reserves		6,500,000
Cash Disbursements		20,548,707
	$	28,605,056

Exhibit A-11

COUNTY OF UNION

Schedule of Accounts Payable

Current Fund

Year Ended December 31, 2025

Balance - December 31, 2024		$ 1,085,945
Increased by:		
Transfers from Appropriation Reserves		1,556,349
		2,642,294
Decreased by:		
Payments	467,236	
Cancelled	7,850	
		475,086
Balance - December 31, 2025		$ 2,167,208

Exhibit A-12

COUNTY OF UNION

Schedule of Encumbrances Payable

Current Fund

Year Ended December 31, 2025

Balance - December 31, 2024	$ 19,807,656
Increased by:	
Charges to 2025 Budget Appropriations	12,509,697
	32,317,353
Decreased by:	
Encumbrances Transferred to Appropriation Reserves	19,807,656
Balance - December 31, 2025	$ 12,509,697

Exhibit A-13

Schedule of Reserve for Sale of Assets

Current Fund

Year Ended December 31, 2025

Balance - December 31, 2024	$ 6,294,779
Increased by:	
Interest Earned	314,286
	6,609,065
Decreased by:	
Budgeted Revenue	1,500,000
Balance - December 31, 2025	$ 5,109,065

Exhibit A-14

COUNTY OF UNION

Schedule of Exchange Account

Current Fund

Year Ended December 31, 2025

Increased by:	
Cash Receipts	$ 192,961
Decreased by:	
Cash Disbursements	$ 192,961

Exhibit A-15

COUNTY OF UNION

Schedule of Deferred Charges

Current Fund

Year Ended December 31, 2025

Purpose	Added in 2025	Balance, Dec. 31, 2025
Emergency Appropriations		
SNAP Benefit Initiative	$ 1,041,583	1,041,583

Exhibit A-16

COUNTY OF UNION

Schedule of Cash

Federal and State Grant Fund

Year Ended December 31, 2025

Balance - December 31, 2024		$ 120,506,440
Increased by Receipts:		
Interfunds	39,722,425	
Grant Receivables	51,700,000	
		91,422,425
		211,928,865
Decreased by Disbursements:		
Interfunds		87,582,024
Balance - December 31, 2025		$ 124,346,841

Exhibit A-17

COUNTY OF UNION

Schedule of Encumbrances Payable

Federal and State Grant Fund

Year Ended December 31, 2025

Balance - December 31, 2024	$ 111,823,844
Increased by:	
Transferred from Reserve for Federal and State Grants	133,615,385
	245,439,229
Decreased by:	
Grant Encumbrances/Contracts Paid by Current Fund	111,823,844
Balance - December 31, 2025	$ 133,615,385

COUNTY OF UNION

Schedule of Federal and State Grants Receivable

Federal and State Grant Fund

Year Ended December 31, 2025

Grant	Balance, December 31, 2024	2025 Budget Revenue Realized	Revenue Realized by 40A:4-87	Received	Canceled/ Adjusted	Balance, December 31, 2025
AAA NJSNAP Application Assistance (SFRF) Grant	$	292,716		73,179		219,537
Alcohol – Drug Abuse Innovative Grant (A/DA)		204,689	204,689	178,597		230,781
APC - Adult Protective Services (ARPA)	31,716			31,716		
Area Plan Contract - Social Services Block Grant (Community Care for the Elderly)	110,462	469,725		440,894	27,394	111,899
ARPA III B FED.	61,460			61,460		
ARPA III C-1 FED.	5				5	
ARPA III C-2 FED.	15,852			15,851	1	
ARPA III D FED.	21,933			13,456		8,477
ARPA III E FED.	63,516			31,415		32,101
ARPA - Public Health Workforce Expansion	5,569			5,568	1	
ARRIVE Together Critical Incident Model SFY2025		127,800				127,800
ARRIVE Together Grant Program	150,000			127,103		22,897
Automated License Plate Reader Initiative (ARPA)	250,500					250,500
BJA FY22 Prosecuting Cold Cases Using DNA	271,467			139,891		131,576
BJA Union County Police Body Worn Camera Grant	152,850			152,850		
Body Armor Replacement Fund		28,214		28,214		
Body Worn Camera Grant - Sheriff	370,101			370,101		
CARES ACT - Community Development Block Grant Coronavirus (CDBG-CV) Funds	210,783			60,566		150,217
Child Advocacy Development Grant - Treatment Services, Programs, Technology and Capital Improvement		22,160	189,482	211,642		
Childhood Lead Exposure Prevention Grant	339,850		373,010	377,521	49,610	285,729
Clean Communities Program			80,037	80,037		
Community Mental Health Services Block Grant	15,000		8,000	23,000		
Community Mental Health Services Block Grant /Mental Health First Aid (MHFA) 2025			10,000	9,994	6	
Community Project Funding Grant	516,000					516,000
Community Services Block Grant (CSBG)	649,111	471,564	490,459	968,023		643,111
Community-Based Deer Management Grant Program	9,000		15,057	9,000		15,057
Comprehensive Alcoholism and Drug Abuse Services Contract	369,485	794,341		565,113	101,654	497,059
Comprehensive Cancer Control Grant	45,000		45,000	55,017	219	34,764
Comprehensive Traffic Safety Program	106,138		68,992	34,879	71,259	68,992
Congressional Directives Grant - Mental Health & Recovery Support Services	363,534			222,803		140,731
County Clerk - 10th Congressional Special Primary and General Election	897,160			619,456		277,704
County Clerk - 2025 Primary Election & General Election Early Voting			73,050			73,050
County Clerk - Cranford Special School Election	44,701				44,701	
County Clerk - Clark Special School Election Reimbursement			64,286			64,286
County Clerk - Mail-In Voter Education Program	309,000	90		309,090		
County Clerk - Scotch Plains-Fanwood Special School Election	119,131	122,998		183,369	34,709	24,051
County Clerk - Westfield - Special School Election Reimbursement	6,270	106,290		102,406	6,270	3,884
County Environmental Health Act (CEHA) - State	485,196		211,260	400,884	65,776	229,796
County Environmental Health Act (CEHA) - Federal	90,528		45,264	89,596		46,196
County Health Infrastructure Program	2,245,165			702,207		1,542,958
Data-Driven Decision Making: Organizational Enhancement Program	20,000			7,000		13,000
Department of Corrections State Aid	3,500,000			3,035,025	464,975	
Department of Corrections Jail MAT Program	526,446			160,220	366,226	
Development, Capital and Operating Expenses - DGLS (Ash Brook Project & Warinanco Skating Rink)	14,854,377			3,950,128		10,904,249
DMHAS Youth Leadership Grant	48,992			36,536	12,456	
DOL - Adult Literacy Innovations Program	500,000			186,802		313,198
DOL - WorkFirst New Jersey - Digital Equity Training Grant			1,000,000	15,188		984,812
DOL - WorkFirst New Jersey - Summer Youth Work Experience Program (SYWEP)		380,948		288,985		91,963
DOL - WorkFirst New Jersey - Workforce SmartSTEPS	3,210				3,210	
DOL - WorkFirst New Jersey (WFNJ)	1,672,068	200,000	2,338,669	1,701,229	78,855	2,430,653
DOL - Workforce Innovation & Opportunity Act (WIOA) - Admin. (Adult, Youth, & Dislocated Worker)	277,545		492,893	248,294		522,144
DOL - Workforce Innovation & Opportunity Act (WIOA) - Adult	1,502,010		1,261,882	1,086,798		1,677,094
DOL - Workforce Innovation & Opportunity Act (WIOA) - Data Reporting & Analysis	12,971		12,971	25,942		
DOL - Workforce Innovation & Opportunity Act (WIOA) - Dislocated Worker	1,506,516		1,938,011	883,366		2,561,161
DOL - Workforce Innovation & Opportunity Act (WIOA) - Youth	1,052,327		1,236,153	921,582		1,366,898
DOL - Workforce Innovation & Opportunity Act (WIOA) Set-Aside - Summer Youth Work Experience Program (SYWEP)		1,615,852		1,288,176		327,676
DOL - Workforce Learning Link	178,543			147,478	31,065	
Drug Recognition Expert (DRE) Callout Program	110,880				38,500	72,380
East Front Street Intersection Improvements - City of Plainfield	772,303		83,000	684,276		171,027
Edward Byrne Memorial JAG-Multi-Jurisdictional Gangs, Guns & Narcotics	110,597	127,375		173,712	3,003	61,257
Emergency Management Performance (EMPG)/(EMAA)	55,000			55,000		
Family Court Services	139,617	248,737		135,792	3,825	248,737
Family Violence Prevention Service Act - ARP	95,000				95,000	
Federal Transit Administration (FTA) Section 5310 Program		240,000		240,000		
FY22 COPS Technology & Equipment Program	318,305			318,305		
FY23 Legislative Grant (Capital Projects)	20,160,419			16,026,398		4,134,021
FY25 Legislative Grant Capital Projects - Mattano Park	2,500,000					2,500,000
Glenside Avenue Park Improvements	1,000,000			250,000	(406,553)	1,156,553
Green Acres Program: Jake's Law Grant	915,000					915,000
Green Acres Program: Jake's Law Grant - Improvements to Unami Park			1,000,000			1,000,000
Green Acres Program: Local Park Development Grant - Improvements at Wheeler Spray Park			1,575,000			1,575,000

COUNTY OF UNION

Schedule of Federal and State Grants Receivable

Federal and State Grant Fund

Year Ended December 31, 2025

Grant	Balance, December 31, 2024	2025 Budget Revenue Realized	Revenue Realized by 40A:4-87	Received	Canceled/ Adjusted	Balance, December 31, 2025
Green Acres Program: Urban Parks Grant	500,000					500,000
Green Lane Park Improvements	3,500,000			875,000	406,553	2,218,447
HAVA - Cyber Security Grant- ADA Polling Accessibility Grant Program	7,325					7,325
Hazard Mitigation Plan Update Grant	200,000					200,000
Hazardous Materials Emergency Prepardness Grant Program	11,400	12,000		23,286		114
HOME Investment Partnerships American Rescue Plan Program (HOME-ARP)	4,456,332		6,662	15,859		4,447,135
Horizon NJ National Fitness Campaign Grant	100,000			100,000		
Human Services Advisory Council (HSAC)	141,087		336,284	336,280	971	140,120
Insurance Fraud Program	82,359	250,000		267,914		64,445
Jail Diversion Program	33,475	66,950		50,212		50,213
Jersey Assistance for Community Caregiving (JACC)	10,025	75,000	30,980	98,997		17,008
Juvenile Detention Alernative Initiative (JDAI)	74,356	120,000		101,560		92,796
Law Enforcement Officers Training & Equipment Fund (LEOTEF)	9,614			9,614		
LBFN-2018-Replacement Shunpike Road Bridge, Summit	502,500					502,500
LEAP County Coordinator Fellowship Grant			67,011	37,500	29,511	
Leap Implementation Grant-Emergency Services Dispatch Center	279,750			156,955	122,795	
Leap Implementation Grant-EMS Shared Services Project Plainfield	375,719			298,082	77,637	
LFIF-2019-Replacement of Lower Road Bridge, Linden	1,000,000			750,000		250,000
Local Agreement Cranford Rectangular Rapid Flashing Beacon (Springfield Ave)	76,534			76,534		
Local Core Capacity for Public Health Emergency Preparedness LINCS Grant	222,237		304,894	267,943	14,330	244,858
Local Recreation Improvement Grant	65,000		84,000			149,000
Low Income Home Energy Assistance Program (LIHEAP) CWA Administration Grant			18,136	18,136		
Medicaid Reimbursement LogistiCare	6,955		40,000	22,043	3,674	21,238
MOU - Temporary Mobility Assignment	137,453			137,452	1	
MRC STTRONG Grant	31,230			31,226	4	
Municipal Alliance Program	244,862	244,862		189,653		300,071
NACCHO MRC Operational Readiness Award		10,000		10,000		
New Jersey State Council on the Arts Block Grant	86,880	434,400		434,400		86,880
NJ DFD Code Blue (CB) Support	57,490	130,000		20,000	57,490	110,000
NJ Division of Public Welfare Community Coordinated Care-Local	18,259	100,000		92,637	20	25,602
NJ Historic Trust Grant - Feltville Historic Dirstrict	191,248					191,248
NJ Historical Commission - County History Partnership Program Grant	13,193	87,955		87,955		13,193
NJ Job Access and Reverse Commute (NJ JARC)	395,000			395,000		
NJ Job Access and Reverse Commute (NJ JARC) Round 12 SY 2026			395,000			395,000
NJACCHO Enhancing Local Public Health Infrastructure	784,756			443,082		341,674
NJACCHO Sustaining Local Public Health Infrastructure	156,715		24,951	94,724		86,942
NJDOT Local Bridge Bond Act of 1999		43,724				43,724
NY Connects to Union County NJ; East Coast Greenway Bikeway		1,000,000				1,000,000
Office on Aging - State Aid		58,000		58,000		
Older Americans Act Title III - Area Plan Contract - Federal	3,089,159	2,679,066	28,031	3,281,975	2	2,514,279
Older Americans Act Title III - Area Plan Contract - State	249,264	1,037,727		1,069,132	12,516	205,343
Opioid Litigation Recovery Funds			757,121	757,121		
Opioid Public Health Crisis Response - Operation Helping Hand	100,000		110,526	100,000		110,526
Paratransit Aging	991	50,000	50,000	72,991		28,000
Paratransit - CRRSAA (ARPA)	300,000			300,000		
Passaic Street Bi-County Bridge Replacement	1,230,405			1,193,188		37,217
Paul Coverdell Forensic Science Improvement Grants Program	29,095		25,650	28,285	280	26,180
Personal Assistance Service Program (PASP)	32,400		61,776	63,288		30,888
Pipeline Emergency Response Grant (PERG)		6,000	30,000	5,539	461	30,000
Prosecutor - Gunshot Detection Technology Initiative	355,500			302,514		52,986
Public Safety Answering Point (PSAP) - 019		439,718		439,718		
Public Safety Answering Point (PSAP) - 021		194,782		194,782		
Public Safety Answering Point (PSAP) - 024		128,777		128,777		
Recreational Opportunities for Individuals with Disabilities (ROID)	44,359		35,000	28,166		51,193
Recycling Enhancement Act Grant	550,800		526,500	550,800		526,500
Reservoir Dredging and Pollution Remediation Project	6,687,500			1,371,394		5,316,106
Right to Know Project	12,301		16,401	16,401		12,301
Senior Citizen and Disabled Resident Transportation Assistance Program (SCDRTAP)	250,340	1,983,442		1,955,296	45,000	233,486
Senior Farmers Market Nutrition Program			4,669	4,112		557
Sexual Assault, Abuse & Rape Care (SAARC) - Coronavirus State & Local Fiscal Recovery Funds (SLFRF)			45,454	45,454		
Sexual Assault, Abuse & Rape Care (SAARC) - Expansion Direct Services	307,039	156,209	509,115	522,680		449,683
Sexual Assault Response Team/Forensic Nurse Examiner Program-SANE	173,877		173,877	100,899	72,978	173,877
SFY 2023 and 2024 County Reentry Coordinators (CRC) Grant	100,000				100,000	
Social Services for the Homeless (SSH)	620,962	879,018		875,911	33,757	590,312
Social Services for the Homeless (TANF)	114,420	155,304		185,491	1,131	83,102
Special Traffic Enforcement Program - STEP	54,000		51,000	49,410	4,590	51,000
Springfield Ave Park, Berkley Heights-Upgrades Impr.	3,500,000			2,475,000		1,025,000
State Health Insurance Assistance Program (SHIP)	20,466		38,000	38,631		19,835
State Homeland Security Program	433,082			335,016		98,066
State/Community Partnership Program	703,200	736,143		967,678	22,074	449,591
Statewide Respite Care Program		352,000	10,000	327,665		34,335
STOP Violence Against Women - VAWA - DV Advocate	45,685		45,686	17,015	28,670	45,686
Strengthening Local Public Health Capacity Program 2026 - Public Health Infrastructure Grant (PHIG)			42,534			42,534
Subregional Transportation Planning Program	135,506		187,278	28,494	107,012	187,278
SuperNOFO Continuum of Care (CoC) Grant	6,493,700		6,073,792	4,348,876	1,325,062	6,893,554
UCBOE - 10th Congressional Special Primary and General Election	988,135			783,366	204,769	
UCBOE - ADA Training			2,800	2,700		100
UCBOE - Clark Special School Election			48,500			48,500
UCBOE - Drop Box Pickups	122,345	135,398		129,447	36,348	91,948
UCBOE - Early Voting	2,054,581	979,854	401,345	1,749,629	737,302	948,849
UCBOE - Electronic Poll Book Warehouse Lease	725,592			103,696		621,896
UCBOE - Poll Worker Pay Reimbursement (Primary and General Election)	1,049,749	1,049,750		1,356,102	127,167	616,230

COUNTY OF UNION

Schedule of Federal and State Grants Receivable

Federal and State Grant Fund

Year Ended December 31, 2025

Grant	Balance, December 31, 2024	2025 Budget Revenue Realized	Revenue Realized by 40A:4-87	Received	Canceled/ Adjusted	Balance, December 31, 2025
UCBOE - Scotch Plains-Fanwood Special School Election	15,095	46,200		32,852	28,443	
UCBOE - Seal Asset Tracking Management System	31,283			29,062		2,221
UCBOE - Westfield School Board Election		34,000		26,665	7,335	
Union County Dept. of Human Services Digital Integration Project	1,127,024			1,108,136	18,888	
Union County Improving Library Shared Services	250,000		125,000	187,500		187,500
Union County Mental Health Program-Pediatric Behavior	5,000,000			5,000,000		
Union County Middlesex Reservoir Water Reclamation Project	30,329,432			3,909,582		26,419,850
Union County Municipal Capital Improvement Aid	6,000,000			1,500,000		4,500,000
Union County Safe Streets For All Project	699,271			318,789		380,482
Universal Service Fund - CWA Administration		11,595		11,595		
Urban Area Security Initiative Program (UASI)	4,122,256	17,901	334,292	1,829,168	343	2,644,938
US DOJ - DNA Capacity Enhancement & Backlog Reduction Grant	1,031,351			694,244	8,520	328,587
Veterans Transportation Program	8,000		12,000	13,000		7,000
Victims of Crime Act (VOCA) Victim Assistance Grant (VAG) Program	129,781			127,534	2,247	
Victims of Crime Act (VOCA) - Victim Witness Advocacy	490,833		444,087	371,688	119,145	444,087
VSE - One Time Sexual Violence Funding	20,000					20,000
Warinanco Park Upgrades - DLGS	11,000,000			2,750,000		8,250,000
MATCHING FUNDS FOR GRANTS:						
Match - Area Plan Contract - Nutrition		156,926		156,926		
Match - Area Plan Contract - SASS		29,131		29,131		
Match - Area Plan Contract - SHTP		49,143		49,143		
Match - Area Plan Contract - SWHDM		20,470		20,470		
Match - Comprehensive Alcoholism and Drug Abuse Services Contract		102,941		102,941		
Match - Federal Transit Administration (FTA) Section 5310 Program		60,000		60,000		
Match - Human Services Advisory Council (HSAC)			15,900	15,900		
Match - NJ Historical Commission - County History Partnership Program Grant		37,500		37,500		
Match - NJ Jobs Access Reverse Commute (NJ JARC) Round 12 SY 2026			395,000	395,000		
Match - Recreational Opportunities for Individuals with Disabilities (ROID)			7,000	7,000		
Match - STOP Violence Against Women - VAWA - DV Advocate			15,229	15,229		
Match - Sexual Assault Response Team/Forensic Nurse Examiner Program-SANE			43,469	43,469		
Match - Victims of Crime Act (VOCA) - Victim Witness Advocacy			111,022	111,022		
	$ 164,759,142	19,615,385	24,903,137	89,321,359	4,849,193	115,107,112

Grant	$ 19,159,274	24,315,517
Match	456,111	587,620
	$ 19,615,385	24,903,137

Unappropriated Reserves	$ 28,214
Interfunds	37,593,145
Cash	51,700,000
	$ 89,321,359

COUNTY OF UNION

Schedule of Appropriated Reserves for Grants

Federal and State Grant Fund

Year Ended December 31, 2025

Grant	Balance, Dec. 31, 2024	Transferred From 2025 Budget Appropriations: Budget	Transferred From 2025 Budget Appropriations: Appropriation By 40A:4-87	Cash Match	Expended	Adjusted/ Canceled	Balance, Dec. 31, 2025
911 Program	$ 2,515				1,790		725
AAA NJSNAP Application Assistance (SFRF) Grant		292,716			27,504		265,212
Alcohol – Drug Abuse Innovative Grant (A/DA)	2,705	204,689	204,689		181,302		230,781
American Rescue Plan Act (ARPA) - State & Local Fiscal Recovery Fund	17,098				(136,973)		154,071
Area Plan Contract - Social Services Block Grant (Community Care for the Elderly)	22,218	469,725			440,361	27,394	24,188
ARPA III C-1 FED.					(5)	5	
ARPA III C-2 FED.					(1)	1	
ARPA III D FED.					(1)	1	
ARPA - Public Health Workforce Expansion	2,094				2,092	2	
ARRIVE Together Critical Incident Model SFY2025		127,800			105,284		22,516
ARRIVE Together Grant Program	36,949				30,726		6,223
Automated License Plate Reader Initiative (ARPA)	2,804						2,804
BJA FY22 Prosecuting Cold Cases Using DNA	225,244				108,805		116,439
BJA Union County Police Body Worn Camera Grant	107,339				107,339		
Body Armor Replacement Fund	60,625	28,214			17,847		70,992
Body Worn Camera Grant - Sheriff	54,852						54,852
CARES ACT - Community Development Block Grant Coronavirus (CDBG-CV) Funds	210,783				210,783		
Child Advocacy Development Grant - Treatment Services, Programs, Technology and Capital Improvement	73,474	22,160	189,482		148,190		136,926
Childhood Lead Exposure Prevention Grant	285,966		373,010		383,299	49,611	226,066
Clean Communities Program	148,684		80,037		74,409		154,312
Communication and Language Access Services Grant	70,000				70,000		
Community Mental Health Services Block Grant	15,000		8,000		15,000		8,000
Community Mental Health Services Block Grant /Mental Health First Aid (MHFA) 2025			10,000		9,994	6	
Community Services Block Grant (CSBG)	207,130	471,564	490,459		920,599		248,554
Community-Based Deer Management Grant Program	9,000		15,057		9,000		15,057
Comprehensive Alcohol Program	9,291				(92,363)	101,654	
Comprehensive Alcoholism and Drug Abuse Services Contract		794,341			753,192		41,149
Comprehensive Cancer Control Grant	22,832		45,000		39,153	219	28,460
Comprehensive Traffic Safety Program	100,004		68,992		34,936	71,259	62,801
County Clerk - 10th Congressional Special Primary & General Elections	277,704						277,704
County Clerk - 2025 Primary Election & General Election Early Voting			73,050		72,303		747
County Clerk - Clark Special School Election Reimbursement			64,286		56,577		7,709
County Clerk - Cranford Special School Election	45,571				870	44,701	
County Clerk - Mail-In Voter Education Program	309,000	90			26,711		282,379
County Clerk - Scotch Plains-Fanwood Special School Election	34,709	122,998			98,947	34,709	24,051
County Clerk - Westfield Special School Election Reimbursement	6,271	106,290			102,406	6,271	3,884
County Environmental Health Act (CEHA) - State	182,012		211,260		175,025	64,163	154,084
County Environmental Health Act (CEHA) - Federal	24,625		45,264		44,376	1,613	23,900
County Health Infrastructure Program	1,968,771				937,599		1,031,172
Data-Driven Decision Making: Organizational Enhancement Program	20,000				20,000		
Department of Corrections State Aid					(464,975)	464,975	
Development, Capital and Operating Expenses - DGLS (Ash Brook Project & Warinanco Skating Rink)	10,486,370				9,065,527		1,420,843
DMHAS Youth Leadership Grant	2,676				(9,780)	12,456	
DOL - Adult Literary Innovations Program	500,000				475,470		24,530
DOL - WorkFirst New Jersey - Digital Equity Training Grant			1,000,000		782,396		217,604
DOL - WorkFirst New Jersey - Summer Youth Work Experience Program (SYWEP)		380,948			380,277		671
DOL - WorkFirst New Jersey - Workforce SmartSTEPS	3,210					3,210	
DOL - WorkFirst New Jersey (WFNJ)	674,667	200,000	2,338,669		1,055,941	78,854	2,078,541
DOL - Workforce Innovation & Opportunity Act (WIOA) - Admin. (Adult, Youth, & Dislocated Worker)	244,424		492,893		274,061	(2)	463,258
DOL - Workforce Innovation & Opportunity Act (WIOA) - Adult	1,095,294		1,261,882		1,357,477		999,699
DOL - Workforce Innovation & Opportunity Act (WIOA) - Data Reporting & Analysis			12,971		12,971		
DOL - Workforce Innovation & Opportunity Act (WIOA) - Dislocated Worker	901,330		1,938,011		1,171,754	1	1,667,586
DOL - Workforce Innovation & Opportunity Act (WIOA) - Youth	571,645		1,236,153		902,320	1	905,477
DOL - Workforce Innovation & Opportunity Act (WIOA) Set-Aside - Summer Youth Work Experience Program (SYWEP)		1,615,852			1,613,528		2,324
DOL - Workforce Learning Link	6,592				(24,473)	31,065	
Driving While Intoxicated (DWI) Enforcement Grant	33,780				33,407		373
Drug Recognition Expert (DRE) Callout Program	110,880					38,500	72,380
East Front Street Intersection Improvements - City of Plainfield			83,000		83,000		
Edward Byrne Memorial JAG-Multi-Jurisdictional County Gang, Gun & Narcotics Task Force	3,004	127,375			124,706	3,003	2,670
Emergency Management Agency Assistance (EMAA)	55,000				55,000		
Family Court Services	38,338	248,737			241,931	3,825	41,319
Family Violence Prevention Services Act - ARP	95,000					95,000	
Federal Transit Administration (FTA) Section 5310 Program		240,000			240,000		
FY23 Legislative Grant (Capital Projects)	8,000,000				8,000,000		
FY25 Legislative Grant Capital Projects - Mattano Park	400,967				140,000		260,967
Glenside Avenue Park Improvements					406,553	(406,553)	
Green Acres Program: Jake's Law Grant	796,050						796,050
Green Acres Program: Jake's Law Grant - Improvements to Unami Park			1,000,000				1,000,000
Green Acres Program: Local Park Development Grant - Improvements at Wheeler Spray Park			1,575,000				1,575,000
Green Acres Program: Urban Parks Grant	421,350						421,350
Green Lane Park Improvements					(406,553)	406,553	
Hazardous Materials Emergency Prepardness Grant Program		12,000			11,886		114

Exhibit A-19

COUNTY OF UNION

Schedule of Appropriated Reserves for Grants

Federal and State Grant Fund

Year Ended December 31, 2025

Grant	Balance, Dec. 31, 2024	Transferred From 2025 Budget Appropriations: Budget	Transferred From 2025 Budget Appropriations: Appropriation By 40A:4-87	Cash Match	Expended	Adjusted/ Canceled	Balance, Dec. 31, 2025
HOME Investment Partnerships American Rescue Plan Program (HOME-ARP)	4,456,332		6,662		115,859		4,347,135
Horizon NJ National Fitness Campaign Grant	100,000				95,330		4,670
Human Services Advisory Council (HSAC)	131,035		336,284		310,695	971	155,653
Insurance Fraud Program	82,359	250,000			269,819		62,540
Jail Diversion Program	16,737	66,950			66,950		16,737
Jersey Assistance for Community Caregiving (JACC)	48,086	75,000	30,980		85,476		68,590
Juvenile Detention Alernative Initiative (JDAI)	2,254	120,000			121,581		673
Law Enforcement Officers Training & Equipment Fund (LEOTEF)	47,730				6,777		40,953
LBFN-2018-Replacement Shunpike Road Bridge, Summit	502,500						502,500
LEAP County Coordinator Fellowship Grant			67,011		37,500	29,511	
Leap Implementation Grant-Emergency Services Dispatch Center	242,006				119,211	122,795	
Leap Implementation Grant-EMS Shared Services Project Plainfield	244,070				166,433	77,637	
Local Core Capacity for Public Health Emergency Preparedness LINCS Grant	169,909		304,894		260,495	14,330	199,978
Local Recreation Improvement Grant	65,000		84,000		126,905		22,095
Low Income Home Energy Assistance Program (LIHEAP) CWA Administration Grant			18,136		18,136		
Medicaid Reimbursement LogistiCare	52,269		40,000		62,742	3,674	25,853
Medication Assisted Treatment for Substance Use Disorder in the New Jersey County Jails	1,355,084				988,858	366,226	
MOU - Temporary Mobility Assignment	1					1	
MRC STTRONG Grant	31,230				31,226	4	
Municipal Alliance Program	56,705	244,862			185,544		116,023
NACCHO MRC Operational Readiness Award	560	10,000			9,823		737
New Jersey State Council on the Arts Block Grant		434,400			434,399		1
NJ DFD Code Blue (CB) Support	57,490	130,000			55,445	57,490	74,555
NJ Division of Public Welfare Community Coordinated Care-Local		100,000			99,980	20	
NJ Historic Trust Grant - Feltville Historic Dirstrict	191,248						191,248
NJ Historical Commission - County History Partnership Program Grant		87,955			87,952		3
NJ Job Access and Reverse Commute (NJ JARC)	197,500				197,500		
NJ Job Access and Reverse Commute (NJ JARC) Round 12 SY 2026			395,000		197,500		197,500
NJACCHO Enhancing Local Public Health Infrastructure	723,271				449,930		273,341
NJACCHO Sustaining Local Public Health Infrastructure	141,849		24,951		94,691		72,109
NJDOT Local Bridge Bond Act of 1999		43,724			43,724		
NY Connects to Union County NJ; East Coast Greenway Bikeway		1,000,000					1,000,000
Office on Aging - State Aid	12,696	58,000			70,202	1	493
Older Americans Act Title III - Area Plan Contract - Federal	1,150,589	2,679,066	28,031		2,683,082	1	1,174,603
Older Americans Act Title III - Area Plan Contract - State	98,006	1,037,727			1,062,301	12,517	60,915
Operation Helping Hand - Overdose Data to Action	106						106
Opioid Litigation Recovery Funds	1,921,999		757,121		1,355,993		1,323,127
Opioid Public Health Crisis Response - Operation Helping Hand	41,053		110,526		12,379		139,200
Paratransit Aging	50,000	50,000	50,000		150,000		
Passaic Street Bi-County Bridge Replacement	37,217						37,217
Paul Coverdell Forensic Science Improvement Grants Program	29,095		25,650		28,285	280	26,180
Personal Assistance Service Program (PASP)	42,027		61,776		72,634		31,169
Pipeline Emergency Response Grant (PERG)		6,000	30,000		5,539	461	30,000
Program Income - Union County College	1,752				1,705		47
Public Safety Answering Point (PSAP)	526,754				159,251		367,503
Public Safety Answering Point (PSAP) - 019	141,556	439,718			545,115		36,159
Public Safety Answering Point (PSAP) - 021		194,782			159,693		35,089
Public Safety Answering Point (PSAP) - 024		128,777			128,777		
Rape Prevention & Education (RPE) SOSA-SAARC	5,839				5,839		
Recreational Opportunities for Individuals with Disabilities (ROID)	39,618		35,000		29,153		45,465
Recycling Enhancement Act Grant	1,129,598		526,500		570,150		1,085,948
Reservoir Dredging and Pollution Remediation Project	8,794,057				8,410,439		383,618
Right to Know Project	8,201		16,401		16,340		8,262
Senior Citizen and Disabled Resident Transportation Assistance Program (SCDRTAP)	169,061	1,983,442			1,952,525	45,000	154,978
Senior Farmers Market Nutrition Program			4,669		4,112		557
Sexual Assault, Abuse & Rape Care (SAARC) - Coronavirus State & Local Fiscal Recovery Funds (SLFRF)			45,454				45,454
Sexual Assault, Abuse & Rape Care (SAARC) - Expansion Direct Services	813,910	156,209	509,115		655,453		823,781
Sexual Assault Response Team/Forensic Nurse Examiner Program-SANE	125,303		173,877		56,511	72,978	169,691
SFY 2023 County Reentry Coordinators (CRC) Grant	100,000					100,000	
SNAP Admin. Funding Grant	334,248				289,854		44,394
Social Services for the Homeless (SSH)	1,884	879,018			814,012	33,758	33,132
Social Services for the Homeless (TANF)	4,273	155,304			144,342	1,131	14,104
Special Traffic Enforcement Program - STEP	54,000		51,000		49,410	4,590	51,000
State Health Insurance Assistance Program (SHIP)			38,000		38,000		
State Homeland Security Program	314,627				242,430		72,197
State/Community Partnership Program	31,568	736,143			710,701	22,074	34,936
Statewide Respite Care Program	9,575	352,000	10,000		360,947		10,628
STOP Violence Against Women - VAWA-DV Advocate	45,685		45,686		20,266	28,670	42,435
Strengthening Local Public Health Capacity Program 2026 - Public Health Infrastructure Grant (PHIG)			42,534		2,167		40,367
Subregional Transportation Planning Program	135,506		187,278		38,181	107,012	177,591
SuperNOFO Continuum of Care (CoC) Program	1,673,814		6,073,792		3,681,080	1,325,062	2,741,464
UCBOE - 10th Congressional Special Primary & General Elections	202,109				(2,660)	204,769	
UCBOE - ADA Training			2,800		2,700		100
UCBOE - Clark Special School Election			48,500		21,341		27,159
UCBOE - Drop Box Pickups	34,796	135,398			90,288	36,348	43,558
UCBOE - Early Voting EV Equipment and Warehouse Rental Grant	782,264	979,854	401,345		1,294,028	737,303	132,132
UCBOE - Poll Worker Pay Reimbursement (Primary and General Election)	132,685	1,049,750			895,881	127,167	159,387
UCBOE - Seal Asset Tracking Management System	2,188						2,188
UCBOE - Scotch Plains-Fanwood Special School Election	15,095	46,200			32,852	28,443	
UCBOE - Westfield School Board Election		34,000			26,665	7,335	
Union County Dept. of Human Services Digital Integration Project	15,250				(3,638)	18,888	
Union County Improving Library Shared Services	250,000		125,000				375,000
Union County Middlesex Reservoir Water Reclamation Project	30,400,000				30,020,000		380,000
Union County Municipal Capital Improvement Aid	6,000,000				6,000,000		
Union County Safe Streets For All Project	139,903						139,903
Union County Safe Streets For All Project - Elizabeth	12,004						12,004
Universal Service Fund-CWA Administration		11,595			11,595		
Urban Area Security Initiative Program (UASI)	3,318,287	17,901	334,292		2,137,477	343	1,532,660
US DOJ - DNA Capacity Enhancement & Backlog Reduction Grant	751,413				599,003	8,520	143,890

Exhibit A-19

COUNTY OF UNION

Schedule of Appropriated Reserves for Grants

Federal and State Grant Fund

Year Ended December 31, 2025

Grant	Balance, Dec. 31, 2024	Transferred From 2025 Budget Appropriations: Budget	Transferred From 2025 Budget Appropriations: Appropriation By 40A:4-87	Cash Match	Expended	Adjusted/ Canceled	Balance, Dec. 31, 2025
Veterans Transportation Program	6,000		12,000		12,000		6,000
Victims of Crime Act - VOCA	341,283				222,138	119,145	
Victims of Crime Act (VOCA) Victim Assistance Grant (VAG) Program	80,081				77,834	2,247	
Victims of Crime Act (VOCA) - Victim Witness Advocacy			444,087		141,701		302,386
VSE - One Time Sexual Violence Funding	53,961				33,961		20,000
Warinanco Park Upgrades	11,000,000				11,000,000		
MATCHING FUNDS FOR GRANTS:							
Match - Area Plan Contract - Nutrition		156,926			93,095		63,831
Match - Area Plan Contract - SASS		29,131			29,131		
Match - Area Plan Contract - SHTP		49,143			49,143		
Match - Area Plan Contract - SWHDM		20,470			20,470		
Match - Comprehensive Alcoholism and Drug Abuse Services Contract		102,941			102,941		
Match - Federal Transit Administration (FTA) Section 5310 Program		60,000			60,000		
Match - Human Services Advisory Council (HSAC)	15,393		15,900		9,073	6,695	15,525
Match - NJ Historical Commission - County History Partnership Program Grant		37,500			37,380		120
Match - NJ Job Access and Reverse Commute (NJ JARC)	197,500				197,500		
Match - NJ Jobs Access Reverse Commute (NJ JARC) Round 12 SY 2026			395,000		197,500		197,500
Match - Nutrition - Title IIIC	39,940				10,368	29,572	
Match - Recreational Opportunities for Individuals with Disabilities (ROID)	7,935		7,000		5,822		9,113
Match - STOP Violence Against Women - VAWA - DV Advocate	15,230		15,229		5,229	10,000	15,230
Match - Sexual Assault Response Team/Forensic Nurse Examiner Program-SANE	40,200		43,469		27,897	12,303	43,469
Match - Victims of Crime Act (VOCA) - Victim Witness Advocacy	122,708		111,022		112,458	10,250	111,022
	$ 109,730,914	19,615,385	24,903,137		113,358,022	4,918,019	35,973,395
			Interfunds		(20,198,967)		
Appropriated Reserves - December 31, 2024	(2,092,930)		Encumbrances Payable		133,615,385		
Encumbrances - December 31, 2024	111,823,844		Reimbursements		(58,396)		
	109,730,914				113,358,022		

Exhibit A-20

COUNTY OF UNION

Schedule of Unappropriated Reserves for Grants

Federal and State Grant Fund

Year Ended December 31, 2025

Grant	Balance, Dec. 31, 2024	Transferred To 2025 Budget Appropriations Budget
Body Armor Replacement Fund (BARF) 2024	$ 28,214	28,214
	$ 28,214	28,214

Exhibit A-21

COUNTY OF UNION

Schedule of Interfunds

Federal and State Grant Fund

Year Ended December 31, 2025

	Balance, December 31, 2024	Increased	Decreased	Balance, December 31, 2025
Current Fund	$ (63,682,610)	129,940,888	136,123,451	(69,865,173)
Housing Trust Fund		83,474	83,474	
	(63,682,610)	130,024,362	136,206,925	(69,865,173)
Due (to)	(63,682,610)	130,024,362	136,206,925	(69,865,173)
	$ (63,682,610)	130,024,362	136,206,925	(69,865,173)

Cash Receipts	$	168,391
Encumbrances/Contracts Paid by Current Fund		91,566,481
Cancellation of Grant Receivable	4,849,193	
Cancellation of Appropriated Grants		4,918,019
;ant Receivable: Grant Funds Received in Current Fund	37,593,145	
Grant Receivable		37,593,145
Interest Earned	1,960,889	1,960,889
Cash Disbursements	85,621,135	
	$ 130,024,362	136,206,925

Exhibit B-1

COUNTY OF UNION

Schedule of Cash

Trust Funds

Year Ended December 31, 2025

	Other Trust Fund	Open Space Preservation Trust Fund	Housing Trust Fund
Balance - December 31, 2024	$ 163,346,769	32,409,463	6,244,588
Increase by Receipts:			
Community Development Block Grant			4,230,287
Home Investment Partnership Program			577,226
Housing Assistance Voucher Program			7,099,669
Emergency Shelter Program Grants			399,165
Open Space Preservation Taxes		16,531,029	
Added & Omitted Open Space Taxes		89,265	
Interfunds	95,811,339	2,572,193	6,869,826
Due from SSA	5,474,331		
Misecllaneous Deposits	29,229,388		
Motor Vehicle Fines	5,572,198		
Interest		967,399	96,302
Unappropriated Reserves for Housing Program			3,171,800
Appropriated Reserves for Housing			250
Voided Checks			120,000
Miscellaneous		394,863	
Total Receipts	136,087,256	20,554,749	22,564,525
	299,434,025	52,964,212	28,809,113
Decreased by Disbursements:			
Interfunds	90,128,627	2,292,618	104,153
Moter Vehicle Fines	3,841,316		
Miscellaneous Disbursements	32,131,790	1,300,527	902,042
Commitments Payable	1,104,883	8,137,645	22,069,645
Total Disbursements	127,206,616	11,730,790	23,075,840
Balance - December 31, 2025	$ 172,227,409	41,233,422	5,733,273

Exhibit B-2

COUNTY OF UNION

Schedule of Accounts Receivable

Housing Trust Fund

Year Ended December 31, 2025

Grant Program	Balance, December 31, 2024	2025 Authorized Funding	Received	Balance, December 31, 2025
Community Development Block Grant	$ 8,753,580	4,410,172	4,230,287	8,933,465
Home Investment Partnership Program	9,229,441	1,130,005	577,226	9,782,220
Housing Assistance Voucher Program	11,256,963	10,661,000	7,099,669	14,818,294
Emergency Shelter Program Grants	401,332	399,360	399,165	401,527
Housing Assist Voucher (Mainstream 5 Program)	469,424			469,424
	$ 30,110,740	16,600,537	12,306,347	34,404,930

COUNTY OF UNION

Due from/(to) SSA - Union County Vocational Technical Schools Self-Insurance

Other Trust Fund

Year Ended December 31, 2025

	Balance, Dec. 31, 2024	2025 Authorized Funding	Received	Canceled/ Adjusted	Balance, Dec. 31, 2025
SSA-UCVTS Self-Insurance 2023-2024	$ (337,619)				(337,619)
SSA-UCVTS Self-Insurance 2024-2025	(281,799)	3,888,500	2,776,469	(375,352)	454,880
SSA-UCVTS Self-Insurance 2025-2026		9,002,500	2,697,862	375,352	6,679,990
	$ (619,418)	12,891,000	5,474,331		6,797,251

Exhibit B-4

COUNTY OF UNION

Schedule of Analysis of Added & Omitted
Open Space Taxes Receivable

Open Space Preservation Trust Fund

Year Ended December 31, 2025

Balance - December 31, 2024	$	86,816
Increased by:		
County Open Space Taxes		68,648
		155,464
Decreased by:		
Receipts		89,265
Balance - December 31, 2025	$	66,199

Exhibit B-5

COUNTY OF UNION

Schedule of Unappropriated Reserves for Housing Program Trust

Housing Trust Fund

Year Ended December 31, 2025

Grant Program		Balance, Dec. 31, 2024	Increased	Decreased	Reallocation	Balance, Dec. 31, 2025
CDBG Reserve	$	15,240	4,410,172	4,410,172		15,240
CDBG Program Income 33 Reserve		641,791	351,227	450,000		543,018
Home Project Income Reserve		92,557		92,557		
Home Recapture Fund Reserve		413,241		22,355	(382,810)	8,076
Home Program Reserve		30,294	1,130,006	1,522,126	382,810	20,984
Housing Assistance Voucher Reserve		105,592	10,661,000	10,661,000		105,592
Emergency Shelter Reserve			399,360	399,360		
Section 8 Recapture Reserve		87,321	25,934			113,255
Housing Assist. Voucher Prog Income (Admin)		3,023,574	2,594,157			5,617,731
City of Linden Reserve - CDBG		119,294	67,177			186,471
City of Rahway Reserve - CDBG		287,660		115,000		172,660
City of Plainfield Reserve - CDBG		541,438	143,006	196,000		488,444
Home Non-Federal Funds Reserve		19,950				19,950
	$	5,377,952	19,782,039	17,868,570		7,291,421

Cash Receipts	$ 3,164,002	
Interest	9,702	
Authorized Funding	16,600,537	1
Transferred from Appropriated Funds	7,798	
Transfer to Appropriated Funds		17,868,569
	$ 19,782,039	17,868,570

Exhibit B-6

COUNTY OF UNION

Schedule of Appropriated Reserves for Housing Trust

Other Trust Fund

Year Ended December 31, 2025

Grant Program		Balance, Dec. 31, 2024	Increased	Decreased	Balance, Dec. 31, 2025
Appropriations Budget - CDBG	$	1,690,415	5,934,825	5,626,267	1,998,973
Appropriations Budget - Home Program		10,644,854	2,853,383	3,025,815	10,472,422
Appropriations Budget - Emergency Shelter Grants		24,961	399,360	28,377	395,944
Appropriations Budget - Housing Assistance Voucher		84,244	10,975,307	10,657,129	402,422
Approp Budg - Housing Assist Vouch (Mainstream 5 Prog)		569,389			569,389
	$	13,013,863	20,162,875	19,337,588	13,839,150

Transferred from Unappropriated Funds	$	17,868,569
Cash Receipts		250
Encumbrance Cancellations		2,294,056
Transfer to Unappropriated Funds		7,798
Interfund - Payroll Reimbursements		894,244
Transfer to Commitments Payable		18,435,546
	$	20,162,875	19,337,588

Exhibit B-7

COUNTY OF UNION

Schedule of Reserve for Miscellaneous Deposits

Other Trust Fund

Year Ended December 31, 2025

	Balance, December 31, 2024	Prior Year Encumbrances/ Contracts Payable	Increase	Decrease	Transfer to Encumbrances/ Contracts Payable	Balance, December 31, 2025
Payroll PERS Pension	$ 1,016,067	1,612	9,941,661	9,959,417	1,612	998,311
PERS Contributory Insurance	121,875	78	493,233	490,760	78	124,348
PERS Supplemental Annuity	42,698		32,231	31,601		43,328
Police and Fire Pension	455,856	597	5,322,264	5,320,909		457,808
Police and Fire SA	631					631
Disability Insurance	1,687,994	77,455	252,603	143,229	136,640	1,738,183
Disability Insurance	8,540	590	2,468	4,702	1,387	5,509
Unemployment Tax	3,651,476		887,699	1,298,551		3,240,624
Provident Life Disability	9,155	251	1,504	3,007	501	7,402
Flex Benefits - Dependent	63,302		154,063	161,947		55,418
HSA - Employee Share	4,654		34,604	34,490		4,768
JIB - Events County Parks Payroll			164,681	164,681		
Weights & Measures Payroll			64,831	64,831		
Tax Appeals Board Payroll			35,392	35,392		
Recreation - Stables Payroll			29,780	29,780		
Recreation - Archery Payroll			507	507		
Jobs In Blue Payroll			1,530,021	1,530,021		
EQEF - Salaries			77,494	77,494		
Homeless Trust Payroll			6,173	6,173		
Road Opening Permits	635,716	9,940	382,336	169,850	2,780	855,362
Sheriff - Fees	82,481		8,914			91,395
Sheriff - State Forfeiture	12,958		379			13,337
County Clerk	1,501,182	241,055	220,139	173,849	201,292	1,587,235
UCPO ATTF Donations	8,141					8,141
UCPO Seized Asset Trust	1,445,342	244,744	1,165,402	515,019	250,168	2,090,301
JIB - Events County Parks		3,805	164,681	164,681	3,805	
Prosecutor Police Academy	161,908	309,578	82,200	394,605	10,543	148,538
Prosecutor Forensic	691	1,248	5,285	6,726		498
Prosecutor Justice Department	664,722	148,249	141,387	254,749	206,175	493,434
Weights and Measures	596,686	300	104,137	73,293	1,303	626,527
Tax Appeals	37,953	22,693	42,848	68,277	3,784	31,433
Security Deposits	136,469					136,469
Kemper Sports Perfromance Bond			20,000			20,000
Recreation Activity	100,701					100,701
Trailside	109,070	3,144	42,818	12,830	32,430	109,772
Summer Arts	19,071		2,500			21,571
Recreational/Cultural and Heritage Advisory	31,349		8,101	13,664	835	24,951
Recreation Trust - WISC Ice Rink	7,672					7,672
Recreation Trust - Stables	40,522		45,342	51,657		34,207
Recreation Trust - Archery	949		2,983	1,933		1,999
Recreation Trust - Park Events	69,465	3,841	15,178	11,510	3,331	73,643
UCPO Asset Maintenance Account	148,818			39,720	30,318	78,780
UCPO Asset Prosecutor/Federal Forfeiture	1,113	200	12	400		925
Recreation Trust - Disabled	15,707	170	6,750	6,518		16,109
Donations - Child Advocacy	188					188
Miscellaneous Park Improvements	54,325	7,410	12,422			74,157
Self Insurance Disability	5,844,986	4,758,412	3,501,453	2,389,299	1,788,336	9,927,216
Accumulated Absences	1,710,824		1,500,000	1,252,973		1,957,851
Sheriff Special Services/Lifesaver	3,452		570			4,022
Surrogate Trust Fund	531,851		59,524	40,165	2,995	548,215
Sheriff Federal Forfeiture	20,923		4,499	3,863		21,559
Security Account	17,915		6			17,921
Jobs In Blue			1,530,021	1,530,021		
Police Federal Forfeiture	30,457		891			31,348
Police Municipal Special Law Enforcement Forfeiture	55,352	26,770	20,087	44,918		57,291
Rape Crisis	24,642	572	8,965	9,488		24,691
Donations	59,589					59,589
Inmate Welfare Account	1,135,411	102,003	42,506		9,000	1,270,920
HC Equities Repair Escrow	30,445		890			31,335
Environmental Quality Enforcement Fund- EQEF	217,176	190	86,974	101,332		203,008
Cigna Health Insurance	2,384,969					2,384,969
Wheeler Park Diversion	500					500
Donations - 911 Memorial	3,074					3,074
Kids Recreation - Golf Fees	604,412	23,974	116,440		23,974	720,852
Kids Recreation - Improvements	1,045,121	1,483,130		488,176	994,954	1,045,121

COUNTY OF UNION

Schedule of Reserve for Miscellaneous Deposits

Other Trust Fund

Year Ended December 31, 2025

	Balance, December 31, 2024	Prior Year Encumbrances/ Contracts Payable	Increase	Decrease	Transfer to Encumbrances/ Contracts Payable	Balance, December 31, 2025
Sheriff - OS Checks	56,968					56,968
County Clerk - Reserve Account	142,699		4,172			146,871
Donations - Pistol Range	67,217		13,515			80,732
Union County Civil War Trust	8					8
Self Insurance Retiree Health Benefits	69,959,600		4,000,000			73,959,600
UCPO Law Enforcement Trust	483,221	34,886	226,403	342,964	34,364	367,182
CED Program	2,864					2,864
SSA - County Voc. Tech. Schools Self-Insurance	931	89,882				90,813
SSA UC VOC-Tech Health Insurance 7/1/2024-6/30/2025	750	727,892	3,888,500	4,369,451	121,383	126,308
SSA UC VOC-Tech Health Insurance 7/1/2025-6/30/2026			9,002,500	3,794,425	5,208,075	
City Clerk - Homeless Trust	444,799		126,096	6,173		564,722
City Clerk - Code Blue Trust	226,870	24,649	69,914	87,484	29,587	204,362
Nutrition Meals - Donations	18,454		73,062	67,140	14,228	10,148
Respite Cost Share Donations	1,185	543	13,970	9,174	254	6,270
IDRC Fees/Donations		16,665		16,665		
Paratransit Fares/Donations	61,607	30,415	134,363	79,062	33,246	114,077
Paratransit Advertisement Fees/Donations	13,280		7,800			21,080
	$ 98,146,999	8,396,943	45,938,144	35,949,546	9,147,378	107,385,162

Cash Disbursements	$	32,131,790
Transfers from Budget Appropriations	1,725,000	
Transfers from Appropriation Reserves	6,500,000	
Authorized Funding	12,891,000	
Cash Receipts	21,004,388	
Reclass	3,817,756	3,817,756
	$ 45,938,144	35,949,546

Exhibit B-8

COUNTY OF UNION

Schedule of Reserve for Motor Vehicle Fines

Other Trust Fund

Year Ended December 31, 2025

	Balance December 31, 2024	Increased	Decreased	Reallocation	Balance December 31, 2025
Fund Balance	$ 1,803,922			2,254,769	4,058,691
Appropriations Budget	1,900,643	6,041,931	5,261,436	(2,254,769)	426,369
	$ 3,704,565	6,041,931	5,261,436		4,485,060

Cash Receipts	$	2,760,665
Reimbursements for Expenses Paid		61,533
Transfer from Budget Appropriations		2,750,000
Encumbrance Cancellations		469,733
Transfer to Current Fund		5,945
Disbursements		3,841,316
Transfer to Commitments Payable		1,414,175
	$	6,041,931

Exhibit B-9

COUNTY OF UNION

Schedule of Commitments Payable

Motor Vehicle Trust Fund

Year Ended December 31, 2025

Balance - December 31, 2024		$ 352,145
Increased by:		
Commitments Payable	$ 1,414,175	
Voided Checks	318	
		1,414,493
		1,766,638
Decreased by:		
Payments	1,104,883	
Cancellations	469,733	
		1,574,616
Balance - December 31, 2025		$ 192,022

Exhibit B-10

COUNTY OF UNION

Schedule of Commitments Payable

Housing Trust Fund

Year Ended December 31, 2025

	Balance, Dec. 31, 2024	Increased	Decreased	Balance, Dec. 31, 2025
Encumbrances - Interfunds	$	6,905,697	6,905,697	
Encumbrances - Housing Assistance	8,404,307	10,657,129	9,598,781	9,462,655
Encumbrances - Home Program	9,658	2,859,257	1,644,327	1,224,588
Encumbrances - Emergency Shelter Grants	347,113	9,231	356,344	
Reserve for Encumbrances - CDBG	6,148,795	5,029,929	5,858,552	5,320,172
	$ 14,909,873	25,461,243	24,363,701	16,007,415

Transferred from Appropriated Reserves	$ 18,435,546	
Voided Checks	120,000	
Interfunds	6,819,097	
Anticipated Revenue - Interest	86,600	
Disbursements		22,069,645
Cancellations		2,294,056
	$ 25,461,243	24,363,701

Exhibit B-11

COUNTY OF UNION

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

Open Space Preservation Trust Fund

Year Ended December 31, 2025

	Balance December 31, 2024	Increased	Decreased	Reallocation	Balance December 31, 2025
Open Space - Appropriated Funds Reserve	$ 14,294,939	822,490	9,323,102	7,536,459	13,330,786
Reserve for Open Space	5,116,331	17,070,801		(7,447,194)	14,739,938
Green Trust Reserve	1,090,779				1,090,779
Added Open Space Taxes Rec. Reserve	86,816	68,648		(89,265)	66,199
	$ 20,588,865	17,961,939	9,323,102		29,227,702

Open Space Levy	$ 16,531,029	
Added and Omitted	68,648	
Prior Year Encumbrance Cancellations	394,862	
Cash Receipts	1	
Interest	967,399	
Payroll Reimbursements		1,300,527
Transfer to Commitments Payable		8,022,575
	$ 17,961,939	9,323,102

Exhibit B-12

COUNTY OF UNION

Schedule of Commitments Payable

Open Space Preservation Trust Fund

Year Ended December 31, 2025

Balance - December 31, 2024		$ 4,248,720
Increased by:		
Commitments Payable		8,022,575
		12,271,295
Decreased by:		
Disbursements	$ 7,742,782	
Cancellations	394,863	
		8,137,645
Balance - December 31, 2025		$ 4,133,650

Exhibit B-13

COUNTY OF UNION

Schedule of Commitments Payable

Other Trust Fund

Year Ended December 31, 2025

Balance - December 31, 2024	$	8,396,943
Increased by:		
Transfer from Misc. Reserves		9,147,378
		17,544,321
Decreased by:		
Transfer to Misc. Reserves		8,396,943
Balance - December 31, 2025	$	9,147,378

COUNTY OF UNION

Schedule of Interfunds

Trust Funds

Year Ended December 31, 2025

	Balance December 31, 2024	Increased	Decreased	Balance December 31, 2025
Due from/(to) Current Fund:				
Other Trust Fund				
Other Trust	$ (28,414,032)	86,595,966	89,892,483	(31,710,549)
Motor Vehicle Fines	(23,712,667)	3,532,979	5,924,801	(26,104,489)
Open Space Preservation Trust Fund	(7,658,694)	2,292,618	2,572,193	(7,938,269)
Housing Trust Fund:				
CDBG	(2,989,122)	5,825,004	5,777,825	(2,941,943)
HESG	(29,259)	399,407	381,983	(11,835)
Home Program	(35,259)	587,217	591,013	(39,055)
Section 8		28,147	35,531	(7,384)
Total Due from/(to) Current Fund	$ (62,839,033)	99,261,338	105,175,829	(68,753,524)
Due from (to) Grant Fund:				
Housing Trust Fund		83,474	83,474	
Total Due from (to) Grant Fund		83,474	83,474	
	$ (62,839,033)	99,344,812	105,259,303	(68,753,524)

Cash Receipts	$	14,335,853
Anticipated Revenue - Interest	5,126,650	5,126,650
Payroll Reimbursements		85,790,855
Transfer from Reserve for Motor Vehicle Fines		5,945
Voided Checks	121,104	
Transfer to Commitments Payable - HUD Trust	6,819,097	
Cash Disbursements	87,277,961	
	$ 99,344,812	105,259,303

Exhibit C-2

COUNTY OF UNION

Schedule of Cash

General Capital Fund

Year Ended December 31, 2025

Balance - December 31, 2024		$ 120,725,138
Increased by Receipts:		
Interfunds - Interest Earned	$ 1,502,957	
Capital Improvement Fund	3,300,000	
Grants Received	6,118,470	
Serial Bonds Issued	2,965,000	
Premium on Bond Sales	133,617	
Accrued Interest on Bond Sale	659	
Bond Anticipation Notes Issued	28,007,464	
Premium on Bond Anticipation Note Sale	526,310	
Deferred Charges to Future Taxation	3	
Interest Earnings - Reserve for Arbitrage	2,426,411	
Premium & Accrued Interest on Ch. 12 Bond Sale - State of NJ	1,138	
		44,980,891
		165,706,029
Decreased by Disbursements:		
Schedule of Interfunds	27,885,957	
BANs not Renewed	127,005	
Paydown on Notes	4,400,460	
Premium & Accrued Interest on Ch. 12 Bond Sale - State of NJ	1,138	
		32,413,422
Balance - December 31, 2025		$ 133,292,607

Exhibit C-3

COUNTY OF UNION

Analysis of Cash

General Capital Fund

Year Ended December 31, 2025

Fund Balance		$ 6,936,648
Grants Receivable		(36,702,694)
Commitments Payable		60,802,907
Capital Improvement Fund		8,868,224
Reserve for Payment of Bonds		20,295,754
Reserve for Arbitrage		11,011,928
Excess Proceeds on Bond Anticipation Notes		12,786
Interfunds Payable		63,414,890
Improvement Authorizations:		
Ordinance Number	Improvement Description	
377 N	Automation of Correction Facility	15,725
403 17	Acquisition & Installation of a Secure Inmate Property System	25,792
408 A	UC Corrections	85,613
480 N	Public Safety	516
518 T	UC Corrections	104,311
616 B	Information Technology - Signal & Communication Equipment	15,515
632 Z	Surrogate - Equipment	6,116
653 J	Parks - Park and Recreation Improvements	9,815
671 H	Improvements to Buildings	59,199
671 J	Park & Recreation Improvements	5,413
713 DD	College - Instructional & Non-instructional equipment	4,410
713 G	Facilities - Improve Buildings	11,962
713 M	Parks - Park & Recreation Improvements	16,042
713 T	Corrections - Equipment & Machinery	2,500
723 J	Engineering - Facilities - Improve Buildings	269
723 O	Parks - Master Plan	50,058
723 Y	Sheriff - Equipment & Machinery	8,572
740 AA	Vocational - Covered Walkways	(13,562)
740 DD	College - Renovations & Improvements	218,140
740 G	Engineering & Public Works - Facilities - Improve Buildings	51,468
740 H	Engineering & Public Works - Facilities - Fire Alarms	400,765
740 I	Engineering & Public Works - Facilities - Vehicles	35,000
740 X	Sheriff - IT Equipment & Vehicles	(659)
752 CC	Vocational - Various Renovations and Improvements	(3,311)
752 DD	UC College - Renovation of Lessner Building	14,849
752 J	ADA upgrades & replace A/C units	17,502
752 K	Park Improvements	13,976
752 L	Park Improvements	(69,383)
752 V	Acquisition of new communication & signal systems - security cameras	5,467
758 B	Synthetic turf fields	95
759 BB	Campus wide upgrades	(85,099)
759 C	Freeholders Conference Room	36,348
759 E	Various roads, intersections, bridges, culverts	21,119
759 I	Upgrading elevators, roof repairs, plumbing, HVAC, etc.	58,215
759 J	Upgrade Fire Detection System	(48,260)
759 P	Irrigation Chatfield Gardens, various engineering	73,879
759 Q	Technology upgrades at Trailside	27,558
759 W	Radio and breathing equipment	(1)
765 D	Facilities - Various	1,397,478
765 E	Fire alarm, sprinkler and fire suppression systems	(20,825)
765 F	Courthouse/Tower upgrade	925,013

COUNTY OF UNION

Analysis of Cash

General Capital Fund

Year Ended December 31, 2025

765 G	Park Improvements	71,774
765 I	Park Improvements	64,537
765 K	New equipment & machinery	(13,422)
765 L	Security Camera System	(6,661)
765 M	Security Scanner	2,345
765 R	Acquisition of new IT equipment & new additional or replacement equip.	(1)
765 S	Vocational - Various Renovations and Improvements	(1)
765 T	Fire/security upgrades & equipment	(1)
776 A	Engineering - Road Project	5,981
776 B	Engineering - Professional Services	(3,351)
776 D	Engineering - Gordon St. Bridge	200,000
776 G	Fire alarm, sprinkler and fire suppression	152,953
776 J	Park Improvements	(56,213)
776 K	Various Park Improvements	18,024
776 L	Acquisition of new vehicles	(1)
776 M	New additional or replacement equipment	(49,188)
776 P	Clerk - Renovations & Equipment	(58,900)
776 U	Acquisition of new information technology equipment	(14,803)
776 V	Vocational - Various Renovations and Improvements	(680)
776 Y	College - Various Renovations	1,008,688
787 AA	Renovation of various offices	(781)
787 C	Undertaking of roads, intersection, bridge & culvert	75,559
787 CC	Acquisition of new additional or replacement equipment	48,675
787 D	Undertaking of various engineering, architectural & other services	155,414
787 F	Gordon Street Bridge	266,996
787 GG	Various upgrades	16,038
787 HH	Undertaking various renovations & improvements	(1)
787 J	Fire alarm systems	318,275
787 JJ	District-wide upgrades	(1)
787 LL	Various renovations & improvements to facilities	(9,500)
787 M	Various improvements	118,599
787 N	Acquisition of new additional or replacement equipment	38,092
787 O	Undertaking of technology upgrades	(1)
787 P	Parks & Recreation - Ashbrook clubhouse & equipment	1
787 R	Various Park Improvements	(210,670)
787 T	Underground and above ground storage tanks	(10,252)
787 U	New communication & signal systems	(1)
787 V	New Automotive vehicles	(1)
787 W	Expansion of Dispatch Center	(6,675)
787 X	Acquisition of new IT & replacement equipment	(6,484)
795 AA	Acquisition of new IT & telecommunications equipment	(593)
795 C	Undertaking of roads, intersection, bridge & culvert	11,986
795 CC	Acquisition of new IT & telecommunications equipment	(3,685)
795 D	Undertaking of various engineering, architectural & other services	(81,986)
795 DD	Security upgrades & replacement equipment	(69,742)
795 E	Improvements to Dams	7,500
795 G	Undertaking of environmental monitoring & remediation	(8,763)
795 GG	Acquisition of new additional furnishings	(3,273)
795 HH	Various renovations & improvements to facilities	706,393
795 J	Undertaking various improvements	(130,000)
795 K	Undertaking various engineering, architectural & other services	2,191
795 M	Undertaking various improvements to various buildings	(299,936)
795 N	Acquisition of new furniture, flooring, window treatments	(2,502)
795 P	Undertaking various park & recreation improvements	697,152

COUNTY OF UNION

Analysis of Cash

General Capital Fund

Year Ended December 31, 2025

795 Q	Acquisition of new additional or replacement equipment	(15,350)
795 R	Acquisition of new information technology	1,866
795 S	Maintenance Building at Lightning Brook Park	27,000
795 T	Various Park Improvements	(82,943)
795 V	Underground storage tanks	(17,947)
795 W	New Automotive vehicles	(1,788)
795 X	Acquisition of new IT & replacement equipment	(3,588)
808 A	Acquisition of new additional or replacement equipment	338,486
808 AA	Surveillance system upgrades to various facilities	(57,860)
808 B	Undertaking of road, intersection, bridge & culvert improvement project	872,781
808 BB	Various district-wide improvements	(89,388)
808 D	Improvements to various Dams	1,500
808 DD	Acquisition of new additional furnishings	(766)
808 EE	Undertaking of various renovations & improvements to facilities	1,046,219
808 F	Undertaking of environmental monitoring & remediation/ removal of underground storage tanks	(8,503)
808 H	Acquisition of new additional or replacement equipment	(1)
808 I	Upgrading fire alarm systems	25,250
808 J	Undertaking of various engineering, architectural & other services	(39,500)
808 L	Acquisition of new furnishings	(7,422)
808 M	Finance - new additional furnishings & equipment	4,685
808 N	Undertaking of various park improvements	650,318
808 O	Acquisition of new additional or replacement playground equipment	(1,000)
808 P	Undertaking of various park & recreation improvements	(430,488)
808 Q	Undertaking of landscaping improvements at various locations	52
808 S	Acquisition of new additional furnishings & new IT equipment	(26,229)
808 T	Acquisition of new automotive vehicles & equipment	371,549
808 X	Acquisition of new additional or replacement equipment& machinery	(105,109)
808 Y	Acquisition of new IT & telecommunications equipment	(5,865)
808 Z	Acquisition of new communication & signal systems equipment	1,250
810 A	Renovation at Ralph Froelich Public Safety Building for Dispatch & office space (Public Safety)	148,439
810 C		
820 A	Acquisition of new IT & telecommunications equipment	10,000
820 B	Undertaking of road, intersection, bridge & culvert improvements	225,100
820 C	Undertaking of various engineering, architectural & other services	(302,094)
820 D	Improvements to Dams & Dikes	2,000
820 E	Replacement of air conditioning chiller unit JDC building	
820 F	Improvements to Maskers Barn	(180,079)
820 G	Undertaking of various park & recreation improvements	(611,604)
820 I	District-wide renovations & improvements	(294,099)
820 J	District-wide safety & security upgrades	(1)
834 A	Acquisition of new communication & signal systems equipment	6,614
834 AA	Undertaking of surveillance system upgrades at various facilities	7,915
834 B	Acquisition of new IT & telecommunications equipment	(101,339)
834 BB	Undertaking of various renovations & improvements to facilities (district-wide)	(69,704)
834 C	Undertaking of road, intersection, bridge & culvert improvements	(788,256)
834 D	Undertaking of various engineering, architectural & other services	(245,291)
834 DD	Acquisition of new additional furnishings & new automotive vehicles	(26,053)
834 EE	Renovation & expansion of the physical education facility at the Cranford Campus	(14,500)
834 F	Undertaking of environmental monitoring & remediation	(94,950)
834 H	Acquisition of new additional or replacement equipment & machinery	1,850
834 I	Upgrading fire alarm, sprinkler and fire suppression systems	25,250
834 J	Undertaking of various engineering, architectural & other services	(163,826)

COUNTY OF UNION

Analysis of Cash

General Capital Fund

Year Ended December 31, 2025

834 K	Acquisition of new additional or replacement equipment & machinery	3,030
834 L	Acquisition of new furniture, flooring, window treatments	(145,747)
834 M	Acquisition of new IT & telecommunications equipment	1,000
834 N	Undertaking of various improvements to public buildings	(1,106,574)
834 O	Acquisition of new additional or replacement equipment & machinery	(3,899)
834 P	Acquisition of new additional or replacement equipment & machinery	(55,525)
834 Q	Undertaking of various park & recreation improvements	(85,347)
834 R	Undertaking of landscaping improvements at various locations	10,100
834 S	Acquisition of real property at 921-923 Elizabeth Ave. & 5-19 North Spring St.	352,618
834 T	Acquisition of new automotive vehicles	(743,455)
834 U	Acquisition of new additional or replacement equipment & machinery	(106,940)
834 Y	Acquisition of new IT & telecommunications equipment	23,855
838 A	UC College - Gym Expansion (Chapter 12)	(23,311)
839 A	Storage Tanks	(101,432)
839 B	New information technology equipment	(259,481)
839 BB	Leasehold agreement with UCC	(544,473)
839 C	Various roads, intersections, bridges, culverts	(3,240,992)
839 D	Improvements to Dams	5,050
839 DD	Demolition and construction of parking deck	300,000
839 E	Various engineering, architectural and other professional services	(76,142)
839 F	Acquisition of new IT & telecommunications equipment	(1,732)
839 G	Environmental monitoring, storage tanks including removal	(94,950)
839 H	Acquisition of new additional or replacement equipment	22,389
839 I	Various engineering, architectural and other professional services	10,000
839 J	Undertaking of various improvements to public buildings	50,500
839 K	Acquisition of new additional or replacement equipment	4,937
839 L	Paving and curbing improvements	10,099
839 M	Various park and recreation improvements	(1,388,329)
839 N	Various park and recreation improvements	(27,586)
839 O	Renovation of the historic Homestead Farm House at Oak Ridge Park	(26,911)
839 Q	Acquisition of new automotive vehicles	(2,033,102)
839 R	Acquisition of new additional or replacement equipment and machinery, and new IT & telecommunications equipment	(67,364)
839 S	Acqusition of new IT & telecommunications equipment	3,035
839 T	Undertaking of the Radio System Enhancement Project	(401,399)
839 U	Undertaking of interior renovations and improvements - Fire/EMS Academy	50,500
839 V	Acquisition of new additional furnishings and new IT & telecommunications equipment - Fire/EMS Academy	(610)
839 W	Acquisition of various IT & telecommunications equipment	1,500
839 X	Undertaking of security upgrades at various facilities	746
839 Z	Undertaking of various safety and security upgrades (district-wide) and acquisition of new additional or replacement equipment & machinery	(1)
844 A	New additional or replacement equipment	(217,437)
844 B	New info tech. equipment	142,064
844 C	Various roads, intersections, bridges, culverts	(2,816,517)
844 D	Environmental monitoring, storage tanks including removal	(1,252,012)
844 E	Various engineering, architectural and other professional services	(1,123,659)
844 F	Construction of a parking lot on Spring Street	5,808
844 H	Acquisition of new automotive vehicles	(502,519)
844 I	Restoration of House 4 at Deserted Village	191,849
844 J	Restoration of the Church/Store Building at Deserted Village	2,000

COUNTY OF UNION

Analysis of Cash

General Capital Fund

Year Ended December 31, 2025

844 K	New additional or replacement equipment	(37,526)
844 L	Renovations at Ash Brook Golf Course Clubhouse	75,750
844 M	New additional or replacement equipment	(44,450)
844 N	Various park and recreation improvements	(552,304)
844 O	Replacement of overhead roll up doors at UC Jail	5,050
844 P	Acquisition of new communication and signal systems-security cameras	2,525
844 S	Funding to UCIA - Capital Lease Program	(4,748,350)
844 V	Various security upgrades	(185,150)
850 A	Undertaking of roads, intersection, bridge and culvert	2,937,007
850 B	Undertaking of roads, intersection, bridge and culvert	156,550
850 C	Renovations and improvements 921 Elizabeth Ave.	(3,798,000)
850 D	Replacement of the irrigation system at Ash Brook Golfcourse	252,500
850 E	Supplemental funding for the renovation of Historic Homestead Farm House	33,391
850 F	Installation of a synthetic turf athletic field	7,334
850 G	Construction of an enclosed ice skating rink at Warinanco Park	(1,647,133)
850 H	Acquisition of new automotive vehicles	(519,415)
850 I	Acquisition of new additional furnishings consisting of furniture	(56,428)
850 J	Renovation and expansion of the physical education facility at Cranford Campus	(31,397)
850 K	Undertaking of upgrading fitness centers (district-wide), various renovations and improvements to facilities (district-wide) and roof replacement at various buidings	(1,748)
858 A	Acquisition of new additional or replacement equipment and machinery, and new IT & telecommunications equipment	(149,462)
858 AA	UC Vocational-Technical Schools - Baxel Hall addition	(3,485)
858 B	Acqusition of new IT & telecommunications equipment	(257,120)
858 C	Undertaking of roads, intersection, bridge and culvert	8,438,128
858 D	Undertaking of road, intersection, bridge, culvert, parking lot, storm sewer and other sewer and transportation infrastructure	151,500
858 E	Undertaking of various engineering, architectural & other services	25,000
858 F	Acquisition of new additional or replacement equipment and machinery, and new IT & telecommunications equipment, and new automotive vehicles	7,575
858 G	Acquisition of new furniture, flooring, window treatments and various equipment	5,050
858 H	Undertaking of various engineering, architectural & other services	37,500
858 I	Undertaking of various renovations and improvements to County buildings	5,883,750
858 J	Acquisition of new automotive vehicles	24,745
858 K	Acquisition of new automotive vehicle (with a gross vehicle rating in excess of 15,000 pounds)	11,792
858 L	Acquisition of real property or payment to construct an indoor ice rink at Warinanco Park	75,750
858 M	Acquisition of new additional or replacement equipment and machinery and new automotive vehicles	(234,713)
858 N	Undertaking of various park and recreation improvements	(2,891,489)
858 O	Acquisition of new additional or replacement equipment and machinery and new automotive vehicles	(26,765)
858 P	Undertaking of various park and recreation improvements	9,090
858 Q	Acqusition of new IT & telecommunications equipment, new additional or replacement equipment and machinery and new communication and signal systems equipment	(486,703)
858 R	Construction of an evidence vault	1,000
858 S	Acquisition of new automotive vehicles	30,300
858 T	Conversion of a garage located at 151 Grant Street into a meeting room and storage area	750
858 U	Renovation, expansion and improvement (including equipment upgrades) of the Dispatch Room and the Evidence/Property Rooms in the County Administration Building	9,091
858 V	Acqusition of new IT & telecommunications equipment	(245)
859 B	Various Park and Recreation improvements	5,000,000
		$ 133,292,607

Exhibit C-4

COUNTY OF UNION

Schedule of Grants Receivable

General Capital Fund

Year Ended December 31, 2025

Grantor	Project	Ord. No.	Balance Dec. 31, 2024	Awarded in 2025	Decreased	Balance Dec. 31, 2025
State Grants:						
N.J. Department of Transportation	Irving St. Bridge Grant	787 C	$ 1,000,000		1,000,000	
N.J. Department of Transportation	Passaic St. Bridge Grant	787 C	160,000			160,000
N.J. Department of Transportation	E. Hazelwood Bridge Grant	787 C	203,480		203,480	
N.J. Department of Transportation	Gordon St. Bridge	787 F	3,121,941			3,121,941
N.J. Department of Transportation	Prof. Serv. Grant Gordon St. Bridge	787 F	1,426,998		283,626	1,143,372
N.J. Department of Transportation	Construction of Oak Ridge Sports Complex	787 Q	2,300,000			2,300,000
N.J. Department of Transportation	2019 Road Project Grant	808 B	2,696,352		1,270,691	1,425,661
N.J. Department of Transportation	2020 ATP Grant	820 B	23,176			23,176
N.J. Department of Transportation	Hamilton St. Bridge Grant	820 B	50,000		50,000	
N.J. Department of Transportation	Dill Avenue Bridge Grant	820 B	1,189,450		380,229	809,221
N.J. Department of Transportation	Caldwell Place Bridge Grant	834 C	500,000			500,000
N.J. Department of Transportation	Martine Ave. Bridge Grant	834 C	700,000			700,000
N.J. Department of Transportation	Myrtle Ave. Bridge Grant	834 C	250,000			250,000
N.J. Department of Transportation	Watchung Ave. Bridge Grant	834 C	488,044			488,044
N.J. Department of Transportation	2022 ATP Grant	839 C	204,275			204,275
N.J. Department of Transportation	2022 Local Bridge Grant	839 C	1,951,929		1,951,929	
N.J. Department of Transportation	Amphibious Excavator Grant	839 H	2,238,853		356,291	1,882,562
N.J. Department of Transportation	2023 Road Project Grant	844 C	1,128,207			1,128,207
N.J. Department of Transportation	2023 Local Bridge Grant	844 C	1,955,330		978,515	976,815
New Jersey Historic Preservation Trust	Restoration of House 4 at Deserted Village	844 I	191,248			191,248
N.J. Department of Transportation	County Aid Grant	850 A	7,187,822			7,187,822
N.J. Department of Transportation	2024 Local Bridge Grant	850 A	1,840,824			1,840,824
N.J. Department of Transportation	Intersection Improvements Grant	850 A	3,935,615			3,935,615
N.J. Department of Transportation	County Aid Grant	858 C		6,686,050		6,686,050
N.J. Department of Transportation	2025 Local Bridge Grant	858 C		1,747,861		1,747,861
			$ 34,743,544	8,433,911	6,474,761	36,702,694

Improvement Authorizations	$	8,433,911

Cancelled Receivable		356,291
Interfunds		6,118,470
	$	6,474,761

Exhibit C-5

COUNTY OF UNION

Schedule of Deferred Charges to Future Taxation - Funded

General Capital Fund

Year Ended December 31, 2025

Balance - December 31, 2024		$ 548,209,306
Increased by:		
Serial Bonds Issued		2,965,000
		551,174,306
Decreased by:		
2025 Budget Appropriations to Pay Bonds	49,120,000	
2025 Budget Appropriations to Pay Capital Leases	9,205,000	
2025 Budget Appropriations to Pay Loans	196,933	
		58,521,933
Balance - December 31, 2025		$ 492,652,373

Exhibit C-6

COUNTY OF UNION

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year Ended December 31, 2025

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance Dec. 31, 2024	2025 Authorizations	Reduced	Balance Dec. 31, 2025	Analysis of Balance - Dec. 31, 2025: Financed by Bond Anticipation Notes	Analysis of Balance - Dec. 31, 2025: Expenditures	Analysis of Balance - Dec. 31, 2025: Unexpended Improvement Authorization
	General Improvements:								
671 Q	Corrections - Security Fencing	10/9/2008	$ 2,650			2,650	2,650		
713 T	Corrections - Equipment & Machinery	12/8/2010	13,525			13,525			13,525
723 V	Corrections - Equipment & Machinery	8/25/2011	14,250			14,250	7,735		6,515
740 A	Parks & CR - Info. Tech. - IT & Communication Equipment	9/13/2012							
740 AA	Vocational - Covered Walkways	9/13/2012	22,135			22,135		13,562	8,573
740 B	Parks & CR - Info. Tech. - IT & Communication Equipment	9/13/2012	88,368			88,368	88,368		
740 H	Engineering, Public Works - Facilities - Fire Alarms	9/13/2012							
740 X	Sheriff - IT Equipment & Vehicles	9/13/2012	61,026			61,026	29,367	659	31,000
752 CC	Vocational - Various Renovations and Improvements	8/22/2013	344,077			344,077	309,041	3,311	31,725
752 L	Park Improvements	8/22/2013	69,383			69,383		69,383	
759 A	County wide technology equipment	9/11/2014							
759 BB	Campus wide upgrades	9/11/2014	662,752			662,752	267,620	85,099	310,033
759 CC	Fire safety & security upgrades & acquisition of new additional replacement equipment	9/11/2014	13,500			13,500	13,500		
759 DD	Campus wide upgrades	9/11/2014	919,792			919,792	901,949		17,843
759 I	Upgrading elevators, roof repairs, plumbing, HVAC, etc.	9/11/2014	32,728			32,728			32,728
759 J	Upgrade Fire Detection System	9/11/2014	189,700			189,700	139,795	48,260	1,645
759 N	Acquisition of new information technology computers & equipment	9/11/2014							
759 Q	Technology upgrades at Trailside	9/11/2014							
759 T	New information technology equipment	9/11/2014							
759 W	Radio and breathing equipment	9/11/2014	15,641			15,641	5,834	1	9,806
765 D	Facilities - Various	7/16/2015	550,943			550,943			550,943
765 E	Upgrade fire alarm, sprinkler, fire suppression	7/16/2015	20,825			20,825		20,825	
765 F	Courthouse/Tower upgrade	7/16/2015	224,187			224,187			224,187
765 I	Park Improvements	7/16/2015	65,236			65,236			65,236
765 J	Acquisition of new vehicles	7/16/2015							
765 K	New equipment & machinery	7/16/2015	61,546			61,546	3,301	13,422	44,823
765 L	Security Camera Systems	7/16/2015	7,632			7,632	971	6,661	
765 M	Security Scanner	7/16/2015	1,762			1,762			1,762
765 P	Clerk - Carpeting	7/16/2015							
765 R	New information technology telecommunications equipment	7/16/2015	1,109			1,109	1,108	1	
765 S	Vocational - Various Renovations and Improvements	7/16/2015	652,640			652,640	2,639	1	650,000
765 T	Fire/security upgrades & equipment	7/16/2015	52,352			52,352	10,407	1	41,944
776 A	Engineering - Road Project	8/18/2016	1		1				
776 AA	College - New additional replacement equipment	8/18/2016	60,800			60,800	22,539		38,261
776 B	Various engineering, architectural services	8/18/2016	3,351			3,351		3,351	
776 BB	College - New information technology equipment	8/18/2016	15,468			15,468	15,468		
776 G	Fire alarm, sprinkler and fire suppression	8/18/2016							
776 H	Undertaking various engineering, architectural services	8/18/2016							
776 J	Park Improvements	8/18/2016	2,911,041			2,911,041	769,374	56,213	2,085,454
776 K	Various Park Improvements	8/18/2016	181,976			181,976			181,976
776 L	Acquisition of new vehicles	8/18/2016	1,983			1,983	1,982	1	
776 M	New additional replacement equipment	8/18/2016	134,819		16,000	118,819	68,036	49,188	1,595
776 O	Acquisition of storage equipment	8/18/2016	4,281			4,281			4,281
776 P	Clerk - Renovations & Equipment	8/18/2016	102,596			102,596	43,696	58,900	
776 T	New additional replacement equipment	8/18/2016	20,234			20,234			20,234
776 U	Acquisition of new information technology equipment	8/18/2016	33,175			33,175	10,466	14,803	7,906
776 V	Vocational - Various Renovations and Improvements	8/18/2016	39,275			39,275		680	38,595
776 W	Vocational - Various Renovations and Improvements	8/18/2016	41,053			41,053	32,885		8,168
776 X	Vocational - Upgrade computer labs	8/18/2016	20,723			20,723	10,500		10,223
776 Y	College - Various Renovations	8/18/2016	99,000			99,000			99,000
776 Z	College - Various Renovations	8/18/2016	497,999			497,999	441,134		56,865
787 A	Information technology and telecommunications equipment	8/17/2017							
787 AA	Renovation of various offices	8/17/2017	103,034		3	103,031		781	102,250
787 C	Undertaking of roads, intersection, bridge & culvert	8/17/2017							

Exhibit C-6

COUNTY OF UNION

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year Ended December 31, 2025

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance Dec. 31, 2024	2025 Authorizations	Reduced	Balance Dec. 31, 2025	Analysis of Balance - Dec. 31, 2025 Financed by Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorization
787 CC	Acquisition of new additional or replacement equipment	8/17/2017							
787 E	Improvements to Dams	8/17/2017	207,126			207,126	207,126		
787 EE	Acquisition of new IT & telecommunications equipment	8/17/2017	1		1				
787 F	Gordon Street Bridge	8/17/2017	114,000			114,000	114,000		
787 FF	Acquisition of new IT & telecommunications equipment	8/17/2017	92,241			92,241	26,173		66,068
787 GG	Various upgrades	8/17/2017	10,139			10,139			10,139
787 HH	Undertaking various renovations & improvements	8/17/2017	132,122			132,122	74,172	1	57,949
787 JJ	District-wide upgrades	8/17/2017	1,740			1,740	1,739	1	
787 K	Undertaking of various engineering & architectural services	8/17/2017							
787 L	Renovations to Courthouse & Tower	8/17/2017	15,000			15,000			15,000
787 LL	Various renovations & improvements to facilities	8/17/2017	1,849,546			1,849,546	1,137,133	9,500	702,913
787 M	Various improvements	8/17/2017	250,857			250,857			250,857
787 MM	New additional machinery & replacement equipment	8/17/2017	141,138			141,138	139,997		1,141
787 N	New additional replacement equipment	8/17/2017	61,750			61,750			61,750
787 NN	Acquisition of new IT & telecommunications equipment	8/17/2017	657,236			657,236	566,407		90,829
787 O	Technology upgrades	8/17/2017	31,604			31,604	29,710	1	1,893
787 P	Various equipment & furnishings for Ash Brook Clubhouse	8/17/2017	12,271			12,271	5,797		6,474
787 R	Various Park Improvements	8/17/2017	1,711,200			1,711,200	800,697	210,670	699,833
787 S	Undertaking of paving, curbing & sidewalk improvements	8/17/2017	75,452			75,452	57,452		18,000
787 T	Underground and above ground storage tanks	8/17/2017	229,576			229,576	219,324	10,252	
787 U	New communication & signal systems	8/17/2017	3,001			3,001	3,000	1	
787 V	New Automotive Vehicles	8/17/2017	62,304			62,304	62,303	1	
787 W	Expansion of Dispatch Center	8/17/2017	80,276			80,276	42,798	6,675	30,803
787 X	Acquisition of new IT & replacement equipment	8/17/2017	82,809			82,809	72,197	6,484	4,128
787 Y	New additional replacement equipment	8/17/2017	3,007			3,007			3,007
795 A	IT master plan & new equipment	9/13/2018	50,000			50,000			50,000
795 AA	Acquisition of new IT & telecommunications equipment	9/13/2018	125,851			125,851	125,058	593	200
795 C	Undertaking of roads, intersection, bridge & culvert	9/13/2018	227,731			227,731			227,731
795 CC	Acquisition of new IT & telecommunications equipment	9/13/2018	151,378			151,378	33,188	3,685	114,505
795 D	Undertaking of various engineering & architectural services	9/13/2018	330,011			330,011	188,477	81,986	59,548
795 DD	Security upgrades & replacement equipment	9/13/2018	159,719			159,719	67,771	69,742	22,206
795 E	Improvements to Dams	9/13/2018	244,625			244,625	244,625		
795 EE	District-wide upgrades	9/13/2018	1,390,500			1,390,500	303,771		1,086,729
795 FF	Various equipment	9/13/2018	24,000			24,000	24,000		
795 G	Undertaking of environmental monitoring & remediation	9/13/2018	176,690			176,690	167,927	8,763	
795 GG	New additional furnishings	9/13/2018	49,281			49,281	42,618	3,273	3,390
795 H	Acquisition of new additional or replacement equipment	9/13/2018	1,650			1,650	1,650		
795 HH	Various renovations & improvements to facilities	9/13/2018	213,000			213,000			213,000
795 I	Acquisition of new additional or replacement equipment	9/13/2018	3,750			3,750	3,750		
795 II	Acquisition of new IT & telecommunications equipment	9/13/2018	743,557			743,557	701,857		41,700
795 J	Undertaking various improvements	9/13/2018	530,000			530,000		130,000	400,000
795 L	Replacement of boilers at Courthouse Tower	9/13/2018							
795 M	Undertaking various improvements	9/13/2018	650,795			650,795	242,363	299,936	108,496
795 N	Acquisition of new furniture, flooring, window treatments	9/13/2018	94,564			94,564	86,615	2,502	5,447
795 O	Acquisition of new additional or replacement equipment	9/13/2018	7,616			7,616	7,616		
795 P	Undertaking various park & recreation improvements	9/13/2018	1,281,346			1,281,346			1,281,346
795 Q	Acquisition of new additional or replacement equipment	9/13/2018	115,333			115,333	80,641	15,350	19,342
795 T	Various Park Improvements	9/13/2018	348,341			348,341		82,943	265,398
795 U	Paving, curbing & various maintenance equipment	9/13/2018	189,254			189,254	166,754		22,500
795 V	Underground storage tanks	9/13/2018	342,475			342,475	181,975	17,947	142,553
795 W	New Automotive vehicles	9/13/2018	494,071			494,071	449,812	1,788	42,471
795 X	Acquisition of new IT & replacement equipment	9/13/2018	73,075			73,075	67,076	3,588	2,411
795 Y	Acquisition of new communication & signal systems/radio equipment	9/13/2018	19,689			19,689	19,689		
795 Z	Acquisition of new additional or replacement equipment	9/13/2018	140,566			140,566	140,566		
808 A	Voting machines	7/25/2019	29,500			29,500			29,500
808 AA	Surveillance system upgrades to various facilities	7/25/2019	81,400			81,400	8,427	57,860	15,113

COUNTY OF UNION

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year Ended December 31, 2025

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance Dec. 31, 2024	2025 Authorizations	Reduced	Balance Dec. 31, 2025	Analysis of Balance - Dec. 31, 2025		
							Financed by Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorization
808 B	Undertaking of road, intersection, bridge & culvert improvement project	7/25/2019	12,151			12,151			12,151
808 BB	Various district-wide improvements	7/25/2019	606,000			606,000	393,467	89,388	123,145
808 CC	Various district-wide security upgrades	7/25/2019	285,060			285,060	278,060		7,000
808 D	Improvements to various Dams	7/25/2019	143,925			143,925	143,925		
808 DD	Acquisition of new additional furnishings	7/25/2019	100,000			100,000	46,266	766	52,968
808 E	Acquisition of new IT & telecommunications equipment	7/25/2019	11,939			11,939	11,939		
808 F	Undertaking of environmental monitoring & remediation/ removal of underground storage tanks	7/25/2019	191,900			191,900	181,397	8,503	2,000
808 G	Acquisition of new additional or replacement equipment	7/25/2019	1,393			1,393	1,393		
808 H	Acquisition of new additional or replacement equipment	7/25/2019	222,034			222,034	176,031	1	46,002
808 I	Upgrading fire alarm systems	7/25/2019	479,750			479,750			479,750
808 J	Undertaking of various engineering, architectural & other services	7/25/2019	398,391			398,391	273,647	39,500	85,244
808 K	Acquisition of modular office trailers for MV Elizabeth	7/25/2019	41,569			41,569	40,969		600
808 L	Acquisition of new furnishings	7/25/2019	260,623			260,623	237,887	7,422	15,314
808 M	Finance - new additional furnishings & equipment	7/25/2019	95,132			95,132			95,132
808 N	Undertaking of various park improvements	7/25/2019	5,578,580			5,578,580			5,578,580
808 O	Acquisition of new additional or replacement playground equipment	7/25/2019	1,000			1,000		1,000	
808 P	Undertaking of various park & recreation improvements	7/25/2019	1,732,409			1,732,409	846,205	430,488	455,716
808 Q	Undertaking of landscaping improvements at various locations	7/25/2019	68,699			68,699			68,699
808 R	Acquisition of new communication & signal systems equipment	7/25/2019	3,760			3,760	3,760		
808 S	Acquisition of new additional furnishings & new IT equipment	7/25/2019	785,316			785,316	192,413	26,229	566,674
808 T	Acquisition of new automotive vehicles & equipment	7/25/2019	924,721			924,721	776,847		147,874
808 U	Acquisition of new additional or replacement equipment	7/25/2019	19,950			19,950	19,950		
808 V	Acquisition of new communication & signal systems equipment	7/25/2019	201,495			201,495	199,395		2,100
808 W	Acquisition of new information technology equipment & new additional or replacement equipment	7/25/2019							
808 X	Acquisition of new additional or replacement equipment & machinery	7/25/2019	183,800			183,800		105,109	78,691
808 Y	Acquisition of new IT & telecommunications equipment	7/25/2019	31,051			31,051	21,925	5,865	3,261
808 Z	Acquisition of new communication & signal systems equipment	7/25/2019	2,235			2,235			2,235
810 A	Renovation at Ralph Froelich Public Safety Building for Dispatch & office space (Public Safety)	12/19/2019	159,441			159,441	142,500		16,941
810 B	Improvements to Oak Ridge Park	12/19/2019	750,000			750,000			750,000
810 C	IT & Networking upgrades	12/19/2019	4,651			4,651	4,651		
820 A	Acquisition of new IT & telecommunications equipment	11/5/2020	218,850			218,850	218,850		
820 B	Undertaking of road, intersection, bridge & culvert improvements	11/5/2020	2,614,360		211	2,614,149			2,614,149
820 C	Undertaking of various engineering, architectural & other services	11/5/2020	619,001			619,001	252,077	302,094	64,830
820 D	Improvements to Dams & Dikes	11/5/2020	191,900			191,900	191,900		
820 E	Replacement of air conditioning chiller unit JDC building	11/5/2020	115,210			115,210	113,460		1,750
820 F	Improvements to Maskers Barn	11/5/2020	312,607			312,607	9,468	180,079	123,060
820 G	Undertaking of various park & recreation improvements	11/5/2020	5,318,998			5,318,998	196,330	611,604	4,511,064
820 H	Renovation at Ralph Froelich Public Safety Building Westfield	11/5/2020	15,000			15,000	15,000		

COUNTY OF UNION

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year Ended December 31, 2025

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance Dec. 31, 2024	2025 Authorizations	Reduced	Balance Dec. 31, 2025	Analysis of Balance - Dec. 31, 2025		
							Financed by Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorization
820 I	District-wide renovations & improvements	11/5/2020	454,500			454,500	155,901	294,099	4,500
820 J	District-wide safety & security upgrades	11/5/2020	669,683			669,683	513,669	1	156,013
820 K	Acquisition of new additional furnishings	11/5/2020	151,500			151,500			151,500
834 A	Acquisition of new communication & signal systems equipment	12/2/2021	1		1				
834 AA	Undertaking of surveillance system upgrades at various facilities	12/2/2021	671,650			671,650	671,650		
834 B	Acquisition of new IT & telecommunications equipment	12/2/2021	238,023			238,023	129,502	101,339	7,182
834 BB	Undertaking of various renovations & improvements to facilities (district-wide)	12/2/2021	353,500			353,500		69,704	283,796
834 C	Undertaking of road, intersection, bridge & culvert improvements	12/2/2021	3,107,335			3,107,335	1,205,857	788,256	1,113,222
834 CC	Undertaking various security upgrades (district-wide)	12/2/2021	797,467			797,467	539,447		258,020
834 D	Undertaking of various engineering, architectural & other services	12/2/2021	950,000			950,000	704,709	245,291	
834 DD	Acquisition of new additional furnishings & new automotive vehicles	12/2/2021	252,500			252,500	50,958	26,053	175,489
834 E	Acquisition of new IT & telecommunications equipment	12/2/2021	9,500			9,500	9,500		
834 EE	Renovation & expansion of the physical education facility at the Cranford Campus	12/2/2021	55,780			55,780		14,500	41,280
834 F	Undertaking of environmental monitoring & remediation	12/2/2021	95,950			95,950		94,950	1,000
834 H	Acquisition of new additional or replacement equipment & machinery	12/2/2021	35,150			35,150			35,150
834 I	Upgrading fire alarm, sprinkler and fire suppression systems	12/2/2021	479,750			479,750			479,750
834 J	Undertaking of various engineering, architectural & other services	12/2/2021	342,000			342,000	43,989	163,826	134,185
834 K	Acquisition of new additional or replacement equipment & machinery	12/2/2021	57,570			57,570			57,570
834 L	Acquisition of new furniture, flooring, window treatments	12/2/2021	719,625			719,625	501,447	145,747	72,431
834 M	Acquisition of new IT & telecommunications equipment	12/2/2021	19,000			19,000	4,028		14,972
834 N	Undertaking of various improvements to public buildings	12/2/2021	1,775,074		81,782	1,693,292	173,017	1,106,574	413,701
834 O	Acquisition of new additional or replacement equipment & machinery	12/2/2021	2,600,245			2,600,245	508,300	3,899	2,088,046
834 P	Acquisition of new additional or replacement equipment & machinery	12/2/2021	1,069,953			1,069,953	694,111	55,525	320,317
834 Q	Undertaking of various park & recreation improvements	12/2/2021	955,586			955,586	407,110	85,347	463,129
834 R	Undertaking of landscaping improvements at various locations	12/2/2021	191,900			191,900			191,900
834 S	Acquisition of real property at 921-923 Elizabeth Ave. & 5-19 North Spring St.	12/2/2021	6,716,500			6,716,500	6,395,213		321,287
834 T	Acquisition of new automotive vehicles	12/2/2021	3,879,184		1,282	3,877,902	2,623,398	743,455	511,049
834 U	Acquisition of new additional or replacement equipment & machinery	12/2/2021	224,092			224,092	88,279	106,940	28,873
834 V	Undertaking of the Radio System Enhancement Project	12/2/2021	1,439,250			1,439,250	1,424,250		15,000
834 W	Acquisition of new additional or replacement equipment & machinery	12/2/2021	119,937			119,937	118,687		1,250
834 X	Acquisition of the Roselle Park EMS Building at 535 Laurel Ave.	12/2/2021	729,186			729,186	729,186		
834 Y	Acquisition of new IT & telecommunications equipment	12/2/2021							
838 A	UC College - Gym Expansion (Chapter 12)	5/12/2022	55,800			55,800	23,479	23,311	9,010
839 A	Storage Tanks	10/6/2022	719,625			719,625	563,139	101,432	55,054
839 AA	New additional furnishings	10/6/2022	101,000			101,000			101,000
839 B	New information technology equipment	10/6/2022	287,850			287,850		259,481	28,369
839 BB	Leasehold agreement with UCC	10/6/2022	1,331,211			1,331,211	342,154	544,473	444,584
839 C	Various roads, intersections, bridges, culverts	10/6/2022	3,365,992			3,365,992		3,240,992	125,000
839 CC	UC College - Gym Expansion (Chapter 12)	10/6/2022	42,640			42,640	42,640		
839 D	Improvements to Dams	10/6/2022	95,950			95,950	32,247		63,703
839 DD	Demolition and construction of parking deck	10/6/2022							
839 E	Various engineering, architectural and other professional services	10/6/2022	473,013		2,175	470,838	394,696	76,142	
839 F	Acquisition of new IT & telecommunications equipment	10/6/2022	14,250			14,250	6,371	1,732	6,147
839 G	Environmental monitoring, storage tanks including removal	10/6/2022	95,950			95,950		94,950	1,000
839 H	Acquisition of new additional or replacement equipment	10/6/2022	21,270			21,270	21,270		
839 I	Various engineering, architectural and other professional services	10/6/2022	190,000			190,000			190,000
839 J	Undertaking of various improvements to public buildings	10/6/2022	959,500			959,500			959,500
839 K	Acquisition of new additional or replacement equipment	10/6/2022	544,850			544,850	493,987		50,863
839 L	Paving and curbing improvements	10/6/2022	191,900			191,900	6,619		185,281
839 M	Various park and recreation improvements	10/6/2022	6,664,534			6,664,534	1,546,156	1,388,329	3,730,049
839 N	Various park and recreation improvements	10/6/2022	2,950,462			2,950,462	176,965	27,586	2,745,911
839 O	Renovation of the historic Homestead Farm House at Oak Ridge Park	10/6/2022	1,919,000			1,919,000	227,944	26,911	1,664,145
839 P	Acquisition of new IT equipment & a new automotive vehicle	10/6/2022	198,065			198,065	58,142		139,923
839 Q	Acquisition of new automotive vehicles	10/6/2022	4,985,263		988	4,984,275	2,883,937	2,033,102	67,236
839 R	Acquisition of new additional or replacement equipment and machinery, and new IT & telecommunications equipment	10/6/2022	494,142		2	494,140	244,435	67,364	182,341

COUNTY OF UNION

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year Ended December 31, 2025

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance Dec. 31, 2024	2025 Authorizations	Reduced	Balance Dec. 31, 2025	Analysis of Balance - Dec. 31, 2025: Financed by Bond Anticipation Notes	Analysis of Balance - Dec. 31, 2025: Expenditures	Analysis of Balance - Dec. 31, 2025: Unexpended Improvement Authorization
839 S	Acqusition of new IT & telecommunications equipment	10/6/2022	287,850			287,850	287,850		
839 T	Undertaking of the Radio System Enhancement Project	10/6/2022	479,750			479,750	57,006	401,399	21,345
839 U	Undertaking of interior renovations and improvements - Fire/EMS Academy	10/6/2022	959,500			959,500			959,500
839 V	Acquisition of new additional furnishings and new IT & telecommunications equipment - Fire/EMS Academy	10/6/2022	80,947			80,947	79,487	610	850
839 W	Acquisition of various IT & telecommunications equipment	10/6/2022	28,500			28,500			28,500
839 X	Undertaking of security upgrades at various facilities	10/6/2022	4,569,669			4,569,669	4,569,669		
839 Y	UC Vocational-Technical Schools - Undertaking of various improvements	10/6/2022	378,500			378,500	25,000		353,500
839 Z	Undertaking of various safety and security upgrades (district-wide) and acquisition of new additional or replacement equipment & machinery	10/6/2022	934,250			934,250	450,925	1	483,324
844 A	New additional or replacement equipment	9/7/2023	335,825			335,825		217,437	118,388
844 B	New info tech. equipment	9/7/2023	1,823,050			1,823,050	1,536,934		286,116
844 C	Various roads, intersections, bridges, culverts	9/7/2023	5,176,217			5,176,217		2,816,517	2,359,700
844 D	Environmental monitoring, storage tanks including removal	9/7/2023	5,852,950			5,852,950	296,193	1,252,012	4,304,745
844 E	Various engineering, architectural and other professional services	9/7/2023	1,520,000			1,520,000	305,823	1,123,659	90,518
844 F	Construction of a parking lot on Spring Street	9/7/2023	110,342			110,342			110,342
844 G	Demolition and construction of parking deck	9/7/2023	11,993,750		11,993,750				
844 H	Acquisition of new automotive vehicles	9/7/2023	1,439,250			1,439,250		502,519	936,731
844 I	Restoration of House 4 at Deserted Village	9/7/2023	11,411			11,411			11,411
844 J	Restoration of the Church/Store Building at Deserted Village	9/7/2023	38,000			38,000			38,000
844 K	New additional or replacement equipment	9/7/2023	38,000			38,000		37,526	474
844 L	Renovations at Ash Brook Golf Course Clubhouse	9/7/2023	1,439,250			1,439,250			1,439,250
844 M	New additional or replacement equipment	9/7/2023	1,097,479			1,097,479	986,879	44,450	66,150
844 N	Various park and recreation improvements	9/7/2023	4,313,707			4,313,707	418,919	552,304	3,342,484
844 O	Replacement of overhead roll up doors at UC Jail	9/7/2023	95,950			95,950			95,950
844 P	Acquisition of new communication and signal systems-security cameras	9/7/2023	47,975			47,975			47,975
844 Q	Surrogate - new communication and signal equipment	9/7/2023	14,250			14,250	13,875		375
844 R	Surrogate - new info. technology and telecommunications equipment	9/7/2023	23,750			23,750	20,755		2,995
844 S	Funding to UCIA - Capital Lease Program	9/7/2023	4,797,500			4,797,500		4,748,350	49,150
844 T	Renovation and expansion of the physical education facility at Cranford Campus	9/7/2023	45,677			45,677	45,677		
844 U	District-wide upgrades	9/7/2023	505,000			505,000			505,000
844 V	Various security upgrades	9/7/2023	707,000			707,000	309,505	185,150	212,345
844 W	New additional furnishings	9/7/2023	202,000			202,000			202,000
850 A	Undertaking of roads, intersection, bridge and culvert	12/18/2024	123,160			123,160			123,160
850 B	Undertaking of roads, intersection, bridge and culvert	12/18/2024	2,974,450			2,974,450			2,974,450
850 C	Renovations and improvements 921 Elizabeth Ave.	12/18/2024	3,838,000			3,838,000		3,798,000	40,000
850 D	Replacement of the irrigation system at Ash Brook Golfcourse	12/18/2024	4,797,500			4,797,500			4,797,500
850 E	Supplemental funding for the renovation of Historic Homestead Farm House	12/18/2024	796,207			796,207			796,207
850 F	Installation of a synthetic turf athletic field	12/18/2024	139,348			139,348			139,348
850 G	Construction of an enclosed ice skating rink at Warinanco Park	12/18/2024	6,008,687			6,008,687		1,647,133	4,361,554
850 H	Acquisition of new automotive vehicles	12/18/2024	527,725			527,725		519,415	8,310
850 I	Acquisition of new additional furnishings consisting of furniture	12/18/2024	57,570			57,570		56,428	1,142
850 J	Renovation and expansion of the physical education facility at Cranford Campus	12/18/2024	3,128,397		3,097,000	31,397		31,397	
850 K	Undertaking of upgrading fitness centers (district-wide), various renovations and improvements to facilities (district-wide) and roof replacement at various buidings	12/18/2024	606,000			606,000		1,748	604,252
850 L	Undertaking of various safety and security upgrades (district-wide) and acquisition of new additional or replacement equipment & machinery	12/18/2024	707,000			707,000			707,000
850 M	Acquisition of new additional furnishings consisting of classroom furniture (district-wide)	12/18/2024	101,000			101,000			101,000
858 A	Acquisition of new additional or replacement equipment and machinery, and new IT & telecommunications equipment	8/20/2025		196,555		196,555		149,462	47,093
858 AA	UC Vocational-Technical Schools - Baxel Hall addition	8/20/2025		8,080,000		8,080,000		3,485	8,076,515
858 B	Acqusition of new IT & telecommunications equipment	8/20/2025		671,650		671,650		257,120	414,530
858 C	Undertaking of roads, intersection, bridge and culvert	8/20/2025		80,122		80,122			80,122
858 D	Undertaking of road, intersection, bridge, culvert, parking lot, storm sewer and other sewer and transportation infrastructure	8/20/2025		2,878,500		2,878,500			2,878,500
858 E	Undertaking of various engineering, architectural & other services	8/20/2025		475,000		475,000			475,000

COUNTY OF UNION

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year Ended December 31, 2025

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance Dec. 31, 2024	2025 Authorizations	Reduced	Balance Dec. 31, 2025	Analysis of Balance - Dec. 31, 2025: Financed by Bond Anticipation Notes	Analysis of Balance - Dec. 31, 2025: Expenditures	Analysis of Balance - Dec. 31, 2025: Unexpended Improvement Authorization
858 F	Acquisition of new additional or replacement equipment and machinery, and new IT & telecommunications equipment, and new automotive vehicles	8/20/2025		143,925		143,925			143,925
858 G	Acquisition of new furniture, flooring, window treatments and various equipment	8/20/2025		95,950		95,950			95,950
858 H	Undertaking of various engineering, architectural & other services	8/20/2025		712,500		712,500			712,500
858 I	Undertaking of various renovations and improvements to County buildings	8/20/2025		11,791,250		11,791,250			11,791,250
858 J	Acquisition of new automotive vehicles	8/20/2025		470,155		470,155			470,155
858 K	Acquisition of new automotive vehicle (with a gross vehicle rating in excess of 15,000 pounds)	8/20/2025		224,043		224,043			224,043
858 L	Acquisition of real property or payment to construct an indoor ice rink at Warinanco Park	8/20/2025		1,439,250		1,439,250			1,439,250
858 M	Acquisition of new additional or replacement equipment and machinery and new automotive vehicles	8/20/2025		788,974		788,974		234,713	554,261
858 N	Undertaking of various park and recreation improvements	8/20/2025		7,234,489		7,234,489		2,891,489	4,343,000
858 O	Acquisition of new additional or replacement equipment and machinery and new automotive vehicles	8/20/2025		853,669		853,669		26,765	826,904
858 P	Undertaking of various park and recreation improvements	8/20/2025		172,710		172,710			172,710
858 Q	Acqusition of new IT & telecommunications equipment, new additional or replacement equipment and machinery and new communication and signal systems equipment	8/20/2025		617,947		617,947		486,703	131,244
858 R	Construction of an evidence vault	8/20/2025		19,000		19,000			19,000
858 S	Acquisition of new automotive vehicles	8/20/2025		575,700		575,700			575,700
858 T	Conversion of a garage located at 151 Grant Street into a meeting room and storage area	8/20/2025		14,250		14,250			14,250
858 U	Renovation, expansion and improvement (including equipment upgrades) of the Dispatch Room and the Evidence/Property Rooms in the County Administration Building	8/20/2025		172,709		172,709			172,709
858 V	Acqusition of new IT & telecommunications equipment	8/20/2025		23,750		23,750		245	23,505
858 W	Undertake improvements at the Cranford Campus	8/20/2025		4,040,000		4,040,000			4,040,000
858 X	District-wide improvements	8/20/2025		404,000		404,000			404,000
858 Y	District-wide safety and security upgrades	8/20/2025		909,000		909,000			909,000
858 Z	New additional furnishings and equipment	8/20/2025		101,000		101,000			101,000
			$ 173,191,634	43,186,098	15,193,196	201,184,536	49,267,214	37,194,041	114,723,281

Bonds Issued - County College Bonds (Ch. 12 State Aid)	2,965,000
Capital Fund Balance - Premium on Bonds	132,000
Authorizations Cancelled via Resolution	12,080,193
Cancellation	16,000
Budget Appropriations - Deferred Charges Unfunded	3
	$ 15,193,196

Excess Proceeds	
787 EE	891
795 R	11,894
808 G	1
Bond Anticipation Notes	$ 49,280,000

Exhibit C-6

COUNTY OF UNION

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year Ended December 31, 2025

Improvement Authorizations Unfunded		$ 115,917,584
Less: Unexpended Proceeds of Bond Anticipation Notes Issued		
Ordinance No.		
787 F	$ 114,000	
795 E	7,500	
808 D	1,500	
808 T	371,549	
810 A	142,500	
820 A	10,000	
820 D	2,000	
834 AA	7,915	
834 M	1,000	
834 S	352,618	
839 D	5,050	
839 H	21,270	
839 K	4,937	
839 L	6,619	
839 S	3,035	
839 X	746	
844 B	142,064	
		1,194,303
		$ 114,723,281

COUNTY OF UNION

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2025

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2025 Year	Amount	Interest Rate	Balance December 31, 2024	Increased	Decreased	Balance December 31, 2025
County Vocational-Technical School Bonds	June 15, 2012	23,190,000	2026	1,640,000	3.000%	$ 13,120,000		1,640,000	11,480,000
			2027	1,640,000	3.000%				
			2028	1,640,000	3.250%				
			2029	1,640,000	3.250%				
			2030	1,640,000	3.500%				
			2031	1,640,000	3.500%				
			2032	1,640,000	3.500%				
Redevelopment Bonds	June 15, 2012	10,355,000	2026	740,000	3.000%	5,915,000		740,000	5,175,000
			2027	740,000	3.000%				
			2028	740,000	3.250%				
			2029	740,000	3.250%				
			2030	740,000	3.500%				
			2031	740,000	3.500%				
			2032	735,000	3.500%				
General Improvement Bonds	June 15, 2014	53,850,000	2026	4,400,000	3.000%	26,400,000		4,400,000	22,000,000
			2027	4,400,000	3.000%				
			2028	4,400,000	3.000%				
			2029	4,400,000	3.125%				
			2030	4,400,000	3.250%				

COUNTY OF UNION

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2025

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2025 Year	Amount	Interest Rate	Balance December 31, 2024	Increased	Decreased	Balance December 31, 2025
County Vocational-Technical School Bonds	June 15, 2014	2,460,000	2026	205,000	3.000%	410,000		205,000	205,000
County College Bonds, Series A, Ch. 12 State Aid	June 15, 2014	5,750,000	2026	385,000	3.000%	1,925,000		385,000	1,540,000
			2027	385,000	3.000%				
			2028	385,000	3.000%				
			2029	385,000	3.125%				
Redevelopment Bonds	June 15, 2014	720,000	2026	45,000	3.000%	270,000		45,000	225,000
			2027	45,000	3.000%				
			2028	45,000	3.000%				
			2029	45,000	3.125%				
			2030	45,000	3.250%				
General Improvement Refunding Bonds	March 26, 2015	64,850,000	2026	6,850,000	3.500%	27,290,000		6,955,000	20,335,000
			2027	6,780,000	3.500%				
			2028	6,705,000	3.500%				
General Improvement Bonds	June 15, 2016	62,810,000	2026	5,450,000	2.000%	32,410,000		5,150,000	27,260,000
			2027	5,400,000	2.000%				
			2028	5,410,000	2.000%				
			2029	5,500,000	2.000%				
			2030	5,500,000	2.000%				

COUNTY OF UNION

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2025

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2025 Year	Amount	Interest Rate	Balance December 31, 2024	Increased	Decreased	Balance December 31, 2025
County Vocational-Technical School Bonds	June 15, 2016	2,075,000	2026	275,000	2.000%	475,000		200,000	275,000
County College Bonds, Series A, Ch. 12 State Aid	June 15, 2016	3,000,000	2026	300,000	2.000%	600,000		300,000	300,000
County College Bonds, Series B	June 15, 2016	9,615,000	2026	615,000	2.000%	1,615,000		1,000,000	615,000
General Improvement Refunding Bonds	November 9, 2017	37,460,000	2026	3,705,000	4.000%	25,810,000		3,710,000	22,100,000
			2027	3,695,000	4.000%				
			2028	3,690,000	4.000%				
			2029	3,680,000	4.000%				
			2030	3,670,000	4.000%				
			2031	3,660,000	4.000%				
Redevelopment Refunding Bonds	November 9, 2017	1,735,000	2026	170,000	4.000%	1,195,000		175,000	1,020,000
			2027	170,000	4.000%				
			2028	170,000	4.000%				
			2029	170,000	4.000%				
			2030	170,000	4.000%				
			2031	170,000	4.000%				

COUNTY OF UNION

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2025

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2025 Year	Amount	Interest Rate	Balance December 31, 2024	Increased	Decreased	Balance December 31, 2025
County College Bonds, Series A, Ch. 12 State Aid	December 1, 2017	3,300,000	2026	330,000	2.500%	990,000		330,000	660,000
			2027	330,000	2.500%				
General Improvement Bonds	June 15, 2018	65,850,000	2026	6,500,000	3.000%	38,500,000		6,000,000	32,500,000
			2027	6,500,000	3.000%				
			2028	6,500,000	3.000%				
			2029	6,500,000	3.000%				
			2030	6,500,000	3.000%				
County Vocational-Technical School Bonds	June 15, 2018	12,000,000	2026	1,000,000	3.000%	6,000,000		1,000,000	5,000,000
			2027	1,000,000	3.000%				
			2028	1,000,000	3.000%				
			2029	1,000,000	3.000%				
			2030	1,000,000	3.000%				
County College Bonds, Series A, Ch. 12 State Aid	June 15, 2018	3,600,000	2026	360,000	3.000%	1,440,000		360,000	1,080,000
			2027	360,000	3.000%				
			2028	360,000	3.000%				
County College Bonds, Series B	June 15, 2018	11,750,000	2026	1,305,000	3.000%	3,920,000		1,305,000	2,615,000
			2027	1,310,000	3.000%				

Exhibit C-7

COUNTY OF UNION

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2025

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2025 Year	Amount	Interest Rate	Balance December 31, 2024	Increased	Decreased	Balance December 31, 2025
County College Bonds, Ch. 12 State Aid	July 15, 2019	7,100,000	2026	710,000	2.000%	3,550,000		710,000	2,840,000
			2027	710,000	2.000%				
			2028	710,000	2.000%				
			2029	710,000	2.000%				
General Improvement Bonds	June 15, 2020	53,960,000	2026	4,890,000	0.625%	35,955,000		4,765,000	31,190,000
			2027	5,015,000	2.000%				
			2028	5,140,000	2.000%				
			2029	5,260,000	2.000%				
			2030	5,380,000	2.000%				
			2031	5,505,000	2.000%				
County Vocational-Technical School Bonds	June 15, 2020	1,840,000	2026	165,000	0.625%	1,180,000		165,000	1,015,000
			2027	170,000	2.000%				
			2028	170,000	2.000%				
			2029	170,000	2.000%				
			2030	170,000	2.000%				
			2031	170,000	2.000%				
County College Bonds	June 15, 2020	3,900,000	2026	490,000	0.625%	1,960,000		490,000	1,470,000
			2027	490,000	2.000%				
			2028	490,000	2.000%				

COUNTY OF UNION

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2025

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2025 Year	Amount	Interest Rate	Balance December 31, 2024	Increased	Decreased	Balance December 31, 2025
County College Bonds, Ch. 12 State Aid	June 15, 2021	3,600,000	2026	360,000	1.000%	2,520,000		360,000	2,160,000
			2027	360,000	1.000%				
			2028	360,000	1.000%				
			2029	360,000	1.000%				
			2030	360,000	2.000%				
			2031	360,000	2.000%				
General Improvement Bonds	June 15, 2022	47,680,000	2026	3,675,000	4.000%	42,425,000		3,625,000	38,800,000
			2027	3,720,000	4.000%				
			2028	3,770,000	4.000%				
			2029	3,815,000	4.000%				
			2030	3,865,000	4.000%				
			2031	4,505,000	4.000%				
			2032	5,150,000	4.000%				
			2033	5,150,000	3.125%				
			2034	5,150,000	3.125%				
County Vocational-Technical School Bonds	June 15, 2022	1,790,000	2026	170,000	4.000%	1,475,000		165,000	1,310,000
			2027	175,000	4.000%				
			2028	180,000	4.000%				
			2029	185,000	4.000%				
			2030	195,000	4.000%				
			2031	200,000	4.000%				
			2032	205,000	4.000%				

COUNTY OF UNION

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2025

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2025 Year	Amount	Interest Rate	Balance December 31, 2024	Increased	Decreased	Balance December 31, 2025
County College Bonds, Series A, Ch. 12 State Aid	June 15, 2022	10,650,000	2026	855,000	4.000%	8,980,000		845,000	8,135,000
			2027	865,000	4.000%				
			2028	875,000	4.000%				
			2029	890,000	4.000%				
			2030	900,000	4.000%				
			2031	910,000	4.000%				
			2032	920,000	4.000%				
			2033	940,000	3.125%				
			2034	980,000	3.125%				
County College Bonds, Series B	June 15, 2022	7,585,000	2026	740,000	4.000%	6,195,000		720,000	5,475,000
			2027	760,000	4.000%				
			2028	780,000	4.000%				
			2029	790,000	4.000%				
			2030	800,000	4.000%				
			2031	805,000	4.000%				
			2032	800,000	4.000%				
County College Bonds, Ch. 12 State Aid	June 15, 2023	4,065,000	2026	355,000	3.000%	3,740,000		345,000	3,395,000
			2027	360,000	3.000%				
			2028	380,000	4.000%				
			2029	400,000	3.000%				
			2030	450,000	4.000%				
			2031	465,000	4.000%				
			2032	485,000	4.000%				
			2033	500,000	4.000%				
General Improvement Bonds	June 1, 2024	38,510,000	2026	2,510,000	4.000%	38,510,000		2,410,000	36,100,000
			2027	2,610,000	4.000%				
			2028	2,705,000	4.000%				
			2029	2,800,000	4.000%				
			2030	2,900,000	4.000%				
			2031	2,995,000	4.000%				
			2032	3,190,000	4.000%				
			2033	3,575,000	4.000%				
			2034	3,865,000	4.000%				
			2035	4,445,000	4.000%				
			2036	4,505,000	4.000%				

COUNTY OF UNION

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2025

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2025 Year	Amount	Interest Rate	Balance December 31, 2024	Increased	Decreased	Balance December 31, 2025
County Vocational-Technical School Bonds	June 1, 2024	1,375,000	2026	115,000	4.000%	1,375,000		110,000	1,265,000
			2027	120,000	4.000%				
			2028	125,000	4.000%				
			2029	135,000	4.000%				
			2030	145,000	4.000%				
			2031	150,000	4.000%				
			2032	160,000	4.000%				
			2033	160,000	4.000%				
			2034	155,000	4.000%				
County College Bonds, Series A, Ch. 12 State Aid	June 1, 2024	4,415,000	2026	305,000	4.000%	4,415,000		290,000	4,125,000
			2027	315,000	4.000%				
			2028	335,000	4.000%				
			2029	345,000	4.000%				
			2030	360,000	4.000%				
			2031	380,000	4.000%				
			2032	395,000	4.000%				
			2033	410,000	4.000%				
			2034	425,000	4.000%				
			2035	435,000	4.000%				
			2036	420,000	4.000%				
County College Bonds, Series B	June 1, 2024	2,535,000	2026	225,000	4.000%	2,535,000		220,000	2,315,000
			2027	230,000	4.000%				
			2028	230,000	4.000%				
			2029	240,000	4.000%				
			2030	250,000	4.000%				
			2031	260,000	4.000%				
			2032	285,000	4.000%				
			2033	295,000	4.000%				
			2034	300,000	4.000%				
County College Bonds, Ch. 12 State Aid	June 15, 2025	2,965,000	2026	225,000	4.000%		2,965,000		2,965,000
			2027	245,000	4.000%				
			2028	255,000	4.000%				
			2029	270,000	4.000%				
			2030	285,000	4.000%				
			2031	300,000	4.000%				
			2032	315,000	4.000%				
			2033	335,000	4.000%				
			2034	350,000	4.000%				
			2035	385,000	4.000%				
						$ 343,100,000	2,965,000	49,120,000	296,945,000

New Issue $ 2,965,000

Budget Appropriations $ 49,120,000

COUNTY OF UNION

Schedule of New Jersey Dam Restoration Loan Program

General Capital Fund

Year Ended December 31, 2025

Purpose	Date of Issue	Amount of Original Issue	Maturities of Loans Outstanding December 31, 2025 Date	Amount	Interest Rate	Balance December 31, 2024	Decreased	Balance December 31, 2025
Milton Lake Dam Restoration Loans	October 19, 2007	800,000	2026	51,180	2.000%	$ 101,351	50,171	51,180
Echo Lake Dam Restoration Loan	April 21, 2009	1,693,890	2026	98,736	2.000%	451,136	96,790	354,346
			2027	100,721	2.000%			
			2028	102,745	2.000%			
			2029	52,144	2.000%			
Cedar Brook Dam Restoration Loan	December 14, 2009	750,000	2026	50,977	2.000%	126,820	49,972	76,848
			2027	25,871	2.000%			
						$ 679,307	196,933	482,374

Budget Appropriations $ 196,933

COUNTY OF UNION

Schedule of Capital Leases Payable

General Capital Fund

Year Ended December 31, 2025

Purpose	Date of Issue	Amount of Original Issue	Maturities of Leases Outstanding December 31, 2025 Date	Amount	Interest Rate	Balance December 31, 2024	Decreased	Balance December 31, 2025
UCIA #13 Linden Theatre	March 24, 2004	2,900,000				$ 220,000	220,000	
UCIA #26 Child Advocacy	September 28, 2010	2,575,000				215,000	215,000	
UCIA #32 Park Madison	January 31, 2013	21,645,000	2026	1,530,000	5.000%	17,895,000	1,050,000	16,845,000
			2027	1,605,000	5.000%			
			2028	1,685,000	5.000%			
			2029	1,770,000	5.000%			
			2030	1,855,000	5.000%			
			2031	1,950,000	5.000%			
			2032	2,045,000	5.000%			
			2033	2,150,000	5.000%			
			2034	2,255,000	5.000%			
UCIA #33 Cranford Campus	December 18, 2013	4,730,000	2026	110,000	3.625%	3,245,000	105,000	3,140,000
			2027	115,000	3.750%			
			2028	115,000	3.750%			
			2029	515,000	4.000%			
			2030	540,000	4.000%			
			2031	560,000	4.125%			
			2032	580,000	4.125%			
			2033	605,000	4.250%			
UCIA #34 Cranford Campus, Ch. 12	December 18, 2013	8,500,000	2026	725,000	3.625%	2,945,000	700,000	2,245,000
			2027	745,000	3.750%			
			2028	775,000	4.000%			

COUNTY OF UNION

Schedule of Capital Leases Payable

General Capital Fund

Year Ended December 31, 2025

Purpose	Date of Issue	Amount of Original Issue	Maturities of Leases Outstanding December 31, 2025 Date	Amount	Interest Rate	Balance December 31, 2024	Decreased	Balance December 31, 2025
UCIA #35 Elizabeth Campus	September 30, 2014	1,300,000	2026	155,000	4.000%	305,000	150,000	155,000
UCIA #37 Elizabeth Campus	September 30, 2014	4,865,000	2026	590,000	4.000%	1,155,000	565,000	590,000
UCIA #38 Juvenile Detention	April 21, 2015	24,690,000	2026	1,290,000	5.500%	16,275,000	1,230,000	15,045,000
			2027	1,355,000	5.500%			
			2028	1,420,000	5.500%			
			2029	1,425,000	5.500%			
			2030	1,745,000	5.500%			
			2031	1,830,000	5.500%			
			2032	1,915,000	5.500%			
			2033	1,990,000	5.500%			
			2034	2,075,000	5.500%			
UCIA #40 Family Courthouse Building	April 11, 2017	7,860,000	2026	260,000	4.000%	6,320,000	250,000	6,070,000
			2027	275,000	4.000%			
			2028	285,000	4.000%			
			2029	295,000	4.000%			
			2030	305,000	3.000%			
			2031	315,000	3.000%			
			2032	325,000	3.000%			
			2033	335,000	3.125%			
			2034	355,000	3.375%			
			2035	365,000	3.375%			
			2036	375,000	3.375%			
			2037	395,000	3.375%			
			2038	410,000	3.375%			
			2039	415,000	3.375%			
			2040	435,000	3.500%			
			2041	455,000	3.500%			
			2042	470,000	3.500%			

COUNTY OF UNION

Schedule of Capital Leases Payable

General Capital Fund

Year Ended December 31, 2025

Purpose	Date of Issue	Amount of Original Issue	Maturities of Leases Outstanding December 31, 2025 Date	Amount	Interest Rate	Balance December 31, 2024	Decreased	Balance December 31, 2025
UCIA #42 Family Courthouse Refunding	March 25, 2021	46,205,000	2026	2,085,000	1.218%	44,200,000	2,065,000	42,135,000
			2027	2,120,000	1.530%			
			2028	2,155,000	1.660%			
			2029	2,195,000	1.953%			
			2030	2,235,000	2.043%			
			2031	2,280,000	2.113%			
			2032	2,330,000	2.253%			
			2033	2,375,000	2.393%			
			2034	2,430,000	2.523%			
			2035	2,495,000	2.603%			
			2036	2,560,000	2.673%			
			2037	2,625,000	2.753%			
			2038	2,690,000	2.833%			
			2039	2,765,000	2.933%			
			2040	2,845,000	2.982%			
			2041	2,930,000	3.052%			
			2042	3,020,000	3.152%			
UCIA #43 Renewable Energy Refunding	December 23, 2021	5,055,000	2026	1,005,000	5.000%	2,010,000	1,005,000	1,005,000

COUNTY OF UNION

Schedule of Capital Leases Payable

General Capital Fund

Year Ended December 31, 2025

Purpose	Date of Issue	Amount of Original Issue	Maturities of Leases Outstanding December 31, 2025 Date	Amount	Interest Rate	Balance December 31, 2024	Decreased	Balance December 31, 2025
UCIA #44 Union County Administration Complex Project	April 25, 2024	109,645,000	2026	1,735,000	5.000%	109,645,000	1,650,000	107,995,000
			2027	1,825,000	5.000%			
			2028	1,915,000	5.000%			
			2029	2,015,000	5.000%			
			2030	2,115,000	5.000%			
			2031	2,225,000	5.000%			
			2032	2,340,000	5.000%			
			2033	2,460,000	5.000%			
			2034	2,585,000	5.000%			
			2035	2,720,000	5.000%			
			2036	2,860,000	5.000%			
			2037	3,005,000	5.000%			
			2038	3,160,000	5.000%			
			2039	3,320,000	5.000%			
			2040	3,490,000	5.000%			
			2041	3,670,000	5.000%			
			2042	3,860,000	5.000%			
			2043	4,055,000	5.000%			
			2044	4,265,000	5.000%			
			2045	4,465,000	4.250%			
			2046	4,660,000	4.250%			
			2047	4,860,000	4.250%			
			2048	5,075,000	4.250%			
			2049	5,295,000	4.250%			
			2050	5,520,000	4.125%			
			2051	5,750,000	4.125%			
			2052	5,995,000	4.125%			
			2053	6,245,000	4.125%			
			2054	6,510,000	4.125%			
						$ 204,430,000	9,205,000	195,225,000
						Budget Appropriations $	9,205,000	

COUNTY OF UNION

Schedule of Bond Anticipation Notes Payable

General Capital Fund

Year Ended December 31, 2025

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance Dec. 31, 2024	Increased	Decreased	Balance Dec. 31, 2025
671 Q	Corrections - Security Fencing	6/14/2023	6/12/2025	6/12/2026	4%	$ 2,650	2,650	2,650	2,650
723 V	Corrections - Equipment & Machinery	6/14/2023	6/12/2025	6/12/2026	4%	7,735	7,735	7,735	7,735
740 B	Parks & CR - Info. Tech. - IT & Communication Equipment	6/14/2023	6/12/2025	6/12/2026	4%	88,368	88,368	88,368	88,368
740 X	Sheriff - IT Equipment & Vehicles	6/14/2023	6/12/2025	6/12/2026	4%	7,619	7,619	7,619	7,619
740 X	Sheriff - IT Equipment & Vehicles	6/12/2025	6/12/2025	6/12/2026	4%		21,748		21,748
752 CC	Vocational - Various Renovations and Improvements	6/14/2023	6/12/2025	6/12/2026	4%	269,490	269,490	269,490	269,490
752 CC	Vocational - Various Renovations and Improvements	6/12/2025	6/12/2025	6/12/2026	4%		39,551		39,551
759 BB	Campus wide upgrades	6/14/2023	6/12/2025	6/12/2026	4%	190,184	190,184	190,184	190,184
759 BB	Campus wide upgrades	6/12/2025	6/12/2025	6/12/2026	4%		77,436		77,436
759 CC	Fire safety & security upgrades & acquisition of new additional or replacement equipment	6/12/2025	6/12/2025	6/12/2026	4%		13,500		13,500
759 DD	Campus wide upgrades	6/12/2025	6/12/2025	6/12/2026	4%		901,949		901,949
759 J	Upgrade Fire Detection System	6/14/2023	6/12/2025	6/12/2026	4%	139,795	139,795	139,795	139,795
759 W	Radio and breathing equipment	6/14/2023	6/12/2025	6/12/2026	4%	5,834	5,834	5,834	5,834
765 K	New equipment & machinery	6/14/2023	6/14/2024	6/13/2025	5%	10,823		10,823	
765 K	New equipment & machinery	6/12/2025	6/12/2025	6/12/2026	4%		3,301		3,301
765 L	Security Camera System	6/12/2025	6/12/2025	6/12/2026	4%		971		971
765 R	Acqusition of new IT equipment & new additional or replacement equip.	6/12/2025	6/12/2025	6/12/2026	4%		1,108		1,108
765 S	Vocational - Various Renovations and Improvements	6/14/2023	6/12/2025	6/12/2026	4%	2,639	2,639	2,639	2,639
765 T	Fire/security upgrades & equipment	6/12/2025	6/12/2025	6/12/2026	4%		10,407		10,407
776 AA	College - New additional or replacement equipment	6/12/2025	6/12/2025	6/12/2026	4%		22,539		22,539
776 BB	College - New information technology equipment	6/12/2025	6/12/2025	6/12/2026	4%		15,468		15,468
776 J	Park Improvements	6/12/2025	6/12/2025	6/12/2026	4%		769,374		769,374
776 L	Acquisition of new vehicles	6/12/2025	6/12/2025	6/12/2026	4%		1,982		1,982
776 M	Acquisition of new additional or replacement equipment	6/14/2023	6/12/2025	6/12/2026	4%	50,977	50,977	50,977	50,977
776 M	Acquisition of new additional or replacement equipment	6/12/2025	6/12/2025	6/12/2026	4%		17,059		17,059
776 P	Clerk - Renovations & Equipment	6/14/2023	6/12/2025	6/12/2026	4%	103,175	43,696	103,175	43,696
776 U	Acquisition of new information technology equipment	6/12/2025	6/12/2025	6/12/2026	4%		10,466		10,466
776 W	Vocational - Various Renovations and Improvements	6/12/2025	6/12/2025	6/12/2026	4%		32,885		32,885
776 X	Vocational - Upgrade computer labs	6/12/2025	6/12/2025	6/12/2026	4%		10,500		10,500
776 Z	College - Various Renovations	6/14/2023	6/12/2025	6/12/2026	4%	6,346	6,346	6,346	6,346
776 Z	College - Various Renovations	6/12/2025	6/12/2025	6/12/2026	4%		434,788		434,788
787 E	Improvements to Dams	6/12/2025	6/12/2025	6/12/2026	4%		207,126		207,126
787 EE	Acquisition of new IT & telecommunications equipment	6/14/2023	6/12/2025	6/12/2026	4%	891	891	891	891
787 F	Gordon Street Bridge	6/12/2025	6/12/2025	6/12/2026	4%		114,000		114,000
787 FF	Acquisition of new IT & telecommunications equipment	6/12/2025	6/12/2025	6/12/2026	4%		26,173		26,173
787 HH	Undertaking various renovations & improvements	6/14/2023	6/12/2025	6/12/2026	4%	54,112	54,112	54,112	54,112
787 HH	Undertaking various renovations & improvements	6/12/2025	6/12/2025	6/12/2026	4%		20,060		20,060
787 JJ	District-wide upgrades	6/14/2023	6/12/2025	6/12/2026	4%	1,739	1,739	1,739	1,739
787 LL	Various renovations & improvements to facilities	6/12/2025	6/12/2025	6/12/2026	4%		1,137,133		1,137,133
787 MM	New additional machinery & replacement equipment	6/14/2023	6/12/2025	6/12/2026	4%	1,835	1,835	1,835	1,835
787 MM	New additional machinery & replacement equipment	6/12/2025	6/12/2025	6/12/2026	4%		138,162		138,162
787 NN	Acquisition of new IT & telecommunications equipment	6/12/2025	6/12/2025	6/12/2026	4%		566,407		566,407
787 O	Undertaking of technology upgrades	6/12/2025	6/12/2025	6/12/2026	4%		29,710		29,710
787 P	Parks & Recreation - Ashbrook clubhouse & equipment	6/14/2023	6/12/2025	6/12/2026	4%	5,797	5,797	5,797	5,797
787 R	Various Park Improvements	6/14/2023	6/12/2025	6/12/2026	4%	284,343	284,343	284,343	284,343
787 R	Various Park Improvements	6/12/2025	6/12/2025	6/12/2026	4%		516,354		516,354
787 S	Undertaking of paving, curbing & sidewalk improvements	6/14/2023	6/12/2025	6/12/2026	4%	57,452	57,452	57,452	57,452
787 T	Underground and above ground storage tanks	6/14/2023	6/12/2025	6/12/2026	4%	198,931	198,931	198,931	198,931

COUNTY OF UNION

Schedule of Bond Anticipation Notes Payable

General Capital Fund

Year Ended December 31, 2025

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance Dec. 31, 2024	Increased	Decreased	Balance Dec. 31, 2025
787 T	Underground and above ground storage tanks	6/12/2025	6/12/2025	6/12/2026	4%		20,393		20,393
787 U	New communication & signal systems	6/12/2025	6/12/2025	6/12/2026	4%		3,000		3,000
787 V	New Automotive vehicles	6/14/2023	6/12/2025	6/12/2026	4%	58,122	58,122	58,122	58,122
787 V	New Automotive vehicles	6/12/2025	6/12/2025	6/12/2026	4%		4,181		4,181
787 W	Expansion of Dispatch Center	6/12/2025	6/12/2025	6/12/2026	4%		42,798		42,798
787 X	Acquisition of new IT & replacement equipment	6/14/2023	6/12/2025	6/12/2026	4%	9,437	9,437	9,437	9,437
787 X	Acquisition of new IT & replacement equipment	6/12/2025	6/12/2025	6/12/2026	4%		62,760		62,760
795 AA	Acquisition of new IT & telecommunications equipment	6/12/2025	6/12/2025	6/12/2026	4%		125,058		125,058
795 CC	Acquisition of new IT & telecommunications equipment	6/12/2025	6/12/2025	6/12/2026	4%		33,188		33,188
795 D	Undertaking of various engineering, architectural & other services	6/14/2023	6/12/2025	6/12/2026	4%	188,477	188,477	188,477	188,477
795 DD	Security upgrades & replacement equipment	6/12/2025	6/12/2025	6/12/2026	4%		67,771		67,771
795 E	Improvements to Dams	6/12/2025	6/12/2025	6/12/2026	4%		244,625		244,625
795 EE	District-wide upgrades	6/14/2023	6/12/2025	6/12/2026	4%	203,461	203,461	203,461	203,461
795 EE	District-wide upgrades	6/12/2025	6/12/2025	6/12/2026	4%		100,310		100,310
795 FF	Instructional & non-instructional equipment	6/12/2025	6/12/2025	6/12/2026	4%		24,000		24,000
795 G	Undertaking of environmental monitoring & remediation	6/12/2025	6/12/2025	6/12/2026	4%		167,927		167,927
795 GG	Acquisition of new additional furnishings	6/14/2023	6/12/2025	6/12/2026	4%	24,454	24,454	24,454	24,454
795 GG	Acquisition of new additional furnishings	6/12/2025	6/12/2025	6/12/2026	4%		18,164		18,164
795 H	Acquisition of new additional or replacement equipment	6/12/2025	6/12/2025	6/12/2026	4%		1,650		1,650
795 I	Acquisition of new additional or replacement equipment & machinery	6/12/2025	6/12/2025	6/12/2026	4%		3,750		3,750
795 II	Acquisition of new IT & telecommunications equipment	6/12/2025	6/12/2025	6/12/2026	4%		701,857		701,857
795 M	Undertaking various improvements to various buildings	6/12/2025	6/12/2025	6/12/2026	4%		242,363		242,363
795 N	Acquisition of new furniture, flooring, window treatments	6/14/2023	6/12/2025	6/12/2026	4%	34,908	34,908	34,908	34,908
795 N	Acquisition of new furniture, flooring, window treatments	6/12/2025	6/12/2025	6/12/2026	4%		51,707		51,707
795 O	Acquisition of new additional or replacement equipment	6/12/2025	6/12/2025	6/12/2026	4%		7,616		7,616
795 Q	Acquisition of new additional or replacement equipment	6/14/2023	6/12/2025	6/12/2026	4%	61,837	61,837	61,837	61,837
795 Q	Acquisition of new additional or replacement equipment	6/12/2025	6/12/2025	6/12/2026	4%		18,804		18,804
795 R	Acquisition of new information technology	6/14/2023	6/12/2025	6/12/2026	4%	11,894	11,894	11,894	11,894
795 U	Undertaking of paving, curbing & sidewalks at various parks	6/14/2023	6/12/2025	6/12/2026	4%	145,824	145,824	145,824	145,824
795 U	Undertaking of paving, curbing & sidewalks at various parks	6/12/2025	6/12/2025	6/12/2026	4%		20,930		20,930
795 V	Underground storage tanks	6/14/2023	6/12/2025	6/12/2026	4%	181,975	181,975	181,975	181,975
795 W	New Automotive vehicles	6/14/2023	6/12/2025	6/12/2026	4%	198,589	197,240	198,589	197,240
795 W	New Automotive vehicles	6/12/2025	6/12/2025	6/12/2026	4%		252,572		252,572
795 X	Acquisition of new IT & replacement equipment	6/14/2023	6/12/2025	6/12/2026	4%	33,826	33,826	33,826	33,826
795 X	Acquisition of new IT & replacement equipment	6/12/2025	6/12/2025	6/12/2026	4%		33,250		33,250
795 Y	Acquisition of new communication & signal systems/radio equipment	6/14/2023	6/12/2025	6/12/2026	4%	17,293	17,293	17,293	17,293
795 Y	Acquisition of new communication & signal systems/radio equipment	6/12/2025	6/12/2025	6/12/2026	4%		2,396		2,396
795 Z	Acquisition of new additional or replacement equipment	6/14/2023	6/12/2025	6/12/2026	4%	105,520	105,520	105,520	105,520
795 Z	Acquisition of new additional or replacement equipment	6/12/2025	6/12/2025	6/12/2026	4%		35,046		35,046
808 AA	Surveillance system upgrades to various facilities	6/12/2025	6/12/2025	6/12/2026	4%		8,427		8,427
808 BB	Various district-wide improvements	6/12/2025	6/12/2025	6/12/2026	4%		393,467		393,467
808 CC	Various district-wide security upgrades	6/12/2025	6/12/2025	6/12/2026	4%		278,060		278,060
808 D	Improvements to various Dams	6/12/2025	6/12/2025	6/12/2026	4%		143,925		143,925
808 DD	Acquisition of new additional furnishings	6/12/2025	6/12/2025	6/12/2026	4%		46,266		46,266
808 E	Acqusition of new IT & telecommunications equipment	6/14/2023	6/12/2025	6/12/2026	4%	11,939	11,939	11,939	11,939
808 F	Undertaking of environmental monitoring & remediation/ removal of underground storage tanks	6/12/2025	6/12/2025	6/12/2026	4%		181,397		181,397
808 G	Acquisition of new additional or replacement equipment	6/12/2025	6/12/2025	6/12/2026	4%		1,394		1,394
808 H	Acquisition of new additional or replacement equipment	6/12/2025	6/12/2025	6/12/2026	4%		176,031		176,031
808 J	Undertaking of various engineering, architectural & other services	6/14/2023	6/12/2025	6/12/2026	4%	43,147	43,147	43,147	43,147

COUNTY OF UNION

Schedule of Bond Anticipation Notes Payable

General Capital Fund

Year Ended December 31, 2025

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance Dec. 31, 2024	Increased	Decreased	Balance Dec. 31, 2025
808 J	Undertaking of various engineering, architectural & other services	6/12/2025	6/12/2025	6/12/2026	4%		230,500		230,500
808 K	Acquisition of modular office trailers for MV Elizabeth	6/14/2023	6/12/2025	6/12/2026	4%	27,998	27,998	27,998	27,998
808 K	Acquisition of modular office trailers for MV Elizabeth	6/12/2025	6/12/2025	6/12/2026	4%		12,971		12,971
808 L	Acquisition of new furnishings	6/14/2023	6/12/2025	6/12/2026	4%	173,844	173,844	173,844	173,844
808 L	Acquisition of new furnishings	6/12/2025	6/12/2025	6/12/2026	4%		64,043		64,043
808 P	Undertaking of various park & recreation improvements	6/14/2023	6/12/2025	6/12/2026	4%	397,997	397,997	397,997	397,997
808 P	Undertaking of various park & recreation improvements	6/12/2025	6/12/2025	6/12/2026	4%		448,208		448,208
808 R	Acquisition of new communication & signal systems equipment	6/12/2025	6/12/2025	6/12/2026	4%		3,760		3,760
808 S	Acquisition of new additional furnishings & new IT equipment	6/14/2023	6/12/2025	6/12/2026	4%	71,950	71,950	71,950	71,950
808 S	Acquisition of new additional furnishings & new IT equipment	6/12/2025	6/12/2025	6/12/2026	4%		120,463		120,463
808 T	Acquisition of new automotive vehicles & equipment	6/14/2023	6/12/2025	6/12/2026	4%	67,454	67,454	67,454	67,454
808 T	Acquisition of new automotive vehicles & equipment	6/12/2025	6/12/2025	6/12/2026	4%		709,393		709,393
808 U	Acquisition of new additional or replacement equipment	6/14/2023	6/12/2025	6/12/2026	4%	17,049	17,049	17,049	17,049
808 U	Acquisition of new additional or replacement equipment	6/12/2025	6/12/2025	6/12/2026	4%		2,901		2,901
808 V	Acquisition of new communication & signal systems equipment	6/14/2023	6/12/2025	6/12/2026	4%	42,443	42,443	42,443	42,443
808 V	Acquisition of new communication & signal systems equipment	6/12/2025	6/12/2025	6/12/2026	4%		156,952		156,952
808 Y	Acquisition of new IT & telecommunications equipment	6/14/2023	6/14/2024	6/13/2025	5%	4,055		4,055	
808 Y	Acquisition of new IT & telecommunications equipment	6/12/2025	6/12/2025	6/12/2026	4%		21,925		21,925
810 A	Renovation at Ralph Froelich Public Safety Building for Dispatch & office space (Public Safety)	6/14/2023	6/12/2025	6/12/2026	4%	142,500	142,500	142,500	142,500
810 C	IT & Networking Upgrades	6/12/2025	6/12/2025	6/12/2026	4%		4,651		4,651
820 A	Acquisition of new IT & telecommunications equipment	6/12/2025	6/12/2025	6/12/2026	4%		218,850		218,850
820 C	Undertaking of various engineering, architectural & other services	6/12/2025	6/12/2025	6/12/2026	4%		252,077		252,077
820 D	Improvements to Dams & Dikes	6/12/2025	6/12/2025	6/12/2026	4%		191,900		191,900
820 E	Replacement of air conditioning chiller unit JDC building	6/14/2023	6/12/2025	6/12/2026	4%	62,509	62,509	62,509	62,509
820 E	Replacement of air conditioning chiller unit JDC building	6/12/2025	6/12/2025	6/12/2026	4%		50,951		50,951
820 F	Improvements to Maskers Barn	6/12/2025	6/12/2025	6/12/2026	4%		9,468		9,468
820 G	Undertaking of various park & recreation improvements	6/14/2023	6/12/2025	6/12/2026	4%	61,047	61,047	61,047	61,047
820 G	Undertaking of various park & recreation improvements	6/12/2025	6/12/2025	6/12/2026	4%		135,283		135,283
820 H	Renovation at Ralph Froelich Public Safety Building Westfield	6/12/2025	6/12/2025	6/12/2026	4%		15,000		15,000
820 I	District-wide renovations & improvements	6/12/2025	6/12/2025	6/12/2026	4%		155,901		155,901
820 J	District-wide safety & security upgrades	6/14/2023	6/12/2025	6/12/2026	4%	318,996	318,996	318,996	318,996
820 J	District-wide safety & security upgrades	6/12/2025	6/12/2025	6/12/2026	4%		194,673		194,673
834 AA	Undertaking of surveillance system upgrades at various facilities	6/12/2025	6/12/2025	6/12/2026	4%		671,650		671,650
834 B	Acquisition of new IT & telecommunications equipment	6/14/2023	6/12/2025	6/12/2026	4%	35,349	35,349	35,349	35,349
834 B	Acquisition of new IT & telecommunications equipment	6/12/2025	6/12/2025	6/12/2026	4%		94,153		94,153
834 C	Undertaking of road, intersection, bridge & culvert improvements	6/14/2023	6/12/2025	6/12/2026	4%	480,986	480,986	480,986	480,986
834 C	Undertaking of road, intersection, bridge & culvert improvements	6/12/2025	6/12/2025	6/12/2026	4%		724,871		724,871
834 CC	Undertaking various security upgrades (district-wide)	6/14/2023	6/12/2025	6/12/2026	4%	198,900	198,900	198,900	198,900
834 CC	Undertaking various security upgrades (district-wide)	6/12/2025	6/12/2025	6/12/2026	4%		340,547		340,547
834 D	Undertaking of various engineering, architectural & other services	6/14/2023	6/12/2025	6/12/2026	4%	574,234	574,234	574,234	574,234
834 D	Undertaking of various engineering, architectural & other services	6/12/2025	6/12/2025	6/12/2026	4%		130,475		130,475
834 DD	Acquisition of new additional furnishings & new automotive vehicles	6/12/2025	6/12/2025	6/12/2026	4%		50,958		50,958
834 E	Acquisition of new IT & telecommunications equipment	6/14/2023	6/12/2025	6/12/2026	4%	7,093	7,093	7,093	7,093
834 E	Acquisition of new IT & telecommunications equipment	6/12/2025	6/12/2025	6/12/2026	4%		2,407		2,407
834 J	Undertaking of various engineering, architectural & other services	6/14/2023	6/12/2025	6/12/2026	4%	10,684	10,684	10,684	10,684
834 J	Undertaking of various engineering, architectural & other services	6/12/2025	6/12/2025	6/12/2026	4%		33,305		33,305
834 L	Acquisition of new furniture, flooring, window treatments	6/14/2023	6/12/2025	6/12/2026	4%	377,014	377,014	377,014	377,014
834 L	Acquisition of new furniture, flooring, window treatments	6/12/2025	6/12/2025	6/12/2026	4%		124,433		124,433
834 M	Acquisition of new IT & telecommunications equipment	6/14/2023	6/12/2025	6/12/2026	4%	4,028	4,028	4,028	4,028

COUNTY OF UNION

Schedule of Bond Anticipation Notes Payable

General Capital Fund

Year Ended December 31, 2025

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance Dec. 31, 2024	Increased	Decreased	Balance Dec. 31, 2025
834 N	Undertaking of various improvements to public buildings	6/12/2025	6/12/2025	6/12/2026	4%		173,017		173,017
834 O	Acquisition of new additional or replacement equipment & machinery	6/14/2023	6/12/2025	6/12/2026	4%	467,849	467,849	467,849	467,849
834 O	Acquisition of new additional or replacement equipment & machinery	6/12/2025	6/12/2025	6/12/2026	4%		40,451		40,451
834 P	Acquisition of new additional or replacement equipment & machinery	6/14/2023	6/12/2025	6/12/2026	4%	671,346	636,866	671,346	636,866
834 P	Acquisition of new additional or replacement equipment & machinery	6/12/2025	6/12/2025	6/12/2026	4%		57,245		57,245
834 Q	Undertaking of various park & recreation improvements	6/14/2023	6/12/2025	6/12/2026	4%	158,489	158,489	158,489	158,489
834 Q	Undertaking of various park & recreation improvements	6/12/2025	6/12/2025	6/12/2026	4%		248,621		248,621
834 S	Acquisition of real property at 921-923 Elizabeth Ave. & 5-19 North Spring St.	6/14/2023	6/12/2025	6/12/2026	4%	6,395,213	6,395,213	6,395,213	6,395,213
834 T	Acquisition of new automotive vehicles	6/12/2025	6/12/2025	6/12/2026	4%		2,623,398		2,623,398
834 U	Acquisition of new additional or replacement equipment & machinery	6/14/2023	6/12/2025	6/12/2026	4%	4,864	4,864	4,864	4,864
834 U	Acquisition of new additional or replacement equipment & machinery	6/12/2025	6/12/2025	6/12/2026	4%		83,415		83,415
834 V	Undertaking of the Radio System Enhancement Project	6/14/2023	6/12/2025	6/12/2026	4%	852,036	852,036	852,036	852,036
834 V	Undertaking of the Radio System Enhancement Project	6/12/2025	6/12/2025	6/12/2026	4%		572,214		572,214
834 W	Acquisition of new additional or replacement equipment & machinery	6/12/2025	6/12/2025	6/12/2026	4%		118,687		118,687
834 X	Acquisition of the Roselle Park EMS Building at 535 Laurel Ave.	6/14/2023	6/12/2025	6/12/2026	4%	729,152	729,152	729,152	729,152
834 X	Acquisition of the Roselle Park EMS Building at 535 Laurel Ave.	6/12/2025	6/12/2025	6/12/2026	4%		34		34
838 A	UC College - Gym Expansion (Chapter 12)	6/12/2025	6/12/2025	6/12/2026	4%		23,479		23,479
839 A	Storage Tanks	6/12/2025	6/12/2025	6/12/2026	4%		563,139		563,139
839 BB	Leasehold agreement with UCC	6/12/2025	6/12/2025	6/12/2026	4%		342,154		342,154
839 CC	UC College - Gym Expansion (Chapter 12)	6/12/2025	6/12/2025	6/12/2026	4%		42,640		42,640
839 D	Improvements to Dams	6/12/2025	6/12/2025	6/12/2026	4%		32,247		32,247
839 DD	Demolition and construction of parking deck	6/14/2023	6/14/2024	6/13/2025	5%	4,399,881		4,399,881	
839 E	Various engineering, architectural and other professional services	6/14/2023	6/12/2025	6/12/2026	4%	239,944	237,956	239,944	237,956
839 E	Various engineering, architectural and other professional services	6/12/2025	6/12/2025	6/12/2026	4%		156,740		156,740
839 F	Acquisition of new IT & telecommunications equipment	6/12/2025	6/12/2025	6/12/2026	4%		6,371		6,371
839 H	Acquisition of new additional or replacement equipment	6/14/2023	6/12/2025	6/12/2026	4%	21,270	21,270	21,270	21,270
839 K	Acquisition of new additional or replacement equipment	6/14/2023	6/12/2025	6/12/2026	4%	505,647	493,987	505,647	493,987
839 L	Paving and curbing improvements	6/14/2023	6/12/2025	6/12/2026	4%	6,619	6,619	6,619	6,619
839 M	Various park and recreation improvements	6/14/2023	6/12/2025	6/12/2026	4%	223,295	223,295	223,295	223,295
839 M	Various park and recreation improvements	6/12/2025	6/12/2025	6/12/2026	4%		1,322,861		1,322,861
839 N	Various park and recreation improvements	6/14/2023	6/12/2025	6/12/2026	4%	92,712	92,712	92,712	92,712
839 N	Various park and recreation improvements	6/14/2024	6/12/2025	6/12/2026	4%	426	426	426	426
839 N	Various park and recreation improvements	6/12/2025	6/12/2025	6/12/2026	4%		83,827		83,827
839 O	Renovation of the historic Homestead Farm House at Oak Ridge Park	6/12/2025	6/12/2025	6/12/2026	4%		227,944		227,944
839 P	Acquisition of new IT equipment & a new automotive vehicle	6/12/2025	6/12/2025	6/12/2026	4%		58,142		58,142
839 Q	Acquisition of new automotive vehicles	6/14/2023	6/12/2025	6/12/2026	4%	58,035	54,895	58,035	54,895
839 Q	Acquisition of new automotive vehicles	6/12/2025	6/12/2025	6/12/2026	4%		2,829,042		2,829,042
839 R	Acquisition of new additional or replacement equipment and machinery, and new IT & telecommunications equipment	6/14/2023	6/12/2025	6/12/2026	4%	154,414	154,414	154,414	154,414
839 R	Acquisition of new additional or replacement equipment and machinery, and new IT & telecommunications equipment	6/12/2025	6/12/2025	6/12/2026	4%		90,021		90,021
839 S	Acqusition of new IT & telecommunications equipment	6/14/2023	6/12/2025	6/12/2026	4%	287,850	287,850	287,850	287,850
839 T	Undertaking of the Radio System Enhancement Project	6/12/2025	6/12/2025	6/12/2026	4%		57,006		57,006

COUNTY OF UNION

Schedule of Bond Anticipation Notes Payable

General Capital Fund

Year Ended December 31, 2025

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance Dec. 31, 2024	Increased	Decreased	Balance Dec. 31, 2025
839 V	Acquisition of new additional furnishings and new IT & telecommunications equipment - Fire/EMS Academy	6/14/2023	6/12/2025	6/12/2026	4%	63,721	63,111	63,721	63,111
839 V	Acquisition of new additional furnishings and new IT & telecommunications equipment - Fire/EMS Academy	6/12/2025	6/12/2025	6/12/2026	4%		16,376		16,376
839 X	Undertaking of security upgrades at various facilities	6/14/2023	6/12/2025	6/12/2026	4%	4,569,669	4,569,669	4,569,669	4,569,669
839 Y	UC Vocational-Technical Schools - Undertaking of various improvements	6/12/2025	6/12/2025	6/12/2026	4%		25,000		25,000
839 Z	Undertaking of various safety and security upgrades (district-wide) and acquisition of new additional or replacement equipment & machinery	6/12/2025	6/12/2025	6/12/2026	4%		450,925		450,925
844 B	New info tech. equipment	6/12/2025	6/12/2025	6/12/2026	4%		1,536,934		1,536,934
844 D	Environmental monitoring, storage tanks including removal	6/12/2025	6/12/2025	6/12/2026	4%		296,193		296,193
844 E	Various engineering, architectural and other professional services	6/12/2025	6/12/2025	6/12/2026	4%		305,823		305,823
844 M	New additional or replacement equipment	6/12/2025	6/12/2025	6/12/2026	4%		986,879		986,879
844 N	Various park and recreation improvements	6/12/2025	6/12/2025	6/12/2026	4%		418,919		418,919
844 Q	Surrogate - new communication and signal equipment	6/12/2025	6/12/2025	6/12/2026	4%		13,875		13,875
844 R	Surrogate - new info. technology and telecommunications equipment	6/12/2025	6/12/2025	6/12/2026	4%		20,755		20,755
844 T	Renovation and expansion of the physical education facility at Cranford Campus	6/12/2025	6/12/2025	6/12/2026	4%		45,677		45,677
844 V	Various security upgrades	6/12/2025	6/12/2025	6/12/2026	4%		309,505		309,505
						$ 25,800,000	49,280,000	25,800,000	49,280,000

Cash - ANI	28,007,464	
Cash - Excess Proceeds	1	
Renewed	21,272,535	21,272,535
BANs Not Renewed - ANI		127,005
Paydown on Notes - Excess Proceeds from Prior Year		4,400,460
	$ 49,280,000	25,800,000

Exhibit C-11

COUNTY OF UNION

Schedule of Improvement Authorizations

General Capital Fund

Year Ended December 31, 2025

Ordinance Number	Improvement Description	ORDINANCE Date	ORDINANCE Amount	Balance Dec. 31, 2024 Funded	Balance Dec. 31, 2024 Unfunded	2025 Authorizations	Cancelled	Paid or Charged	Balance Dec. 31, 2025 Funded	Balance Dec. 31, 2025 Unfunded
377 N	Automation of Correction Facility	6/17/1993	625,000	$ 15,725					15,725	
403 17	Acquisition & Installation of a Secure Inmate Property System	8/17/1995	666,750	25,792					25,792	
408 A	UC Corrections	12/14/1995	5,000,000	85,613					85,613	
480 N	Public Safety	7/23/1998	510,000	1,683				1,167	516	
501 Z	Equipment - Surrogate	7/22/1999	55,550	1,829				1,829		
518 T	UC Corrections	12/14/2000	180,000	104,311					104,311	
616 B	Information Technology - Signal & Communication Equipment	8/18/2005	72,100	15,515					15,515	
632 Z	Surrogate - Equipment	8/17/2006	17,845	9,305				3,189	6,116	
653 J	Parks - Park and Recreation Improvements	9/5/2007	1,241,150	9,815					9,815	
653 N	Facilities - Improve Buildings	9/5/2007	4,171,500	34,874			34,874			
671 G	Improvements to Buildings	10/9/2008	2,317,500	3			3			
671 H	Improvements to Buildings	10/9/2008	772,500	280,002				220,803	59,199	
671 J	Park & Recreation Improvements	10/9/2008	4,120,000	13,882				8,469	5,413	
671 R	Clerk Index Records Preservation	10/9/2008	154,500	16,126			388	15,738		
713 CC	College - Renovations & Improvements	12/8/2010	1,868,000	63,155				63,155		
713 DD	College - Instructional & Non-instructional equipment	12/8/2010	1,635,082	5,741				1,331	4,410	
713 G	Facilities - Improve Buildings	12/8/2010	5,459,000	925,986				914,024	11,962	
713 M	Parks - Park & Recreation Improvements	12/8/2010	9,270,000	16,042					16,042	
713 T	Corrections - Equipment & Machinery	12/8/2010	25,000	2,500	13,525				2,500	13,525
723 J	Engineering - Facilities - Improve Buildings	8/25/2011	5,562,000	670,472				670,203	269	
723 O	Parks - Master Plan	8/25/2011	15,857,500	50,058					50,058	
723 V	Corrections - Furnishings & Equipment	8/25/2011	26,000		6,515					6,515
723 Y	Sheriff - Equipment & Machinery	8/25/2011	15,000	10,954				2,382	8,572	
740 AA	Vocational - Covered Walkways	9/13/2012	623,631	69	22,135			13,631		8,573
740 DD	College - Renovations & Improvements	9/13/2012	4,042,750	222,594				4,454	218,140	
740 G	Engineering & Public Works - Facilities - Improve Buildings	9/13/2012	2,575,000	1,787,468				1,736,000	51,468	
740 H	Engineering & Public Works - Facilities - Fire Alarms	9/13/2012	515,000	400,000				(765)	400,765	
740 I	Engineering & Public Works - Facilities - Vehicles	9/13/2012	75,000	35,000					35,000	
740 J	Finance - Furnishings & Equipment	9/13/2012	103,000	176				176		
740 X	Sheriff - IT Equipment & Vehicles	9/13/2012	207,970		31,000					31,000
752 CC	Vocational - Various Renovations and Improvements	8/22/2013	1,442,000		35,036			3,311		31,725
752 DD	UC College - Renovation of Lessner Building	8/22/2013	4,635,000	14,849					14,849	
752 J	ADA upgrades & replace A/C units	8/22/2013	1,545,000	208,505				191,003	17,502	
752 K	Park Improvements	8/22/2013	3,756,350	13,976					13,976	
752 L	Park Improvements	8/22/2013	4,368,200	91,694	69,383			161,077		
752 V	Acquisition of new communication & signal systems - security cameras	8/22/2013	515,000	5,467					5,467	
758 B	Synthetic turf fields	8/14/2014	3,240,000	95					95	
759 BB	Campus wide upgrades	9/11/2014	978,500		395,132			85,099		310,033
759 C	Freeholders Conference Room	9/11/2014	99,395	36,348					36,348	
759 DD	Campus wide upgrades	9/11/2014	5,006,830		256,259			238,416		17,843
759 E	Various roads, intersections, bridges, culverts	9/11/2014	11,459,780	21,119					21,119	
759 I	Upgrading elevators, roof repairs, plumbing, HVAC, etc.	9/11/2014	1,854,000	44,122	32,728			(14,093)	58,215	32,728
759 J	Upgrade Fire Detection System	9/11/2014	206,000		50,000			48,355		1,645
759 P	Irrigation Chatfield Gardens, various engineering	9/11/2014	4,335,350	73,879					73,879	
759 Q	Technology upgrades at Trailside	9/11/2014	128,750	27,558					27,558	
759 W	Radio and breathing equipment	9/11/2014	4,135,450		9,806					9,806
765 D	Facilities - Various	7/16/2015	3,948,278	1,531,593	550,943			134,115	1,397,478	550,943
765 E	Fire alarm, sprinkler and fire suppression systems	7/16/2015	4,583,500	4,429,175	20,825			4,450,000		
765 F	Courthouse/Tower upgrade	7/16/2015	5,150,000	925,013	224,187				925,013	224,187
765 G	Park Improvements	7/16/2015	4,408,000	44,957				(26,817)	71,774	
765 I	Park Improvements	7/16/2015	971,000	74,426	65,236			9,889	64,537	65,236
765 K	New equipment & machinery	7/16/2015	391,730		44,823					44,823
765 L	Security Camera System	7/16/2015	515,000		6,368			6,368		
765 M	Security Scanner	7/16/2015	10,000	4,107					2,345	1,762
765 S	Vocational - Various Renovations and Improvements	7/16/2015	824,000		650,000					650,000
765 T	Fire/security upgrades & equipment	7/16/2015	360,500		41,944					41,944
765 U	Cranford Campus upgrades	7/16/2015	3,090,000	299,336				299,336		
776 A	Engineering - Road Project	8/18/2016	14,677,500	5,980	1				5,981	
776 AA	College - New additional replacement equipment	8/18/2016	353,229		48,874			10,613		38,261
776 BB	College - New information technology equipment	8/18/2016	3,373,854		13,028			13,028		
776 D	Engineering - Gordon St. Bridge	8/18/2016	5,871,000	200,000					200,000	
776 G	Fire alarm, sprinkler and fire suppression	8/18/2016	1,030,000	577,953				425,000	152,953	

Exhibit C-11

COUNTY OF UNION

Schedule of Improvement Authorizations

General Capital Fund

Year Ended December 31, 2025

Ordinance Number	Improvement Description	ORDINANCE Date	ORDINANCE Amount	Balance Dec. 31, 2024 Funded	Balance Dec. 31, 2024 Unfunded	2025 Authorizations	Cancelled	Paid or Charged	Balance Dec. 31, 2025 Funded	Balance Dec. 31, 2025 Unfunded
776 J	Park Improvements	8/18/2016	13,410,571		2,060,071			(25,383)		2,085,454
776 K	Various Park Improvements	8/18/2016	360,500	18,024	181,976				18,024	181,976
776 M	New additional replacement equipment	8/18/2016	591,010		6,093			4,498		1,595
776 O	Acquisition of transportation & storage equipment	8/18/2016	10,000		4,281					4,281
776 T	Acquisition of new information technology equipment	8/18/2016	136,700		20,234					20,234
776 U	Acquisition of new information technology equipment	8/18/2016	194,936		176			(7,730)		7,906
776 V	Vocational - Various Renovations and Improvements	8/18/2016	566,500		38,595					38,595
776 W	Vocational - Various Renovations and Improvements	8/18/2016	515,000		8,168					8,168
776 X	Vocational - Upgrade computer labs	8/18/2016	360,500		10,223					10,223
776 Y	College - Various Renovations	8/18/2016	3,399,000	1,317,854	99,000			309,166	1,008,688	99,000
776 Z	College - Various Renovations	8/18/2016	3,141,500		83,246			26,381		56,865
787 A	Acquisition of new IT & telecommunications equipment	8/17/2017	386,250	22,530				22,530		
787 AA	Renovation of various offices	8/17/2017	2,843,250		102,250		3	(3)		102,250
787 C	Undertaking of roads, intersection, bridge & culvert	8/17/2017	15,186,825	25,000				(50,559)	75,559	
787 CC	Acquisition of new additional or replacement equipment	8/17/2017	1,591,740	93,830				45,155	48,675	
787 D	Undertaking of various engineering, architectural & other services	8/17/2017	3,760,000					(155,414)	155,414	
787 F	Gordon Street Bridge	8/17/2017	6,120,000	92,815	114,000			(60,181)	152,996	114,000
787 FF	Acquisition of new IT & telecommunications equipment	8/17/2017	253,820		66,068					66,068
787 GG	Various upgrades	8/17/2017	411,580	16,038	10,139				16,038	10,139
787 HH	Undertaking various renovations & improvements	8/17/2017	824,000		57,949					57,949
787 J	Fire alarm systems	8/17/2017	515,000	500,000				181,725	318,275	
787 L	Renovations to Courthouse & Tower	8/17/2017	515,000		15,000					15,000
787 LL	Various renovations & improvements to facilities	8/17/2017	3,733,750		1,055,548			352,635		702,913
787 M	Various improvements	8/17/2017	1,442,000	116,157	250,857			(2,442)	118,599	250,857
787 MM	New additional machinery & replacement equipment	8/17/2017	626,325		39,168			38,027		1,141
787 N	Acquisition of new additional or replacement equipment	8/17/2017	5,331,350	38,092	61,750				38,092	61,750
787 NN	Acquisition of new IT & telecommunications equipment	8/17/2017	3,118,469		272,474			181,645		90,829
787 O	Undertaking of technology upgrades	8/17/2017	103,000		1,893					1,893
787 P	Parks & Recreation - Ashbrook clubhouse & equipment	8/17/2017	360,500		6,475					6,475
787 R	Various Park Improvements	8/17/2017	2,540,250		676,589			(23,244)		699,833
787 S	Undertaking of paving, curbing & sidewalk improvements	8/17/2017	618,000		18,000					18,000
787 W	Expansion of Dispatch Center	8/17/2017	772,500		37,477			6,674		30,803
787 X	Acquisition of new IT & replacement equipment	8/17/2017	234,950		8,186			4,058		4,128
787 Y	Acquisition of new additional or replacement equipment	8/17/2017	259,180		3,007					3,007
795 A	IT master plan & new equipment	9/13/2018	309,000		50,000					50,000
795 AA	Acquisition of new IT & telecommunications equipment	9/13/2018	240,850		200					200
795 C	Undertaking of roads, intersection, bridge & culvert	9/13/2018	8,230,280	11,986	227,731				11,986	227,731
795 CC	Acquisition of new IT & telecommunications equipment	9/13/2018	257,500		118,188			3,683		114,505
795 D	Undertaking of various engineering, architectural & other services	9/14/2022	500,000					(59,548)		59,548
795 DD	Security upgrades & replacement equipment	9/13/2018	437,750		91,936			69,730		22,206
795 E	Improvements to Dams	9/13/2018	257,500		7,500					7,500
795 EE	District-wide upgrades	9/13/2018	1,390,500		1,086,729					1,086,729
795 GG	Acquisition of new additional furnishings	9/13/2018	103,000		6,663			3,273		3,390
795 HH	Various renovations & improvements to facilities	9/13/2018	7,313,000	924,551	213,000			218,158	706,393	213,000
795 II	Acquisition of new IT & telecommunications equipment	9/13/2018	1,792,200		218,320			176,620		41,700
795 J	Undertaking various improvements	9/13/2018	1,030,000		500,000			100,000		400,000

COUNTY OF UNION

Schedule of Improvement Authorizations

General Capital Fund

Year Ended December 31, 2025

Ordinance Number	Improvement Description	ORDINANCE Date	ORDINANCE Amount	Balance Dec. 31, 2024 Funded	Balance Dec. 31, 2024 Unfunded	2025 Authorizations	Cancelled	Paid or Charged	Balance Dec. 31, 2025 Funded	Balance Dec. 31, 2025 Unfunded
795 K	Undertaking various engineering, architectural & other services	9/13/2018	1,400,000					(2,191)	2,191	
795 M	Undertaking various improvements to various buildings	9/13/2018	1,030,000		123,496			15,000		108,496
795 N	Acquisition of new furniture, flooring, window treatments	9/13/2018	576,800		5,447					5,447
795 P	Undertaking various park & recreation improvements	9/13/2018	9,372,999	447,152	1,281,346			(250,000)	697,152	1,281,346
795 Q	Acquisition of new additional or replacement equipment	9/13/2018	154,500		34,692			15,350		19,342
795 R	Acquisition of new information technology	9/13/2018	618,000	1,866					1,866	
795 S	Maintenance Building at Lightning Brook Park	9/13/2018	927,000	27,000					27,000	
795 T	Various Park Improvements	9/13/2018	1,173,000	17,057	348,341			100,000		265,398
795 U	Undertaking of paving, curbing & sidewalks at various parks	9/13/2018	772,500		22,500					22,500
795 V	Underground storage tanks	9/13/2018	360,500		110,500			(32,053)		142,553
795 W	New Automotive vehicles	9/13/2018	2,528,630		51,769			9,299		42,470
795 X	Acquisition of new IT & replacement equipment	9/13/2018	78,500		15,350			12,939		2,411
808 A	Acquisition of new additional or replacement equipment	7/26/2023	2,979,500					(367,986)	338,486	29,500
808 AA	Surveillance system upgrades to various facilities	7/25/2019	146,000		65,113			50,000		15,113
808 B	Undertaking of road, intersection, bridge & culvert improvement project	7/25/2019	14,581,220	1,191,154	12,151			318,373	872,781	12,151
808 BB	Various district-wide improvements	7/25/2019	606,000		212,533			89,388		123,145
808 CC	Various district-wide security upgrades	7/25/2019	707,000		7,000					7,000
808 D	Improvements to various Dams	7/25/2019	151,500		1,500					1,500
808 DD	Acquisition of new additional furnishings	7/25/2019	101,000		53,733			765		52,968
808 EE	Undertaking of various renovations & improvements to facilities	7/25/2019	3,636,000	1,047,725				1,506	1,046,219	
808 F	Undertaking of environmental monitoring & remediation/ removal of underground storage tanks	7/25/2019	202,000		2,000					2,000
808 H	Acquisition of new additional or replacement equipment	7/25/2019	331,280		46,002					46,002
808 I	Upgrading fire alarm systems	7/25/2019	505,000	25,250	479,750				25,250	479,750
808 J	Undertaking of various engineering, architectural & other services	7/25/2019	500,000		85,244					85,244
808 K	Acquisition of modular office trailers for MV Elizabeth	7/25/2019	60,600		600					600
808 L	Acquisition of new furnishings	7/25/2019	757,500		13,447			(1,867)		15,314
808 M	Finance - new additional furnishings & equipment	7/25/2019	100,000	4,868	95,132			183	4,685	95,132
808 N	Undertaking of various park improvements	7/25/2019	12,689,600	650,318	5,578,580				650,318	5,578,580
808 P	Undertaking of various park & recreation improvements	7/25/2019	3,880,500		550,669			94,953		455,716
808 Q	Undertaking of landscaping improvements at various locations	7/25/2019	75,750	52	68,699				52	68,699
808 S	Acquisition of new additional furnishings & new IT equipment	7/25/2019	2,135,188		592,903			26,229		566,674
808 T	Acquisition of new automotive vehicles & equipment	7/25/2019	2,386,899		519,423					519,423
808 V	Acquisition of new communication & signal systems equipment	7/25/2019	212,100		2,100					2,100
808 X	Acquisition of new additional or replacement equipment& machinery	7/25/2019	404,000		4,000			(74,691)		78,691
808 Y	Acquisition of new IT & telecommunications equipment	7/25/2019	59,000		5,498			2,237		3,261
808 Z	Acquisition of new communication & signal systems equipment	7/25/2019	25,000	1,250	2,235				1,250	2,235
810 A	Renovation at Ralph Froelich Public Safety Building for Dispatch & office space (Public Safety)	12/19/2019	2,900,000	96,904	159,441			90,965	5,939	159,441
810 B	Improvements to Oak Ridge Park Sports Complex	12/19/2019	750,000		750,000					750,000
817 A	Preliminary Expenses - Demolition of Existing County Parking Deck & Construction of a New Parking Deck	9/3/2020	13,500,000	1,227,760			1,096,348	131,412		
820 A	Acquisition of new IT & telecommunications equipment	11/5/2020	1,010,000		10,000					10,000
820 B	Undertaking of road, intersection, bridge & culvert improvements	11/5/2020	11,727,605		2,178,974		211	(660,486)	225,100	2,614,149
820 C	Undertaking of various engineering, architectural & other services	11/5/2020	1,500,000					(64,830)		64,830
820 D	Improvements to Dams & Dikes	11/5/2020	202,000		2,000					2,000
820 E	Replacement of air conditioning chiller unit JDC building	11/5/2020	176,750		1,750					1,750
820 F	Improvements to Maskers Barn	11/5/2020	329,060	6,984	312,607			196,531		123,060
820 G	Undertaking of various park & recreation improvements	11/5/2020	6,141,000		4,511,064					4,511,064
820 I	District-wide renovations & improvements	11/5/2020	454,500		298,598			294,098		4,500
820 J	District-wide safety & security upgrades	11/5/2020	808,000		156,013					156,013
820 K	Acquisition of new additional furnishings	11/5/2020	151,500		151,500					151,500
834 A	Acquisition of new communication & signal systems equipment	12/2/2021	667,995	6,614					6,614	
834 AA	Undertaking of surveillance system upgrades at various facilities	12/2/2021	707,000		7,915					7,915
834 B	Acquisition of new IT & telecommunications equipment	12/2/2021	707,000		10,759			3,577		7,182
834 BB	Undertaking of various renovations & improvements to facilities (district-wide)	12/2/2021	353,500		353,500			69,704		283,796
834 C	Undertaking of road, intersection, bridge & culvert improvements	12/2/2021	12,208,769		2,351,266			1,238,044		1,113,222
834 CC	Undertaking various security upgrades (district-wide)	12/2/2021	808,000		258,020					258,020
834 DD	Acquisition of new additional furnishings & new automotive vehicles	12/2/2021	252,500		201,542			26,053		175,489
834 EE	Renovation & expansion of the physical education facility at the Cranford Campus	12/2/2021	5,633,780		55,780			14,500		41,280
834 F	Undertaking of environmental monitoring & remediation	12/2/2021	101,000		1,000					1,000
834 H	Acquisition of new additional or replacement equipment & machinery	12/2/2021	37,000	1,850	35,150				1,850	35,150

COUNTY OF UNION

Schedule of Improvement Authorizations

General Capital Fund

Year Ended December 31, 2025

Ordinance Number	Improvement Description	ORDINANCE Date	ORDINANCE Amount	Balance Dec. 31, 2024 Funded	Balance Dec. 31, 2024 Unfunded	2025 Authorizations	Cancelled	Paid or Charged	Balance Dec. 31, 2025 Funded	Balance Dec. 31, 2025 Unfunded
834 I	Upgrading fire alarm, sprinkler and fire suppression systems	12/2/2021	505,000	25,250	479,750				25,250	479,750
834 J	Undertaking of various engineering, architectural & other services	12/2/2021	360,000		277,260			143,075		134,185
834 K	Acquisition of new additional or replacement equipment & machinery	12/2/2021	60,600	3,030	57,570				3,030	57,570
834 L	Acquisition of new furniture, flooring, window treatments	12/2/2021	757,500		72,431					72,431
834 M	Acquisition of new IT & telecommunications equipment	12/2/2021	20,000		15,972					15,972
834 N	Undertaking of various improvements to public buildings	12/2/2021	1,868,500		1,695,483		81,782	1,200,000		413,701
834 O	Acquisition of new additional or replacement equipment & machinery	12/2/2021	2,737,100		2,088,046					2,088,046
834 P	Acquisition of new additional or replacement equipment & machinery	12/2/2021	1,173,650		320,317					320,317
834 Q	Undertaking of various park & recreation improvements	12/2/2021	1,575,250		390,868			(72,261)		463,129
834 R	Undertaking of landscaping improvements at various locations	12/2/2021	202,000	10,100	191,900				10,100	191,900
834 S	Acquisition of real property at 921-923 Elizabeth Ave. & 5-19 North Spring St.	12/2/2021	7,070,000		673,905					673,905
834 T	Acquisition of new automotive vehicles	12/2/2021	4,958,400		595,221		1,282	82,890		511,049
834 U	Acquisition of new additional or replacement equipment & machinery	12/2/2021	238,150	168,854	4,651			144,632		28,873
834 V	Undertaking of the Radio System Enhancement Project	12/2/2021	1,515,000		15,000					15,000
834 W	Acquisition of new additional or replacement equipment & machinery	12/2/2021	126,250		1,250					1,250
834 Y	Acquisition of new IT & telecommunications equipment	12/2/2021	42,000	26,557				2,702	23,855	
838 A	UC College - Gym Expansion (Chapter 12)	5/12/2022	5,635,800		32,321			23,311		9,010
839 A	Storage Tanks	10/6/2022	757,500		7,500			(47,554)		55,054
839 AA	New additional furnishings	10/6/2022	101,000		101,000					101,000
839 B	New information technology equipment	10/6/2022	303,000	15,150	287,850			274,631		28,369
839 BB	Leasehold agreement with UCC	10/6/2022	1,331,211		989,056			544,472		444,584
839 C	Various roads, intersections, bridges, culverts	10/6/2022	12,625,000		1,992,615			1,867,615		125,000
839 D	Improvements to Dams	10/6/2022	101,000		68,753					68,753
839 DD	Demolition and construction of parking deck	10/6/2022	11,800,000	300,000					300,000	
839 E	Various engineering, architectural and other professional services	10/6/2022	500,000		2,175		2,175			
839 F	Acquisition of new IT & telecommunications equipment	10/6/2022	15,000		7,866			1,719		6,147
839 G	Environmental monitoring, storage tanks including removal	10/6/2022	101,000		1,000					1,000
839 H	Acquisition of new additional or replacement equipment	10/6/2022	2,261,242	357,410	21,270		356,291		1,119	21,270
839 I	Various engineering, architectural and other professional services	10/6/2022	200,000	10,000	190,000				10,000	190,000
839 J	Undertaking of various improvements to public buildings	10/6/2022	1,010,000	50,500	959,500				50,500	959,500
839 K	Acquisition of new additional or replacement equipment	10/6/2022	585,800		55,800					55,800
839 L	Paving and curbing improvements	10/6/2022	202,000	3,480	191,900				3,480	191,900
839 M	Various park and recreation improvements	10/6/2022	7,019,200		4,205,131			475,082		3,730,049
839 N	Various park and recreation improvements	10/6/2022	3,105,750		2,808,826			62,915		2,745,911
839 O	Renovation of the historic Homestead Farm House at Oak Ridge Park	10/6/2022	2,020,000		1,664,145					1,664,145
839 P	Acquisition of new IT equipment & a new automotive vehicle	10/6/2022	208,490	2,925	198,065			61,067		139,923
839 Q	Acquisition of new automotive vehicles	10/6/2022	5,250,950		835,520		989	767,295		67,236
839 R	Acquisition of new additional or replacement equipment and machinery, and new IT & telecommunications equipment	10/6/2022	520,150		206,321		2	23,978		182,341
839 S	Acqusition of new IT & telecommunications equipment	10/6/2022	303,000		3,369			334		3,035
839 T	Undertaking of the Radio System Enhancement Project	10/6/2022	505,000		445,805			424,460		21,345
839 U	Undertaking of interior renovations and improvements - Fire/EMS Academy	10/6/2022	1,010,000	50,500	959,500				50,500	959,500
839 V	Acquisition of new additional furnishings and new IT & telecommunications equipment - Fire/EMS Academy	10/6/2022	85,850		850					850
839 W	Acquisition of various IT & telecommunications equipment	10/6/2022	30,000	1,500	28,500				1,500	28,500
839 X	Undertaking of security upgrades at various facilities	10/6/2022	4,810,178		746					746
839 Y	UC Vocational-Technical Schools - Undertaking of various improvements	10/6/2022	378,500		353,500					353,500
839 Z	Undertaking of various safety and security upgrades (district-wide) and acquisition of new additional or replacement equipment & machinery	10/6/2022	934,250		483,324					483,324
844 A	New additional or replacement equipment	9/7/2023	353,500	17,675	335,825			235,112		118,388
844 B	New info tech. equipment	9/7/2023	1,919,000		444,680			16,500		428,180
844 C	Various roads, intersections, bridges, culverts	9/7/2023	14,533,900		5,047,646			2,687,946		2,359,700
844 D	Environmental monitoring, storage tanks including removal	9/7/2023	6,161,000		4,360,745			56,000		4,304,745
844 E	Various engineering, architectural and other professional services	9/7/2023	1,600,000		304,408			213,890		90,518
844 F	Construction of a parking lot on Spring Street	9/7/2023	116,150	5,808	110,342				5,808	110,342
844 G	Demolition and construction of parking deck	9/7/2023	12,625,000	631,250	11,993,750		12,625,000			
844 H	Acquisition of new automotive vehicles	9/7/2023	1,515,000		1,158,255			221,524		936,731
844 I	Restoration of House 4 at Deserted Village	9/7/2023	203,260	191,849	11,411				191,849	11,411
844 J	Restoration of the Church/Store Building at Deserted Village	9/7/2023	40,000	2,000	38,000				2,000	38,000
844 K	New additional or replacement equipment	9/7/2023	40,000	2,000	38,000			39,526		474
844 L	Renovations at Ash Brook Golf Course Clubhouse	9/7/2023	1,515,000	75,750	1,439,250				75,750	1,439,250
844 M	New additional or replacement equipment	9/7/2023	1,156,150		86,150			20,000		66,150

Exhibit C-11

COUNTY OF UNION

Schedule of Improvement Authorizations

General Capital Fund

Year Ended December 31, 2025

Ordinance Number	Improvement Description	ORDINANCE Date	ORDINANCE Amount	Balance Dec. 31, 2024 Funded	Balance Dec. 31, 2024 Unfunded	2025 Authorizations	Cancelled	Paid or Charged	Balance Dec. 31, 2025 Funded	Balance Dec. 31, 2025 Unfunded
844 N	Various park and recreation improvements	9/7/2023	4,540,745		3,578,288			235,804		3,342,484
844 O	Replacement of overhead roll up doors at UC Jail	9/7/2023	101,000	5,050	95,950				5,050	95,950
844 P	Acquisition of new communication and signal systems-security cameras	9/7/2023	50,500	2,525	47,975				2,525	47,975
844 Q	Surrogate - new communication and signal equipment	9/7/2023	15,000		375					375
844 R	Surrogate - new info. technology and telecommunications equipment	9/7/2023	25,000		2,995					2,995
844 S	Funding to UCIA - Capital Lease Program	9/7/2023	5,050,000		49,150					49,150
844 T	Renovation and expansion of the physical education facility at Cranford Campus	9/7/2023	4,612,677							
844 U	District-wide upgrades	9/7/2023	505,000		505,000					505,000
844 V	Various security upgrades	9/7/2023	707,000		314,497			102,152		212,345
844 W	New additional furnishings	9/7/2023	202,000		202,000					202,000
850 A	Undertaking of roads, intersection, bridge and culvert	12/18/2024	13,093,904	12,970,744	123,160			10,033,737	2,937,007	123,160
850 B	Undertaking of roads, intersection, bridge and culvert	12/18/2024	3,131,000	156,550	2,974,450				156,550	2,974,450
850 C	Renovations and improvements 921 Elizabeth Ave.	12/18/2024	4,040,000	202,000	3,838,000			4,000,000		40,000
850 D	Replacement of the irrigation system at Ash Brook Golfcourse	12/18/2024	5,050,000	252,500	4,797,500				252,500	4,797,500
850 E	Supplemental funding for the renovation of Historic Homestead Farm House	12/18/2024	838,113	41,906	796,207			8,515	33,391	796,207
850 F	Installation of a synthetic turf athletic field	12/18/2024	146,682	7,334	139,348				7,334	139,348
850 G	Construction of an enclosed ice skating rink at Warinanco Park	12/18/2024	6,324,934	316,247	6,008,687			1,963,380		4,361,554
850 H	Acquisition of new automotive vehicles	12/18/2024	555,500	27,775	527,725			547,190		8,310
850 I	Acquisition of new additional furnishings consisting of furniture	12/18/2024	60,600	3,030	57,570			59,458		1,142
850 J	Renovation and expansion of the physical education facility at Cranford Campus	12/18/2024	3,128,397		3,128,397			3,128,397		
850 K	Undertaking of upgrading fitness centers (district-wide), various renovations and improvements to facilities (district-wide) and roof replacement at various buidings	12/18/2024	606,000		606,000			1,748		604,252
850 L	Undertaking of various safety and security upgrades (district-wide) and acquisition of new additional or replacement equipment & machinery	12/18/2024	707,000		707,000					707,000
850 M	Acquisition of new additional furnishings consisting of classroom furniture (district-wide)	12/18/2024	101,000		101,000					101,000
858 A	Acquisition of new additional or replacement equipment and machinery, and new IT & telecommunications equipment	8/20/2025	206,900			206,900		159,807		47,093
858 AA	UC Vocational-Technical Schools - Baxel Hall addition	8/20/2025	8,080,000			8,080,000		3,485		8,076,515
858 B	Acqusition of new IT & telecommunications equipment	8/20/2025	707,000			707,000		292,470		414,530
858 C	Undertaking of roads, intersection, bridge and culvert	8/20/2025	8,518,250			8,518,250			8,438,128	80,122
858 D	Undertaking of road, intersection, bridge, culvert, parking lot, storm sewer and other sewer and transportation infrastructure	8/20/2025	3,030,000			3,030,000			151,500	2,878,500
858 E	Undertaking of various engineering, architectural & other services	8/20/2025	500,000			500,000			25,000	475,000
858 F	Acquisition of new additional or replacement equipment and machinery, and new IT & telecommunications equipment, and new automotive vehicles	8/20/2025	151,500			151,500			7,575	143,925
858 G	Acquisition of new furniture, flooring, window treatments and various equipment	8/20/2025	101,000			101,000			5,050	95,950
858 H	Undertaking of various engineering, architectural & other services	8/20/2025	750,000			750,000			37,500	712,500
858 I	Undertaking of various renovations and improvements to County buildings	8/20/2025	17,675,000			17,675,000			5,883,750	11,791,250
858 J	Acquisition of new automotive vehicles	8/20/2025	494,900			494,900			24,745	470,155
858 K	Acquisition of new automotive vehicle (with a gross vehicle rating in excess of 15,000 pounds)	8/20/2025	235,835			235,835			11,792	224,043
858 L	Acquisition of real property or payment to construct an indoor ice rink at Warinanco Park	8/20/2025	1,515,000			1,515,000			75,750	1,439,250
858 M	Acquisition of new additional or replacement equipment and machinery and new automotive vehicles	8/20/2025	830,500			830,500		276,239		554,261
858 N	Undertaking of various park and recreation improvements	8/20/2025	7,615,252			7,615,252		3,272,252		4,343,000
858 O	Acquisition of new additional or replacement equipment and machinery and new automotive vehicles	8/20/2025	898,600			898,600		71,696		826,904

COUNTY OF UNION

Schedule of Improvement Authorizations

General Capital Fund

Year Ended December 31, 2025

Ordinance Number	Improvement Description	ORDINANCE Date	ORDINANCE Amount	Balance Dec. 31, 2024 Funded	Balance Dec. 31, 2024 Unfunded	2025 Authorizations	Cancelled	Paid or Charged	Balance Dec. 31, 2025 Funded	Balance Dec. 31, 2025 Unfunded
858 P	Undertaking of various park and recreation improvements	8/20/2025	181,800			181,800			9,090	172,710
858 Q	Acqusition of new IT & telecommunications equipment, new additional or replacement equipment and machinery and new communication and signal systems equipment	8/20/2025	650,471			650,471		519,227		131,244
858 R	Construction of an evidence vault	8/20/2025	20,000			20,000			1,000	19,000
858 S	Acquisition of new automotive vehicles	8/20/2025	606,000			606,000			30,300	575,700
858 T	Conversion of a garage located at 151 Grant Street into a meeting room and storage area	8/20/2025	15,000			15,000			750	14,250
858 U	Renovation, expansion and improvement (including equipment upgrades) of the Dispatch Room and the Evidence/Property Rooms in the County Administration Building	8/20/2025	181,800			181,800			9,091	172,709
858 V	Acqusition of new IT & telecommunications equipment	8/20/2025	25,000			25,000		1,495		23,505
858 W	Undertake improvements at the Cranford Campus	8/20/2025	4,040,000			4,040,000				4,040,000
858 X	District-wide improvements	8/20/2025	404,000			404,000				404,000
858 Y	District-wide safety and security upgrades	8/20/2025	909,000			909,000				909,000
858 Z	New additional furnishings and equipment	8/20/2025	101,000			101,000				101,000
859 A	UCIA Gerald Green Plaza Parking Garage renovation	8/20/2025	5,000,000			5,000,000		5,000,000		
859 B	Various Park and Recreation improvements	8/20/2025	5,000,000			5,000,000			5,000,000	
				$ 37,302,772	110,567,108	68,443,808	14,199,348	51,544,855	34,651,901	115,917,584

Capital Improvement Fund	$ 6,823,799
Capital Fund Balance	10,000,000
Deferred Charges Unfunded	43,186,098
Grant Receivable	8,433,911
	$ 68,443,808

Deferred Charges - Unfunded	12,080,194
Capital Fund Balance	1,762,863
Grants Receivable	356,291
	$ 14,199,348

Interfunds	$ 18,486,721
PY Encumbrances Canceled	(4,588,552)
Commitments Payable	37,646,686
	$ 51,544,855

Exhibit C-12

COUNTY OF UNION

Schedule of Committments Payable

General Capital Fund

Year Ended December 31, 2025

Balance - December 31, 2024		$ 53,736,477
Increased by:		
Charges to Improvement Authorizations		37,646,686
		91,383,163
Decreased by:		
Cash Disbursements	25,991,704	
Cancelled PY Encumbrances: Improvement Authorizations	4,588,552	
		30,580,256
Balance - December 31, 2025		$ 60,802,907

Exhibit C-13

Schedule of Capital Improvement Fund

General Capital Fund

Year Ended December 31, 2025

Balance - December 31, 2024	$ 12,392,023
Increased by:	
2025 Budget Appropriations	3,300,000
	15,692,023
Decreased by:	
Appropriated to Finance Improvement Authorizations	6,823,799
Balance - December 31, 2025	$ 8,868,224

Exhibit C-14

COUNTY OF UNION

Schedule of Reserve for Payment of Bonds

General Capital Fund

Year Ended December 31, 2025

Balance - December 31, 2024		$ 20,295,754
Balance - December 31, 2025		$ 20,295,754
	Analysis of Balance:	
	Serial Bonds	$ 15,423,964
	Serial Bonds - Green Acres	1,475,000
	2022 General Improvement Bonds	5,053
	2024 Serial Bonds - Green Acres	3,000,000
	2024 Serial Bonds - Stella Avenue	273,217
	2024 Serial Bonds - Passaic Street Bridge	116,981
	2024 General Improvement Bonds	1,539
		$ 20,295,754

Exhibit C-15

COUNTY OF UNION

Schedule of Reserve for Arbitrage

General Capital Fund

Year Ended December 31, 2025

Balance - December 31, 2024	$	8,597,382
Increased by:		
Interest Earned on Arbitrage		2,426,411
		11,023,793
Decreased by:		
Cash Disbursements		11,865
Balance - December 31, 2025	$	11,011,928

Exhibit C-16

Schedule of Reserve for State of NJ Ch. 12 Bonds

General Capital Fund

Year Ended December 31, 2025

Increased by:		
Cash Receipts	$	1,138
Decreased by:		
Cash Disbursements	$	1,138

Exhibit C-17

COUNTY OF UNION

Schedule of Interfunds

General Capital Fund

Year Ended December 31, 2025

	Balance, December 31, 2024	Increased	Decreased	Balance, December 31, 2025
Current Fund	$ (45,306,462)	37,304,430	55,412,858	(63,414,890)
	(45,306,462)	37,304,430	55,412,858	(63,414,890)
Due (to)	(45,306,462)	37,304,430	55,412,858	(63,414,890)
	$ (45,306,462)	37,304,430	55,412,858	(63,414,890)

Improvement Authorizations	$	18,486,721
Commitments Payable		25,991,704
Reserve for State of NJ Ch.12 Bonds		1,138
Reserve for Arbitrage		11,865
Grants Receivable	6,118,470	6,118,470
Budget Appropriation - Capital Improvement Fund	3,300,000	3,300,000
Budget Appropriaton - Deferred Charges to future taxation	3	3
Interest Earned	1,502,957	1,502,957
Cash Disbursements	26,383,000	
	$ 37,304,430	55,412,858

COUNTY OF UNION

Schedule of Bonds and Notes Authorized But Not Issued

General Capital Fund

Year Ended December 31, 2025

Ordinance Number	Ordinance Date	Improvement Description	Balance Dec. 31, 2024	Increased	Decreased	Balance Dec. 31, 2025
713 T	12/8/2010	Corrections - Equipment & Machinery	$ 13,525			13,525
723 V	8/25/2011	Corrections - Equipment & Machinery	6,515			6,515
740 AA	9/13/2012	Vocational - Covered Walkways	22,135			22,135
740 X	9/13/2012	Sheriff - IT Equipment & Vehicles	53,407		21,748	31,659
752 CC	8/22/2013	Vocational - Various Renovations and Improvements	74,587		39,551	35,036
752 L	8/22/2013	Park Improvements	69,383			69,383
759 BB	9/11/2014	Campus wide upgrades	472,568		77,436	395,132
759 CC	9/11/2014	Fire safety & security upgrades & acquisition of new additional or replacement equipment	13,500		13,500	
759 DD	9/11/2014	Campus wide upgrades	919,792		901,949	17,843
759 I	9/11/2014	Upgrading elevators, roof repairs, plumbing, HVAC, etc.	32,728			32,728
759 J	9/11/2014	Upgrade Fire Detection System	49,905			49,905
759 W	9/11/2014	Radio and breathing equipment	9,807			9,807
765 D	7/16/2015	Facilities - Various	550,943			550,943
765 E	7/16/2015	Fire alarm, sprinkler and fire suppression systems	20,825			20,825
765 F	7/16/2015	Courthouse/Tower upgrade	224,187			224,187
765 I	7/16/2015	Park Improvements	65,236			65,236
765 K	7/16/2015	New equipment & machinery	50,723	10,823	3,301	58,245
765 L	7/16/2015	Security Camera System	7,632		971	6,661
765 M	7/16/2015	Security Scanner	1,762			1,762
765 R	7/16/2015	Acquisition of new IT equipment & new additional or replacement equip.	1,109		1,108	1
765 S	7/16/2015	Vocational - Various Renovations and Improvements	650,001			650,001
765 T	7/16/2015	Fire/security upgrades & equipment	52,352		10,407	41,945
776 A	8/18/2016	Engineering - Road Project	1		1	
776 AA	8/18/2016	College - New additional or replacement equipment	60,800		22,539	38,261
776 B	8/18/2016	Engineering - Professional Services	3,351			3,351
776 BB	8/18/2016	College - New information technology equipment	15,468		15,468	
776 J	8/18/2016	Park Improvements	2,911,041		769,374	2,141,667
776 K	8/18/2016	Various Park Improvements	181,976			181,976
776 L	8/18/2016	Acquisition of new vehicles	1,983		1,982	1
776 M	8/18/2016	New additional or replacement equipment	83,842		33,059	50,783
776 O	8/18/2016	Acquisition of transportation & storage equipment	4,281			4,281
776 P	8/18/2016	Clerk - Renovations & Equipment		58,900		58,900
776 T	8/18/2016	Acquisition of new additional or replacement equipment	20,234			20,234
776 U	8/18/2016	Acquisition of new information technology equipment	33,175		10,466	22,709
776 V	8/18/2016	Vocational - Various Renovations and Improvements	39,275			39,275
776 W	8/18/2016	Vocational - Various Renovations and Improvements	41,053		32,885	8,168
776 X	8/18/2016	Vocational - Upgrade computer labs	20,723		10,500	10,223
776 Y	8/18/2016	College - Various Renovations	99,000			99,000
776 Z	8/18/2016	College - Various Renovations	491,653		434,788	56,865
787 AA	8/17/2017	Renovation of various offices	103,034		3	103,031
787 E	8/17/2017	Improvements to Dams	207,126		207,126	
787 F	8/17/2017	Gordon Street Bridge	114,000		114,000	
787 FF	8/17/2017	Acquisition of new IT & telecommunications equipment	92,241		26,173	66,068
787 GG	8/17/2017	Various upgrades	10,139			10,139
787 HH	8/17/2017	Undertaking various renovations & improvements	78,010		20,060	57,950
787 JJ	8/17/2017	District-wide upgrades	1			1
787 L	8/17/2017	Renovations to Courthouse & Tower	15,000			15,000
787 LL	8/17/2017	Various renovations & improvements to facilities	1,849,546		1,137,133	712,413
787 M	8/17/2017	Various improvements	250,857			250,857
787 MM	8/17/2017	New additional machinery & replacement equipment	139,303		138,162	1,141
787 N	8/17/2017	Acquisition of new additional or replacement equipment	61,750			61,750
787 NN	8/17/2017	Acquisition of new IT & telecommunications equipment	657,236		566,407	90,829
787 O	8/17/2017	Undertaking of technology upgrades	31,604		29,710	1,894
787 P	8/17/2017	Parks & Recreation - Ashbrook clubhouse & equipment	6,474			6,474
787 R	8/17/2017	Various Park Improvements	1,426,857		516,354	910,503
787 S	8/17/2017	Undertaking of paving, curbing & sidewalk improvements	18,000			18,000
787 T	8/17/2017	Underground and above ground storage tanks	30,645		20,393	10,252
787 U	8/17/2017	New communication & signal systems	3,001		3,000	1
787 V	8/17/2017	New Automotive vehicles	4,182		4,181	1
787 W	8/17/2017	Expansion of Dispatch Center	80,276		42,798	37,478
787 X	8/17/2017	Acquisition of new IT & replacement equipment	73,372		62,760	10,612
787 Y	8/17/2017	Acquisition of new additional or replacement equipment	3,007			3,007
795 A	9/13/2018	IT master plan & new equipment	50,000			50,000
795 AA	9/13/2018	Acquisition of new IT & telecommunications equipment	125,851		125,058	793
795 C	9/13/2018	Undertaking of roads, intersection, bridge & culvert	227,731			227,731
795 CC	9/13/2018	Acquisition of new IT & telecommunications equipment	151,378		33,188	118,190
795 D	9/13/2018	Undertaking of various engineering, architectural & other services	141,534			141,534
795 DD	9/13/2018	Security upgrades & replacement equipment	159,719		67,771	91,948
795 E	9/13/2018	Improvements to Dams	244,625		244,625	
795 EE	9/13/2018	District-wide upgrades	1,187,039		100,310	1,086,729
795 FF	9/13/2018	Instructional & non-instructional equipment	24,000		24,000	

Exhibit C-18

COUNTY OF UNION

Schedule of Bonds and Notes Authorized But Not Issued

General Capital Fund

Year Ended December 31, 2025

Ordinance Number	Ordinance Date	Improvement Description	Balance Dec. 31, 2024	Increased	Decreased	Balance Dec. 31, 2025
795 G	9/13/2018	Undertaking of environmental monitoring & remediation	176,690		167,927	8,763
795 GG	9/13/2018	Acquisition of new additional furnishings	24,827		18,164	6,663
795 H	9/13/2018	Acquisition of new additional or replacement equipment	1,650		1,650	
795 HH	9/13/2018	Various renovations & improvements to facilities	213,000			213,000
795 I	9/13/2018	Acquisition of new additional or replacement equipment & machinery	3,750		3,750	
795 II	9/13/2018	Acquisition of new IT & telecommunications equipment	743,557		701,857	41,700
795 J	9/13/2018	Undertaking various improvements	530,000			530,000
795 M	9/13/2018	Undertaking various improvements to various buildings	650,795		242,363	408,432
795 N	9/13/2018	Acquisition of new furniture, flooring, window treatments	59,656		51,707	7,949
795 O	9/13/2018	Acquisition of new additional or replacement equipment	7,616		7,616	
795 P	9/13/2018	Undertaking various park & recreation improvements	1,281,346			1,281,346
795 Q	9/13/2018	Acquisition of new additional or replacement equipment	53,496		18,804	34,692
795 T	9/13/2018	Various Park Improvements	348,341			348,341
795 U	9/13/2018	Undertaking of paving, curbing & sidewalks at various parks	43,430		20,930	22,500
795 V	9/13/2018	Underground storage tanks	160,500			160,500
795 W	9/13/2018	New Automotive vehicles	295,481	1,349	252,572	44,258
795 X	9/13/2018	Acquisition of new IT & replacement equipment	39,249		33,250	5,999
795 Y	9/13/2018	Acquisition of new communication & signal systems/radio equipment	2,396		2,396	
795 Z	9/13/2018	Acquisition of new additional or replacement equipment	35,046		35,046	
808 A	7/25/2019	Acquisition of new additional or replacement equipment	29,500			29,500
808 AA	7/25/2019	Surveillance system upgrades to various facilities	81,400		8,427	72,973
808 B	7/25/2019	Undertaking of road, intersection, bridge & culvert improvement project	12,151			12,151
808 BB	7/25/2019	Various district-wide improvements	606,000		393,467	212,533
808 CC	7/25/2019	Various district-wide security upgrades	285,060		278,060	7,000
808 D	7/25/2019	Improvements to various Dams	143,925		143,925	
808 DD	7/25/2019	Acquisition of new additional furnishings	100,000		46,266	53,734
808 F	7/25/2019	Undertaking of environmental monitoring & remediation/ removal of underground storage tanks	191,900		181,397	10,503
808 G	7/25/2019	Acquisition of new additional or replacement equipment	1,393		1,393	
808 H	7/25/2019	Acquisition of new additional or replacement equipment	222,034		176,031	46,003
808 I	7/25/2019	Upgrading fire alarm systems	479,750			479,750
808 J	7/25/2019	Undertaking of various engineering, architectural & other services	355,244		230,500	124,744
808 K	7/25/2019	Acquisition of modular office trailers for MV Elizabeth	13,571		12,971	600
808 L	7/25/2019	Acquisition of new furnishings	86,779		64,043	22,736
808 M	7/25/2019	Finance - new additional furnishings & equipment	95,132			95,132
808 N	7/25/2019	Undertaking of various park improvements	5,578,580			5,578,580
808 O	7/25/2019	Acquisition of new additional or replacement playground equipment	1,000			1,000
808 P	7/25/2019	Undertaking of various park & recreation improvements	1,334,412		448,208	886,204
808 Q	7/25/2019	Undertaking of landscaping improvements at various locations	68,699			68,699
808 R	7/25/2019	Acquisition of new communication & signal systems equipment	3,760		3,760	
808 S	7/25/2019	Acquisition of new additional furnishings & new IT equipment	713,366		120,463	592,903
808 T	7/25/2019	Acquisition of new automotive vehicles & equipment	857,267		709,393	147,874
808 U	7/25/2019	Acquisition of new additional or replacement equipment	2,901		2,901	
808 V	7/25/2019	Acquisition of new communication & signal systems equipment	159,052		156,952	2,100
808 X	7/25/2019	Acquisition of new additional or replacement equipment& machinery	183,800			183,800
808 Y	7/25/2019	Acquisition of new IT & telecommunications equipment	26,996	4,055	21,925	9,126
808 Z	7/25/2019	Acquisition of new communication & signal systems equipment	2,235			2,235
810 A	12/19/2019	Renovation at Ralph Froelich Public Safety Building for Dispatch & office space (Public Safety)	16,941			16,941
810 B	12/19/2019	Improvements to Oak Ridge Park Sports Complex	750,000			750,000
810 C	12/19/2019	IT & Networking Upgrades	4,651		4,651	
820 A	11/5/2020	Acquisition of new IT & telecommunications equipment	218,850		218,850	
820 B	11/5/2020	Undertaking of road, intersection, bridge & culvert improvements	2,614,360		211	2,614,149
820 C	11/5/2020	Undertaking of various engineering, architectural & other services	619,001		252,077	366,924
820 D	11/5/2020	Improvements to Dams & Dikes	191,900		191,900	
820 E	11/5/2020	Replacement of air conditioning chiller unit JDC building	52,702		50,952	1,750
820 F	11/5/2020	Improvements to Maskers Barn	312,607		9,468	303,139
820 G	11/5/2020	Undertaking of various park & recreation improvements	5,257,951		135,283	5,122,668
820 H	11/5/2020	Renovation at Ralph Froelich Public Safety Building Westfield	15,000		15,000	
820 I	11/5/2020	District-wide renovations & improvements	454,500		155,901	298,599
820 J	11/5/2020	District-wide safety & security upgrades	350,687		194,673	156,014
820 K	11/5/2020	Acquisition of new additional furnishings	151,500			151,500
834 AA	12/2/2021	Undertaking of surveillance system upgrades at various facilities	671,650		671,650	
834 B	12/2/2021	Acquisition of new IT & telecommunications equipment	202,674		94,153	108,521
834 BB	12/2/2021	Undertaking of various renovations & improvements to facilities (district-wide)	353,500			353,500
834 C	12/2/2021	Undertaking of road, intersection, bridge & culvert improvements	2,626,349		724,871	1,901,478
834 CC	12/2/2021	Undertaking various security upgrades (district-wide)	598,567		340,547	258,020
834 D	12/2/2021	Undertaking of various engineering, architectural & other services	375,766		130,475	245,291
834 DD	12/2/2021	Acquisition of new additional furnishings & new automotive vehicles	252,500		50,958	201,542
834 E	12/2/2021	Acquisition of new IT & telecommunications equipment	2,407		2,407	
834 EE	12/2/2021	Renovation & expansion of the physical education facility at the Cranford Campus	55,780			55,780
834 F	12/2/2021	Undertaking of environmental monitoring & remediation	95,950			95,950

Exhibit C-18

COUNTY OF UNION

Schedule of Bonds and Notes Authorized But Not Issued

General Capital Fund

Year Ended December 31, 2025

Ordinance Number	Ordinance Date	Improvement Description	Balance Dec. 31, 2024	Increased	Decreased	Balance Dec. 31, 2025
834 H	12/2/2021	Acquisition of new additional or replacement equipment & machinery	35,150			35,150
834 I	12/2/2021	Upgrading fire alarm, sprinkler and fire suppression systems	479,750			479,750
834 J	12/2/2021	Undertaking of various engineering, architectural & other services	331,316		33,305	298,011
834 K	12/2/2021	Acquisition of new additional or replacement equipment & machinery	57,570			57,570
834 L	12/2/2021	Acquisition of new furniture, flooring, window treatments	342,611		124,433	218,178
834 M	12/2/2021	Acquisition of new IT & telecommunications equipment	14,972			14,972
834 N	12/2/2021	Undertaking of various improvements to public buildings	1,775,074		254,799	1,520,275
834 O	12/2/2021	Acquisition of new additional or replacement equipment & machinery	2,132,396		40,451	2,091,945
834 P	12/2/2021	Acquisition of new additional or replacement equipment & machinery	398,607	34,480	57,245	375,842
834 Q	12/2/2021	Undertaking of various park & recreation improvements	797,097		248,621	548,476
834 R	12/2/2021	Undertaking of landscaping improvements at various locations	191,900			191,900
834 S	12/2/2021	Acquisition of real property at 921-923 Elizabeth Ave. & 5-19 North Spring St.	321,287			321,287
834 T	12/2/2021	Acquisition of new automotive vehicles	3,879,184		2,624,680	1,254,504
834 U	12/2/2021	Acquisition of new additional or replacement equipment & machinery	219,228		83,415	135,813
834 V	12/2/2021	Undertaking of the Radio System Enhancement Project	587,214		572,214	15,000
834 W	12/2/2021	Acquisition of new additional or replacement equipment & machinery	119,937		118,687	1,250
834 X	12/2/2021	Acquisition of the Roselle Park EMS Building at 535 Laurel Ave.	34		34	
838 A	5/12/2022	UC College - Gym Expansion (Chapter 12)	55,800		23,479	32,321
839 A	10/6/2022	Storage Tanks	719,625		563,139	156,486
839 AA	10/6/2022	New additional furnishings	101,000			101,000
839 B	10/6/2022	New information technology equipment	287,850			287,850
839 BB	10/6/2022	Leasehold agreement with UCC	1,331,211		342,154	989,057
839 C	10/6/2022	Various roads, intersections, bridges, culverts	3,365,992			3,365,992
839 CC	10/6/2022	UC College - Gym Expansion (Chapter 12)	42,640		42,640	
839 D	10/6/2022	Improvements to Dams	95,950		32,247	63,703
839 E	10/6/2022	Various engineering, architectural and other professional services	233,069	1,988	158,915	76,142
839 F	10/6/2022	Acquisition of new IT & telecommunications equipment	14,250		6,371	7,879
839 G	10/6/2022	Environmental monitoring, storage tanks including removal	95,950			95,950
839 I	10/6/2022	Various engineering, architectural and other professional services	190,000			190,000
839 J	10/6/2022	Undertaking of various improvements to public buildings	959,500			959,500
839 K	10/6/2022	Acquisition of new additional or replacement equipment	39,203	11,660		50,863
839 L	10/6/2022	Paving and curbing improvements	185,281			185,281
839 M	10/6/2022	Various park and recreation improvements	6,441,239		1,322,861	5,118,378
839 N	10/6/2022	Various park and recreation improvements	2,857,324		83,827	2,773,497
839 O	10/6/2022	Renovation of the historic Homestead Farm House at Oak Ridge Park	1,919,000		227,944	1,691,056
839 P	10/6/2022	Acquisition of new IT equipment & a new automotive vehicle	198,065		58,142	139,923
839 Q	10/6/2022	Acquisition of new automotive vehicles	4,927,228	3,140	2,830,030	2,100,338
839 R	10/6/2022	Acquisition of new additional or replacement equipment and machinery, and new IT & telecommunications equipment	339,728		90,023	249,705
839 T	10/6/2022	Undertaking of the Radio System Enhancement Project	479,750		57,006	422,744
839 U	10/6/2022	Undertaking of interior renovations and improvements - Fire/EMS Academy	959,500			959,500
839 V	10/6/2022	Acquisition of new additional furnishings and new IT & telecommunications equipment - Fire/EMS Academy	17,226	610	16,376	1,460
839 W	10/6/2022	Acquisition of various IT & telecommunications equipment	28,500			28,500
839 Y	10/6/2022	UC Vocational-Technical Schools - Undertaking of various improvements	378,500		25,000	353,500
839 Z	10/6/2022	Undertaking of various safety and security upgrades (district-wide) and acquisition of new additional or replacement equipment & machinery	934,250		450,925	483,325
844 A	9/7/2023	New additional or replacement equipment	335,825			335,825
844 B	9/7/2023	New info tech. equipment	1,823,050		1,536,934	286,116
844 C	9/7/2023	Various roads, intersections, bridges, culverts	5,176,217			5,176,217
844 D	9/7/2023	Environmental monitoring, storage tanks including removal	5,852,950		296,193	5,556,757
844 E	9/7/2023	Various engineering, architectural and other professional services	1,520,000		305,823	1,214,177
844 F	9/7/2023	Construction of a parking lot on Spring Street	110,342			110,342
844 G	9/7/2023	Demolition and construction of parking deck	11,993,750		11,993,750	
844 H	9/7/2023	Acquisition of new automotive vehicles	1,439,250			1,439,250
844 I	9/7/2023	Restoration of House 4 at Deserted Village	11,411			11,411
844 J	9/7/2023	Restoration of the Church/Store Building at Deserted Village	38,000			38,000
844 K	9/7/2023	New additional or replacement equipment	38,000			38,000
844 L	9/7/2023	Renovations at Ash Brook Golf Course Clubhouse	1,439,250			1,439,250
844 M	9/7/2023	New additional or replacement equipment	1,097,479		986,879	110,600
844 N	9/7/2023	Various park and recreation improvements	4,313,707		418,919	3,894,788
844 O	9/7/2023	Replacement of overhead roll up doors at UC Jail	95,950			95,950
844 P	9/7/2023	Acquisition of new communication and signal systems-security cameras	47,975			47,975
844 Q	9/7/2023	Surrogate - new communication and signal equipment	14,250		13,875	375
844 R	9/7/2023	Surrogate - new info. technology and telecommunications equipment	23,750		20,755	2,995
844 S	9/7/2023	Funding to UCIA - Capital Lease Program	4,797,500			4,797,500
844 T	9/7/2023	Renovation and expansion of the physical education facility at Cranford Campus	45,677		45,677	
844 U	9/7/2023	District-wide upgrades	505,000			505,000
844 V	9/7/2023	Various security upgrades	707,000		309,505	397,495
844 W	9/7/2023	New additional furnishings	202,000			202,000
850 A	12/18/2024	Undertaking of roads, intersection, bridge and culvert	123,160			123,160
850 B	12/18/2024	Undertaking of roads, intersection, bridge and culvert	2,974,450			2,974,450

Exhibit C-18

COUNTY OF UNION

Schedule of Bonds and Notes Authorized But Not Issued

General Capital Fund

Year Ended December 31, 2025

Ordinance Number	Ordinance Date	Improvement Description	Balance Dec. 31, 2024	Increased	Decreased	Balance Dec. 31, 2025
850 C	12/18/2024	Renovations and improvements 921 Elizabeth Ave.	3,838,000			3,838,000
850 D	12/18/2024	Replacement of the irrigation system at Ash Brook Golfcourse	4,797,500			4,797,500
850 E	12/18/2024	Supplemental funding for the renovation of Historic Homestead Farm House	796,207			796,207
850 F	12/18/2024	Installation of a synthetic turf athletic field	139,348			139,348
850 G	12/18/2024	Construction of an enclosed ice skating rink at Warinanco Park	6,008,687			6,008,687
850 H	12/18/2024	Acquisition of new automotive vehicles	527,725			527,725
850 I	12/18/2024	Acquisition of new additional furnishings consisting of furniture	57,570			57,570
850 J	12/18/2024	Renovation and expansion of the physical education facility at Cranford Campus	3,128,397		3,097,000	31,397
850 K	12/18/2024	Undertaking of upgrading fitness centers (district-wide), various renovations and improvements to facilities (district-wide) and roof replacement at various buidings	606,000			606,000
850 L	12/18/2024	Undertaking of various safety and security upgrades (district-wide) and acquisition of new additional or replacement equipment & machinery	707,000			707,000
850 M	12/18/2024	Acquisition of new additional furnishings consisting of classroom furniture (district-wide)	101,000			101,000
858 A	8/20/2025	Acquisition of new additional or replacement equipment and machinery, and new IT & telecommunications equipment		196,555		196,555
858 AA	8/20/2025	UC Vocational-Technical Schools - Baxel Hall addition		8,080,000		8,080,000
858 B	8/20/2025	Acqusition of new IT & telecommunications equipment		671,650		671,650
858 C	8/20/2025	Undertaking of roads, intersection, bridge and culvert		80,122		80,122
858 D	8/20/2025	Undertaking of road, intersection, bridge, culvert, parking lot, storm sewer and other sewer and transportation infrastructure		2,878,500		2,878,500
858 E	8/20/2025	Undertaking of various engineering, architectural & other services		475,000		475,000
858 F	8/20/2025	Acquisition of new additional or replacement equipment and machinery, and new IT & telecommunications equipment, and new automotive vehicles		143,925		143,925
858 G	8/20/2025	Acquisition of new furniture, flooring, window treatments and various equipment		95,950		95,950
858 H	8/20/2025	Undertaking of various engineering, architectural & other services		712,500		712,500
858 I	8/20/2025	Undertaking of various renovations and improvements to County buildings		11,791,250		11,791,250
858 J	8/20/2025	Acquisition of new automotive vehicles		470,155		470,155
858 K	8/20/2025	Acquisition of new automotive vehicle (with a gross vehicle rating in excess of 15,000 pounds)		224,043		224,043
858 L	8/20/2025	Acquisition of real property or payment to construct an indoor ice rink at Warinanco Park		1,439,250		1,439,250
858 M	8/20/2025	Acquisition of new additional or replacement equipment and machinery and new automotive vehicles		788,974		788,974
858 N	8/20/2025	Undertaking of various park and recreation improvements		7,234,489		7,234,489
858 O	8/20/2025	Acquisition of new additional or replacement equipment and machinery and new automotive vehicles		853,669		853,669
858 P	8/20/2025	Undertaking of various park and recreation improvements		172,710		172,710
858 Q	8/20/2025	Acqusition of new IT & telecommunications equipment, new additional or replacement equipment and machinery and new communication and signal systems equipment		617,947		617,947
858 R	8/20/2025	Construction of an evidence vault		19,000		19,000
858 S	8/20/2025	Acquisition of new automotive vehicles		575,700		575,700
858 T	8/20/2025	Conversion of a garage located at 151 Grant Street into a meeting room and storage area		14,250		14,250
858 U	8/20/2025	Renovation, expansion and improvement (including equipment upgrades) of the Dispatch Room and the Evidence/Property Rooms in the County Administration Building		172,709		172,709
858 V	8/20/2025	Acqusition of new IT & telecommunications equipment		23,750		23,750
858 W	8/20/2025	Undertake improvements at the Cranford Campus		4,040,000		4,040,000
858 X	8/20/2025	UC Vocational-Technical Schools - Undertaking of various improvements		404,000		404,000
858 Y	8/20/2025	UC Vocational-Technical Schools - Undertaking of various improvements		909,000		909,000
858 Z	8/20/2025	UC Vocational-Technical Schools - Undertaking of various improvements		101,000		101,000
			$ 151,804,877	43,313,103	43,200,659	151,917,321

BANs Not Renewed	127,005
Authorized	43,186,098
	$ 43,313,103

Bonds Issued	2,965,000
Premium on Bonds	132,000
Bond Anticipation Notes Issued	28,007,464
Appropriations Cancelled by Resolution	12,080,194
Cancellation	16,000
Budget Appropriations - Deferred Charges Unfunded	1
	$ 43,200,659

COUNTY OF UNION

STATE OF NEW JERSEY

* * * * * * * *

PART II

LETTERS ON INTERNAL CONTROL AND ON COMPLIANCE AND OTHER MATTERS

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2025

WIELKOTZ & COMPANY LLC
CERTIFIED PUBLIC ACCOUNTANTS

Steven D. Wielkotz, CPA, RMA, PSA
Matthew B. Wielkotz, CPA, RMA, PSA, CMFO
David Bottge, CPA, RMA, PSA
Paul J. Cuva, CPA, RMA, PSA
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with auditing standards generally accepted in the United States of America; audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements-regulatory basis of the County of Union in the State of New Jersey as of and for the year ended December 31, 2025 and the related notes to the financial statements, and have issued our report thereon dated July 2, 2026, which was adverse due to being presented in accordance with New Jersey regulatory basis of accounting.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County of Union'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 Union's internal controls and compliance. Accordingly, this communication is not suitable for any other purpose.

Steven D. Wielkotz

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

Wielkotz & Company, LLC

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

July 2, 2026

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 25-12

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

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the County of Union 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 25-12 Compliance Supplement that could have a direct and material effect on each of County of Union's major federal and state programs for the year ended December 31, 2025. The County of Union's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, County of Union complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2025.

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 25-12. 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 the County of Union 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 the County of Union'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 the County of Union'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 the County of Union'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 25-12 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 the County of Union'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 25-12, 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 the County of Union'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 the County of Union'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 25-12, but not for the purpose of expressing an opinion on the effectiveness of the County of Union'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 25-12.

Government Auditing Standards requires the auditor to perform limited procedures on the County of Union's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County of Union'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 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 25-12. Accordingly, this report is not suitable for any other purpose.

Steven D. Wielkotz

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

Wielkotz & Company, LLC

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

July 2, 2026

Schedule 1

COUNTY OF UNION

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2025

Name of Federal Agency or Department	Assistance Listing Number	F.A.I.N Number	Subaward Number	Grant Period	Total Grant Award	Balance Dec. 31, 2024	Cash Received	Expenditures	Adjustments/ Cancellations	Balance Dec. 31, 2025	MEMO Cumulative Total Expenditures
Federal and State Grant Fund											
U.S. Department of Agriculture											
Passed Through the State of New Jersey Division of Family Development											
SNAP Cluster											
Supplemental Nutrition Assistance Program (SNAP)	10.551			2025	18,263,266		18,263,266	18,263,266		*	18,263,266
SNAP Admin. Funding	10.561			7/1/24-6/30/25	334,248	334,248		289,854		44,394 *	289,854
Total SNAP Cluster						334,248	18,263,266	18,553,120		44,394 *	18,553,120
Passed Through the State of New Jersey Department of Health											
Senior Farmers Market Nutrition Program	10.576			5/1/25-9/30/25	4,669		4,112	4,112		*	4,112
							4,112	4,112		*	4,112
Total U.S. Department of Agriculture						334,248	18,267,378	18,557,232		44,394 *	18,557,232
U.S. Department of Housing & Urban Development:											
HOME Investment Partnerships American Rescue Plan Program (HOME-ARP)	14.239			9/10/20-9/30/30	4,462,994		15,859	15,859		*	15,859
							15,859	15,859		*	15,859
CARES ACT-Community Development Block Grant Coronavirus (CDBG-CV) Funds	14.218			9/1/20-9/2/26	5,439,197		60,566	93,066		(32,500) *	5,321,480
							60,566	93,066		(32,500) *	5,321,480
Community Project Funding Grant	14.251			8/4/23-8/31/31	516,000					*	
										*	
SuperNOFO Continuum of Care (CoC) Program	14.267			5/1/23-12/31/24	4,793,789	(11,779)	132,610	120,831		*	3,468,727
SuperNOFO Continuum of Care (CoC) Program	14.267			7/1/24-12/31/25	5,244,531	(310,678)	3,772,470	3,688,367		(226,575) *	4,207,548
SuperNOFO Continuum of Care (CoC) Program	14.267			7/1/25-12/31/26	6,073,792		443,796	470,226		(26,430) *	470,226
						(322,457)	4,348,876	4,279,424		(253,005) *	8,146,501
Total U.S. Department of Housing and Urban Development						(322,457)	4,425,301	4,388,349		(285,505) *	13,483,840
U.S. Department of Transportation											
Passed Through the State of New Jersey Department of Transportation											
Highway Planning and Construction Cluster											
East Front Street Intersection Improvements - City of Plainfield	20.205			10/1/21-1/13/26	1,714,319	(35,983)	684,276	785,441		(137,148) *	1,680,440
Passed Through the North Jersey Transportation Planning Authority											
Subregional Transportation Planning Program	20.205			7/1/24-6/30/25	187,278		28,494	28,494		*	80,266
Subregional Transportation Planning Program	20.205			7/1/25-6/30/26	187,278			9,687		(9,687) *	9,687
Total Highway Planning and Construction Cluster						(35,983)	712,770	823,622		(146,835) *	1,770,393
Passed Through the New Jersey Transit											
Paratransit - CRRSAA (ARPA)	20.509			1/1/24-12/31/24	300,000	(225,000)	300,000	75,000		*	300,000
						(225,000)	300,000	75,000		*	300,000
Federal Transit Administration (FTA) Section 5310 Program	20.513			1/1/25-12/31/25	240,000		240,000	240,000		*	240,000
							240,000	240,000		*	240,000
Passed Through the State of New Jersey Department of Law and Public Safety											
Highway Safety Cluster											
Special Traffic Enforcement Program - STEP	20.600			10/1/24-9/30/25	54,000		49,410	49,410		*	49,410
Special Traffic Enforcement Program - STEP	20.600			10/1/25-9/30/26	51,000					*	
Drug Recognition Expert (DRE) Callout Program	20.600			10/1/23-9/30/24	74,000					*	1,620
Drug Recognition Expert (DRE) Callout Program	20.600			10/1/24-9/30/25	38,500					*	
Comprehensive Traffic Safety Program	20.600			10/1/23-9/30/24	78,650					*	40,772
Comprehensive Traffic Safety Program	20.600			10/1/24-9/30/25	68,260	(6,133)	34,879	28,746		*	34,879
Comprehensive Traffic Safety Program	20.600			10/1/25-9/30/26	68,992			6,191		(6,191) *	6,191
Total Highway Safety Cluster						(6,133)	84,289	84,347		(6,191) *	132,872
Safe Streets for All Program - Union County	20.939			9/14/23-8/1/25	699,271		318,789	326,396		(7,607) *	326,396
							318,789	326,396		(7,607) *	326,396
Hazardous Materials Emergency Preparedness Grant Program	20.703			10/1/23-9/30/24	11,400	(11,400)	11,400			*	11,400
Hazardous Materials Emergency Preparedness Grant Program	20.703	693JK32240023HMEP		10/1/24-9/30/25	12,000		11,886	11,886		*	11,886
						(11,400)	23,286	11,886		*	23,286
Pipeline Emergency Response Grant (PERG)	20.706	693JK32440014PERG		1/6/25-6/30/25	6,000		5,539	5,539		*	5,539
Pipeline Emergency Response Grant (PERG)	20.706	693JK32540010PERG		10/1/25-9/30/26	30,000					*	
							5,539	5,539		*	5,539
Total U.S. Department of Transportation						(278,516)	1,684,673	1,566,790		(160,633) *	2,798,486

COUNTY OF UNION

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2025

Name of Federal Agency or Department	Assistance Listing Number	F.A.I.N Number	Subaward Number	Grant Period	Total Grant Award	Balance Dec. 31, 2024	Cash Received	Expenditures	Adjustments/ Cancellations	Balance Dec. 31, 2025	MEMO Cumulative Total Expenditures
U.S. Department of Labor											
Passed Through the State of New Jersey Department of Labor and Workforce											
WIOA Cluster											
Development											
WIOA - Admin. (Adult, Youth, & Dislocated Worker)	17.258/17.259/17.278			7/1/23-6/30/24	389,915		48,705	48,705		*	389,915
WIOA - Admin. (Adult, Youth, & Dislocated Worker)	17.258/17.259/17.278			7/1/24-6/30/25	331,135	(24,078)	187,136	193,121		(30,063) *	319,494
WIOA - Admin. (Adult, Youth, & Dislocated Worker)	17.258/17.259/17.278			7/1/25-6/30/27	492,893		12,453	29,637	2	(17,182) *	29,635
WIOA - Adult	17.258			7/1/23-6/30/24	1,128,323	(36,070)	824,122	788,052		*	1,128,323
WIOA - Adult	17.258			7/1/24-6/30/25	910,029	(90,263)	242,074	451,718		(299,907) *	774,122
WIOA - Adult	17.258			7/1/25-6/30/27	1,261,882		20,602	195,144		(174,542) *	195,144
WIOA - Youth	17.259			7/1/23-6/30/24	1,230,375	(19,752)	218,808	199,056		*	1,230,375
WIOA - Youth	17.259			7/1/24-6/30/25	939,296	(24,355)	702,774	728,628	1	(50,208) *	858,759
WIOA - Youth	17.259			7/1/25-6/30/27	1,236,153			53,055		(53,055) *	53,055
WIOA - Dislocated Worker	17.278			7/1/23-6/30/24	1,150,547	(55,475)	549,226	493,751		*	1,150,547
WIOA - Dislocated Worker	17.278			7/1/24-6/30/25	1,130,898	(66,029)	334,140	681,263		(413,152) *	920,900
WIOA - Dislocated Worker	17.278			7/1/25-6/30/27	1,938,011			76,984		(76,984) *	76,984
DOL - WIOA Data Reporting & Analysis	17.278			7/1/24-6/30/25	12,971		12,971	12,971		*	12,971
DOL - WIOA Data Reporting & Analysis	17.278			7/1/25-6/30/26	12,971		12,971	12,971		*	12,971
DOL - Workforce Innovation & Opportunity Act (WIOA) Set-Aside - Summer Youth Work Experience Program (SYWEP)	17.259			4/1/25-10/31/25	1,615,852		1,288,176	1,288,178		(2) *	1,288,178
Total WIOA Cluster						(316,022)	4,454,158	5,253,234	3	(1,115,095) *	8,441,373
Total U.S. Department of Labor						(316,022)	4,454,158	5,253,234	3	(1,115,095) *	8,441,373
U.S. Department of Justice											
BJA FY22 Prosecuting Cold Cases Using DNA	16.036			10/1/22-9/30/25	500,000	(41,874)	139,891	103,152		(5,135) *	373,559
						(41,874)	139,891	103,152		(5,135) *	373,559
FY22 COPS Technology & Equipment Program	16.710			9/30/22-3/31/25	1,270,000	(212,203)	318,305	106,102		*	1,270,000
						(212,203)	318,305	106,102		*	1,270,000
US DOJ - DNA Capacity Enhancement & Backlog Reduction Grant	16.741			10/1/22-9/30/24	573,907	(124,793)	124,793			*	565,387
US DOJ - DNA Capacity Enhancement & Backlog Reduction Grant	16.741			10/1/23-9/30/25	611,349	(92,851)	140,687	83,815		(35,979) *	593,887
US DOJ - DNA Capacity Enhancement & Backlog Reduction Grant	16.741			10/1/24-9/30/26	703,909	(39,999)	428,764	533,351		(144,586) *	573,349
						(257,643)	694,244	617,166		(180,565) *	1,732,623
Passed Through the State of New Jersey Department of Law and Public Safety											
Edward Byrne Memorial JAG-Multi-Jurisdictional County Gang, Gun & Narcotics Task Force	16.738		JAG 1-20TF-21	7/1/22-11/30/24	135,835					*	132,868
Edward Byrne Memorial JAG-Multi-Jurisdictional County Gang, Gun & Narcotics Task Force	16.738		JAG 1-20TF-22	7/1/23-8/31/25	107,630	(3,595)	107,594	103,999		*	107,594
Edward Byrne Memorial JAG-Multi-Jurisdictional County Gang, Gun & Narcotics Task Force	16.738		JAG 1-20TF-23	7/1/24-6/30/25	127,375		66,118	74,989		(8,871) *	74,989
						(3,595)	173,712	178,988		(8,871) *	315,451
Sexual Assault Response Team/Forensic Nurse Examiner Program-SANE	16.575			10/1/24-9/30/25	173,877	(1,468)	100,899	99,431		*	100,899
Sexual Assault Response Team/Forensic Nurse Examiner Program-SANE	16.575		VS-20-24	10/1/25-9/30/26	173,877			1,546		(1,546) *	1,546
Victims of Crime Act (VOCA) Victim Assistance Grant (VAG) Program	16.575			7/1/24-7/30/25	129,781	(49,700)	127,534	77,834		*	127,534
Victims of Crime Act (VOCA) - Victim Witness Advocacy	16.575		V-20-23	7/1/24-6/30/25	490,833	(134,589)	371,688	237,099		*	371,688
Victims of Crime Act (VOCA) - Victim Witness Advocacy	16.575		V-20-24	7/1/25-6/30/26	444,087			124,305		(124,305) *	124,305
						(185,757)	600,121	540,215		(125,851) *	725,972
STOP Violence Against Women - VAWA-DV Advocate	16.588		VAWA-50-23	7/1/24-6/30/25	45,686		17,015	17,015		*	17,015
STOP Violence Against Women - VAWA-DV Advocate	16.588		VAWA-50-24	7/1/25-6/30/26	45,686			3,251		(3,251) *	3,251
							17,015	20,266		(3,251) *	20,266
Paul Coverdell Forensic Science Improvement Grants Program	16.742			10/1/23-9/30/26	228,476					*	227,946
Paul Coverdell Forensic Science Improvement Grants Program	16.742			10/1/24-9/30/25	28,565		28,285	28,285		*	28,285
Paul Coverdell Forensic Science Improvement Grants Program	16.742			10/1/25-9/30/26	25,650					*	
							28,285	28,285		*	256,231
BJA Union County Police Body Worn Camera Grant	16.835			1/1/21-12/31/25	152,850	(45,511)	152,850	107,339		*	152,850
						(45,511)	152,850	107,339		*	152,850
Total U.S. Department of Justice						(746,583)	2,124,423	1,701,513		(323,673) *	4,846,952

COUNTY OF UNION

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2025

Name of Federal Agency or Department	Assistance Listing Number	F.A.I.N Number	Subaward Number	Grant Period	Total Grant Award	Balance Dec. 31, 2024	Cash Received	Expenditures	Adjustments/ Cancellations	Balance Dec. 31, 2025	MEMO Cumulative Total Expenditures
U.S. Department of Health and Human Services											
Passed Through the State of New Jersey Department of Human Services											
Aging Cluster											
Older Americans Act Title III - Area Plan Contract (APC)	93.044/93.045/93.053	DOAS21AAA014		2021	2,573,815	14,608				14,608 *	2,559,207
Older Americans Act Title III - Area Plan Contract (APC)	93.044/93.045/93.053			2022	2,705,699	(15,621)	159,403	143,780	(2)	*	2,661,261
Older Americans Act Title III - Area Plan Contract (APC)	93.044/93.045/93.053			2023	2,914,415	23,803	610,054	703,702		(69,845) *	2,783,536
Older Americans Act Title III - Area Plan Contract (APC)	93.044/93.045/93.053			2024	2,956,861	(1,091,561)	1,428,243	444,933	(1)	(108,252) *	2,366,390
Older Americans Act Title III - Area Plan Contract (APC)	93.044/93.045/93.053			2025	2,654,669		1,084,275	1,466,648		(382,373) *	1,466,648
ARPA - Older American's Act Title III - B	93.044			7/1/22-9/30/25	365,736		1,822	1,822		*	365,736
ARPA - Older American's Act Title III - B	93.044			1/1/24-9/30/25	97,543	(2,757)	59,638	56,881		*	97,543
ARPA - Public Health Workforce Expansion	93.044			7/1/22-9/30/25	78,610	(3,476)	5,568	2,092		*	78,609
APC - Adult Protective Services (ARPA)	93.044			1/1/23-9/30/25	178,166	(14,355)	31,716	17,361		*	178,166
ARPA - Older American's Act Title III - C1	93.045			7/1/22-9/30/25	175,958				-	*	175,957
ARPA - Older American's Act Title III - C1	93.045			1/1/23-9/30/25	198,583	1			(1)	*	198,578
ARPA - Older American's Act Title III - C2	93.045			7/1/22-9/30/25	366,128	-			-	*	366,127
ARPA - Older American's Act Title III - C2	93.045			1/1/23-9/30/25	380,354	-	15,851	15,851		*	380,354
Total Aging Cluster						(1,089,358)	3,396,570	2,853,070	(4)	(545,862) *	13,678,112
Older Americans Act Title III - ARPA III D	93.043			7/1/22-9/30/25	35,329		8,933	8,933		*	35,328
Older Americans Act Title III - ARPA III D	93.043			1/1/24-9/30/25	13,000		4,523	4,523		*	4,523
							13,456	13,456		*	39,851
ARPA - Older American's Act Title III - E	93.052			1/1/24-9/30/25	75,099		31,415	35,333		(3,918) *	46,916
							31,415	35,333		(3,918) *	46,916
State Health Insurance Assistance Program (SHIP)	93.324			4/1/24-3/31/25	38,000	(7,606)	20,466	12,860		*	38,000
State Health Insurance Assistance Program (SHIP)	93.324			4/1/25-3/31/26	38,000		18,165	25,870		(7,705) *	25,870
						(7,606)	38,631	38,730		(7,705) *	63,870
Community Mental Health Services Block Grant	93.958			10/17/24-9/29/25	15,000		15,000	15,000		*	15,000
Community Mental Health Services Block Grant	93.958	B09SM089966		9/30/25-9/29/26	8,000		8,000			8,000 *	
Community Mental Health Services Block Grant /Mental Health First Aid (MHFA)	93.958	B09SM089641		3/1/25-9/30/25	10,000		9,994	9,994		*	9,994
							32,994	24,994		8,000 *	24,994
Passed through the New Jersey Association of County and City Health Officials											
NJACCHO Enhancing Local Public Health Infrastructure	93.323			10/1/22-3/31/26	1,613,746	(25,503)	443,082	485,622		(68,043) *	1,340,115
NJACCHO Sustaining Local Public Health Infrastructure	93.323			7/1/24-3/31/26	193,000	(14,458)	94,724	95,044		(14,778) *	120,836
						(39,961)	537,806	580,666		(82,821) *	1,460,951
Passed Through the State of New Jersey Division of Mental Health & Addiction Services											
Alcohol – Drug Abuse Innovative Grant (A/DA)	93.788			10/1/23-9/30/24	204,689	66,506		66,506		*	204,689
Alcohol – Drug Abuse Innovative Grant (A/DA)	93.788	H79T1087774		10/1/24-9/29/25	204,689		178,597	178,597		*	178,597
Alcohol – Drug Abuse Innovative Grant (A/DA)	93.788	H79T1087774		10/1/25-9/29/26	204,689					*	
						66,506	178,597	245,103		*	383,286
Passed Through the State of New Jersey Department of Law and Public Safety											
Operation Helping Hand - Overdose Data to Action	93.354		FFYOHH-18-2021	9/1/21-8/31/22	52,632	51				51 *	52,581
Operation Helping Hand - Overdose Data to Action	93.354		FFYOHH-18-2021	9/1/22-8/31/23	50,000	4,666				4,666 *	45,334
						4,717				4,717 *	97,915
Temporary Assistance for Needy Families (Social Services for the Homeless)	93.558			2024	155,304	(101,148)	113,289	12,141		*	154,173
Temporary Assistance for Needy Families (Social Services for the Homeless)	93.558			2025	155,304		72,202	115,556		(43,354) *	115,556
Passed Through the State of New Jersey Division of Family Development											
Temporary Assistance for Needy Families - Public Assistance	93.558			2025	8,995,761		8,995,761	8,995,761		*	8,995,761
Temporary Assistance for Needy Families - Administrative	93.558			2025	3,260,347		3,260,347	3,260,347		*	3,260,347
Total 477 Cluster						(101,148)	12,441,599	12,383,805		(43,354) *	12,525,837
State Children's Health Insurance Program	93.767			2025	779,131		779,131	779,131		*	779,131
							779,131	779,131		*	779,131
Title IV-D, Child Support and Paternity Program	93.563			2025	3,720,101		3,720,101	3,720,101		*	3,720,101
							3,720,101	3,720,101		*	3,720,101
Title XX, Social Services Block Grant	93.667			2025	413,672		413,672	413,672		*	413,672
							413,672	413,672		*	413,672
Passed Through the State of New Jersey Department of Health											
Local Core Capacity for Public Health Emergency Preparedness LINCS	93.069			7/1/24-6/30/24	304,894	(51,348)	207,907	156,559		*	290,564
Local Core Capacity for Public Health Emergency Preparedness LINCS	93.069			7/1/25-6/30/26	304,894		60,036	96,542		(36,506) *	96,542
						(51,348)	267,943	253,101		(36,506) *	387,106
Strengthening Local Public Health Capacity Program 2026 - Public Health Infrastructure Grant (PHIG)	93.967	DLPH26PHC045		7/1/25-6/30/26	42,534			2,167		(2,167) *	2,167
								2,167		(2,167) *	2,167
MRC STRRONG Grant	93.008			6/1/24-5/31/25	31,230		31,226	31,226		*	31,226
Passed through the National Association of County and City Health Officials											
NACCHO MRC Operational Readiness Award	93.008			12/1/23-9/29/24	10,000	560				560 *	9,440
NACCHO MRC Operational Readiness Award	93.008			4/1/25-9/29/25	10,000		10,000	9,823		177 *	9,823
						560	41,226	41,049		737 *	50,489

Schedule 1

COUNTY OF UNION

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2025

Name of Federal Agency or Department	Assistance Listing Number	F.A.I.N Number	Subaward Number	Grant Period	Total Grant Award	Balance Dec. 31, 2024	Cash Received	Expenditures	Adjustments/ Cancellations	Balance Dec. 31, 2025		MEMO Cumulative Total Expenditures
Passed Through the State of New Jersey Department of Community Affairs												
Low Income Home Energy Assistance Program (LIHEAP) CWA Administration Grant	93.568			10/1/24-9/30/25	18,136		18,136	18,136			*	18,136
							18,136	18,136			*	18,136
Community Services Block Grant (CSBG)	93.569			1/1/24-6/30/24	968,023	(349,753)	649,111	299,358			*	968,023
Community Services Block Grant (CSBG)	93.569			1/1/25-9/30/26	962,023		318,912	485,300		(166,388)	*	485,300
						(349,753)	968,023	784,658		(166,388)	*	1,453,323
Passed Through the State of New Jersey Department of Children and Families												
Rape Prevention & Education (RPE) SOSA-SAARC	93.991		21AXXW	10/1/20-9/30/22	14,682	5,839		5,839			*	14,682
						5,839		5,839			*	14,682
Family Violence Prevention Services Act - ARP	93.497			7/1/21-9/30/25	95,000						*	
											*	
Passed through the Governor's Council on Alcoholism and Drug Abuse												
DMHAS Youth Leadership Grant	93.959			9/1/23-9/30/25	53,720	(32,987)	36,536	3,549			*	41,264
						(32,987)	36,536	3,549			*	41,264
Medicaid Cluster												
NJ Division of Medical Assistance and Health Services: Administrative costs relating to Public Assistance												
Title XIX, Medical Assistance Program	93.778			2025	20,491,533		20,491,533	20,491,533			*	20,491,533
Title XIX, Medically Needy Program	93.778			2025	255,717		255,717	255,717			*	255,717
Total Medicaid Cluster							20,747,250	20,747,250			*	20,747,250
Congressional Directives Grant - Mental Health & Recovery Support Services	93.493			9/30/23-9/29/25	661,000	(75,480)	222,803	242,180		(94,857)	*	615,126
						(75,480)	222,803	242,180		(94,857)	*	615,126
Digital Integration Project - Union County Department of Human Services	93.493			8/31/24-8/30/25	1,880,000		1,108,136	1,108,136			*	1,861,112
							1,108,136	1,108,136			*	1,861,112
Total U.S. Department of Health and Human Services						(1,670,019)	44,994,025	44,294,126	(4)	(970,124)	*	58,425,291
Social Security Administration												
Disability Insurance/SSI Cluster												
Supplemental Social Security	96.006			2025	62,806		62,806	62,806			*	62,806
Total Disability Insurance/SSI Cluster							62,806	62,806			*	62,806
Total Social Security Administration							62,806	62,806			*	62,806
U.S. Department of Homeland Security												
Passed Through the State of New Jersey Office of Emergency Management												
Emergency Management Agency Assistance (EMAA)	97.042			7/1/24-6/30/25	55,000		55,000	55,000			*	55,000
							55,000	55,000			*	55,000

COUNTY OF UNION

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2025

Name of Federal Agency or Department	Assistance Listing Number	F.A.I.N Number	Subaward Number	Grant Period	Total Grant Award	Balance Dec. 31, 2024	Cash Received	Expenditures	Adjustments/ Cancellations	Balance Dec. 31, 2025	MEMO Cumulative Total Expenditures
Passed Through the State of New Jersey Department of Law and Public Safety											
Hazard Mitigation Plan Update Grant	97.039			1/30/23-3/4/26	200,000	(23,409)		112,731		(136,140) *	136,140
						(23,409)		112,731		(136,140) *	136,140
Passed Through the State of New Jersey Office of Homeland Security and Preparedness											
Urban Area Security Initiative (UASI)	97.067	EMW-2022-SS-00028		9/1/22-7/31/25	1,765,018	(238,889)	681,674	442,785		*	1,764,675
Urban Area Security Initiative (UASI)	97.067	EMW-2023-SS-00027		9/1/23-7/31/26	2,188,305	(218,467)	634,024	478,104		(62,547) *	1,182,751
Urban Area Security Initiative (UASI)	97.067	EMW-2024-SS-00027		9/1/24-7/31/27	2,090,306	(7,311)	513,470	572,950	(1)	(66,792) *	580,261
State Homeland Security Program	97.067	EMW-2022-SS-00028		10/1/22-9/30/25	307,624		9,587	9,587		*	307,624
State Homeland Security Program	97.067	EMW-2023-SS-00027		9/1/23-7/31/26	301,159	(21,668)	151,620	129,952		*	301,159
State Homeland Security Program	97.067	EMW-2024-SS-00027		9/1/24-7/31/27	271,875		173,809	183,642		(9,833) *	183,642
						(486,335)	2,164,184	1,817,020	(1)	(139,172) *	4,320,112
Total U.S. Department of Homeland Security						(509,744)	2,219,184	1,984,751	(1)	(275,312) *	4,511,252
U.S. Election Assistance Commission											
Passed Through the State of New Jersey Department of State Division of Elections											
HAVA- Cyber Security Grant- ADA Polling Accessibility Grant Program	90.404			8/16/19-8/31/22	29,225	(7,325)				(7,325) *	7,325
						(7,325)				(7,325) *	7,325
Total U.S. Election Assistance Commission						(7,325)				(7,325) *	7,325
U.S. Environmental Protection Agency											
Passed Through the State of New Jersey Department of Environmental Protection											
County Environmental Health Act (CEHA)	66.605			7/1/23-6/30/24	45,264	(44,885)	44,885			*	44,885
County Environmental Health Act (CEHA)	66.605			7/1/24-6/30/25	45,264	(22,631)	44,711	22,080		*	44,711
County Environmental Health Act (CEHA)	66.605			7/1/25-6/30/26	45,264			22,296		(22,296) *	22,296
						(67,516)	89,596	44,376		(22,296) *	111,892
Total U.S. Environmental Protection Agency						(67,516)	89,596	44,376		(22,296) *	111,892
U.S. Department of the Treasury											
American Rescue Plan Act	21.027			3/3/21-12/31/24	130,591,801	62,461,261		29,398,949		33,062,312 *	97,529,489
Passed Through the State of New Jersey Department of Community Affairs											
Warinanco Park Upgrades	21.027			7/1/23-6/30/27	11,000,000		2,750,000			2,750,000 *	
Development, Capital and Operating Expenses - DGLS (Ash Brook Project & Warinanco Skating Rink)	21.027			7/1/23-6/30/27	13,750,000	(1,780,251)	2,950,128	2,344,421		(1,174,544) *	5,020,295
Development, Capital and Operating Expenses - DGLS (Facility Upgrades)	21.027			7/1/24-12/31/26	2,000,000		1,000,000			1,000,000 *	
Data-Driven Decision Making: Organizational Enhancement Program	21.027	2021-100-022-802-300-2001-AD01-6130		8/1/23-7/31/24	20,000		7,000	20,000		(13,000) *	20,000
Passed Through the State of New Jersey Department of Environmental Protection											
Glenside Avenue Park Improvements	21.027			11/1/24-12/31/26	1,000,000		250,000	54,829		195,171 *	54,829
Green Lane Park Improvements	21.027			11/1/24-12/31/26	3,500,000		875,000	568,407		306,593 *	568,407
Union County Municipal Capital Improvement Aid	21.027			12/1/24-12/31/26	6,000,000		1,500,000	500,000		1,000,000 *	500,000
Springfield Avenue Park - Berkeley Heights Upgrades & Improvements	21.027			12/1/24-12/31/26	3,500,000		2,475,000	1,324,327		1,150,673 *	1,324,327
Passed Through the State of New Jersey Department of Environmental Protection											
Union County Middlesex Reservoir Water Reclamation Project	21.027			3/1/21-11/30/26	30,400,000	70,568	3,909,582	4,440,269		(460,119) *	4,440,269
Passed Through the State of New Jersey Department of the Treasury											
Union County Mental Health Program-Pediatric Behavior	21.027			10/1/24-9/30/26	5,000,000		5,000,000	1,350,116		3,649,884 *	1,350,116
Passed Through the State of New Jersey Department of Health											
County Health Infrastructure Program	21.027	OLPH24CHI013		7/1/23-6/30/26	2,538,424	(243,922)	702,207	957,237		(498,952) *	1,494,418
Passed Through the State of New Jersey Department of Law and Public Safety											
Prosecutor - Gunshot Detection Technology Initiative	21.027		GDT-18-21	12/1/22-12/31/25	355,500	(302,514)	302,514	52,986		(52,986) *	355,500
Automated License Plate Reader Initiative (ARP)	21.027		ALPR-33-21	12/1/22-12/31/25	250,500			247,696		(247,696) *	247,696
Passed through the State of New Jersey Department of Human Services:											
AAA NJSNAP Application Assistance (SFRF) Grant	21.027			1/1/25-6/30/26	292,716		73,179	27,504		45,675 *	27,504
Passed through the State of New Jersey Department of Children and Families:											
Sexual Assault, Abuse & Rape Care (SAARC) - Coronavirus State & Local Fiscal Recovery Funds (SLFI	21.027			7/1/24-6/30/25	45,454		45,454			45,454 *	
						60,205,142	21,840,064	41,286,741		40,758,465 *	112,932,850
Total U.S. Department of the Treasury						60,205,142	21,840,064	41,286,741		40,758,465 *	112,932,850
Total Federal and State Grant Fund						56,621,208	100,161,608	119,139,918	(2)	37,642,896 *	224,179,299

COUNTY OF UNION

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2025

Name of Federal Agency or Department	Assistance Listing Number	F.A.I.N Number	Subaward Number	Grant Period	Total Grant Award	Balance Dec. 31, 2024	Cash Received	Expenditures	Adjustments/ Cancellations	Balance Dec. 31, 2025		MEMO Cumulative Total Expenditures
Trust Funds												
U.S. Department of Housing & Urban Development:												
CDBG-Entitlement Grants Cluster												
Community Development Block Grant/Entitlement Grants	14.218			2018	4,916,872	944,195				944,195	*	4,886,083
Community Development Block Grant/Entitlement Grants	14.218			2019	4,649,868	3,040,629				3,040,629	*	4,542,106
Community Development Block Grant/Entitlement Grants	14.218			2020	5,670,348	6,713,166	58,018			6,771,184	*	3,875,320
Community Development Block Grant/Entitlement Grants	14.218	B-21-UC-34-0106		2021	5,443,809	4,967,209	312,617			5,279,826	*	5,243,272
Community Development Block Grant/Entitlement Grants	14.218			2022	5,218,762	1,700,324	722,896	86,336		2,336,884	*	5,867,416
Community Development Block Grant/Entitlement Grants	14.218			2023	5,396,000	(2,399,328)	2,088,211	801,385	(7,797)	(1,120,299)	*	5,205,514
Community Development Block Grant/Entitlement Grants	14.218			2024	5,683,000	(160,778)	916,710	4,456,794		(3,700,862)	*	4,773,086
Community Development Block Grant/Entitlement Grants	14.218			2025	5,111,172		131,835	338,924		(207,089)	*	338,924
Total CDBG-Entitlement Grants Cluster						14,805,417	4,230,287	5,683,439	(7,797)	13,344,468	*	34,731,721
Emergency Solutions Grants Program	14.231			8/1/19-7/1/21	776,886						*	776,579
Emergency Solutions Grants Program	14.231			2021-2023	401,626	80,966				80,966	*	401,626
Emergency Solutions Grants Program	14.231			2022-2024	398,787						*	398,787
Emergency Solutions Grants Program	14.231			2023-2025	404,099						*	404,099
Emergency Solutions Grants Program	14.231			2024-2026	401,027	(29,259)	399,165	369,906			*	399,165
Emergency Solutions Grants Program	14.231			2025-2027	399,360			5,584		(5,584)	*	5,584
						51,707	399,165	375,490		75,382	*	2,385,840
Home Investment Partnership Program	14.239			2016	306,667	145,229				145,229	*	306,667
Home Investment Partnership Program	14.239			2017	553,312	155,299	472,988	472,988		155,299	*	472,988
Home Investment Partnership Program	14.239			2018	1,286,352	(120,872)	14,686	5,630		(111,816)	*	126,503
Home Investment Partnership Program	14.239			2019	1,161,189		73,693	90,069		(16,376)	*	90,069
Home Investment Partnership Program	14.239			2020	1,254,650						*	
Home Investment Partnership Program	14.239			2021	1,229,585		3,524		(3,524)		*	
Home Investment Partnership Program	14.239			2022	1,375,568						*	
Home Investment Partnership Program	14.239			2023	1,351,740		12,335	15,859	3,524		*	15,859
Home Investment Partnership Program	14.239			2024	1,142,671						*	
Home Investment Partnership Program	14.239			2025	1,130,005						*	
						179,656	577,226	584,546		172,336	*	1,012,086
Housing Voucher Cluster												
Section 8 Housing Choice Vouchers	14.871			2020	4,810,528	4,809,224				4,809,224	*	4,618,800
Section 8 Housing Choice Vouchers	14.871			2021	5,795,000	149,829				149,829	*	5,746,413
Section 8 Housing Choice Vouchers (Mainstream 5 Program)	14.871			2021	529,232	(69,843)				(69,843)	*	19,843
Section 8 Housing Choice Vouchers	14.871			2022	6,610,000	147,922				147,922	*	6,588,456
Section 8 Housing Choice Vouchers	14.871			2023	8,120,000	(128,083)	128,083	16,500		(16,500)	*	7,886,016
Section 8 Housing Choice Vouchers	14.871			2024	9,330,500		8,120,000	9,267,975		(1,147,975)	*	9,267,975
Section 8 Housing Choice Vouchers	14.871			2025	9,450,500		1,446,896			1,446,896	*	
Total Housing Voucher Cluster						4,909,049	9,694,979	9,284,475		5,319,553	*	34,127,503
Total U.S. Department of Housing & Urban Development:						19,945,829	14,901,657	15,927,950	(7,797)	18,911,739	*	72,257,150
U.S. Department of Justice												
Equitable Sharing Program - Prosecutor Justice Dept.	16.922			2025		(154,781)	141,387	254,749		(268,143)	*	254,749
						(154,781)	141,387	254,749		(268,143)	*	254,749
Total U.S. Department of Justice						(154,781)	141,387	254,749		(268,143)	*	254,749
U.S. Department of Treasury												
Equitable Sharing - UC Police	21.016			2025		(5,375)	890			(4,485)	*	
Equitable Sharing - UC Sheriff	21.016			2025		7,450	636			8,086	*	
Equitable Sharing - UC Prosecutor Federal Forfeiture	21.016			2025		(138,762)	12	400		(139,150)	*	400
						(136,687)	1,538	400		(135,549)	*	400
Total U.S. Department of Treasury						(136,687)	1,538	400		(135,549)	*	400
Total Trust Funds						19,654,361	15,044,582	16,183,099	(7,797)	18,508,047	*	72,512,299
Total Federal Grant Programs						76,275,569	115,206,190	135,323,017	(7,799)	56,150,943	*	296,691,598

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

COUNTY OF UNION

Schedule of Expenditures of State Awards

For the Year Ended December 31, 2025

Program Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec. 31, 2024	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Balance at Dec. 31, 2025	MEMO Cumulative Total Expenditures
Federal and State Grant Fund									
Department of Community Affairs									
LEAP County Coordinator Fellowship Grant	2025-495-022-8030-667-FFFF-6120	7/1/24-6/30/25	67,011		37,500	37,500		*	37,500
Leap Implementation Grant-Emergency Services Dispatch Center	I-2023-13	7/1/23-5/31/25	279,750	(37,744)	156,955	119,211		*	156,955
Leap Implementation Grant-EMS Shared Services Project Plainfield	I-2023-13	7/1/23-4/30/25	375,719	(131,649)	298,082	166,433		*	298,082
				(169,393)	492,537	323,144		*	492,537
FY23 Legislative Grant (Capital Projects)		7/1/22-6/30/26	30,000,000	(1,026,398)	16,026,398	8,437,918		6,562,082 *	19,303,897
				(1,026,398)	16,026,398	8,437,918		6,562,082 *	19,303,897
FY25 Legislative Grant Capital Projects - Mattano Park		7/1/24-12/31/26	2,500,000			351,368		(351,368) *	351,368
						351,368		(351,368) *	351,368
NJ Historic Trust Grant - Feltville Historic District	N/A	1/1/23-12/31/24	191,248					*	
								*	
Recreational Opportunities for Individuals with Disabilities (ROID)	100-022-8050-035-051570	7/1/22-12/31/25	35,000	(3,060)	9,358	6,298		*	35,000
Recreational Opportunities for Individuals with Disabilities (ROID)	100-022-8050-035-051570	7/1/23-12/31/25	35,000		18,808	21,437	(1)	(2,630) *	21,437
Recreational Opportunities for Individuals with Disabilities (ROID)	100-022-8050-035-051570	7/1/24-12/31/25	35,000					*	
				(3,060)	28,166	27,735	(1)	(2,630) *	56,437
Clark Reservoir Dredging and Pollution Remediation Project	N/A	6/1/21-12/31/26	13,125,000	3,051,574	1,371,394	(3,135,926)		7,558,894 *	250,000
				3,051,574	1,371,394	(3,135,926)		7,558,894 *	250,000
Universal Service Fund - CWA Administration		7/1/24-6/30/25	11,595		11,595	11,595		*	11,595
					11,595	11,595		*	11,595
Local Recreation Improvement Grant		4/25/24-4/30/26	65,000					*	
Local Recreation Improvement Grant	2025-495-022-8030-668-FFFF-6120	4/7/25-12/31/27	84,000			84,000		(84,000) *	84,000
						84,000		(84,000) *	84,000
Union County Improving Library Shared Services	2024-09038-0336-00	7/1/23-2/28/26	250,000		187,500			187,500 *	
Union County Improving Library Shared Services	2025-495-022-8030-720-FFFF-6110	7/1/24-12/31/26	125,000					*	
					187,500			187,500 *	
Total Department of Community Affairs				1,852,723	18,117,590	6,099,834	(1)	13,870,478 *	20,549,834
Department of Children and Families									
Child Advocacy Development Grant - Treatment Services, Programs, Technology and Capital Improvement	100-016-1610-133	2020	99,500	4,538				4,538 *	94,962
Child Advocacy Development Grant - Treatment Services, Programs, Technology and Capital Improvement	100-016-1610-133	2022	195,827	69				69 *	195,758
Child Advocacy Development Grant - Treatment Services, Programs, Technology and Capital Improvement	100-016-1610-133	7/1/23-6/30/24	199,184	4,315				4,315 *	194,869
Child Advocacy Development Grant - Treatment Services, Programs, Technology and Capital Improvement	100-016-1610-133	7/1/24-6/30/25	186,627	125,379	22,160	135,283		12,256 *	174,371
Child Advocacy Development Grant - Treatment Services, Programs, Technology and Capital Improvement	100-016-1610-133	7/1/25-6/30/26	189,482		189,482	17,328		172,154 *	17,328
				134,301	211,642	152,611		193,332 *	677,288
Human Services Advisory Council (HSAC)	100-016-1610-039	2020	318,163	6,834		6,833	(1)	*	317,191
Human Services Advisory Council (HSAC)	100-016-1610-039	1/1/21-6/30/22	471,428	61,345				61,345 *	410,083
Human Services Advisory Council (HSAC)	100-016-1610-039	7/1/22-6/30/23	314,285	1,519		1,519		*	314,285
Human Services Advisory Council (HSAC)	100-016-1610-039	7/1/23-6/30/24	336,284	26,649				26,649 *	309,635
Human Services Advisory Council (HSAC)	100-016-1610-039	7/1/24-6/30/25	336,284	113,601	140,116	253,717		*	336,284
Human Services Advisory Council (HSAC)	100-016-1610-039	7/1/25-6/30/26	336,284		196,164	93,417		102,747 *	93,417
				209,948	336,280	355,486	(1)	190,741 *	1,780,895
Sexual Assault, Abuse & Rape Care (SAARC) - Expansion Direct Services	100-016-1630-077	1/1/21-6/30/22	597,737	301,734		301,734		*	597,737
Sexual Assault, Abuse & Rape Care (SAARC) - Expansion Direct Services	100-016-1630-077	7/1/22-6/30/23	287,088	121,847				121,847 *	163,183
Sexual Assault, Abuse & Rape Care (SAARC) - Expansion Direct Services	100-016-1630-077	7/1/23-6/30/24	304,980	119,194				119,194 *	185,786
Sexual Assault, Abuse & Rape Care (SAARC) - Expansion Direct Services	100-016-1630-077	7/1/24-6/30/25	665,324	(34,793)	522,680	232,310		255,577 *	267,103
Sexual Assault, Abuse & Rape Care (SAARC) - Expansion Direct Services		7/1/25-6/30/26	304,981					*	
				507,982	522,680	534,044		496,618 *	1,213,809
VSE - One Time Sexual Violence Funding		7/1/22-6/30/23	165,990	33,962				33,962 *	112,028
				33,962				33,962 *	112,028
Total Department of Children and Families				886,193	1,070,602	1,042,141	(1)	914,653 *	3,784,020

COUNTY OF UNION

Schedule of Expenditures of State Awards

For the Year Ended December 31, 2025

Program Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec. 31, 2024	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Balance at Dec. 31, 2025	MEMO Cumulative Total Expenditures
Department of State									
New Jersey State Council on the Arts Block Grant		2024	434,400	(73,675)	86,880	13,205		*	434,400
New Jersey State Council on the Arts Block Grant		2025	434,400		347,520	421,924		(74,404) *	421,924
				(73,675)	434,400	435,129		(74,404) *	856,324
NJ Historical Commission - County History Partnership Program Grant		2024	87,955	(12,218)	13,193	975		*	87,955
NJ Historical Commission - County History Partnership Program Grant		2025	87,955		74,762	85,677		(10,915) *	85,677
				(12,218)	87,955	86,652		(10,915) *	173,632
UCBOE - Drop Box Pickups	N/A	1/1/24-12/31/24	122,345	(50,211)	85,997	35,786		*	85,997
UCBOE - Drop Box Pickups	N/A	1/1/25-12/31/25	135,398		43,450	91,840		(48,390) *	91,840
				(50,211)	129,447	127,626		(48,390) *	177,837
UCBOE - Early Voting	N/A	1/1/22-12/31/22	1,183,040					*	960,933
UCBOE - Early Voting	N/A	1/5/23-12/31/23	1,224,950	(133,570)	133,571		(1)	*	759,602
UCBOE - Early Voting	N/A	1/1/24-12/31/24	1,233,556	(1,085,610)	1,183,708	98,098		*	1,183,708
UCBOE - Early Voting	N/A	1/1/25-12/31/25	1,381,199		432,350	1,209,758		(777,408) *	1,209,758
				(1,219,180)	1,749,629	1,307,856	(1)	(777,408) *	4,114,001
UCBOE - Electronic Poll Book Warehouse Lease	N/A	10/6/23-10/5/28	919,223	(44,441)	103,696	195,542	1	(136,286) *	433,613
				(44,441)	103,696	195,542	1	(136,286) *	433,613
UCBOE - ADA Training	N/A	1/1/25-12/31/25	2,800		2,700	2,700		*	2,700
					2,700	2,700		*	2,700
UCBOE - Seal Asset Tracking Management System	N/A	8/1/23-7/31/26	57,064	(18,750)	29,062	10,312		*	54,843
				(18,750)	29,062	10,312		*	54,843
UCBOE - Poll Worker Pay Reimbursement (Primary and General Election)	N/A	1/1/24-12/31/24	1,049,750	(916,677)	922,582	5,906	1	*	922,583
UCBOE - Poll Worker Pay Reimbursement (Primary and General Election)	N/A	1/1/25-12/31/25	1,049,750		433,520	890,113		(456,593) *	890,113
				(916,677)	1,356,102	896,019	1	(456,593) *	1,812,696
County Clerk - Mail-In Voter Education Program	N/A	2/29/24-3/1/26	309,090		309,090	25,641		283,449 *	25,641
					309,090	25,641		283,449 *	25,641
County Clerk - 10th Congressional Special Primary & General Election	N/A	5/28/24-12/31/24	897,160	(619,456)	619,456			*	619,456
County Clerk - 2025 Primary Election & General Election Early Voting	N/A	1/1/25-12/31/25	73,050			72,303		(72,303) *	72,303
UCBOE - 10th Congressional Special Primary & General Election	N/A	5/15/24-12/31/24	988,135	(697,356)	783,366	86,010		*	783,366
				(1,316,812)	1,402,822	158,313		(72,303) *	1,475,125
Total Department of State				(3,651,964)	5,604,903	3,245,790	1	(1,292,850) *	9,126,412
Department of Health									
Childhood Lead Exposure Prevention Grant	100-046-4220-087	7/1/24-6/30/25	428,007	(49,667)	290,240	240,572	(1)	*	378,396
Childhood Lead Exposure Prevention Grant	100-046-4220-087	7/1/25-6/30/26	373,010		87,281	146,082		(58,801) *	146,082
				(49,667)	377,521	386,654	(1)	(58,801) *	524,478
Right to Know Project	100-046-4230-105	7/1/24-6/30/25	16,401	(4,100)	12,301	8,201		*	16,401
Right to Know Project		7/1/25-6/30/26	16,401		4,100	8,139		(4,039) *	8,139
				(4,100)	16,401	16,340		(4,039) *	24,540
Passed Through Middlesex County									
Comprehensive Cancer Control Grant	N/A	7/1/24-6/30/25	45,000	(22,169)	44,781	22,612		*	44,781
Comprehensive Cancer Control Grant	N/A	7/1/25-6/30/26	45,000		10,236	16,540		(6,304) *	16,540
				(22,169)	55,017	39,152		(6,304) *	61,321
Total Department of Health				(75,936)	448,939	442,146	(1)	(69,144) *	610,339
Department of Human Services									
Older Americans Act Title III - Area Plan Contract (APC)	557560/550150/551550/552480	2024	1,053,520	31,186	235,053	266,579	(1)	(341) *	1,039,649
Older Americans Act Title III - Area Plan Contract (APC)	557560/550150/551550/552480	2025	1,037,727		834,079	851,442		(17,363) *	851,442
				31,186	1,069,132	1,118,021	(1)	(17,704) *	1,891,091
Comprehensive Alcohol Program	4290-760-046-4227-001	2024	821,308	(209,782)	267,831	58,049		*	719,654
Comprehensive Alcoholism and Drug Abuse Services Contract	4290-760-046-4227-001	2025	794,341		297,282	463,558		(166,276) *	463,558
				(209,782)	565,113	521,607		(166,276) *	1,183,212

Schedule 2

COUNTY OF UNION

Schedule of Expenditures of State Awards

For the Year Ended December 31, 2025

Program Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec. 31, 2024	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Balance at Dec. 31, 2025	MEMO Cumulative Total Expenditures
Statewide Respite Care Program	100-054-7530-036	2024	352,000	40,217		40,217		*	352,000
Statewide Respite Care Program		2025	362,000		327,665	324,565		3,100 *	324,565
				40,217	327,665	364,782		3,100 *	676,565
Jersey Assistance for Community Caregiving (JACC)	N/A	2023	65,834	8,113		7,584		529 *	65,305
Jersey Assistance for Community Caregiving (JACC)	N/A	2024	87,980	30,102	40,622	36,168		34,556 *	53,041
Jersey Assistance for Community Caregiving (JACC)	N/A	2025	75,000		58,375	41,419		16,956 *	41,419
				38,215	98,997	85,171		52,041 *	159,765
Personal Assistance Service Program (PASP)	100-054-7545-005	7/1/22-6/30/23	46,782	132				132 *	46,650
Personal Assistance Service Program (PASP)	100-054-7545-005	7/1/23-6/30/24	51,930	151				151 *	51,779
Personal Assistance Service Program (PASP)	100-054-7545-005	7/1/24-6/30/25	64,800	9,346	32,400	41,746		*	64,800
Personal Assistance Service Program (PASP)	100-054-7545-005	7/1/25-6/30/26	61,776		30,888	24,958		5,930 *	24,958
				9,629	63,288	66,704		6,213 *	188,187
Social Services for the Homeless (SSH)	100-054-7550-072	2024	879,018	##########	587,205	129,495	(1)	*	845,260
Social Services for the Homeless (SSH)	100-054-7550-072	2025	879,018		288,706	447,681		(158,975) *	447,681
				(457,709)	875,911	577,176	(1)	(158,975) *	1,292,941
Communication and Language Access Services Grant	N/A	5/1/24-7/31/25	70,000	###### ######		70,000		*	70,000
				70,000		70,000		*	70,000
Area Plan Contract - Social Services Block Grant (Community Care for the Elderly)	100-054-7530-036	2024	469,725	(17,314)	83,068	65,754		*	442,331
Area Plan Contract - Social Services Block Grant (Community Care for the Elderly)	100-054-7530-036	2025	469,725		357,826	401,245		(43,419) *	401,245
				(17,314)	440,894	466,999		(43,419) *	843,576
NJ DFD Code Blue (CB) Support	054-7530-100-36	1/1/24-12/31/24	130,000					*	72,510
NJ DFD Code Blue (CB) Support	054-7530-100-36	1/1/25-12/31/25	130,000		20,000	37,410		(17,410) *	37,410
					20,000	37,410		(17,410) *	109,920
Office on Aging - State Aid	054-7530-495-001	2024	58,000	12,695		12,694	(1)	*	57,999
Office on Aging - State Aid	054-7530-495-001	2025	58,000		58,000	57,507		493 *	57,507
				12,695	58,000	70,201	(1)	493 *	115,506
Medicaid Reimbursement LogistiCare	N/A	2023	28,000	12,269		12,269		*	27,765
Medicaid Reimbursement LogistiCare	N/A	2024	40,000	33,045	3,281	36,326		*	36,326
Medicaid Reimbursement LogistiCare	N/A	2025	40,000		18,762			18,762 *	
				45,314	22,043	48,595		18,762 *	64,091
Passed Through the State of New Jersey Division of Mental Health & Addiction Services									
Medication Assisted Treatment for Substance Use Disorder in the New Jersey County Jails		7/1/21-6/30/22	367,800	367,800		367,800		*	367,800
Medication Assisted Treatment for Substance Use Disorder in the New Jersey County Jails		7/1/22-6/30/23	367,800	272,027		272,027		*	367,800
Medication Assisted Treatment for Substance Use Disorder in the New Jersey County Jails		7/1/23-6/30/24	367,800	(33,300)	33,300			*	33,300
Medication Assisted Treatment for Substance Use Disorder in the New Jersey County Jails		7/1/24-6/30/25	380,756	222,110	126,920	349,030		*	349,030
				828,637	160,220	988,857		*	1,117,930
Total Department of Human Services				391,088	3,701,263	4,415,523	(3)	(323,175) *	7,712,784
Governor's Council on Alcoholism & Drug Abuse									
Municipal Alliance Program		7/1/24-6/30/25	244,862	(17,295)	189,653	172,358		*	189,653
Municipal Alliance Program		7/1/25-6/30/26	244,862			15,503		(15,503) *	15,503
				(17,295)	189,653	187,861		(15,503) *	205,156
Total Governor's Council on Alcoholism & Drug Abuse				(17,295)	189,653	187,861		(15,503) *	205,156
Department of Law and Public Safety									
911 Program		2007	25,000	788		777		11 *	24,989
911 Program		2008	25,000	2,504		1,250		1,254 *	23,746
				3,292		2,027		1,265 *	48,735
ARRIVE Together Grant Program	24-ARRV-13	4/1/24-6/30/25	150,000	(65,766)	127,103	73,996		(12,659) *	139,762
ARRIVE Together Critical Incident Model SFY2025	25-ARRVCIM-20	3/1/25-2/28/26	127,800			15,250		(15,250) *	15,250
				(65,766)	127,103	89,246		(27,909) *	155,012
Body Worn Camera Grant - Sheriff		2021-2025	462,626	(314,480)	370,101			55,621 *	407,005
				(314,480)	370,101			55,621 *	407,005

Schedule 2

COUNTY OF UNION

Schedule of Expenditures of State Awards

For the Year Ended December 31, 2025

Program Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec. 31, 2024	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Balance at Dec. 31, 2025		MEMO Cumulative Total Expenditures
Body Armor Replacement Fund	090160	7/1/16-6/30/17	49,157	730				730	*	48,427
Body Armor Replacement Fund	090160	7/1/17-6/30/18	52,216	2,067				2,067	*	50,149
Body Armor Replacement Fund	090160	7/1/18-6/30/19	60,785	26,199		310		25,889	*	34,896
Body Armor Replacement Fund	090160	7/1/20-6/30/21	36,558	769				769	*	35,789
Body Armor Replacement Fund	090160	7/1/21-6/30/22	26,729	10,377		2,601		7,776	*	18,953
Body Armor Replacement Fund	090160	7/1/22-6/30/23	23,363	10,179		10,179			*	23,363
Body Armor Replacement Fund	090160	7/1/23-6/30/24	28,119	22,820		5,235		17,585	*	10,534
Body Armor Replacement Fund	090160	7/1/24-6/30/25	28,214	28,214		7,949		20,265	*	7,949
				101,355		26,274		75,081	*	230,060
Driving While Intoxicated (DWI) Enforcement Grant		2012	6,064	2,420		2,420			*	6,064
Driving While Intoxicated (DWI) Enforcement Grant		2018	23,849	23,849		23,849			*	23,849
Driving While Intoxicated (DWI) Enforcement Grant		2020	7,511	7,511		7,138		373	*	7,138
				33,780		33,407		373	*	37,051
Family Court Services	340270	2024	248,737	(90,212)	135,792	45,580			*	244,912
Family Court Services	340270	2025	248,737			187,554		(187,554)	*	187,554
				(90,212)	135,792	233,134		(187,554)	*	432,466
Insurance Fraud Program	094470	2024	300,000		82,359	82,359			*	300,000
Insurance Fraud Program		2025	250,000		185,555	187,460		(1,905)	*	187,460
					267,914	269,819		(1,905)	*	487,460
Juvenile Detention Alternative Initiative (JDAI)	340140	2024	120,000	(62,772)	74,356	11,583	(1)		*	120,000
Juvenile Detention Alternative Initiative (JDAI)	340140	2025	120,000		27,204	105,722		(78,518)	*	105,722
				(62,772)	101,560	117,305	(1)	(78,518)	*	225,722
Law Enforcement Officers Training & Equipment Fund (LEOTEF)	094140	7/1/21-6/30/22	16,317	15,748		6,165		9,583	*	6,734
Law Enforcement Officers Training & Equipment Fund (LEOTEF)	094140	7/1/22-6/30/23	13,092	13,092				13,092	*	
Law Enforcement Officers Training & Equipment Fund (LEOTEF)	094140	7/1/23-6/30/24	9,275	9,275				9,275	*	
Law Enforcement Officers Training & Equipment Fund (LEOTEF)	094140	7/1/24-6/30/25	9,614		9,614			9,614	*	
				38,115	9,614	6,165		41,564	*	6,734
MOU - Temporary Mobility Assignment		7/5/23-12/15/24	388,233	(85,819)	137,452	51,633			*	388,232
				(85,819)	137,452	51,633			*	388,232
Opioid Public Health Crisis Response - Operation Helping Hand	SFYOHH-21-2022	9/1/22-8/30/23	123,810	1,954				1,954	*	121,856
Opioid Public Health Crisis Response - Operation Helping Hand	SFYOHH-20-2023	9/1/23-8/31/24	105,263	3,909		3,909			*	105,263
Opioid Public Health Crisis Response - Operation Helping Hand	SFYOHH-20-2025	9/1/24-8/31/25	100,000	(885)	100,000	71,679		27,436	*	72,564
Opioid Public Health Crisis Response - Operation Helping Hand	SFYOHH-20-2026	9/1/25-8/31/26	110,526						*	
				4,978	100,000	75,588		29,390	*	299,683
State/Community Partnership Program	342000	2024	736,143	(597,964)	681,126	83,161	(1)		*	714,069
State/Community Partnership Program	342000	2025	736,143		286,552	580,300		(293,748)	*	580,300
				(597,964)	967,678	663,461	(1)	(293,748)	*	1,294,369
Total Department of Law and Public Safety				(1,035,493)	2,217,214	1,568,059	(2)	(386,340)	*	4,012,529
Department of Labor and Workforce Development										
DOL - WorkFirst NJ	101790/105440/105410	7/1/23-9/30/24	2,052,177	(15,179)	15,178		1		*	1,973,323
DOL - WorkFirst NJ	101790/105440/105410	7/1/24-6/30/25	2,338,669	(242,229)	1,686,051	1,572,515		(128,693)	*	2,250,378
DOL - WorkFirst NJ	101790/105440/105410	10/1/25-9/30/26	2,213,669			109,348		(109,348)	*	109,348
DOL - WorkFirst NJ - General Assistance (GA)	100-054-7550-121	2025	7,718,473		7,718,473	7,718,473			*	7,718,473
DOL - WorkFirst NJ - General Assistance (GA) - Administration	100-054-7550-121	2025	2,041,190		2,041,190	2,041,190			*	2,041,190
DOL - Supplemental Security Income (SSI)	100-054-7550-125	2025	2,474,775		2,474,775	2,474,775			*	2,474,775
DOL - Workforce Learning Link	091140	7/1/22-9/30/24	210,000	(97,928)	97,928				*	181,371
DOL - Workforce Learning Link	091140	7/1/23-6/30/24	210,000	(49,549)	49,550		(1)		*	207,563
DOL - WorkFirst New Jersey - Workforce SmartSTEPS		7/1/23-6/30/24	3,210						*	
DOL - Adult Literacy Innovations Program		12/1/24-9/30/26	500,000		186,802	193,419		(6,617)	*	193,419
DOL - WorkFirst New Jersey - Digital Equity Training Grant		6/1/25-5/31/26	1,000,000		15,188	34,896		(19,708)	*	34,896
DOL - WorkFirst New Jersey - Summer Youth Work Experience Program (SYWEP)		4/1/25-10/31/25	380,948		288,985	288,986		(1)	*	288,986
				(404,885)	14,574,120	14,433,602		(264,367)	*	17,473,722

COUNTY OF UNION

Schedule of Expenditures of State Awards

For the Year Ended December 31, 2025

Program Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec. 31, 2024	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Balance at Dec. 31, 2025		MEMO Cumulative Total Expenditures
Total Department of Labor and Workforce Development				(404,885)	14,574,120	14,433,602		(264,367)	*	17,473,722
New Jersey Transit										
NJ Job Access and Reverse Compute (NJ JARC)	N/A	7/1/24-6/30/25	395,000	(163,942)	395,000	231,058			*	395,000
NJ Job Access and Reverse Commute (NJ JARC) Round 12 SY 2026	N/A	7/1/25-6/30/26	395,000			166,935		(166,935)	*	166,935
				(163,942)	395,000	397,993		(166,935)	*	561,935
Senior Citizen and Disabled Resident Transportation Assistance Program (SCDRTAP)		2023	1,474,806		62,348	62,348			*	1,474,806
Senior Citizen and Disabled Resident Transportation Assistance Program (SCDRTAP)		2024	1,774,690	(81,279)	92,918	11,639			*	1,679,616
Senior Citizen and Disabled Resident Transportation Assistance Program (SCDRTAP)		2025	1,938,442		1,800,030	1,878,538		(78,508)	*	1,878,538
				(81,279)	1,955,296	1,952,525		(78,508)	*	5,032,960
Total New Jersey Transit				(245,221)	2,350,296	2,350,518		(245,443)	*	5,594,895
Department of Military and Veterans Affairs										
Veterans Transportation Program	502540	7/1/24-6/30/25	12,000	(2,000)	8,000	6,000			*	12,000
Veterans Transportation Program		7/1/25-6/30/26	12,000		5,000			5,000	*	
				(2,000)	13,000	6,000		5,000	*	12,000
Total Department of Military and Veterans Affairs				(2,000)	13,000	6,000		5,000	*	12,000
Department of Environmental Protection										
Clean Communities Program	765-042-4900-005-178920	7/1/21-12/31/25	59,594	2,428				2,428	*	57,166
Clean Communities Program	765-042-4900-005-178920	7/1/22-12/31/25	63,420	13,964		3,194		10,770	*	52,650
Clean Communities Program	765-042-4900-005-178920	7/1/23-12/31/25	71,081	56,470		33,885		22,585	*	48,496
Clean Communities Program	765-042-4900-005-178920	7/1/24-6/30/25	80,694	80,694		6,435		74,259	*	6,435
Clean Communities Program	765-042-4900-005-178920	7/1/25-6/30/26	80,037		80,037			80,037	*	
				153,556	80,037	43,514		190,079	*	164,747
Recycling Enhancement Act Grant	752-042-4900-004-178840	3/1/20-12/31/25	422,794	4,336				4,336	*	418,458
Recycling Enhancement Act Grant	752-042-4900-004-178840	4/1/21-6/30/25	477,900	6,559		3,755		2,804	*	475,096
Recycling Enhancement Act Grant	752-042-4900-004-178840	4/1/22-12/31/25	469,800	142,659		103,250		39,409	*	430,391
Recycling Enhancement Act Grant	752-042-4900-004-178840	7/1/23-12/31/25	518,400	494,021		340,910		153,111	*	365,289
Recycling Enhancement Act Grant	752-042-4900-004-178840	7/1/24-12/31/25	550,800		550,800	99,816		450,984	*	99,816
Recycling Enhancement Act Grant	752-042-4900-004-178840	7/1/25-12/31/26	526,500						*	
				647,575	550,800	547,731		650,644	*	1,789,050
County Environmental Health Act (CEHA)		7/1/22-6/30/23	214,100						*	149,937
County Environmental Health Act (CEHA)		7/1/23-6/30/24	210,460	(199,177)	199,176			(1)	*	199,177
County Environmental Health Act (CEHA)		7/1/24-6/30/25	208,960	(102,394)	201,708	99,314			*	201,708
County Environmental Health Act (CEHA)		7/1/25-6/30/26	211,260			75,711		(75,711)	*	75,711
				(301,571)	400,884	175,025		(75,712)	*	626,533
Community-Based Deer Management Grant Program	24-100-042-4880-307	9/1/24-8/31/25	9,000		9,000	9,000			*	9,000
Community-Based Deer Management Grant Program		10/1/25-5/31/26	15,057						*	
					9,000	9,000			*	9,000
Green Acres Program: Jake's Law Grant		8/27/24-8/27/26	915,000	(11,249)		72,723		(83,972)	*	83,972
Green Acres Program: Jake's Law Grant - Improvements to Unami Park		11/24/25-11/24/27	1,000,000						*	
Green Acres Program: Urban Parks Grant		9/3/24-9/3/26	500,000	(3,766)		49,241		(53,007)	*	53,007
Green Acres Program: Local Park Development Grant - Improvements at Wheeler Spray Park		11/24/25-11/24/28	1,575,000						*	
				(15,015)		121,964		(136,979)	*	136,979
Total Department of Environmental Protection				484,545	1,040,721	897,234		628,032	*	2,726,309
Department of Transportation										
NJDOT Local Bridge Bond Act of 1999		3/14/25-6/30/25	43,724			42,924		(42,924)	*	42,924
						42,924		(42,924)	*	42,924
State Aid Highway Projects:										
LBFN-2018-Replacement of Shunpike Road Bridge, Summit	N/A	7/27/18-7/27/20	502,500						*	
LFIF-2019-Replacement of Lower Road Bridge, Linden	N/A	7/18/19-7/18/21	1,000,000		750,000			750,000	*	
					750,000			750,000	*	
NY Connects to Union County NJ; East Coast Greenway Bikeway		1/3/24-9/7/25	1,000,000						*	
									*	
Total Department of Transportation					750,000	42,924		707,076	*	42,924

Schedule 2

COUNTY OF UNION

Schedule of Expenditures of State Awards

For the Year Ended December 31, 2025

Program Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec. 31, 2024	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Balance at Dec. 31, 2025	MEMO Cumulative Total Expenditures
Department of Corrections									
Department of Corrections State Aid	7025-495-130490-60	7/1/24-6/30/25	3,500,000	(1,162,560)	3,035,025	1,872,465		*	3,035,025
				(1,162,560)	3,035,025	1,872,465		*	3,035,025
SFY 2023 County Reentry Coordinators (CRC) Grant		7/1/22-6/30/23	100,000					*	
								*	
Total Department of Corrections				(1,162,560)	3,035,025	1,872,465		*	3,035,025
Office of Information Technology									
Public Safety Answering Point (PSAP)	FY23-100-137-013	7/1/22-6/30/23	518,268	367,503				367,503 *	150,765
Public Safety Answering Point (PSAP) - 018		7/1/23-6/30/24	159,251	159,251		159,251		*	159,251
Public Safety Answering Point (PSAP) - 019		7/1/23-6/30/24	141,556	141,556		46,500		95,056 *	46,500
Public Safety Answering Point (PSAP) - 019		7/1/24-6/30/25	439,718		439,718	219,859		219,859 *	219,859
Public Safety Answering Point (PSAP) - 021		7/1/24-6/30/25	194,782		194,782	159,693		35,089 *	159,693
Public Safety Answering Point (PSAP) - 024		7/1/24-6/30/25	128,777		128,777			128,777 *	
				668,310	763,277	585,303		846,284 *	736,068
Total Office of Information Technology				668,310	763,277	585,303		846,284 *	736,068
Total State Agencies				(2,312,495)	53,876,603	37,189,400	(7)	14,374,701 *	75,622,017
Other Local Agencies									
Union County Division of Social Services									
NJ Division Public Welfare Community Coordinated Care-Local	N/A	2024	100,000	(8,639)	18,239	9,600		*	99,980
NJ Division Public Welfare Community Coordinated Care-Local	N/A	2025	100,000		74,398	90,175		(15,777) *	90,175
				(8,639)	92,637	99,775		(15,777) *	190,155
Trinitas Regional Medical Center Department of Behavioral Health									
Jail Diversion Program	N/A	2024	66,950	(16,738)	33,475	16,737		*	66,950
Jail Diversion Program	N/A	2025	66,950		16,737	50,213		(33,476) *	50,213
				(16,738)	50,212	66,950		(33,476) *	117,163
Paratransit Aging	N/A	1/1/24-12/31/24	141,292	49,008	991	50,000	1	*	141,292
Paratransit Aging	N/A	1/1/25-12/31/25	100,000		72,000	79,200		(7,200) *	79,200
				49,008	72,991	129,200	1	(7,200) *	220,492
Union County College									
Program Income	N/A	7/1/12-6/30/13	79,280	1,968		1,563		405 *	78,875
				1,968		1,563		405 *	78,875
Local Agreement Cranford Rectangular Rapid Flashing Beacon (Springfield Ave)	N/A	9/15/22-9/15/23	76,534	(76,534)	76,534			*	76,534
				(76,534)	76,534			*	76,534
Union County Clerk									
Cranford Public School District									
Union County County Clerk - Cranford Special School Election Grant	N/A	2024	99,917	870		870		*	55,216
				870		870		*	55,216
Westfield Public Schools									
Union County Board of Elections - Westfield School Board Election Grant	N/A	2025	34,000		26,665	26,665		*	26,665
Union County Clerk - Westfield - Special School Election Reimbursement	N/A	2024	101,017					*	94,747
Union County Clerk - Westfield - Special School Election Reimbursement	N/A	2025	106,290		102,406	102,406		*	102,406
					129,071	129,071		*	223,818
Clark Board of Education									
Union County County Clerk - Clark Special School Election Grant	N/A	2025	64,286			56,577		(56,577) *	56,577
Union County Board of Elections - Clark Special School Election Grant	N/A	2025	48,500			18,341		(18,341) *	18,341
						74,918		(74,918) *	74,918
Scotch Plains-Fanwood Board of Education									
Union County County Clerk - Scotch Plains-Fanwood Special School Election	N/A	7/26/24-12/31/24	119,131	(84,422)	84,422			*	84,422
Union County County Clerk - Scotch Plains-Fanwood Special School Election	N/A	2025	122,998		98,947	98,947		*	98,947
Union County Board of Elections - Scotch Plains-Fanwood Special School Election	N/A	8/1/24-12/31/24	50,020		400	400		*	35,325
Union County Board of Elections - Scotch Plains-Fanwood Special School Election	N/A	2025	46,200		32,452	32,452		*	32,452
				(84,422)	216,221	131,799		*	251,146
Opioid Litigation Recovery Funds	N/A	8/31/22-8/31/25	3,535,979	2,230,551	757,121	926,744		2,060,928 *	1,475,051
				2,230,551	757,121	926,744		2,060,928 *	1,475,051
Horizon NJ Health Grant	N/A	12/4/24-12/31/26	100,000		100,000	93,349		6,651 *	93,349
					100,000	93,349		6,651 *	93,349
Passaic Street Bi-County Bridge Replacement	N/A	5/15/24-5/15/26	1,307,810	(116,982)	1,193,188	1,076,206		*	1,270,593
				(116,982)	1,193,188	1,076,206		*	1,270,593
Union County Safe Streets for All Project - Elizabeth	N/A	9/14/23-8/1/25	60,000	60,000		28,560		31,440 *	28,560
				60,000		28,560		31,440 *	28,560
Total Other Local Agencies				2,039,082	2,687,975	2,759,005	1	1,968,053 *	4,155,870
Total Federal and State Grant Fund				(273,413)	56,564,578	39,948,405	(6)	16,342,754 *	79,777,887

Schedule 2

COUNTY OF UNION

Schedule of Expenditures of State Awards

For the Year Ended December 31, 2025

Program Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec. 31, 2024	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Balance at Dec. 31, 2025		MEMO Cumulative Total Expenditures
Capital Fund										
Department of Transportation										
State Aid Highway Projects:										
2017 Road Project Grant	N/A	2017-2027	7,479,990	110,657	1,203,480	474,137		840,000	*	4,585,500
Gordon Street Bridge	N/A	2017-2047	4,000,000	(1,159,116)		707,105		(1,866,221)	*	2,744,280
Professional Service - Gordon Street Bridge	N/A	2017-2047	2,000,000	(606,275)	283,626	20,457		(343,106)	*	1,199,734
Construction of Oak Ridge Sports Complex	N/A	2017-2027	2,300,000	(2,300,000)				(2,300,000)	*	2,300,000
2019 Road Project Grant	N/A	2019-2029	11,936,851	235,878	1,270,691			1,506,569	*	6,085,920
2020 ATP Grant	N/A	2020-2030	7,051,490	993,580				993,580	*	6,034,734
Hamilton St. Bridge Grant	N/A	2020-2030	200,000	(50,000)	50,000				*	200,000
Dill Avenue Bridge Grant	N/A	2020-2030	1,474,157	(115,779)	380,229	13,275		251,175	*	413,761
Caldwell Place Bridge Grant	N/A	2021-2031	500,000						*	
Martine Ave. Bridge Grant	N/A	2021-2031	700,000						*	
Myrtle Ave. Bridge Grant	N/A	2021-2031	250,000						*	
Watchung Ave. Bridge Grant	N/A	2021-2031	488,044						*	
2022 ATP Grant	N/A	2022-2032	7,129,921	1,417,713		814,031		603,682	*	6,321,964
2022 Local Bridge Grant	N/A	2022-2032	1,951,929		1,951,929	1,951,929			*	1,951,929
Amphibious Excavator Grant	N/A	2022-2032	2,238,853	(1,882,562)				(1,882,562)	*	1,882,562
2023 Road Project Grant	N/A	2023-2033	7,129,921	2,710,669		2,509,589		201,080	*	5,800,634
2023 Local Bridge Grant	N/A	2023-2033	1,955,330		978,515	403,598		574,917	*	403,598
2024 County Aid Grant	N/A	2024-2034	7,187,822			1,787,996		(1,787,996)	*	1,787,996
2024 Local Bridge Grant	N/A	2024-2034	1,840,824						*	
Intersection Improvements Grant	N/A	2024-2034	3,935,615			31,254		(31,254)	*	31,254
County Aid Grant	N/A	2025-2035	6,686,050						*	
2025 Local Bridge Grant	N/A	2025-2035	1,747,861						*	
				(645,235)	6,118,470	8,713,371		(3,240,136)	*	41,743,866
Total Department of Transportation				(645,235)	6,118,470	8,713,371		(3,240,136)	*	41,743,866
New Jersey Historic Preservation Trust										
Restoration of House 4 at Deserted Village	N/A	2023-2033	191,248						*	
									*	
Total New Jersey Historic Preservation Trust									*	
Total Capital Fund				(645,235)	6,118,470	8,713,371		(3,240,136)	*	41,743,866
Total State and Other Local Awards				$ (918,648)	62,683,048	48,661,776	(6)	13,102,618	*	121,521,753

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

COUNTY OF UNION
NOTES TO THE SCHEDULES OF EXPENDITURES
OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

NOTE 1. GENERAL

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

NOTE 2. BASIS OF ACCOUNTING

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

NOTE 3. RELATIONSHIP TO FINANCIAL STATEMENTS

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

	Federal	State	Local	Total
Federal and State Grant Fund	$119,139,918	$37,189,400	$2,759,005	$159,088,323
Trust Fund	16,183,099			16,183,099
Capital Fund		8,713,371		8,713,371
	$135,323,017	$45,902,771	$2,759,005	$183,984,793

NOTE 4. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

NOTE 5. SUBRECIPIENT PROGRAMS

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

NOTE 6. INDIRECT COST RATE

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

COUNTY OF UNION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2025

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 2 CFR 200.516(a) of the Uniform Guidance	____ yes	X no

Identification of major programs:

Assistance Listing Number(s)		FAIN Number	Name of Federal Program or Cluster
93.778	(A)		Grants to States for Medicaid
14.218	(A)		Community Development Block Grants/Entitlement Grants
21.027	(A)	2021-100-022-802-300-2001-AD01-6130/OLPH24CHI013	Coronavirus State and Local Fiscal Recovery Funds
20.205	(B)		Highway Planning and Construction
93.569	(B)		Community Services Block Grant

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

COUNTY OF UNION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2025
(continued)

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

State Awards Section

Dollar threshold used to determine type A programs: $1,377,083

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 25-12, as amended? _____ yes ___X___ no

Identification of major programs:

GMIS Number(s)		Name of State Program
N/A	(A)	FY23 Legislative Grant (Capital Projects)
Various	(A)	NJDOT State Aid
7025-495-130490-60	(A)	Department of Corrections State Aid
N/A	(A)	Senior Citizen and Disabled Resident Transportation Assistance Program (SCDRTAP)
N/A	(B)	UCBOE - Early Voting

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

COUNTY OF UNION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2025
(continued)

Section II - Schedule of Financial Statement Findings

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

None

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

This section identifies the reportable conditions, material weaknesses, and instances of noncompliance including questioned costs, related to the audit of major federal and state programs, as required by 2 CFR 200.516(a) the Uniform Guidance and New Jersey OMB's Circular 25-12, as amended.

Federal Awards

None

State Awards

None

Schedule of Prior Year Findings

None

This section identifies the status of prior-year findings related to the general purpose financial statements and federal and state awards that are required to be reported in accordance with CFR 200.516(a) the Uniform Guidance and New Jersey OMB's Circular 25-12, as amended.

STATUS OF PRIOR YEAR FINDINGS

None

COUNTY OF UNION

Supplementary Information

Financial Data Schedule - Section 8 Housing Choice Voucher Program

For the Year Ended December 31, 2025

Line Item No.	Description	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	Total Programs
	Balance Sheet			
111	Cash - Unrestricted		$ 710,040	$ 710,040
112	Cash - Restricted - Modernization and Development		$ 273,251	$ 273,251
113	Cash - Other Restricted	$ 23,873		$ 23,873
100	**Total Cash**	**$ 23,873**	**$ 983,291**	**$ 1,007,164**
124	Accounts Receivable - Other Government		$ 211,313	$ 211,313
120	**Total Receivables, Net of Allowances for Doubtful Accounts**	**$ -**	**$ 211,313**	**$ 211,313**
142	Prepaid Expenses and Other Assets		$ 45,025	$ 45,025
150	**Total Current Assets**	**$ 23,873**	**$ 1,239,629**	**$ 1,263,502**
290	**Total Assets and Deferred Outflow of Resources**	**$ 23,873**	**$ 1,239,629**	**$ 1,263,502**
312	Accounts Payable <= 90 Days		$ 17,000	$ 17,000
310	**Total Current Liabilities**	**$ -**	**$ 17,000**	**$ 17,000**
300	**Total Liabilities**	**$ -**	**$ 17,000**	**$ 17,000**
511.4	Restricted Net Position	$ 23,873	$ 273,251	$ 297,124
512.4	Unrestricted Net Position		$ 949,378	$ 949,378
513	**Total Equity - Net Assets / Position**	**$ 23,873**	**$ 1,222,629**	**$ 1,246,502**
600	**Total Liabilities, Deferred Inflows of Resources and Equity - Net**	**$ 23,873**	**$ 1,239,629**	**$ 1,263,502**
	Income Statement			
70600	HUD PHA Operating Grants	$ 837,017	$ 6,231,043	$ 7,068,060
71400	Fraud Recovery		$ 23,384	$ 23,384
71500	Other Revenue		$ 2,545,305	$ 2,545,305
70000	**Total Revenue**	**$ 837,017**	**$ 8,799,732**	**$ 9,636,749**
91100	Administrative Salaries		$ 1,643	$ 1,643
91200	Auditing Fees	$ 2,000	$ 15,660	$ 17,660
91300	Management Fee	$ 49,565	$ 554,828	$ 604,393
91600	Office Expenses		$ 40,206	$ 40,206
91000	**Total Operating - Administrative**	**$ 51,565**	**$ 612,337**	**$ 663,902**
96200	Other General Expenses		$ 21,768	$ 21,768
96000	**Total Other General Expenses**	**$ -**	**$ 21,768**	**$ 21,768**
96900	**Total Operating Expenses**	**$ 51,565**	**$ 634,105**	**$ 685,670**
97000	**Excess of Operating Revenue over Operating Expenses**	**$ 785,452**	**$ 8,165,627**	**$ 8,951,079**
97300	Housing Assistance Payments	$ 670,207	$ 5,527,728	$ 6,197,935
97350	HAP Portability-In		$ 2,386,050	$ 2,386,050
90000	**Total Expenses**	**$ 721,772**	**$ 8,547,883**	**$ 9,269,655**
10000	**Excess (Deficiency) of Total Revenue Over (Under) Total Expenses**	**$ 115,245**	**$ 251,849**	**$ 367,094**
11030	**Beginning Equity**	**$ -**	**$ 970,780**	**$ 970,780**
11040	**Propr Period Adjustments, Equity Transfers and Correction of Errors**	**$ (91,372)**		**$ (91,372)**
11170	**Administrative Fee Equity**	**$ -**	**$ 949,378**	**$ 949,378**
11180	**Housing Assistance Payments Equity**	**$ -**	**$ 273,251**	**$ 273,251**
11190	**Unit Months Available**	**480**	**4,524**	**5,004**
11210	**Number of Unit Months Leased**	**464**	**4,287**	**4,751**
11270	**Excess Cash**	**$ -**	**$ -**	**$ -**

GENERAL COMMENTS

Contracts and Agreements

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

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

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

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

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

a. Every contract awarded by the contracting agent for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the governing body of the contracting unit to the lowest responsible bidder after public advertising for bids and bidding therefor, except as is provided otherwise in this act of specifically by any other law. The governing body of a contracting unit may, 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, the bid threshold, in accordance with N.J.S.A. 40A:11-3 and 40A:11-4 (as amended) is $17,500 and $36,000 if there is a qualified purchasing agent. On July 1, 2020, the threshold with a qualified purchasing agent increased to $44,000. On July 1, 2025, this amount was increased to $53,000.

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:

BA #1	Intersections Improvements/Engineering
BA #2	HVAC Replacements
BA #3	Road Sweepings Disposal Services
BA #4	Deserted Village Roof Replacement
BA #5	Homestead Farm Improvements at Oak Ridge Park
BA #6	Ice Rink at Warinanco Park
BA #8	Elevator Maintenance and Repair Services
BA #9	Replacement of Caldwell Place Minor Bridge
BA #10	Hydro Rake of Briant Park
BA #11	Clark Reservoir Improvements
BA #12	Renovations to 921 Elizabeth Avenue
BA #13	Fire Suppression Remediation, Froehlich Building
BA #14	Boating & Food Concessions at Echo Lake Park
BA #16	Boating and Food Concessions at Echo Lake Park
BA #17	Grapple Saw Truck
BA #18	2025 Road Resurfacing Project
BA #19	Improvements at the Galloping Hill Golf Course Driving Range
BA #20	Electronic Network Equipment, Security, and Cabling
BA #21	Telephone/Associated Systems, Equipment, Installation and Maintenance
BA #22	Bridge Improvement Program
BA #23	Grapple Saw Truck
BA #24	Installation of Fitness Courts
BA #25	Elevator Modernization at the Old Jail

BA #26	Clark Reservoir Improvements
BA #28	Snow Plow and Salt Spreader Equipment
BA #29	Telephone/Associated Systems Services Equipment, Installation, Maintenance Services
BA #30	Intersection Improvements, Vauxhall Road & Winslow Avenue/Commerce Avenue
BA #31	Snow Plow and Salt Spreader Equipment
BA #32	Electrical Systems Repair, Maintenance and Installation Services
BA #33	Window Cleaning Services
BA #34	Bridge Improvement Program
BA #35	Mobile Stage
BA #36	Trees
BA #37	Custom Van
BA #38	Forklift
BA #39	Portable Toilet Rentals and Septic Pumping Services
BA #40	Snow Removal Services
BA #41	Influenza Immunization Doses
BA #42	Emergency Generator Repair, Maintenance and Installation Services
BA #43	Horse Feed
BA #44	Portable Toilet Rentals and Septic Pumping Services Rebid
BA #45	Road Materials
BA #46	Biowarfare Detectors
BA #47	Influenza Immunizations Doses
BA #48	Horse Feed
BA #49	Homestead Farm at Oak Ridge Park-Phase 1 Sitework
BA #50	Road Materials

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

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

COUNTY OF UNION

COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 2025

NONE

COUNTY OF UNION
STATUS OF PRIOR YEAR AUDIT FINDINGS/RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2025

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

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

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

Very truly yours,

Steven D. Wielkotz

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

Wielkotz & Company, LLC

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

July 2, 2026