



# BOROUGH OF WATCHUNG

15 MOUNTAIN BOULEVARD  
WATCHUNG, NEW JERSEY 07069

## MAYOR & COUNCIL MEETING AGENDA

**THURSDAY, MARCH 21, 2024**

**7:30 P.M.**

### MAYOR

Ronald Jubin, Ph.D.

### COUNCIL

Christine B. Ead, President

Curt S. Dahl

Paul Fischer

Paolo Marano

Sonia Abi-Habib

Robert Gibbs

James J. Damato  
**Business Administrator**

Edith G. Gil  
**Borough Clerk**

Joseph Sordillo, Esq.  
**Borough Attorney**

**THIS MEETING AND ALL BUSINESS SHALL BE CONDUCTED IN-PERSON, INCLUDING THE ACCEPTANCE OF PUBLIC COMMENT.** No public comment shall be allowed to be made virtually or accepted in writing and read into the record. All writings received shall be acknowledged and accepted by the Council as regular correspondence. The Borough may broadcast its meetings virtually for public viewing as a courtesy.

**VIEWING INSTRUCTIONS:** To listen to the meeting via phone, dial 1 (646) 558-8656. It will prompt you for a meeting ID. Type **99501390087#**. You do not need a participating ID, just press # | To view the meeting using a smart phone or computer, download the free **ZOOM** app. Type in the **meeting ID 99501390087** or click on <https://zoom.us/j/99501390087>. **Agenda items can also be requested by emailing [egil@watchungnj.gov](mailto:egil@watchungnj.gov)**

**BOROUGH OF WATCHUNG  
MAYOR & COUNCIL MEETING AGENDA**

**MARCH 21, 2024 - 7:30 P.M.**

**MAYOR’S STATEMENT:** This meeting is being held in compliance with the Open Public Meetings Act. Under the provisions of N.J.S.A.10:4-6 et seq., notice of the time and place of this meeting was given by way of the Annual Meeting Notice to the Courier News, Echoes Sentinel, the Star Ledger, posted at Borough Hall and on the Borough’s website.

**SALUTE TO THE FLAG and MOMENT OF SILENCE FOR OUR SERVICE MEN AND WOMEN, SERVING HOME AND ABROAD**

**ROLL CALL**

**PROCLAMATION**

❖ Brain Injury Awareness Month

**PUBLIC PORTION / AGENDA ITEMS ONLY**

*A public portion is held prior to Council action **for comments of agenda items only**. Individuals commenting are limited to **3 minutes** per person, and will not be permitted to speak again until everyone has had an opportunity to speak. If a group is represented by an attorney, the attorney will be given 5 minutes to make the presentation for the group.*

**NEW BUSINESS**

**REPORTS & CORRESPONDENCE:**

Acknowledging Receipt of the following Borough Reports:

Animal Control Solutions Monthly Report	February 2024
<a href="#">Annual Financial Statement</a>	<a href="#">2023</a>
Historical Committee Meeting Minutes	January 24, 2024
Plainfield Area Regional Sewerage Authority Meeting Minutes	February 1, 2024
Rescue Squad Monthly Report	March 2024

**CONSENT ITEMS**

*The resolutions listed below were submitted to the Governing Body for review and will be adopted by one motion.*

R1: Authorizing a Field and Facility Permit Application for Mr. B’s Fishing Camp

R2: Authorizing a Field and Facility Permit Application for the Garden Club of Watchung

R3: Authorizing Refund for Overpayment on Building Permit #24-0078

**BOROUGH OF WATCHUNG  
MAYOR & COUNCIL MEETING AGENDA**

**MARCH 21, 2024 - 7:30 P.M.**

R4: Certifying Compliance with the US Equal Employment Opportunity Commission’s “Enforcement Guidance on the Consideration of Arrest and Conviction Records in Employment Decisions Under Title VII of the Civil Rights Act of 1964”

**NON- CONSENT ITEMS**

R5: Authorizing a Professional Services Contract to Potter Architects, LLC for Proposed Design Development Services (Phase 2) in Connection with the Rehabilitation of the Watchung Library

R6: Authorizing the Appointment of Catherine Furlan as Part-Time Land Use Board Clerk

R7: Awarding a Professional Service Contract to Appraisal Systems, Inc for Appraisal Inspections and Related Services in Connection with the 2025 Borough-Wide Reassessment Program

R8: [Introduction of the 2024 Municipal Budget](#)  
*Hyperlink to Budget – Public Hearing on April 18, 2024*

R9: Authorizing a Self-Examination for Budget Year 2024

**ORDINANCE ON FIRST READING**

**OR 24/04: AN ORDINANCE TO EXCEED THE MUNICIPAL BUDGET COST OF LIVING ALLOWANCE AND TO ESTABLISH A CAP BANK WHEN THE COLA IS EQUAL TO OR LESS THAN 2.5 PERCENT (N.J.S.A. 40A:4-45.14) FOR CY 2024**

**PUBLIC PORTION - GENERAL DISCUSSION**

*Individuals commenting are limited to 3 minutes per person. An Attorney will be given 5 minutes to present on behalf of a group.*

**ADJOURNMENT**

The next meeting of the Mayor and Council will be Thursday, April 4, 2024 at 7:30 P.M.

**BOROUGH OF WATCHUNG  
RESOLUTION: R1**

**WHEREAS**, the Borough of Watchung has received a Field and Facility Permit Application which has been reviewed by Borough Officials; and

**WHEREAS**, the Governing Body of the Borough of Watchung, County of Somerset, State of New Jersey wishes to authorize said application.

**NOW THEREFORE BE IT HEREBY RESOLVED**, by the Mayor and Council of the Borough of Watchung that the use of Best Lake and/or Watchung Lake is authorized for the intended use as noted below and is hereby approved:

1. Mr. B's Fishing Camp dba B-Active LLC, to host a Fishing Camp, from 8 A.M. to 12 P.M., Monday thru Friday, starting on June 17, 2024 through August 23, 2024.
2. All approvals are subject to having appropriate insurance coverage, applicable departmental approvals, and receipt of appropriate fees.

\_\_\_\_\_  
Christine B. Ead, Council President

\_\_\_\_\_  
Ronald Jubin, Ph.D., Mayor

ADOPTED: MARCH 21, 2024  
INDEX: RECREATION  
C: DQG, PD,



FIELD AND FACILITY PERMIT APPLICATION

\*\*GOVERNMENT BODY APPROVAL REQUIRED - PLEASE SUBMIT ONE MONTH BEFORE EVENT\*\*

Applicant Name: MATT BUGLOVSKY

Address: [REDACTED] POTTERSVILLE, NJ 07979

Phone: [REDACTED] Email: [REDACTED]

Name of Organization, Team, Club, etc. MR. B'S FISHING CAMP (B-ACTIVE LLC)

Profit Entity  Non-Profit Entity

**FACILITY USE**

**FEES**

**\*Pavilion Rental at Mobus Field**

- Resident \$50.00 Per Event
- Non-Resident / Commercial \$100.00 Per Event

\* Port-A-John Rental \$150.00 (Includes Delivery)

- \* Mobus Field  Phillips Field  Best Lake
- Sport and Organized Programs \$15.00 Per Person/Week
- Events (Non-Profit) - Resident \$50.00 Per Event
- Events (Non-Profit) - Non-Resident \$150.00 Per Event

- \***Gazebo at Watchung Lake**
- Resident \$50.00 Per Event
- Non-Resident \$100.00 Per Event

- \***Seniors Room**
- Residents/Non-Profit No Charge
- Profit Organizations \$25.00 Per Hour / \$100.00 Minimum

\* Police Security \$107/hour per Officer

All Watchung Based Non-Profit Sports Programs, Government or School Based Events and Non-Profit Fund-Raising Events: Free of Charge **except** as required by the Borough Administrator to cover out-of-pocket costs for any applicable expenses. All fees include removal of bagged garbage and access to electricity, if needed.

Location Requested and Detailed Description of Event: BEST LAKE AND/OR WATCHUNG LAKE FOR SUMMER FISHING CAMP. DATES ARE 6/17-6/21, 6/24-6/28, 7/1-7/5, 7/8-7/12, 7/15-7/19, 7/22-7/26, 7/29-8/2, 8/12-8/16, 8/19-8/23

Dates: SEE ABOVE Times: 8:00 AM TO NOON

Rain Date: \_\_\_\_\_

**BOROUGH OF WATCHUNG  
RESOLUTION: R2**

**WHEREAS**, the Borough of Watchung has received a Field and Facility Permit Application which has been reviewed by Borough Officials; and

**WHEREAS**, the Governing Body of the Borough of Watchung, County of Somerset, State of New Jersey wishes to authorize said application.

**NOW THEREFORE BE IT HEREBY RESOLVED**, by the Mayor and Council of the Borough of Watchung that the use of the Best Lake Parking Lot is authorized for the intended use as noted below and is hereby approved:

1. The Garden Club, to hold plant sale, from 7 A.M. to 1 P.M., on May 11, 2024 (Rain Date: May 12)
2. All approvals are subject to having appropriate insurance coverage, applicable departmental approvals, and receipt of appropriate fees.

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Christine B. Ead, Council President

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Ronald Jubin, Ph.D., Mayor

ADOPTED: MARCH 21, 2024  
INDEX: RECREATION  
C: DQG, PD,



FIELD AND FACILITY PERMIT APPLICATION

\*\*GOVERNMENT BODY APPROVAL REQUIRED - PLEASE SUBMIT ONE MONTH BEFORE EVENT\*\*

Applicant Name: Vondra (Vonnie) Mott

Address: [Redacted]

Phone: [Redacted] Email: [Redacted]

Name of Organization, Team, Club, etc. Garden Club of Watchung

Profit Entity  Non-Profit Entity

**FACILITY USE**

**FEES**

**\*Pavilion Rental at Mobus Field**

- Resident
- Non-Resident / Commercial

\$50.00 Per Event  
 \$100.00 Per Event

**\* Port-A-John Rental**

\$150.00 (Includes Delivery)

**\* Mobus Field  Phillips Field  Best Lake**

- Sport and Organized Programs
- Events (Non-Profit) - Resident
- Events (Non-Profit) - Non-Resident

\$15.00 Per Person/Week  
 \$50.00 Per Event  
 \$150.00 Per Event

**\*Gazebo at Watchung Lake**

- Resident
- Non-Resident

\$50.00 Per Event  
 \$100.00 Per Event

**\*Seniors Room**

- Residents/Non-Profit
- Profit Organizations

No Charge  
 \$25.00 Per Hour / \$100.00 Minimum

**\* Police Security**

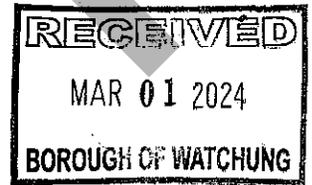
\$107/hour per Officer

All Watchung Based Non-Profit Sports Programs, Government or School Based Events and Non-Profit Fund-Raising Events: Free of Charge **except** as required by the Borough Administrator to cover out-of-pocket costs for any applicable expenses. All fees include removal of bagged garbage and access to electricity, if needed.

Location Requested and Detailed Description of Event: Plant Sale at Best Lake Parking Lot

Dates: May 11, 2024 Times: 7:30 am - 2:00 pm

Rain Date: May 12, 2024



**BOROUGH OF WATCHUNG  
RESOLUTION: R3**

**WHEREAS**, applicant, My Deck, LLC., applied for a building permit (Permit #24-0078) and overpaid an additional \$5.00 and is now due a refund.

**NOW, THEREFORE, BE IT RESOLVED**, by the Mayor and Council of the Borough of Watchung, County of Somerset, State of New Jersey that the Chief Financial Officer is hereby authorized to refund \$5.00 to My Deck, LLC, 8 Highway 31, Flemington, NJ 08822, for overpayment of construction permit #24-0078.

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Christine B. Ead, Council President

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Ronald Jubin, Ph.D., Mayor

ADOPTED: MARCH 21, 2024  
INDEX: FINANCE-MISC.,  
C: B HANCE, C.TAYLOR

**BOROUGH OF WATCHUNG  
RESOLUTION: R4**

**CERTIFYING COMPLIANCE WITH THE U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION'S 'ENFORCEMENT GUIDANCE ON THE CONSIDERATION OF ARREST AND CONVICTION RECORDS IN EMPLOYMENT DECISIONS UNDER TITLE VII OF THE CIVIL RIGHTS ACT OF 1964'**

**WHEREAS**, N.J.S.A. 40A:4-5 as amended by P.L. 2017, c.183 requires the governing body of each municipality and county to certify that their local unit's hiring practices comply with the United States Equal Employment Opportunity Commission's "Enforcement Guidance on the Consideration of Arrest and Conviction Records in Employment Decisions Under Title VII of the Civil Rights Act of 1964," *as amended*, 42 U.S.C. § 2000e *et seq.*, (April 25, 2012) before submitting its approved annual budget to the Division of Local Government Services in the New Jersey Department of Community Affairs; and

**WHEREAS**, the members of the governing body have familiarized themselves with the contents of the above-referenced enforcement guidance and with their local unit's hiring practices as they pertain to the consideration of an individual's criminal history, as evidenced by the group affidavit form of the governing body attached hereto.

**NOW, THEREFORE BE IT RESOLVED**, that the Council of the Borough of Watchung, County of Somerset, State of New Jersey hereby states that it has complied with N.J.S.A. 40A:4-5, as amended by P.L. 2017, c.183, by certifying that the local unit's hiring practices comply with the above-referenced enforcement guidance and hereby directs the Clerk to cause to be maintained and available for inspection a certified copy of this resolution and the required affidavit to show evidence of said compliance.

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Christine B. Ead, Council President

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Ronald Jubin, Ph.D., Mayor

ADOPTED: MARCH 21, 2024  
INDEX: BUDGET-MISC  
C: B. HANCE, DLGS

**CLERK'S CERTIFICATION**

I hereby certify that this is a true copy of the resolution passed at the Watchung Borough Council meeting held on March 21, 2024.

\_\_\_\_\_  
Edith G. Gil, RMC

**GOVERNING BODY CERTIFICATION PURSUANT TO P.L.2017, C.183 OF COMPLIANCE WITH THE UNITED STATES EQUAL EMPLOYMENT OPPORTUNITY COMMISSION'S "ENFORCEMENT GUIDANCE ON THE CONSIDERATION OF ARREST AND CONVICTION RECORDS IN EMPLOYMENT DECISIONS UNDER TITLE VII OF THE CIVIL RIGHTS ACT OF 1964"**

**GROUP AFFIDAVIT**

**STATE OF NEW JERSEY  
COUNTY OF SOMERSET**

We, Members of the Governing Body of the Borough of Watchung, being duly sworn according to law, upon our oath depose and say:

- 1. We are duly elected Members of the Borough of Watchung in the County of Somerset;
- 2. Pursuant to P.L. 2017, c.183, we have familiarized ourselves with the contents of the United States Equal Employment Opportunity Commission's **"Enforcement Guidance on the Consideration of Arrest and Conviction Records in Employment Decisions Under Title VII of the Civil Rights Act of 1964,"** as amended, 42 U.S.C. § 2000e et seq., (April 25, 2012);
- 3. We are familiar with the local unit's hiring practices as they pertain to the consideration of an individual's criminal history;
- 4. We certify that the local unit's hiring practices comply with the above-referenced enforcement guidance.

(L.S.)	(L.S.)
_____	_____
(L.S.)	(L.S.)
_____	_____
(L.S.)	(L.S.)
_____	_____
(L.S.)	(L.S.)
_____	_____

Sworn to and subscribe before me this  
day of March, 2024

Notary Public of New Jersey

\_\_\_\_\_  
Notary

\_\_\_\_\_  
Edith G. Gil  
Borough Clerk

**BOROUGH OF WATCHUNG  
RESOLUTION: R5**

**WHEREAS**, it is necessary to retain the services of the Professional listed below for the year 2024; and

**WHEREAS**, N.J.S.A. 19:44A-20.4 et seq. provides for the Borough of Watchung to solicit proposals through the fair and open process; and

**WHEREAS**, the Borough received solicited proposal on January 8, 2024 and said proposal was reviewed by the Mayor and Administrator, and Council wishes to award a contract to Potter Architects for Proposed Design Development services (Phase 2) in connection with the rehabilitation of the Watchung Library; and

**WHEREAS**, the Chief Finance Officer has determined that the value of the contracts may exceed \$17,500.00; and

**WHEREAS**, the Chief Financial Officer of the Borough of Watchung has certified that funds are available in the following account: Capital Ordinance: 2001/10

\_\_\_\_\_  
William J. Hance, CFO

**NOW, THEREFORE, BE IT RESOLVED** by the Governing Body of the Borough of Watchung, County of Somerset, State of New Jersey that Borough Officials are hereby authorized and directed to execute a contract for the services of the following Professional in their area(s) of expertise, in accordance with the proposal submitted:

Award to: Potter Architects, LLC, 410 Colonial Avenue, Union, NJ 07083  
Amount: Not to exceed \$100,000

**BE IT FURTHER RESOLVED** that these contracts have been awarded after review and based on the merits and abilities of these professionals to provide the goods or services as described herein. These contracts are being awarded through a “fair and open process” pursuant to N.J.S.A. 19:44A-20.4 et seq.

**BE IT FURTHER RESOLVED** that the Borough Clerk is hereby authorized to advertise the award of these contracts within ten days from the date hereof in accordance with the Local Public Contracts Law (N.J.S.A. 40A:11-1, et seq.).

\_\_\_\_\_  
Paul Fischer, Council Member

\_\_\_\_\_  
Ronald Jubin, Mayor

ADOPTED: MARCH 21, 2024  
INDEX: AWARDS - PROFESSIONAL CONTRACTS  
C: W. HANCE

**WATCHUNG PUBLIC LIBRARY**  
**12 Stirling Road, Watchung, NJ**  
**PUBLIC BID PROJECT (Phases 2 thru 5)**

1/8/2024

**Potter Architects, LLC**

Phase	Task	Staff Type	Hourly Rate	Hours/Qty.	Extension	Subtotals
<b>Phase 1 Schematic Design / Predesign</b>						
<b>PHASE COMPLETED</b>						
	Confirmation of Project Program	Architect, Principal	250	0	0	
	Conceptual Designs	Architect, Principal Architect, Project	250 185	0 0	0 0	
	Conceptual Design CAD drafting	Architect, Project Draftsman II	185 150	0 0	0 0	
	Building Model Initial	Architect, Project Draftsman II	185 150	0 0	0 0	
	Civil Engineer/Landscape Design ( <b>OWNER</b> )	Prof. Engineer/Drafting	N/A	0	0	
	Theatrical/Sound/Lighting/Acoustics	Prof. Engineer/Drafting	L/S	0	0	
	Interior Designer	Designer/Drafting	L/S	0	0	
	Conceptual Design Meetings	Architect, Principal	250	0	0	
	Renderings and Videos (optional)	Unit Cost	N/A	0	0	
	Office Support	Office Manager/Sec'y	90	0	0	
						0
<b>Phase 2 Design Development (40% Complete CD)</b>						
	Prelim Design Work	Architect, Principal Architect, Project	250 185	40 120	10000 22200	
	Prelim Design Drafting	Draftsman II	150	80	12000	
	Building Model Update	Architect, Project Draftsman II	185 150	8 24	1480 3600	
	BIM Computer Model Levels 100, 200	Prof. Engineer/Drafting	L/S	18000	18000	
	Prelim Design Meetings (4)	Architect, Principal	250	8	2000	
	Prelim Specifications	Architect, Project Architect, Principal	185 250	24 8	4440 2000	
	Structural CD's	Prof. Engineer/Drafting	L/S	15000	15000	
	Mech./Elec./Plumb./Fire Protection CD's	Prof. Engineer/Drafting	L/S	20000	20000	
	LEED Consultant/MEPFP Modelling <b>N/A</b>	Prof. Engineer/Drafting	L/S	0	0	
	Civil Engineer/Landscape Design ( <b>OWNER</b> )	Prof. Engineer/Drafting	N/A	0	0	
	Theatrical/Sound/Acoustics Consultant <b>N/A</b>	Prof. Engineer/Drafting	L/S	0	0	
	Interior Designer	Designer/Drafting	185	40	7400	
	Office Support	Office Manager/Sec'y	90	40	3600	
	Planning Board Meetings (Attendance and Preparation - Lump Sum of 1050 per meeting)	Architect, Principal	1050	2	2100	123820
<b>Phase 3 Construction Documents (100% Complete CD)</b>						
	Construction Plans Drafting	Draftsman II Architect, Project	150 185	120 80	18000 14800	
	Building Model Update	Architect, Project Draftsman II	185 150	8 24	1480 3600	
	BIM Computer Model Level 300	Prof. Engineer/Drafting	L/S	10000	10000	
	Specifications (Book)	Architect, Project	185	40	7400	

	Architect, Principal	250	40	10000	
Structural Engineer CD's	Prof. Engineer/Drafting	L/S	27000	27000	
Mech./Elec./Plumb./Fire Prot. Engineer CD's	Prof. Engineer/Drafting	L/S	32000	32000	
LEED Consultant/MEPFP Modelling <b>N/A</b>	Prof. Engineer/Drafting	L/S	0	0	
Civil Engineer/Landscape Design ( <b>OWNER</b> )	Prof. Engineer/Drafting	L/S	0	0	
Theatrical/Sound/Acoustics Consultant <b>N/A</b>	Prof. Engineer/Drafting	L/S	0	0	
Interior Designer	Designer/Drafting	185	24	4440	
Final CD Coordination Meetings - All Discpl.	Architect, Principal	250	32	8000	
Final Checking and Coordination - All Discpl.	Architect, Principal	250	32	8000	
Local submissions/approvals	Architect, Project	185	16	2960	
	Architect, Principal	250	16	4000	
Office Support	Office Manager/Sec'y	90	60	5400	
					157080
<b>Phase 4 Bidding and Award</b>					
Prebid Meeting	Architect, Principal	250	4	1000	
Addendum	Architect, Project	185	16	2960	
	Architect, Principal	250	4	1000	
Structural Engineer	Prof. Engineer/Drafting	L/S	2800	2800	
Mech./Elec./Plumb./Fire Protection Engr.	Prof. Engineer/Drafting	L/S	2800	2800	
LEED Consultant <b>N/A</b>	Prof. Engineer/Drafting	L/S	0	0	
Civil Engineer/Landscape Design ( <b>OWNER</b> )	Prof. Engineer/Drafting	L/S	0	0	
Theatrical/Sound/Acoustics Consultant <b>N/A</b>	Prof. Engineer/Drafting	L/S	0	0	
Bid Opening	Architect, Principal	250	4	1000	
Bid Award	Architect, Principal	250	4	1000	
Contract Preparation	Architect, Principal	250	4	1000	
Office Support	Office Manager/Sec'y	90	40	3600	
					17160
<b>Phase 5 Construction Administration and Project Close Out</b>					
Submittals	Architect, Project	190	160	30400	
	Architect, Principal	250	80	20000	
RFI's (Requests for Information) (100 RFI's)	Architect, Project	185	160	29600	
	Architect, Principal	250	80	20000	
Payment Applications Review Appl (18 pay apps)	Architect, Project	185	24	4440	
	Architect, Principal	250	24	6000	
Site Visits/Site Meetings (36 visits)	Architect, Project	185	72	13320	
	Architect, Principal	250	72	18000	
Structural Engineer (Submittals, RFI's, Site Visits, PL)	Prof. Engineer/Drafting	L/S	21000	21000	
Mech./Elec./Plumb./Fire Protection Engineer (Submittals, RFI's, Site Visits, PL)	Prof. Engineer/Drafting	L/S	33000	33000	
LEED Consultant/MEPFP Commissioning and other LEED services to approval <b>N/A</b>	Prof. Engineer/Drafting	L/S	0	0	
Civil Engineer/Landscape Design ( <b>OWNER</b> )	Prof. Engineer/Drafting	L/S	0	0	
Theatrical/Sound/Acoustics Consultant <b>N/A</b> (Submittals, RFI's, Site Visits)	Prof. Engineer/Drafting	L/S	0	0	
Interior Designer (Submittals, RFI's,	Designer/Drafting	185	24	4440	

Site Visits)				
Punch List	Architect, Project	185	16	2960
	Architect, Principal	250	16	4000
Project Close Out	Architect, Principal	250	40	10000
Office Support	Office Manager/Sec'y	90	160	14400

231560

Phase 6 Reproductions	Type	Unit Cost	Qty	Extension
	Prints		6	500 3000
	Book Specs	105		8 840

3840

**GRAND TOTAL 533460**

Project Summaries

PRINCIPAL ARCH TOTAL HRS 550  
 PROJECT ARCH TOTAL HRS 744

	JTD	ph2	ph 3	ph 4	ph 5	total
Structural Engineer	JTD	15000	27000	2800	21000	65800
MEPFP Engineer	PEG	20000	32000	2800	33000	87800



**BOROUGH OF WATCHUNG  
RESOLUTION: R6**

**BE IT HEREBY RESOLVED**, that the Mayor and Council of the Borough of Watchung, County of Somerset, State of New Jersey authorize the appointment of **Catherine Furlan** as **Part-Time Land Use Board Clerk** to the Board of Adjustment and Planning Board at an hourly rate of \$29.00 for a maximum of 25 hours a week.

**BE IT FURTHER RESOLVED**, that the Board Clerk shall also provide assistance to the Construction Office, under the direction of the Zoning Official, and upon obtaining the Planning/Zoning Board Secretary Certificate, her salary shall be adjusted and that this resolution is hereby ratified to March 14, 2024.

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Paul Fischer, Council Member

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Ronald Jubin, Ph.D., Mayor

ADOPTED: MARCH 21, 2024  
INDEX: APPOINTMENTS, PERSONNEL  
C: FINANCE, ZONING,

**BOROUGH OF WATCHUNG  
RESOLUTION: R7**

***AUTHORIZING THE AWARD OF CONTRACT TO APPRAISAL SYSTEMS, INC. TO PERFORM APPRAISAL INSPECTIONS AND RELATED SERVICES IN CONNECTION WITH THE 2025 BOROUGH WIDE REASSESSMENT PROGRAM***

**WHEREAS**, the Borough of Watchung desires to engage a Certified Appraiser to furnish professional appraisal inspections and related services in connection with the **2025** Borough wide reassessment program; and

**WHEREAS**, the Tax Assessor of the Borough of Watchung solicited proposals for the provision of appraisal inspections and related services in connection with the 2025 Borough wide reassessment program and recommends the proposal received from Appraisal Systems, Inc. 264 South Street Building 2, Suite 1B, Morristown, NJ 07960 in the amount of \$24.50 per inspection and \$50.00 per inspection for any required added assessments; and

**WHEREAS**, the Tax Assessor has reviewed the proposal and based upon 450 proposed inspections and the possible inspections required for added assessments determined the costs associated therewith to be reasonable and appropriate, and has recommended and requested an award of contract to Appraisal Systems, Inc. in a total amount not to exceed \$11,500.00; and

**WHEREAS**, the Chief Financial Officer of the Borough of Watchung has certified that funds are available in the following account: General Operating Account

\_\_\_\_\_  
William J. Hance, CFO

**NOW, THEREFORE, BE IT RESOLVED** by Council of the Borough of Watchung that the Mayor and Borough Clerk are hereby authorized and directed to execute an agreement, in a form acceptable to the Mayor, Borough Administrator, Assessor and Borough Legal Counsel with:

Award to: Appraisal Systems, Inc. 264 South Street Building 2, Suite 1B, Morristown, NJ 07960  
Amount: Not to exceed \$11,500.00

**BE IT FURTHER RESOLVED** by the Council of the Borough of Watchung that it hereby authorizes all Borough officials and employees to take all necessary action to effectuate the within Resolution; and

**BE IT FURTHER RESOLVED** that the Borough Clerk is hereby authorized to advertise the award of this contract within ten days from the date hereof in accordance with the Local Public Contracts Law (N.J.S.A. 40A:11-1, et seq.).

\_\_\_\_\_  
Paul Fischer, Council Member

\_\_\_\_\_  
Ronald Jubin, Ph.D., Mayor

ADOPTED: MARCH 21, 2024  
INDEX: AWARDS  
C: B. HANCE, E. KERWIN

**PROFESSIONAL SERVICES AGREEMENT  
APPRAISAL INSPECTIONS AND RELATED  
SERVICES  
BETWEEN**

**THE BOROUGH OF WATCHUNG  
A MUNICIPAL CORPORATION OF  
THE STATE OF NEW JERSEY**

**AND**

**APPRAISAL SYSTEMS, INC.  
A NEW JERSEY CORPORATION**

## ARTICLES OF AGREEMENT

THIS AGREEMENT, made this 21<sup>st</sup> day of March, 2024, by and between the **BOROUGH OF WATCHUNG**, a Municipal Corporation of the State of New Jersey, having its principal offices at 15 Mountain Boulevard, Watchung, NJ 07069, hereinafter referred to as “Borough”,

AND

**APPRAISAL SYSTEMS, INC.**, an appraisal firm with its principal office located at 264 South Street, building 2, Suite 1B, Morristown, NJ 07960 hereinafter referred to as “Appraiser”.

**WHEREAS**, the Borough desires to engage a certified appraiser to furnish professional appraisal inspections and related services in connection with the 2025 Borough-wide Reassessment Program as outlined below: and

**WHEREAS**, the Appraiser has offered to render such services to the Borough for \$24.50 per inspection and \$50 per inspection for any required added assessments: and

**WHEREAS**, the Tax Assessor of the Borough of Watchung has reviewed the proposed price and based upon 450 proposed inspections and the possible inspections required for added assessments determined the costs associated therewith to be reasonable and appropriate, and has recommended and requested this contract with Appraisal Systems, Inc. in a total amount not to exceed \$11,500 and

**WHEREAS**, by entering into this Agreement, the Appraiser represents that the service to the Borough qualifies as such Professional Services.

**WITNESSETH:** that the Borough and the Appraiser, for the consideration hereinafter specified, agree as follows:

### **1. Intention and Purpose**

The Borough of Watchung is undertaking a Borough-wide Reassessment Program of all properties within the municipality. This contract provides for inspections in which the Appraiser will inspect twenty percent (20%) of the residential properties within the Borough, which is estimated at 450 residential properties.

### **2. Scope of Services**

The Appraiser agrees to provide all services necessary to inspect each parcel of real estate and each real property improvement as designated by the Borough of Watchung Assessor which comprises of approximately 450 properties. Appraiser and anyone providing the Services on behalf of the Appraiser shall provide the Services in accordance with the generally accepted standards of members of the

same profession, industry. Appraiser shall provide the Borough, if requested, with copies of documentation confirming that anyone providing the Services on behalf of the Appraiser has the certifications, licenses, skills, and experience necessary to provide the Service. The licenses and certification documents shall be current, valid, and issued by the State of New Jersey and any other Commission with jurisdiction over the Services.

- a) Inspections: The properties to be inspected will be visited by representatives of the Appraiser to verify the accuracy of the existing records. Exterior measurements will be checked as well as assessable exterior items such as decks, sheds, swimming pools, etc. Overall condition of the premises will be noted as well as exterior photos taken. An interior inspection will also be done. If the owner is not home, a card will be left asking them to call the Appraiser to schedule an appointment for the interior inspection. Any changes will be noted on the calculation worksheet and when the interior inspection is complete, the owner (or tenant) will be asked to sign the worksheet.
- b) Data Entry: After each of the properties have been inspected, the Appraiser will make any necessary changes to the Borough's Computer program and will note the date the property was inspected. The Appraiser shall also integrate the digital photographs into the Borough's Computer program.
- c) Assistance to the Tax Assessor: The Appraiser shall provide assistance to the Borough Tax Assessor, as requested and required, in the integration of sales with respect to VCS's. Appraisal Systems, Inc. must also provide the Tax Assessor with monthly status reports of inspections completed and entered.
- d) Commencement of Work and Final Value Conclusions: The Appraiser will commence work as soon as authorized by the Borough. The Appraiser will be responsible for printing and mailing all notification letters to property owners and printing all field cards. The Appraiser will not be responsible for final value conclusions. All values will be done by the Borough Tax Assessor.
- e) Appraiser Personnel: The Appraiser shall provide the Tax Assessor the names, resumes and qualifications of the personnel providing the services to the Borough on behalf of the Appraiser which shall be subject to the review and approval of the Tax Assessor. All Appraiser Personnel shall report to and will follow the Tax Assessor's directions.
- f) The Tax Assessor and the Appraiser shall work together to maintain the full cooperation of all taxpayers by treating each inspection and/or inquiry with courtesy and supplying all possible necessary information within statutory requirements and limits to every interested taxpayer; however, each inspector shall be instructed to refrain from discussing with the property owner, tenant,

or occupant the possibility of any increase or decrease in the valuation of the real property and/or buildings, since any information is preliminary in nature at this point in the time of the inspection and before finalizing the project. This restriction will be strictly adhered to, and any violation will be just cause for the Tax Assessor to request that the employee be removed from work on this project.

- g) Upon written notice to the Appraiser, the Tax Assessor may request removal of any person for this project whose work is unsatisfactory or has conducted him or herself in an unprofessional manner.
- h) Any requested change in personnel by the Appraiser during the term of this Contract and/or in the course of the reassessment project shall be submitted in writing to and approved by the Borough Assessor before changes shall be effectuated.
- i) Unsatisfactory Work: If at any time during the Contract period the quality and/or progress of the Appraiser's work shall not be satisfactory, the Borough reserves the unilateral right to terminate the Contract upon ten (10) days written notice directed to the principal place of business of the Appraiser. Thereafter, the Borough shall be responsible only for the reasonable value of the services theretofore rendered, and in no event a sum greater than the completed work contemplated by the Contract.
- j) Confidential Nature of Project: Disclosure of appraisal information to any individual, company, or corporation, other than the Borough's Assessor, the Borough, or their authorized representatives is expressly prohibited, and if done before conclusion of this project will be considered a violation of this Agreement. It is understood that this does not refer to information released under due process of law or the Open Public Records Act.

### **3. Compensation**

- a) The Appraiser shall receive \$24.50 per inspection and associated services and \$50.00 per required inspection for added assessments. It is estimated that the Borough will require 450 inspections. The Appraiser shall not conduct, nor will it be compensated for any inspection that will cause the total cost of the within contract to the Borough to exceed \$11,500.00 without further approval from the Council of the Borough of Watchung.
- b) The Appraiser shall submit itemized invoices for completed inspections and the associated or necessary follow-up to the Tax Assessor for review and approval. Upon the Tax Assessor's approval, the invoices shall be submitted by the Tax

Assessor to the Borough Administration and Finance Committee for review and submission for final approval and payment by the Council of the Borough.

**4. Contract Contingencies**

This Contract is contingent upon approval by the Director of the State of New Jersey Division of Taxation. The Appraiser shall not have the authority to vary, alter, amend, or change this Contract, or any part thereof, without the written consent of the Tax Assessor and the Borough, as well as to the extent required by law the Director of the Division of Taxation.

**5. Subcontract**

The Appraiser shall not have the right to subcontract any portion or function of this Contract, without receiving prior expressed written approval from the Tax Assessor. The Appraiser shall not assign or transfer this Contract or any interest therein without permission from the Borough. The Company shall be responsible for any and all work performed by any subcontractors allowed for in this Contract, if any.

**6. Conflict of Interest**

No commissioner or employee of the Somerset County Board of Taxation and no assessor of a taxing district within Somerset County and no official or employee of the Borough shall have an interest whatsoever directly or indirectly, as an officer, stockholder, employee, or any other capacity in the Appraiser. Neither the Appraiser nor any of its members, employees, officers, or stockholders shall represent any property owner or taxpayer filing a tax appeal in the County of Somerset during the term of the Agreement, nor shall they be so engaged while the reassessment inspections proceed. No member, employee, officer, or stockholder of the Appraiser shall represent any property owner or taxpayer filing a tax appeal with respect to a reassessment inspection completed by the Appraiser. No member, employee, officer, or stockholder of the Appraiser shall have represented any property owner or taxpayer filing a tax appeal in the State of New Jersey within the last two year.

**7. Appraiser Qualifications**

The Appraiser shall meet performance standards as set forth by the Director of the State of New Jersey Division of Taxation and shall supply the State with any information which may be required from time to time during the duration of this Contract.

## **8. Affirmative Action**

Appraisal Systems, Inc. agrees to comply with the mandatory Affirmative Action requirements set forth on Exhibit A attached hereto.

## **9. Insurance Coverages**

Appraisal Systems, Inc. shall maintain insurance in full force and effect at all times during the life of this Agreement and have the Borough named as an Additional Insured under such insurance, with coverage and limits not less than the following:

Commercial General Liability: \$1,000,000 Each Occurrence / \$2,000,000 Aggregate

- a) Completed Operations must be included for a period of 1 year following completion of the work performed.

Business Automobile Liability: \$1,000,000 combined single limit any one accident

- b) All owned, hired or non-owned automobiles used in connection with this agreement.

Professional Liability / Errors & Omissions Liability: \$1,000,000 each claim / \$1,000,000 annual aggregate

Workers' Compensation: Statutory & Employer's Liability: \$1,000,000

## **10. Additional Insurance Provisions**

- a) Any combination of primary and umbrella/excess policies may be used to satisfy the limits. All below provisions shall also apply to the umbrella/excess policies for such coverages listed below.
- b) All coverages shall remain in effect for the life of the agreement and for three (3) years thereafter. As respects any claims-made coverages, any combination of renewal policies and extended reporting periods may be used to satisfy such time period; however, no extended reporting period shall be affected for the work under this agreement until the last work has been completed.
- c) Any retroactive dates, or the similar, must be no later than the effective date of this agreement.
- d) All insurance shall be procured from insurers permitted to do business in the United States and having an A.M. Best rating of at least "A-: VIII", or the S&P equivalent.
  - a) If no such rating, self-insured or the like, The Borough of Watchung has the right to request and review the financials of such.

- e) All General Liability, Automobile Liability, Professional Liability coverages shall name the Borough of Watchung as an additional insured on a primary and non-contributory basis. Where applicable, the General Liability policy shall be written on a Per Project basis and the Additional Insured status shall be provided for both Ongoing & Completed Operations. The Professional Liability policy shall not contain an Insured vs Insured exclusion.
- f) All coverage shall contain Waiver of Subrogation provisions, as allowed by law, in favor of the Borough of Watchung.
- g) At least thirty (30) days written notice of cancellation or non-renewal (10 days for non-payment) of any of the coverages shall be provided to the Borough of Watchung.
- h) Full “cross liability” / “severability of interests” / “separation of insureds” provisions shall be provided on all coverages.
- i) All insurances must be applicable to and cover the operations/services described in this agreement.
- j) With respect to individuals opting out of the Workers’ Compensation coverage, such individuals shall not work on the subject (project, services) in this agreement.
- k) The amounts of insurance or the carrying of the insurance described shall in no way be interpreted as relieving Appraisal Systems, Inc. of any responsibility or liability under the agreement. Any type of insurance or any increase in the limits of liability not described above which Appraisal Systems, Inc. requires for its own protection or on account of statute shall be its own responsibility and at its own expense. Appraisal Systems, Inc. shall promptly notify the Borough of Watchung and the appropriate insurance company(ies) in writing of any accident(s) or circumstance(s), as well as any claim, suit or process received by Appraisal Systems, Inc. arising in the course of operations under the agreement. Appraisal Systems, Inc. shall forward such documents received to its insurance company(ies), as soon as practicable, or as required by its insurance policy(ies).

## **11. Indemnification**

Appraisal Systems, Inc. shall indemnify and save the Borough of Watchung, its public officials, agents, representatives, employees, successors and assigns, harmless from and against all damages, losses, costs, expenses, liabilities, obligations, including reasonable attorneys’ fees and expenses, claims and causes of action of any and every kind and nature arising or growing out of or in any way connected with the performance of this order including without limitation, any accident, injury to or death of persons or loss of or damage to property, resulting from an act or omission of Appraisal Systems, Inc. or its agents, representatives, employees, invitees, successors and assigns, except when caused by the gross

negligence or willful misconduct of the Borough of Watchung. The indemnity obligations of Appraisal Systems, Inc. shall survive the completion or termination of this contract.

**12. Amendment Alterations, Modifications**

No alterations, changes, modification or variations of this Agreement or the terms thereof shall be valid unless in writing and signed by both of the parties hereto or their duly authorized representative.

**13. Applicability of the Laws of New Jersey**

This Agreement is made subject to and shall be construed and governed by the laws of the State of New Jersey.

**14. Entirety of Agreement**

This Agreement contains all the terms and conditions agreed upon by the parties hereto and there are no other agreements, oral or otherwise, between the parties regarding the subject matter of this Agreement.

**15. Americans with Disabilities Act of 1990**

Appraiser acknowledges that it has reviewed and is aware of the terms and conditions and agrees to fully comply with the terms of the Americans with Disabilities Act of 1990. Appraiser further agrees to comply with the requirements of the Federal Americans with Disabilities Act (ADA) and the Federal Rehabilitation Act of 1973, as same has been amended and supplemented.

**16. Political Contribution Disclosure**

This contract has been awarded to APPRAISAL SYSTEMS, Inc. based on the merits and abilities of APPRAISAL SYSTEMS, INC. to provide the goods or services as described herein. This contract was not awarded through a “fair and open process” pursuant to N.J.S.A. 19:44A-20.4 et seq. As such, the undersigned does hereby attest that APPRAISAL SYSTEMS, INC., its subsidiaries, assigns or principals controlling in excess of 10% of the entity has neither made a contribution that is reportable pursuant to the Election Law Enforcement Commission pursuant to N.J.S.A. 19:44A-8 or 19:44A-16, in the one (1) year period preceding the award of the contract that would, pursuant to P.L. 2004, c 19, affect its eligibility to perform this contract, nor will it make a reportable contribution during the term of the contract to any political party committee in the Borough of Watchung if a member of that political party is serving in an elective public office of Watchung

Borough when the contract is awarded, or to any candidate committee of any person serving in an elective public office of Watchung Borough when the contract is awarded.

**17. Annual Disclosure Statement to ELEC**

Pursuant to N.J.S.A. 19:44A-20.27, any business entity making a contribution of money or any other thing of value, including an in-kind contribution, or pledge to make a contribution of any kind to a candidate for or the holder of any public office having ultimate responsibility for the awarding of public contracts, or to a political party committee, legislative leadership committee, political committee or continuing political committee, which has received, in any calendar year, \$50,000 or more, in the aggregate, through agreements or contracts with a public entity, shall file an annual disclosure statement with the New Jersey Election Law Enforcement Commission, established pursuant to section 5 of P.L. 1973, c 83 (N.J.S.A. 19:44A-5), setting for all such contributions made by the business entity during the 12 months prior to the reporting deadline.

**18. Term of Agreement**

It is understood that the term of this agreement shall be completed by December 31, 2024 or sooner.

**19. Termination of Agreement**

It is understood that the Borough shall have the right to terminate this agreement, with or without cause, in its sole discretion, with 30 days' advance notice to the Appraiser. The Appraiser shall be paid for all work performed satisfactorily, as determined by the Borough Tax Assessor.

**20. Business Registration Certificate**

Appraiser shall submit its Business Registration Certificate no later than 10 days prior to the award of the contract.

**21. Iran Investment Disclosure**

Appraiser shall comply with the requirements of N.J.S.A. 40A:11-2.1 and N.J.S.A. 52:32-55 et seq. (P.L. 2012, Chap. 25) respecting the disclosure of investment activities in Iran. Any person or entity that submits a proposal or otherwise proposes to enter into or renew a contract must complete the certification provided herewith, under penalty of perjury, that the person or entity, or one of the

person's or entity's parents, subsidiaries, or affiliates, is not identified on a list created and maintained by the State of New Jersey.

**22. Independent Contractor**

The parties agree that the Appraiser and anyone providing the Services on behalf of the Appraiser is an independent contractor and nothing in the Agreement shall be construed to establish an employer/employee, agency, joint venture, or partnership arrangement between the parties. In discharging all duties and obligations hereunder, the Appraiser and anyone providing the Services on behalf of the Appraiser shall at all times remain in an independent contractor relationship with the Borough. The Borough assumes no responsibility for the payment of compensation, wages, benefits, or taxes of any employees of the Appraiser.

DRAFT

**IN WITNESS WHEREOF**, the parties hereto have affixed their names and therefore execute this Agreement in triplicate on the day and year first written above.

ATTEST:

BOROUGH OF WATCHUNG  
COUNTY OF SOMERSET

By \_\_\_\_\_  
Ronald Jubin, PhD, Mayor

\_\_\_\_\_  
Edith G. Gil, Borough Clerk  
Date:

ATTEST:

APPRAISAL SYSTEMS, INC.

By \_\_\_\_\_  
Ernest F. Del Guercio, Jr.  
President

\_\_\_\_\_  
Maureen M. Newton  
Director  
01/17/2024

**BOROUGH OF WATCHUNG  
RESOLUTION: R9**

**WHEREAS**, N.J.S.A. 40A:4-78b has authorized the Local Finance Board to adopt rules that permit municipalities in sound fiscal condition to assume the responsibility, normally granted to the Director of the Division of Local Government Services, of conducting the annual budget examination, and

**WHEREAS**, N.J.A.C. 5:30-7 was adopted by the Local Finance Board on February 11, 1997, and

**WHEREAS**, pursuant to N.J.A.C. 5:30-7.2 through 7.5 the Borough of Watchung has been declared eligible to participate in the program by the Division of Local Government Services, and the Chief Financial Officer has determined that the Borough meets the necessary conditions to participate in the program for the 2024 budget year, so now therefore

**BE IT RESOLVED**, by the Mayor and Council of the Borough of Watchung that in accordance with N.J.A.C. 5:30-7.6a and b and based upon the Chief Financial Officer's certification, the governing body has found the budget has met the following requirements:

1. That with reference to the following items, the amounts have been calculated pursuant to law and appropriated as such in the budget:
  - A. Payment of interest and debt redemption charges
  - B. Deferred charges and statutory expenditures
  - C. Cash deficit of preceding year
  - D. Reserve for uncollected taxes
  - E. Other reserves and non-disbursement items
  - F. Any inclusions of amounts required for school purposes
2. That the provisions relating to limitations on increases of appropriations pursuant to N.J.S.A. 40A:4-45.2 and appropriations for exceptions to limits on appropriations found at 40A:4-45.3 et seq. are fully met (complies with the "CAP" law).
3. That the budget is in such form, arrangement, and content as required by the Local Budget Law and N.J.A.C. 5:30-4 and 5:30-5.
4. That pursuant to the Local Budget Law:
  - A. All estimates of revenue are reasonable, accurate, and correctly stated
  - B. Items of appropriation are properly set forth
  - C. In itemization, form, arrangement, and content the budget will permit the exercise of the comptroller function within the municipality.
5. The budget and associated amendments have been introduced, publicly advertised and adopted in accordance with the relevant provisions of the Local Budget Law, except that failure to meet the deadlines of N.J.S.A. 40A:4-5 shall not prevent such certification.

**BOROUGH OF WATCHUNG  
RESOLUTION: R9**

6. That all other applicable statutory requirements have been fulfilled.

**BE IT FURTHER RESOLVED**, that a copy of this resolution be forwarded to the Director of the Division of Local Government Services.

\_\_\_\_\_  
Paul Fischer, Council Member

\_\_\_\_\_  
Ronald Jubin, Mayor

ADOPTED: MARCH 21, 2024  
INDEX: FIN., BUDGET  
C: W. HANCE  
DLGS

*I, Edith Gil, Municipal Clerk of the Borough of Watchung, County of Somerset, State of New Jersey, do hereby certify the foregoing to be a correct and true copy of a Resolution adopted by the Mayor and Council at a meeting held on March 21, 2024.*

\_\_\_\_\_  
*Edith Gil, RMC*

**BOROUGH OF WATCHUNG**

**ORDINANCE: 24/04**

***AN ORDINANCE TO EXCEED THE MUNICIPAL BUDGET COST OF LIVING ALLOWANCE AND TO ESTABLISH A CAP BANK WHEN THE COLA IS EQUAL TO OR LESS THAN 2.5 PERCENT (N.J.S.A. 40A:4-45.14) FOR CY 2024***

**WHEREAS**, the Local Government Cap Law, N.J.S. A. 40A:4-45.1 *et seq.*, provides that in the preparation of its annual budget, a municipality shall limit any increase in said budget to 2.5% or the Cost-of-Living Adjustment (COLA), whichever is less, over the previous year's final appropriations, subject to certain exceptions; and,

**WHEREAS**, N.J.S.A. 40A:4-45.14 provides that a municipality may, in any year in which the COLA is equal to or less than 2.5% increase its final appropriations by a percentage greater than the COLA, but not to exceed the 3.5% rate as specified in the law, when authorized by ordinance; and,

**WHEREAS**, the COLA for 2024 has been certified by the Director of the Division of Local Government Services in the Department of Community Affairs as 2.5% and,

**WHEREAS**, N.J.S.A. 40A:4-45.15a provides that a municipality may, in any year in which the COLA is equal to or less than 2.5%, may, when authorized by ordinance, appropriate the difference between the amount of its actual final appropriation and the 3.5% percentage rate as an exception to its final appropriations in either of the next two succeeding years; and,

**WHEREAS**, the Borough Council of the Borough of Watchung in the County of Somerset finds it advisable and necessary to increase its 2024 budget by more than 2.50% over the previous year's final appropriations, in the interest of promoting the health, safety and welfare of the citizens; and,

**WHEREAS**, the Borough Council hereby determines that a 3.5% increase in the budget for said year, amounting to \$127,434.20 in excess of the increase in final appropriations otherwise permitted by the Local Government Cap Law, is advisable and necessary; and,

**WHEREAS**, the Borough Council hereby determines that any amount authorized hereinabove

that is not appropriated as part of the final budget shall be retained as an exception to final appropriation in either of the next two succeeding years.

**NOW THEREFORE BE IT ORDAINED**, by the Borough Council of the Borough of Watchung, in the County of Somerset, a majority of the full authorized membership of this governing body affirmatively concurring, that, in the 2024 budget year, the final appropriations of the Borough of Watchung shall, in accordance with this ordinance and N. J.S.A. 40A:4-45.14, be increased by 3.5% amounting to \$446,019.70 and that the 2024 municipal budget for the Borough of Watchung be approved and adopted in accordance with this ordinance.

**BE IT FURTHER ORDAINED**, that any amount authorized hereinabove that is not appropriated as part of the final budget shall be retained as an exception to final appropriation in either of the next two succeeding years; and

**BE IT FURTHER ORDAINED**, that a certified copy of this ordinance as introduced be filed with the Director of the Division of Local Government Services within 5 days of introduction; and,

**BE IT FURTHER ORDAINED**, that a certified copy of this ordinance upon adoption, with the recorded vote included thereon, be filed with said Director within 5 days after such adoption.

INTRODUCED BY: FISCHER  
PASSED:  
PUBLISHED:  
ADOPTED:  
C: B.HANCE, DLGS

**ATTEST:**

\_\_\_\_\_  
**Edith G. Gil, Borough Clerk**

**BOROUGH OF WATCHUNG**

By: \_\_\_\_\_  
**Ronald Jubin, Ph.D., Mayor**



# BOROUGH OF WATCHUNG

## SUMMARY OF 2024 BUDGET

Total Budget	21,298,000.00	100.0%	Future Budget Projections					
			2025	2026	2027	2028	2029	
<b>Employee Costs:</b>								
Salaries & Wages								
Sheet 17	6,021,250.00	<b>102.00%</b>	6,141,675.00	6,264,508.50	6,389,798.67	6,517,594.64	6,647,946.54	
Sheet 25	-	<b>102.00%</b>	-	-	-	-	-	
Total	6,021,250.00		6,141,675.00	6,264,508.50	6,389,798.67	6,517,594.64	6,647,946.54	
Social Security								
Sheet 19	250,745.14	<b>102.00%</b>	255,760.04	260,875.24	266,092.75	271,414.60	276,842.90	
Pensions etc.								
Sheet 19	258,113.00	<b>102.00%</b>	263,275.26	268,540.77	273,911.58	279,389.81	284,977.61	
Sheet 19	1,132,147.00	<b>105.00%</b>	1,188,754.35	1,248,192.07	1,310,601.67	1,376,131.75	1,444,938.34	
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	6,700.00	<b>106.00%</b>	7,102.00	7,528.12	7,979.81	8,458.60	8,966.11	
Direct Employee Costs	<b>7,668,955.14</b>	<b>36.0%</b>						
<b>General Liability Insurance</b>								
Sheet 14	43,000.00	0.2%						
<b>Debt Service:</b>								
Sheet 27	2,461,552.00	11.6%						
<b>Reserve for Uncollected Taxes:</b>								
Sheet 29	600,000.00	2.8%						
<b>Capital Funds:</b>								
Sheet 26a	3,338,000.00	15.7%						
<b>Deferred Charges:</b>								
Sheet 28	152,855.22	0.7%						
<b>Grants:</b>								
Sheet 25 (less Salaries & Wages above)	212,419.64	1.0%						
<b>All Other Departmental OE's:</b>								
Various Line Items	6,821,218.00	32.0%	<b>102.00%</b>	6,957,642.36	7,096,795.21	7,238,731.11	7,383,505.73	7,531,175.85
			<b>Projected Budget Totals</b>	14,814,209.01	15,146,439.90	15,487,115.59	15,836,495.14	16,194,847.34

**BOROUGH OF WATCHUNG  
2024 BUDGET FUNDING**

Project Tax Results

Budget Funding:

Fund Balance	4,800,000.00
Local Revenues	2,623,000.00
State Aid	781,463.52
Grants	2,419.64
Delinquent Tax	168,000.00
Local Purpose Tax	#####

2024	2025	2026	2027	2028
100,000.00	125,000.00	150,000.00	175,000.00	200,000.00
150,000.00	300,000.00	450,000.00	600,000.00	750,000.00
14,564,209.01	14,721,439.90	14,887,115.59	15,061,495.14	15,244,847.34
14,814,209.01	15,146,439.90	15,487,115.59	15,836,495.14	16,194,847.34

Ratables	#####
Tax Rate	0.599
Increase	(0.012)

2,165,727,700	2,173,727,700	2,181,727,700	2,189,727,700	2,197,727,700
<b>0.672</b>	<b>0.677</b>	<b>0.682</b>	<b>0.688</b>	<b>0.694</b>
<b>0.074</b>	<b>0.005</b>	<b>0.005</b>	<b>0.005</b>	<b>0.006</b>

**LEVY CAP CAL**

<b>Prior Year</b>	<b>12,923,116.84</b>	<b>14,564,209.01</b>	<b>14,721,439.90</b>	<b>14,887,115.59</b>	<b>15,061,495.14</b>
<b>2%</b>	<b>258,462.34</b>	<b>291,284.18</b>	<b>294,428.80</b>	<b>297,742.31</b>	<b>301,229.90</b>
<b>Debt Service &amp; Health</b>	<b>4,536,552.00</b>	<b>145,000.00</b>	<b>145,000.00</b>	<b>145,000.00</b>	<b>145,000.00</b>
<b>Ratables Added</b>	<b>6,110.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>
<b>CAP Max</b>	<b>17,724,241.18</b>	<b>15,010,493.19</b>	<b>15,170,868.70</b>	<b>15,344,857.90</b>	<b>15,522,725.05</b>
<b>Over / (Under) CAP</b>	<b>(3,160,032.16)</b>	<b>(289,053.29)</b>	<b>(283,753.11)</b>	<b>(283,362.76)</b>	<b>(277,877.70)</b>

### COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
<b>REVENUES</b>				
Surplus	4,800,000.00	2,800,000.00	2,000,000.00	71.43%
Local	2,623,000.00	2,686,000.00	(63,000.00)	-2.35%
State Aid	781,463.52	741,450.53	40,012.99	5.40%
State & Federal Grants	2,419.64	130,007.51	(127,587.87)	-98.14%
Delinquent Tax	168,000.00	195,000.00	(27,000.00)	-13.85%
Local Purpose Tax	12,923,116.84	12,290,197.97	632,918.87	5.15%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
<b>TOTAL REVENUE</b>	<b>21,298,000.00</b>	<b>18,842,656.01</b>	<b>2,455,343.99</b>	<b>13.03%</b>
<b>APPROPRIATIONS</b>				
Salaries & Wages	6,021,250.00	5,860,200.00	161,050.00	2.75%
Other Expenses	6,858,918.00	6,416,084.00	442,834.00	6.90%
Statutory & Deferred Charges	1,805,860.36	1,609,636.00	196,224.36	12.19%
State & Federal Grants	212,419.64	337,007.51	(124,587.87)	-36.97%
Capital (without grants)	3,338,000.00	1,531,000.00	1,807,000.00	118.03%
Debt Service	2,461,552.00	2,488,728.50	(27,176.50)	-1.09%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	600,000.00	600,000.00	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>21,298,000.00</b>	<b>18,842,656.01</b>	<b>2,455,343.99</b>	<b>0.130308</b>
Adopted Emergencies		-		

### LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	12,923,116.84	12,290,197.97	632,918.87	5.15%
Local Tax Rate	0.5989	0.6110	-0.0121	-1.98%
Assessed Valuation	2,157,727,700	2,012,143,800	145,583,900	7.24%

### STATUS OF "CAPS"

	SPENDING CAP	CAP COLA	
	<b>CAP 2.50%</b>	<b>CAP COLA</b>	
CAP Base from Prior Year	12,743,420.00	12,743,420.00	14,661,280.50 MAX
Rate Applied	2.50%	3.50%	12,923,116.84 ACTUAL
Allowable CAP	13,062,005.50	13,189,439.70	(1,738,163.66) + OR ( )
Additions:			Must be zero or ( ) to Introduce Budget
See Sheet 3b	227,208.01	227,208.01	
Other			
Total CAP Allowable	13,289,213.51	13,416,647.71	
Budget Expenditures Sheet 19	13,368,173.14	13,368,173.14	
Remaining or (Excess)	(78,959.63)	48,474.57	

### CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	7,541,536.93	7,816,487.90	(274,950.97)
Used to Fund Budget	4,800,000.00	2,800,000.00	2,000,000.00
Remaining Balance	2,741,536.93	5,016,487.90	(2,274,950.97)

### % OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	99.78%	99.78%	0.00%
Used for Reserve for Taxes	98.61%	98.53%	0.08%
Remaining	1.17%	1.25%	-0.08%



**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2024 MUNICIPAL BUDGET**

	YEAR 2024	YEAR 2023
1 Total General Appropriations for 2024 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	20,698,000.00	XXXXXXXXXXXX
2 Local District School Tax		12,939,706.00
Actual		
Estimate	14,374,143.00	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		7,938,394.00
Actual		
Estimate	7,913,723.00	XXXXXXXXXXXX
5 County Tax		7,509,173.91
Actual		
Estimate	7,582,000.00	XXXXXXXXXXXX
6 Special District Tax		
Actual		
Estimate		XXXXXXXXXXXX
7 Municipal Open Space		402,703.42
Actual		
Estimate	431,269.24	XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	50,999,135.24	
10 Less: Total Anticipated Revenues from 2024 in Municipal Budget (Item 5)	8,374,883.16	
11 Cash Required from 2024 to Support Local Municipal Budget and Other Taxes	42,624,252.08	
12 Amount of Item 11 divided by <span style="border: 1px solid black; padding: 2px;"><b>98.61%</b></span>		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	43,224,252.08	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	14,374,143.00	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	7,913,723.00	
County Tax (Line 5 Above)	7,582,000.00	
Special District Tax (Line 6 Above)	-	
Municipal Open Space Tax (Line 7 Above)	431,269.24	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	12,923,116.84	
Total Amount (Line 12)	43,224,252.08	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	600,000.00	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	20,698,000.00	
Item 13 - Appropriation: Reserve for Uncollected Taxes	600,000.00	
Subtotal	21,298,000.00	
Less: Item 10 - Total Anticipated Revenues	8,374,883.16	
Amount to Be Raised by Taxation in Municipal Budget	12,923,116.84	

<b>Local Tax for Municipal Purpose</b>	12,923,116.84
<b>Addition to Local District School Tax</b>	
<b>Minimum Library Tax</b>	

# 2024 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2024 BUDGET)

**CAP**

**MUNICIPALITY:** BOROUGH OF WATCHUNG

**COUNTY:** SOMERSET

<u>Ronald Jubin</u> <b>Mayor's Name</b>	<u>December 31, 2026</u> <b>Term Expires</b>
--	---

Governing Body Members	
Name	Term Expires
<u>Christine Ead</u>	<u>12/31/2024</u>
<u>Curt Dahl</u>	<u>12/31/2024</u>
<u>Paolo Marano</u>	<u>12/31/2025</u>
<u>Paul Fischer</u>	<u>12/31/2025</u>
<u>Sonia Abi-Habib</u>	<u>12/31/2026</u>
<u>Robert Gibbs</u>	<u>12/31/2026</u>

Municipal Officials	
<u>Edith Gil</u>	<u>6/8/2020</u> <b>Date of Orig. Appt.</b>
<b>Municipal Clerk</b>	
<u>William Hance</u>	<u>C-2033</u>
<b>Tax Collector</b>	<b>Cert. No.</b>
<u>William Hance</u>	<u>T-8245</u>
<b>Chief Financial Officer</b>	<b>Cert. No.</b>
<u>Robert Swisher</u>	<u>N-0431</u>
<b>Registered Municipal Accountant</b>	<b>Cert. No.</b>
<u>Joseph Sordillo</u>	<u>439</u>
<b>Municipal Attorney</b>	<b>Lic. No.</b>
<u>Difrancesco Bateman</u> <u>15 Mountain Boulevard, Warren NJ 07059</u>	

**Official Mailing Address of Municipality**

Watchung Municipal Building  
15 Mountain Boulevard  
Watchung, New Jersey 07069

**Fax #:** 908-757-7027



# MUNICIPAL BUDGET NOTICE

## Section 1.

Municipal Budget of the BOROUGH of WATCHUNG, County of SOMERSET for the Fiscal Year 2024

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2024;

Be it Further Resolved, that said Budget be published in the Echoes- Sentinel

in the issue of March 28, 2024

The Governing Body of the BOROUGH of WATCHUNG does hereby approve the following as the Budget for the year 2024:

### RECORDED VOTE

(Insert Last Name)

Ayes

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of WATCHUNG, County of SOMERSET, on March 21, 2024.

A Hearing on the Budget and Tax Resolution will be held at Watchung Municipal Building, on April 18, 2024 at 7:30 PM o'clock  at which time and place objections to said Budget and Tax Resolution for the year 2024 may be presented by taxpayers or other interested persons.

# EXPLANATORY STATEMENT

## SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2024
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>	XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}</b>	13,368,173.14
<b>2. Appropriations excluded from "CAPS" -</b>	XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}</b>	7,329,826.86
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>	-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>	7,329,826.86
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated</b>	600,000.00
<b>98.61%</b> <b>Percent of Tax Collections</b>	
<b>Building Aid Allowance 2024 - \$</b>	
<b>for Schools-State Aid 2023 - \$</b>	
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	21,298,000.00
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>	8,374,883.16
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>	12,923,116.84
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>	-
<b>(c) Minimum Library Tax</b>	-

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2023 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	18,842,656.01	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	18,842,656.01	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	17,922,703.53	-	-	-	-	-	-
Reserved	897,192.28	-	-	-	-	-	-
Unexpended Balances Canceled	22,760.20	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	18,842,656.01	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2023	18,733,000.00
Cap Base Adjustment:	
Subtotal	18,733,000.00
Exceptions Less:	
Total Other Operations	
Total Uniform Construction Code	
Total Interlocal Service Agreement	1,062,000.00
Total Additional Appropriations	
Total Capital Improvements	1,531,000.00
Total Debt Service	2,488,728.50
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	227,351.50
Judgements	
Total Deferred Charges	80,500.00
Cash Deficit	
Reserve for Uncollected Taxes	600,000.00
Total Exceptions	5,989,580.00
Amount on Which CAP is Applied	12,743,420.00
2.5% CAP	318,585.50
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	13,062,005.50

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		13,062,005.50
Additions:		
New Construction (Assessor Certification)		78,584.57
2022 Cap Bank Utilized		45,931.39
2023 Cap Bank Utilized		102,692.05
Total Additions		227,208.01
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	13,289,213.51
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	127,434.20
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	13,416,647.71
Total General Appropriations for Municipal Purposes (Sheet 19, H-1)		13,368,173.14
Over or (Under) Appropriations Cap		(48,474.57)

NOTE:

Sheet 3b

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

- 1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)**
- 2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S & W appears in the regular section and also under "Operation Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)**

**BUDGET MESSAGE**

**RECAP OF GROUP INSURANCE APPROPRIATION**

Following is a recap of the Municipality's Employee Group Insurance

Estimated Group Insurance Costs - 2024 \$ 2,411,000.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 336,000.00

2,075,000.00

Budgeted Group Insurance - Inside CAP 2,075,000.00

Budgeted Group Insurance - Utilities                     

Budgeted Group Insurance - Outside CAP                     

TOTAL 2,075,000.00

Instead of receiving Health Benefits, 3 employees have elected an opt-out for 2024. This opt-out amount is budgeted separately.

Health Benefits Waiver  
Salaries and Wages \$ 35,000.00

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW**

P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1). The last amendment reduces the 4% to 2% and modifies some of the exceptions and exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.

**SUMMARY LEVY CAP CALCULATION**

**LEVY CAP CALCULATION**

Prior Year Amount to be Raised by Taxation	12,290,197.97
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	80,500.00
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>12,209,697.97</u>
Plus 2% CAP Increase	<u>244,193.96</u>
<b>ADJUSTED TAX LEVY</b>	<u>12,453,891.93</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>12,453,891.93</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

12,453,891.93

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	86,000.00
Allowable Pension Obligations Increases	93,701.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	1,807,000.00
Allowable Debt Service and Capital Leases Inc.	103,084.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	152,855.00
Current Year Deferred Charges: Emergencies	

Add Total Exclusions	<u>2,242,640.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	<u>113,836.00</u>

**ADJUSTED TAX LEVY**

14,582,695.93

Additions:

New Ratables - Increase for new construction	12,861,632
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.611</u>
New Ratable Adjustment to Levy	78,584.57
Amounts approved by Referendum	
Levy CAP Bank Applied	

**MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION**

14,661,280.50

**AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES**

12,923,116.84

**OVER OR (UNDER) 2% LEVY CAP**

(1,738,163.66)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**"2010" LEVY CAP BANKS:**

**2021**

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2024)	6,098
Amount Used in CY 2024	
Balance to Expire	<u>6,098</u>

**2022**

Maximum Allowable Amount to be Raised by Taxation	13,199,041
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2024 - CY 2025)	<u>12,027,205</u>
Amount Used in CY 2024	-
Balance to Carry Forward (CY 2025)	<u>1,171,836</u>

**2023**

Maximum Allowable Amount to be Raised by Taxation	12,829,066
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2024 - CY 2026)	<u>12,290,198</u>
Amount Used in CY 2024	-
Balance to Carry Forward (CY 2025 - CY2026)	<u>538,868</u>

**2024**

Maximum Allowable Amount to be Raised by Taxation	14,661,281
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2027)	<u>12,923,117</u>
	1,738,164

<b>Total Levy CAP Bank</b>	<u><u>3,448,868</u></u>
----------------------------	-------------------------

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>1. Surplus Anticipated</b>	08-101	4,800,000.00	2,800,000.00	2,800,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	4,800,000.00	2,800,000.00	2,800,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	15,000.00	14,000.00	15,625.00
Other	08-104	20,000.00	20,000.00	37,554.98
Fees and Permits	08-105	194,000.00	170,000.00	235,726.67
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	100,000.00	100,000.00	121,249.36
Other	08-109			
Interest and Costs on Taxes	08-112	80,000.00	80,000.00	99,155.71
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	113,000.00	85,000.00	244,545.97
Anticipated Utility Operating Surplus	08-114			
Sewer Rents	08-118	1,338,000.00	1,338,000.00	1,363,327.74





**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	<b>1,860,000.00</b>	<b>1,807,000.00</b>	<b>2,117,185.43</b>



**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees</b>				
<b>Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	270,000.00	267,000.00	320,825.00
<b>Special Item of General Revenue Anticipated with Prior Written</b>				
<b>Consent of Director of Local Government Services:</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>270,000.00</b>	<b>267,000.00</b>	<b>320,825.00</b>





**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services</b>				
<b>Shared Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	11-001	-	-	-

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
<b>3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services -</b>				
<b>Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section E: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Additional Revenues</b>	08-003	-	-	-

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
Safe & Secure Communities Grant - State Share	10-704			
State of NJ Body Armor Grant	10-703	2,419.64	2,111.52	2,111.52
Somerset County Youth Services Grant	10-702		5,000.00	5,000.00
Recycling Tonnage Grant	10-715		13,239.98	13,239.98
Clean Communities	10-770		17,368.68	17,368.68
Alcohol Education, Rehabilitaion & Enforcement Fund	10-702		1,687.33	1,687.33
Body Worn Camera Grant	10-705			-
American Rescue Plan	10-706			-
Recreation Grant	10-707		75,000.00	75,000.00
Stormwater Grant	10-710		15,000.00	15,000.00
Lead Grant Assistance Program	10-711		600.00	600.00
				-
				-
				-
				-
				-
				-
				-

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>Private Revenues Offset with Appropriations (Continued):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	2,419.64	130,007.51	130,007.51



**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Other Special</b>				
<b>Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Other Special Items</b>	08-004	493,000.00	612,000.00	626,070.90

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	4,800,000.00	2,800,000.00	2,800,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	1,860,000.00	1,807,000.00	2,117,185.43
Total Section B: State Aid Without Offsetting Appropriations	09-001	781,463.52	741,450.53	741,450.81
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	270,000.00	267,000.00	320,825.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	2,419.64	130,007.51	130,007.51
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	493,000.00	612,000.00	626,070.90
<b>Total Miscellaneous Revenues</b>	13-099	3,406,883.16	3,557,458.04	3,935,539.65
<b>4. Receipts from Delinquent Taxes</b>	15-499	168,000.00	195,000.00	262,703.84
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	8,374,883.16	6,552,458.04	6,998,243.49
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	12,923,116.84	12,290,197.97	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	12,923,116.84	12,290,197.97	12,859,584.94
<b>7. Total General Revenues</b>	13-299	21,298,000.00	18,842,656.01	19,857,828.43

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Administrative & Executive	20-100		-	-		-		-
Salaries & Wages	20-100	1	302,000.00	285,000.00		285,000.00	285,000.00	-
Other Expenses	20-100	2	66,000.00	64,000.00		64,000.00	63,970.89	29.11
Mayor & Council	20-110		-	-		-		-
Salaries & Wages	20-110	1	48,000.00	24,000.00		24,000.00	21,000.00	3,000.00
Other Expenses	20-110	2	98,000.00	98,000.00		98,000.00	81,421.59	16,578.41
Municipal Clerk	20-120		-	-		-		-
Salaries & Wages	20-120	1	165,000.00	160,000.00		160,000.00	160,000.00	-
Other Expenses	20-120	2	92,000.00	90,000.00		90,000.00	89,382.33	617.67
Elections	20-110		-	-		-		-
Other Expenses	20-110	2	8,000.00	6,000.00		6,000.00	5,248.17	751.83
Financial Administration	20-130		-	-		-		-
Salaries & Wages	20-130	1	192,000.00	190,000.00		190,000.00	190,000.00	-
Other Expenses	20-130	2	40,000.00	39,000.00		39,000.00	38,938.78	61.22
Audit Services	20-135	2	42,500.00	40,000.00		40,000.00	40,000.00	-
Assessment of Taxes	20-150		-	-		-		-
Salaries & Wages	20-150	1	99,700.00	78,000.00		78,000.00	78,000.00	-
Other Expenses	20-150	2	23,000.00	27,000.00		27,000.00	26,332.89	667.11
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Collection of Taxes	20-145					-		-
Salaries & Wages	20-145	1	79,400.00	78,000.00		78,000.00	78,000.00	-
Other Expenses	20-145	2	8,000.00	8,000.00		8,000.00	8,000.00	-
Legal Services and Costs	20-155					-		-
Other Expenses	20-155	2	200,000.00	220,000.00		220,000.00	158,774.75	61,225.25
Engineering Services and Costs	20-165					-		-
Salaries & Wages	20-165	1	66,000.00	65,000.00		65,000.00	47,310.08	17,689.92
Other Expenses	20-165	2	125,000.00	113,000.00		113,000.00	112,750.00	250.00
Buildings & Grounds	26-310					-		-
Salaries & Wages	26-310	1				-		-
Other Expenses	26-310	2	220,000.00	189,000.00		189,000.00	188,280.76	719.24
Bulk Clean Up	26-305	2	13,000.00	13,000.00		13,000.00	12,541.55	458.45
MUNICIPAL LAND USE LAW (NJS40:55D-1)						-		-
Planning Board	21-180					-		-
Salaries & Wages	21-180	1	15,000.00	22,500.00		22,500.00	3,533.03	18,966.97
Other Expenses	21-180	2	43,000.00	43,000.00		43,000.00	36,815.73	6,184.27
Board of Adjustment	21-185					-		-
Salaries & Wages	21-185	1	15,000.00	22,500.00		22,500.00	21,537.90	962.10
Other Expenses	21-185	2	52,000.00	55,000.00		55,000.00	46,335.21	8,664.79
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Fire	25-265					-		-
Other Expenses	25-265	2	163,700.00	162,500.00		162,500.00	112,676.92	49,823.08
UNIFORM FIRE SAFETY ACT (PL 1983, C363)						-		-
Fire Official	25-265					-		-
Salaries & Wages	25-265	1	60,000.00	36,000.00		36,000.00	36,000.00	-
Other Expenses	25-265	2	5,500.00	4,000.00		4,000.00	3,203.61	796.39
Police	25-240					-		-
Salaries & Wages	25-240	1	3,900,000.00	3,900,000.00		3,900,000.00	3,775,834.51	124,165.49
Other Expenses	25-240	2	510,218.00	360,409.00		360,409.00	360,373.42	35.58
First Aid Organization Contribution	25-260	2	43,000.00	42,400.00		42,400.00	42,354.40	45.60
Emergency Management Services	25-252					-		-
Salaries & Wages	25-252	1	6,700.00	6,600.00		6,600.00	6,393.83	206.17
Other Expenses	25-252	2	14,000.00	14,000.00		14,000.00	195.00	13,805.00
Public Defender	43-495					-		-
Salaries & Wages	43-495	1	100.00	100.00		100.00	-	100.00
Municipal Court	43-490					-		-
Salaries & Wages	43-490	1	68,000.00	70,000.00		70,000.00	59,522.44	10,477.56
Other Expenses	43-490	2	55,000.00	56,000.00		56,000.00	45,693.67	10,306.33
Audit Services	20-135	2	5,000.00	4,000.00		4,000.00	1,250.00	2,750.00
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Streets and Roads	26-290					-		-
Salaries & Wages	26-290	1	700,000.00	625,000.00		625,000.00	608,531.69	16,468.31
Other Expenses	26-290	2	290,000.00	279,100.00		279,100.00	267,350.16	11,749.84
						-		-
						-		-
HEALTH AND WELFARE			-	-		-		-
Dog Regulation	27-340		-	-		-		-
Other Expenses	27-340	2	23,000.00	22,000.00		22,000.00	22,000.00	-
Sewer System	26-305					-		-
Salaries & Wages	26-305	1				-		-
Other Expenses	26-305	2	54,000.00	50,200.00		50,200.00	50,200.00	-
RECREATION AND EDUCATION	28-370					-		-
Recreation	28-370					-		-
Salaries & Wages	28-370	1	40,000.00	40,000.00		40,000.00	20,704.92	19,295.08
Other Expenses	28-370	2	92,000.00	91,875.00		91,875.00	81,188.50	10,686.50
Traffic and Beautification	26-300					-		-
Other Expenses	26-300	2	7,000.00	5,000.00		5,000.00	5,000.00	-
Historical Preservation	20-175					-		-
Other Expenses	20-175	2	15,000.00	7,000.00		7,000.00	1,954.09	5,045.91
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE	23-220					-	-	-
Group Insurance for Employees	23-220	2	2,075,000.00	1,950,000.00		1,950,000.00	1,817,735.14	132,264.86
Workers Compensation	23-215	2	173,000.00	164,000.00		164,000.00	119,277.01	44,722.99
Other Insurance Premiums	23-210	2	250,000.00	260,000.00		260,000.00	242,601.47	17,398.53
Health Insurance Waiver	23-220	2	35,000.00	35,000.00		35,000.00	34,980.32	19.68
						-		-
Condo Act Reimbursement						-		-
Other Expenses	26-325	2	13,000.00	11,600.00		11,600.00	2,857.17	8,742.83
Public Library						-		-
Salaries and Wages		1				-		-
Other Expenses		2	10,000.00	10,000.00		10,000.00	3,145.37	6,854.63
Environmental Commission						-		-
Other Expenses	27-335	2	5,000.00	5,000.00		5,000.00	2,149.59	2,850.41
						-		-
						-		-
						-		-
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						-		-
						-		-









**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	191,000.00	185,000.00		185,000.00	177,342.88	7,657.12
Other Expenses	22-195	2	38,000.00	38,000.00		38,000.00	37,953.47	46.53
Plumbing Inspector						-		-
Salaries and Wages	22-196	1	18,250.00	18,500.00		18,500.00	18,050.49	449.51
Electrical Inspector						-		-
Salaries and Wages	22-197	1	25,600.00	25,000.00		25,000.00	23,348.22	1,651.78
Fire Sub-Code Inspector						-		-
Salaries and Wages	22-198	1	19,500.00	19,000.00		19,000.00	15,271.95	3,728.05
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Electricity	31-430	2	121,000.00	120,000.00		120,000.00	118,854.84	1,145.16
Telephone	31-440	2	133,000.00	130,000.00		130,000.00	129,872.61	127.39
Water	31-445	2	21,000.00	20,000.00		20,000.00	19,529.98	470.02
Natural Gas	31-447	2	42,000.00	42,000.00		42,000.00	37,489.24	4,510.76
Fire Hydrant Service	31-445	2	255,000.00	250,000.00		250,000.00	201,675.15	48,324.85
Gasoline	31-460	2	130,000.00	130,000.00		130,000.00	99,688.91	30,311.09
Street Lighting	31-435	2	85,000.00	85,000.00		85,000.00	77,400.74	7,599.26
Salary and Wage Adjustment Account	30-415	1	10,000.00	10,000.00		10,000.00	-	10,000.00
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Operations {Item 8(A)} within "CAPS"</b>	34-199		11,715,168.00	11,214,284.00	-	11,214,284.00	10,472,825.37	741,458.63
<b>B. Contingent</b>	35-470	2			XXXXXXXXXX	-		-
<b>Total Operations Including Contingent - within "CAPS"</b>	34-201		11,715,168.00	11,214,284.00	-	11,214,284.00	10,472,825.37	741,458.63
<b>Detail:</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	34-201	1	6,021,250.00	5,860,200.00	-	5,860,200.00	5,625,381.94	234,818.06
<b>Other Expenses (Including Contingent)</b>	34-201	2	5,693,918.00	5,354,084.00	-	5,354,084.00	4,847,443.43	506,640.57



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		258,113.00	223,431.00		223,431.00	223,431.00	-
Social Security System (O.A.S.I.)	36-472		250,745.14	248,000.00		248,000.00	228,991.67	19,008.33
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		1,132,147.00	1,047,705.00		1,047,705.00	1,047,705.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		12,000.00	10,000.00		10,000.00	1,685.07	8,314.93
						-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>		1,653,005.14	1,529,136.00	-	1,529,136.00	1,501,812.74	27,323.26
<b>(F) Judgments</b>	37-480					-		XXXXXXXXXX
<b>(G) Cash Deficit of Preceding Year</b>	46-855					-		-
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>		13,368,173.14	12,743,420.00	-	12,743,420.00	11,974,638.11	768,781.89



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>		-	-	-	-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>Uniform Construction Code</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
<b>Total Uniform Construction Code Appropriations</b>	22-999	-	-	-	-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
INTERLOCAL AGREEMENT						-		-
Sewer Interlocal Agreements						-		-
Other Expenses	42-102	2	965,000.00	865,000.00		865,000.00	865,000.00	-
						-		-
SOMERSET COUNTY INTERLOCAL AGREEMENTS						-		-
Recycling	42-103	2	65,000.00	65,000.00		65,000.00	45,897.30	19,102.70
						-		-
Board of Health						-		-
Other Expenses	42-104	2	133,500.00	130,500.00		130,500.00	129,768.13	731.87
						-		-
Municipal Alliance Contribution	42-105					-		-
Other Expenses	42-105	2	1,500.00	1,500.00		1,500.00	1,500.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-	
					-		-	
					-		-	
					-		-	
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					-		-	
					-		-	
<b>Total Interlocal Municipal Service Agreements</b>	<b>42-999</b>		1,165,000.00	1,062,000.00	-	1,062,000.00	1,042,165.43	19,834.57

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
<b>Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)</b>	<b>34-303</b>		-	-	-	-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
Matching Funds for Grants	41-899				-	-	-	
Safe and Secure Communities Program					-	-	-	
State Share	40-704	2		-	-	-	-	
Local Share	40-704	2	210,000.00	207,000.00		207,000.00	207,000.00	-
Clean Communities Program	40-770	2		17,368.68		17,368.68	17,368.68	-
Somerset County Youth Services	40-709	2		5,000.00		5,000.00	5,000.00	-
Alcohol Education, Rehabilitation and Enforcement Fund	40-702	2		1,687.33		1,687.33	1,687.33	-
Somerset County Historic Grant	40-716	2				-	-	-
Recycling Tonnage Grant	40-715	2		13,239.98		13,239.98	13,239.98	-
State of NJ Body Armor Fund	40-708	2	2,419.64	2,111.52		2,111.52	2,111.52	-
American Rescue Plan	40-705	2				-	-	-
Body Worn Camera	40-706	2				-	-	-
Recreation Grant	40-707	2		75,000.00		75,000.00	75,000.00	-
Stormwater Grant	40-710	2		15,000.00		15,000.00	15,000.00	-
Lead Grant Assistance Program	40-711	2		600.00		600.00	600.00	-
						-	-	-
						-	-	-



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS" (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
					-	-	-	
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>		212,419.64	337,007.51	-	337,007.51	337,007.51	-
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>		1,377,419.64	1,399,007.51	-	1,399,007.51	1,379,172.94	19,834.57
<b>Detail:</b>								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	1,377,419.64	1,399,007.51	-	1,399,007.51	1,379,172.94	19,834.57

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(C) Capital Improvements - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		2,000,000.00	100,000.00	XXXXXXXXXX	100,000.00	100,000.00	-
Buildings & Grounds Improvements and Equipment	44-903	2	65,000.00	65,000.00		65,000.00	61,188.55	3,811.45
Office Equipment	44-903	2	30,000.00	50,000.00		50,000.00	49,832.26	167.74
Records Archiving	44-903	2	25,000.00	50,000.00		50,000.00	50,000.00	-
Infrastructure Improvements	44-903	2	1,000,000.00	1,000,000.00		1,000,000.00	957,255.76	42,744.24
Fire Department Equipment	44-903	2	90,000.00	110,000.00		110,000.00	48,147.61	61,852.39
Construction Department Equipment	44-903	2	-	-		-		-
Police Department Equipment	44-903	2	104,000.00	156,000.00		156,000.00	156,000.00	-
Rescue Squad Equipment	44-903	2	24,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(C) Capital Improvements - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>44-999</b>		3,338,000.00	1,531,000.00	-	1,531,000.00	1,422,424.18	108,575.82



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
<b>Total Municipal Debt Service Excluded from "CAPS"</b>	<b>45-999</b>		2,461,552.00	2,488,728.50	-	2,488,728.50	2,483,468.30	XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Emergency Authorizations	46-870			XXXXXXXXXX	-		XXXXXXXXXX	
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875			XXXXXXXXXX	-		XXXXXXXXXX	
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 & 40A:4-	46-871			XXXXXXXXXX	-		XXXXXXXXXX	
Payoff Capital Ordinance 2017/08	46-875		78,950.00	XXXXXXXXXX	78,950.00	61,450.00	XXXXXXXXXX	
Payoff Capital Ordinance 2019/15	46-875		1,550.00	XXXXXXXXXX	1,550.00	1,550.00	XXXXXXXXXX	
Capital Ordinance 2012/09		152,855.22		XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX	-		XXXXXXXXXX	
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	<b>46-999</b>	<b>152,855.22</b>	<b>80,500.00</b>	<b>XXXXXXXXXX</b>	<b>80,500.00</b>	<b>63,000.00</b>	<b>XXXXXXXXXX</b>	
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	<b>37-480</b>				-		XXXXXXXXXX	
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-</b>	<b>29-405</b>			XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX			XXXXXXXXXX	
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	<b>46-885</b>			XXXXXXXXXX	-		XXXXXXXXXX	
				XXXXXXXXXX			XXXXXXXXXX	
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from</b>	<b>34-309</b>	<b>7,329,826.86</b>	<b>5,499,236.01</b>	<b>-</b>	<b>5,499,236.01</b>	<b>5,348,065.42</b>	<b>128,410.39</b>	

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999		-	-	-	-	-	XXXXXXXXXX
<b>(J) Deferred Charges and Statutory Expenditures - Local School -</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
<b>(K) District School Purposes {Items (I) and (J) - Excluded from "CAPS"</b>	29-410		-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399		7,329,826.86	5,499,236.01	-	5,499,236.01	5,348,065.42	128,410.39
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400		20,698,000.00	18,242,656.01	-	18,242,656.01	17,322,703.53	897,192.28
<b>(M) Reserve for Uncollected Taxes</b>	50-899		600,000.00	600,000.00	XXXXXXXXXX	600,000.00	600,000.00	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499		21,298,000.00	18,842,656.01	-	18,842,656.01	17,922,703.53	897,192.28

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
<b>(H-1) Total General Appropriations for</b>	<b>34-299</b>	13,368,173.14	12,743,420.00	-	12,743,420.00	11,974,638.11	768,781.89
<b>Municipal Purposes within "CAPS"</b>	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Other Operations</b>	<b>34-300</b>	-	-	-	-	-	-
<b>Uniform Construction Code</b>	<b>22-999</b>	-	-	-	-	-	-
<b>Shared Service Agreements</b>	<b>42-999</b>	1,165,000.00	1,062,000.00	-	1,062,000.00	1,042,165.43	19,834.57
<b>Additional Appropriations Offset by Revenues</b>	<b>34-303</b>	-	-	-	-	-	-
<b>Public &amp; Private Programs Offset by Revenues</b>	<b>40-999</b>	212,419.64	337,007.51	-	337,007.51	337,007.51	-
<b>Total Operations Excluded from "CAPS"</b>	<b>34-305</b>	1,377,419.64	1,399,007.51	-	1,399,007.51	1,379,172.94	19,834.57
<b>(C) Capital Improvements</b>	<b>44-999</b>	3,338,000.00	1,531,000.00	-	1,531,000.00	1,422,424.18	108,575.82
<b>(D) Municipal Debt Service</b>	<b>45-999</b>	2,461,552.00	2,488,728.50	-	2,488,728.50	2,483,468.30	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	<b>46-999</b>	152,855.22	80,500.00	XXXXXXXXXX	80,500.00	63,000.00	XXXXXXXXXX
<b>(F) Judgments (Sheet 28)</b>	<b>37-480</b>	-	-	-	-	-	XXXXXXXXXX
<b>(G) Cash Deficit - With Prior Consent of Local Finance Board</b>	<b>46-885</b>	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(K) Local District School Purposes</b>	<b>29-410</b>	-	-	-	-	-	XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	<b>29-405</b>	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	<b>50-899</b>	600,000.00	600,000.00	XXXXXXXXXX	600,000.00	600,000.00	XXXXXXXXXX
<b>Total General Appropriations</b>	<b>34-499</b>	21,298,000.00	18,842,656.01	-	18,842,656.01	17,922,703.53	897,192.28

## DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	51-101	30,750.16	30,750.16	30,750.16
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	30,750.16	30,750.16	30,750.16
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
Payment of Bond Principal	51-920	30,750.16	30,750.16	30,750.16
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	30,750.16	30,750.16	30,750.16

## DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	52-101			
Deficit ( Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

## DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
Assessment Cash	53-101			
Deficit ( Utility Budget)	53-885			
<b>Total Utility Assessment Revenues</b>	<b>53-899</b>	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023
		2024	2023	Paid or Charged
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
<b>Total Utility Assessment Appropriations</b>	<b>53-999</b>	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2024 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income:

Parking Offenses Adjudication Act, Developers Escrow Fund, UCC Code Enforcement 3rd Party, Acceptance of Bequests/Gifts, Donations for Improvements to Borough Property, Recycling Program, Municipal Public Defender, Affordable Housing, Open Space, Recreation, Farmland & Historic Preservation Trust, Watchung Recreation Commission, Abandoned & Vacant Property Code Enforcement, Accumulated Absences, Unemployment Trust Fund, Storm Recovery Fund, Municipal Off-duty Officer Pay, Sidewalk Fund, Fire Safety Penalties, Fire Department Penalties, Tree Fund, Police Forfeiture Funds, Unemployment Trust Fund, Ness Property Cleanup, Police Federal Forfeiture Funds, and Donations for the Watchung Library, Arts Center, Fire Department, Rescue Squad, Police Department, and Recreation Programs.

are hereby anticipated as revenue and are hereby appropriated for the purpose to which said revenue is dedicated by statute or other legal requirement."

## APPENDIX TO BUDGET STATEMENT

### COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

#### CURRENT FUND BALANCE SHEET - DECEMBER 31, 2023

ASSETS	
Cash and Investments	10,164,817.82
Due from State of N.J.(c. 20, P.L. 1961)	3,141.79
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	200,698.47
Tax Title Lien Receivable	
Property Acquired by Tax Title Lien Liquidation	
Other Receivables	254,220.80
Deferred Charges Required to be in 2024 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2024	-
<b>Total Assets</b>	<b>10,622,878.88</b>
<b>LIABILITIES, RESERVES AND SURPLUS</b>	
*Cash Liabilities	2,626,422.68
Reserves for Receivables	454,919.27
Surplus	7,541,536.93
<b>Total Liabilities, Reserves and Surplus</b>	<b>10,622,878.88</b>

School Tax Levy Unpaid	-
Less: School Tax Deferred	-
*Balance Included in Above "Cash Liabilities"	-

	YEAR 2023	YEAR 2022
Surplus Balance, January 1	7,816,487.90	6,718,496.82
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2023: 99.56%, 2022: 99.14%)	41,079,498.14	40,167,767.67
Delinquent Taxes	262,703.84	204,574.67
Other Revenues and Additions to Income	5,669,690.62	5,951,415.99
<b>Total Funds</b>	<b>54,828,380.50</b>	<b>53,042,255.15</b>
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	18,219,895.81	17,096,777.18
School Taxes (Including Local and Regional)	21,052,401.00	20,402,849.00
County Taxes (Including Added Tax Amounts)	7,539,109.78	7,341,811.78
Special District Taxes		
Other Expenditures and Deductions from Income	475,436.98	384,329.29
<b>Total Expenditures and Tax Requirements</b>	<b>47,286,843.57</b>	<b>45,225,767.25</b>
Less: Expenditures to be Raised by Future Taxes	-	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>47,286,843.57</b>	<b>45,225,767.25</b>
Surplus Balance, December 31	7,541,536.93	7,816,487.90

\*Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2024 Budget

Surplus Balance, December 31	7,541,536.93
Current Surplus Anticipated in 2024 Budget	4,800,000.00
Surplus Balance Remaining	2,741,536.93

(Important: This appendix must be Included in advertisement of Budget.)

2024

**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

**CAPITAL BUDGET**

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

- Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.
- No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

- 3 years. (Population under 10,000)
- 6 years. (Over 10,000 and all county governments)
- years exceeding minimum time period.
- Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

**BOROUGH OF WATCHUNG  
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

It is required that the Borough of Watchung project a capital improvement program as part of the municipal budget. The improvements and amounts are estimated and may be adjusted. The capital improvement plan is used to anticipate major equipment purchases and infrastructure improvements over the next three years. This plan continues to fund the majority of the purchases and improvements through budget appropriations rather than through the issuance of debt.

**CAPITAL BUDGET (Current Year Action)  
2024**

Local Unit BOROUGH OF WATCHUNG

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
Fire Department Equipment	1	1,290,000.00		90,000.00	60,000.00			1,140,000.00	-
Office Equipment & Archiving	2	55,000.00		55,000.00					
Police Department Equipment	3	104,000.00		104,000.00					
Buildings & Grounds Equipment & Improvements	4	6,994,000.00		65,000.00	2,020,000.00			4,909,000.00	
Public Works Equipment	5	505,000.00			30,000.00			475,000.00	
Recreation Improvements	6	-		-	-			-	
Road, Sidewalk & Drainage Improvements	7	2,000,000.00		1,000,000.00	50,000.00			950,000.00	
Rescue Squad Equipment	8	24,000.00		24,000.00					
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	10,972,000.00	-	1,338,000.00	2,160,000.00	-	-	7,474,000.00	-

**CAPITAL BUDGET (Current Year Action)  
2024**

Local Unit                      **BOROUGH OF WATCHUNG**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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<b>TOTAL - THIS PAGE</b>	XXXXX	-	-	-	-	-	-	-	-

**CAPITAL BUDGET (Current Year Action)  
2024**

Local Unit BOROUGH OF WATCHUNG

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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<b>TOTAL - ALL PROJECTS</b>	XXXXX	10,972,000.00	-	1,338,000.00	2,160,000.00	-	-	7,474,000.00	-

**3 YEAR CAPITAL PROGRAM - 2024 to 2026  
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

BOROUGH OF WATCHUNG

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2024	5b 2025	5c 2026	5d	5e	5f
		-							
Fire Department Equipment	1	1,290,000.00	2,026.00	1,290,000.00	325,000.00	325,000.00			
Office Equipment & Archiving	2	55,000.00	2,026.00	55,000.00	55,000.00	50,000.00			
Police Department Equipment	3	104,000.00	2,026.00	104,000.00	7,800.00	52,000.00			
Buildings & Grounds Equipment & Improvements	4	6,994,000.00	2,026.00	445,000.00	220,000.00	50,000.00			
Public Works Equipment	5	505,000.00	2,026.00	500,000.00	30,000.00	15,000.00			
Recreation Improvements	6	-	2,026.00	-	100,000.00	-			
Road, Sidewalk & Drainage Improvements	7	2,000,000.00	2,026.00	2,000,000.00	1,000,000.00	1,000,000.00			
Rescue Squad Equipment	8	24,000.00	2,024.00	24,000.00					
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<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	10,972,000.00	<b>XXXXXXXXXX</b>	4,418,000.00	1,737,800.00	1,492,000.00	-	-	-





**3 YEAR CAPITAL PROGRAM - 2024 to 2026  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

BOROUGH OF WATCHUNG

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
	-			-						
Fire Department Equipment	1,290,000.00	90,000.00	150,000.00	60,000.00			1,140,000.00			
Office Equipment & Archiving	55,000.00	55,000.00	105,000.00	-						
Police Department Equipment	104,000.00	104,000.00	59,800.00	-						
Buildings & Grounds Equipment & Improvements	6,994,000.00	65,000.00	130,000.00	2,020,000.00			4,909,000.00			
Public Works Equipment	505,000.00	-	-	30,000.00			470,000.00			
Recreation Improvements	-	-	-	-						
Road, Sidewalk & Drainage Improvements	2,000,000.00	1,000,000.00	2,000,000.00	50,000.00			950,000.00			
Rescue Squad Equipment	24,000.00			1,200.00						
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<b>TOTAL - THIS PAGE</b>	10,972,000.00	1,314,000.00	2,444,800.00	2,161,200.00	-	-	7,469,000.00	-	-	-







## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 11,715,168.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,653,005.14
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1,377,419.64
(c) Capital Improvements	44-999	\$ 3,338,000.00
(d) Municipal Debt Service	45-999	\$ 2,461,552.00
(e) Deferred Charges - Municipal	46-999	\$ 152,855.22
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 600,000.00
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	\$ 21,298,000.00

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the \_\_\_\_\_ day of \_\_\_\_\_, 2024. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2024 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this \_\_\_\_\_ day of \_\_\_\_\_, 2024, \_\_\_\_\_, egil@watchungnj.gov, Clerk  
Signature

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2023	APPROPRIATIONS	FCOA	Appropriated		Expended 2023		
		2024	2023				for 2024	for 2023	Paid or Charged	Reserved	
Amount to be Raised By Taxation	54-190	431,269.24	402,703.42	402,703.42	Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	
					Salaries & Wages	54-385-1				-	
Interest Income	54-113				Other Expenses	54-385-2				-	
					Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-	
					Other Expenses	54-372-2				-	
					Historic Preservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	
					Salaries & Wages	54-176-1				-	
					Other Expenses	54-176-2				-	
					Current Fund MRA		250,000.00	275,000.00	275,000.00	-	
					Acquisition of Lands for Recreation and Conservation	54-915-2				-	
Total Trust Fund Revenues:	54-299	431,269.24	402,703.42	402,703.42	Acquisition of Farmland	54-916-2				-	
<b>Summary of Program</b>					Down Payments on Improvements	54-902-2					-
					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	
Year Referendum Passed/Implemented:		1998 / 2003 <i>(Date)</i>			Payment of Bond Principal	54-920-2				xxxxxxxxxx	
Rate Assessed:		\$	0.0200		Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx	
Total Tax Collected to date:		\$			Interest on Bonds	54-930-2				xxxxxxxxxx	
Total Expended to date:		\$			Interest on Notes	54-935-2				xxxxxxxxxx	
Total Acreage Preserved to date:			20.980 <i>(Acres)</i>		Reserve for Future Use	54-950-2	181,269.24	127,703.42		127,703.42	
Recreation land preserved in 2023:			0.000 <i>(Acres)</i>		Total Trust Fund Appropriations:	54-499	431,269.24	402,703.42	275,000.00	127,703.42	
Farmland preserved in 2023:			0.000 <i>(Acres)</i>								



