

Christine B. Ead, Council President
Curt S. Dahl, Council Member
Paul Fischer, Council Member
Paolo Marano, Council Member
Sonia Abi-Habib, Council Member
Robert Gibbs, Council Member



15 Mountain Blvd
Watchung, NJ
07069

Ronald Jubin, Ph.D. Mayor

James J. Damato, Business Administrator
Joseph V. Sordillo, Esq., Borough Attorney
Edith G. Gil, Borough Clerk

Mayor & Council Meeting AGENDA

**September 4, 2025
7:30 PM**

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 and Echoes Sentinel, 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 - National Preparedness Month

SPECIAL PRESENTATION

Live Demo on GoGov

REPORTS OF STANDING COMMITTEES

Administration & Finance

Police

Public Works / Buildings and Grounds

Public Affairs:

Environmental

Recreation

Historical

Board of Health

Green Team

Fire

BOROUGH OF WATCHUNG
Mayor & Council Meeting Agenda

September 4, 2025 - 7:30 PM

Laws/Ordinances

REPORTS OF BOROUGH OFFICERS

Engineer

Police Chief

Fire Chief

Fire Official

Rescue Squad

Emergency Management

Attorney

Finance

Borough Clerk

Administrator

Youth Services

Planning Board

Municipal Alliance

Library Advisory Committee

Traffic and Beautification

PUBLIC PORTION / AGENDA ITEMS ONLY

Each speaker is limited to one 5-minute comment.

NEW BUSINESS

REPORTS & CORRESPONDENCE

These items have been distributed to Council Members for review and will be approved by a single motion unless a Member requests separate consideration

Acknowledging Receipt of the following Borough Reports:

Annual Municipal Audit	2024
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Municipal Court Audit	2024
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September 4, 2025 - 7:30 PM

June 17, 2025

BOROUGH OF WATCHUNG
Mayor & Council Meeting Agenda

September 4, 2025 - 7:30 PM

ORD 25/10: AN ORDINANCE AMENDING CHAPTER 8, TOWING, TO UPDATE THE BOROUGH'S INSURANCE REQUIREMENTS FOR THE ISSUANCE OF MUNICIPAL TOWING LICENSES

ORD 25/11: AMENDING CHAPTER 11, GENERAL LICENSING, TO UPDATE THE REGULATION AND LICENSING REQUIREMENTS FOR NON-FOOD/BEVERAGE TYPE VENDING MACHINES THROUGHOUT THE BOROUGH

OR 25/12: AMENDING CHAPTER 15, GARBAGE AND WASTE, ESTABLISHING A NEW SECTION REGULATING TEMPORARY DUMPSTERS THROUGHOUT THE BOROUGH

OR 25/13: AMENDING CHAPTER 11, GENERAL LICENSING, TO UPDATE THE REGULATION AND LICENSING REQUIREMENTS FOR LIMOUSINES THROUGHOUT THE BOROUGH

ORD 25/14: AMENDING CHAPTER 16, PUBLIC PROPERTY AND RECREATION AREAS, TO UPDATE THE BOROUGH'S RULES AND REGULATIONS OF PUBLIC PROPERTY AND RECREATION AREAS

ORD 25/15: AMENDING CHAPTER 6, POLICE REGULATIONS, TO UPDATE THE BOROUGH'S REGULATIONS GOVERNING THE FEEDING OF WILDLIFE THROUGHOUT THE BOROUGH

OR 25/16: AN ORDINANCE AMENDING OR#25/08, ESTABLISHING THE MINIMUM AND MAXIMUM SALARIES

PUBLIC PORTION - GENERAL DISCUSSION

Each speaker is limited to one 5-minute comment.

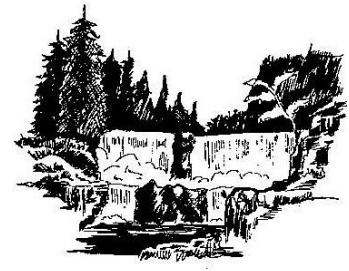
EXECUTIVE SESSION

R15: Authorizing an Executive Session

ADJOURNMENT

The next meeting of the Mayor and Council is September 18, 2025.

BOROUGH OF WATCHUNG



Public Works Committee

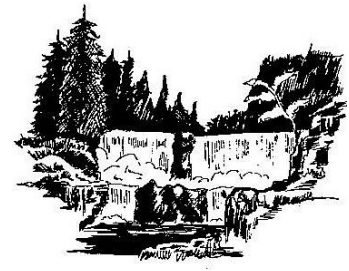
Chair: Ead
Abi-Habib
Dahl

Report for council Meeting: September 4, 2025

Continued maintenance, cleanup, repair and replace of all necessary areas across the Borough affected by the July 14th water/storm event. Efforts by DPW to work with County continues for all work on County owned property and roads

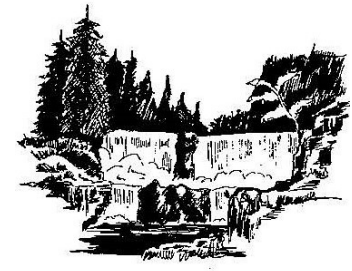
- 1) **PSE&G Updates (all noted online for changes)**
Updates will be provided at meeting
- 2) **2025 DOT Road Project: (approved scheduled for early fall 2025)**
Brookdale, and Skyline Drive and (sidewalk
Improvements on Brookdale during paving work from
Stirling Road to the exit at Mobus Pkg. lot exit)
Coordinating with PSE&G to begin work once they are
Finished with connections in the area
- 3) **Working on plan for Endeavor Grant received: \$66,000-**
Second Grant Submitted, not approved as grant was given to town that never received
grant in prior years.
Third grant submitted for Endeavor, waiting response
- 4) **Library Bridge:**
-Main construction complete, temp. rails planned during the library
Construction and final rails and clean-up once library completed
- 5) **Phillips Bridge-Engineering plan complete, ready to go to bid and then
Begin work fall 2025**
To utilize the FEMA funds to sure up Abutment/Stabilization
DEP Approved
- 6) **Community Connection and new Library:**
-Groundbreaking Ceremony took place 4/4/2025
-Builder: West End KBLLC
-Work continues along with updated reports
- 7) **Phase Two Sidewalk Project**
-County and State approved the plan
-Grant has been submitted, waiting response

BOROUGH OF WATCHUNG



- 8) **Review of Parking Lot Projects/pending budgets and grants**
- 9) **Watchung Lake and Best Lake Dredge/other**
 - Constant review of Grant Options and critical funding, looking at options for Partial work 2025 budget pending
 - Hydro-raking options for consideration and all based on funding and Grant Options which are ongoing
- 10) **I & I Study/repairs in review using grant funds/plan in works**
- 11) **Ness Farm:**
 - Grant I. submitted for “claw-back” of testing \$ spent
 - Grant II. In review for submission, response from the grant holder in Review and discussion on next steps ongoing with advice from appropriate Departments
- 12) **NJ DEP MS4 Permit Requirements:**
 - (Proposal on track)
 - \$15,000 received. 2nd grant submitted,
 - \$15,000 each year for 2-years Borough investment
- 13) **Street Sweeping completed and another sweep will take place fall 25**
- 14) **Cement work:**
 - Borough Hall, Police Station in budget review and Looking for any grant opportunities
- 15) **Sewer Line work on Valley Road**
 - Out of review, approved by DEP and agencies
 - Ready to move forward for Bid process and scheduling work fall 2025
- 17) **Continued work to address and prepare for weather related challenges**
 - Ongoing Catch Basin Cleanout

BOROUGH OF WATCHUNG



RECREATION COMMISSION

Council Liaison: Dahl

The Committee met on August 27th and members discussed some of the logistics of the upcoming events and remind residents of the following:

MOVIE NIGHT – September 5th (Rain Date: September 26)

Don't miss this blockbuster evening with Inside Out 2! Before the movie starts, the PTO is hosting its Back-to-School Food Truck event at Mobus Field from 4pm to 6pm. Then the PBA will scoop out some free ice cream from 6:30pm to 7:30pm. Grab your chairs and blankets and settle in for a cozy family night!

Gerald M. Mobus Memorial Kids Fishing Derby – September 20th (Rain Date: September 21)

Have fun and compete for trophies in various categories! We'll provide the bait, but don't forget to bring your rod and barbless hooks!

BOROUGH OF WATCHUNG ENGINEERING & INSPECTION STATUS REPORT

AUGUST 2025

MATTERS FOR GENERAL DISCUSSION & FOLLOW UP

1. PSE&G distributed a plan for the proposed next two weeks (8/18/2025 to 8/28/2025) of work on gas utilities in the Borough and surrounding area.
 - i. Nighttime work (8:00 PM to 6:00 AM) on **PI-714 Roads** expected over the next two weeks according to the below table.
 - ii. Notice will be provided by PSE&G as well as Borough channels.

FOREMAN	DATE	STREET	1 ST XST	2 ND XST	TYPE OF WORK
Manny Dos Santos PI-714 Day Work	9/1/2025	OFF	LABOR	DAY	NO WORK
	9/2/2025	Rock Ave	Mountain Blvd	Maple St	4" Gas Main
	9/3/2025	Rock Ave	Mountain Blvd	Maple St	4" Gas Main
	9/4/2025	Rock Ave	Mountain Blvd	Gildersleeve Ln	4" Gas Main
	9/5/2025	Maple Ave	Rock Ave	Dead End	2" Gas Main
	9/8/2025	Gildersleeve Ln	Rock Ave	Dead End	2" Gas Main
	9/9/2025	Gildersleeve Ln	Rock Ave	Dead End	2" Gas Main
	9/10/2025	Rock Ave	Maple Ave	Gildersleeve Ln	Tie ins
	9/11/2025	Rock Ave	Maple Ave	Gildersleeve Ln	Tie ins
	9/12/2025	Knollwood Dr	Deer Run	Acorn Dr	2 " Gas Main
Dino Andre	9/1/2025	OFF	LABOR	DAY	NO WORK
	9/2/2025	Parlin Ln	Ridge Rd	Dead End	Services
	9/3/2025	Parlin Ln	Ridge Rd	Dead End	Services
	9/4/2025	Crestwood Dr	Ridge Rd	Watchung Crest Rd	Services
	9/5/2025	Crestwood Dr	Ridge Rd	Watchung Crest Rd	Services
	9/8/2025	Crestwood Dr	Ridge Rd	Watchung Crest Rd	Services
	9/9/2025	Valleyview Rd	Stirling Rd	Lakeview Ave	Services
	9/10/2025	Valleyview Rd	Stirling Rd	Lakeview Ave	Services
	9/11/2025	Valleyview Rd	Stirling Rd	Lakeview Ave	Services
	9/12/2025	Hillside Ave	Valleyview Rd	Dead End	Services

2. Coordination meetings were held at the Borough on 3/6 and onsite (Joan Dr) on 5/27 regarding the next stage of the project. Below is a summary of the discussed items.
 - i. A list of the roads/streets (19) that will be affected by PSEG works was provided.
 - ii. Several private roads are on the plan.
 - iii. It is expected most of the work will be done in days and just Stirling Road will be during nights.
 - iv. Most of the connection (tie ins) works will be done before 12:00 PM.
 - v. A pre-construction meeting will be held soon.
 - vi. PSEG will be submitting the plan for road opening permitting to the Borough. Road Opening Permit was issued.
 - vii. PSEG will resume paving expected in this July.
 - viii. Using high friction asphalt in Hill crest road was discussed.
 - ix. The borough shall inform the 6 Ridge Road owner/engineer regarding sewer connection before PSEG paving work to be completed. The owner/contractor was informed regarding no offsite will be allowed after Ridge Road and Hillcrest Road paving works.
 - x. Borough has requested a check in the amount of \$25,000 for the new PSEG's work inspection. *A check was received from PSEG.*
 - xi. The work Will start from Stirling Road and it will be continued to Ridge Road and then going Southward direction for the remainder of the works.
 - xii. Most of the roads affected by PSEG are ready for mill and pave work.
 - xiii. PSEG may pave the first section of the Ridge Road by November 2025, otherwise, it will be Spring 2026.
 - xiv. PSEG completed all the soil sampling works across the Borough.
 - xv. RVE is performed mill and pave inspection on behalf of the borough.**
3. Pre-construction meeting was held with PSEG and its 'subcontractors on June 30th. Below is a summary of the discussed items.
 - i. June 14th will be the start of mill and pave works.
 - ii. Valley Drive, Brook Road, Jared Court, Crestwood and will lane be some of the roads in the project.
 - iii. A complete schedule will be submitted to the Borough.
 - iv. Detour signs for the trucks other than construction will be provided.
 - v. Outreach including notice letters and email to the residents will be provided.

STUDIES, ENGINEERING INVESTIGATIONS, GRANT APPLICATIONS

FY 2026 NJDOT TRUST FUND “MUNICIPAL AID” PROGRAM

Three roads below have been selected for NJDOT-FY26 Municipal Aid Program.

- *Johanna Lane (~600ft).*
- *Ridge Road (485 ft east of Parlin Lane up to the end of the road).*
- *Anderson Road, from Mountain Blvd to end (~3600ft).*

RVE is preparing FY 2026 grant application documents and Bruno Associates will submit the application to NJDOT by end of June. **The grant application was submitted to NJDOT on June 10th and it is under review.**

FY 2025 NJDOT TRUST FUND “MUNICIPAL AID” PROGRAM

RVE submitted the FY 2025 grant application on June 27, 2024, for improvements to the following three roads, in priority order:

- Brookdale Road from Stirling to Mountain Blvd.
- Skyline Drive, full length.
- Anderson Road, from Mountain Blvd to end.

Notification was received November 13, 2024, that the Borough was awarded \$291,609.00. RVE has prepared several draft proposals and discussed the various design and construction options with the borough. RVE proposal for design and inspection of Brookdale Road and Skyline Drive is on the Mayor and Council meeting Agenda of 4/10 for authorization. The Mayor and Council authorized RVE to proceed with the design of this project. **RVE finished the two roads design and the plans were submitted to NJDOT for review and approval. The NJDOT reviewed the submitted plans and comments received that RVE is working on revising and resubmitting the plan to NJDOT. Upon NJDOT approval, the Borough can proceed with bidding process.**

FY 2024 LOCAL RECREATION IMPROVEMENT GRANT (LRIG)

RVE is preparing a FY 2024 Local Recreation Improvement Grant (LRIG) application to the Department of Community Affairs (DCA) to be submitted in March 2024. The engineer's estimate of cost is \$306,887.50.00. The application is requesting \$100,000 in funding for proposed work at Camp Endeavor, consisting of the following:

- Resurfacing the 400' Gravel Access Road
- Construction of a 60'x100' Paved Parking Lot with ADA parking.
- 20' x 30' Concrete Pavilion Area with picnic tables.
- The sidewalk as needed between the pavilion and parking.
- Reconnection of electrical service.
- Landscaping

DCA issued a press release on May 31, 2024 of LRIG Awards. The Borough received \$66,000.00 in funding for improvements to Camp Endeavor. The second grant application was submitted to DCA in 2025 by the borough's grant writer. As per Camp Endeavor future sewer connection, approval from PARSA is required. Due to the elevation difference, pumping is required for sewer connection.

As per contract, four progress reports shall be submitted to DCA during the life of the project. We have reached out to the supplier to get a cost estimate for an enclosure, picnic tables and a bathroom. We were informed by Bruno Associates that the second grant was unsuccessful. ***A concept plan and cost estimates to include the proposed works and apply for Somerset County's recreational grant program was prepared. The grant application was submitted to Somerset County on 8/25 and it is under review by the County.***

SIDEWALK PROJECT- KNIGHTSBRIDGE TO VALLEY DRIVE

A concept plan (± 1200 LF) with all the existing issues has been prepared and submitted to the borough for review. A construction cost estimate also has been prepared for this project. The concept plan was advanced more and was discussed with the Borough officials. The plan was submitted to the Somerset County Engineering Department for review and a possible field meeting. The borough had a meeting with the Somerset County Assistant Engineer and they are in support of the project. RVE, Borough and Bruno Associates had a pre-Application meeting with NJDOT for TA Set-Aside Grant and below is the summary of the meeting.

- *Highlight the width of the sidewalk.*
- *Highlight the stroller.*
- *Highlight the connection from east to west of the borough.*
- *Highlight the existence of a school in less than 2 miles.*
- *Wider sidewalk 5-6 feet is preferred.*
- *Connection to Bayberry Lane.*
- *Passing area each 200ft.*
- *Borough resolution is required.*
- *Minimum funding is 350K and maximum 1.5 million.*
- *A full time employee responsible in charge is required. (JD)*
- *Take pictures during busy times.*
- *Video may be added to the application.*
- *15% for inspection can be added to the cost estimate.*
- *Other safety measures can be added to the plan.*
- *Signage can be added to the plan.*
- *Supporting letters from the affected residents are required.*

RVE revised the concept plan and the cost estimate and the proposed sidewalk extended to be 4000LF from Knightsbridge to Hill Hollow Road. The submission materials were prepared by RVE and Bruno Associates and submitted to the clerk for a resolution on 5/8 Mayor and Council Meeting. Also, we reached out to the Somerset County for a support letter and the letter is in

preparation by the County. Somerset County provided a strong support letter. The supporting letters from the affected residents were also collected. ***All materials were submitted to NJDOT on May 21st by Bruno Associates and it is currently under review.***

CAPITAL IMPROVEMENT & GENERAL ENGINEERING PROJECTS

Floodplain Management- Responding to Damages of Flooding of 7/14

- We have performed borough infrastructure inspection
- Inspected many residential building
- Road, culvert, sidewalk repairs-still ongoing
- Stream cleaning- Ongoing projects (required agreements with the owners, easement search, plan and contracting.)- **A 40ft wide drainage easement was flagged out from Hill Hollow through Templar Ln.**
- Looking for grant (Talked with IBank, FEMA, NJDEP and etc.)- Ongoing.

Watchung New Fire House (Corner of Valley Road and Plainfield Ave)

Borough of Watchung reached out to RVE to provide a site plan for the new fire house. RVE is working on providing the survey proposal for this project. **A proposal for a topographical and outbound for 1.8 Acres was submitted to the Borough for consideration.**

SANITARY SEWER SCOUR PROTECTION 636 VALLEY ROAD

RVE has designed gabion basket scour protection for the existing manhole at the rear of 636 Valley Road. RVE has prepared Flood Hazard Area Individual Permit and NJDEP Freshwater Wetlands General Permit 20 (Bank Stabilization) applications. Permit applications have been submitted to NJDEP on October 28, 2024. Review comments were received on November 26, 2024 and January 8 2025. The third round of comments received on 2/20. RVE responded to the comments. NJDEP approved this project and individual permits for freshwater wetlands and flood hazard areas were granted. **Bid and specs were submitted to the Borough for bidding and finding a contractor, the bid opening will be on Wednesday 8/27. Bids were opened on 8/27 and the contractor was selected.**

STORMWATER MAPPING SERVICES

The Borough received a 2023 Municipal Stormwater Assistance grant for \$25,000.00 to upgrade their MS4 Stormwater Programs to better align with the 2023 Tier A MS4 Permit renewal requirements. RVE's \$55,100.00 proposal for stormwater mapping services was authorized at the January 18th 2024 Council meeting. Field work for the manholes has been completed. After reviewing in GIS, still there are miscellaneous pipes and some minor areas to be completed one-man crew work was completed. RVE is still working to complete the shapefiles. Once field work is completed, the data will be finalized and it will be ready for submission to Borough and NJDEP. **A MS4 Area Map was prepared and was submitted to the Borough for review and approval before submission to NJDEP. The MS4 Map has been submitted to NJDEP for review. RVE has prepared a new proposal for the next phase of the MS4 work which includes Watershed Implementation Plan (WIP).**

NESS FARM

Recent actions include:

- A draft remedial action report has been completed and submitted to the Borough in the week of January 24, 2023.
- RVE submitted the signed *Exemption from Spill Act Liability Certification* form to NJDEP on July 24, 2023, making the site eligible to apply for funding. Spill Act Exemption was approved by NJDEP on November 13, 2024. Based on the approved exemption status, the LSRP completed the LSRP retention for the activity and terminated the annual remediation fee billing associated with the environmental case until such time when the remediation resumes.
- RVE's \$30,900 proposal was authorized at the April 4, 2024 Council meeting, including the following tasks:
 - Complete additional sampling to further classify AOC-5 (historic fill) in an attempt to reduce the 3-4-acre footprint that requires remediation, reducing cost. The sampling was performed April 25, 2024. The memo summarizing the results has been submitted to the Borough.
 - Prepare applications for Hazardous Discharge Site Remediation Fund (HDSRF) funding.
 - RVE forwarded the draft grant application to the Borough for review November 27th, 2024. HDSRF Grant application for retroactive funding for past completed environmental investigations submitted to the NJDEP December 13th, 2024. This application was to fund project expenses already incurred by other consultants, and RVE after 2022. NJDEP has started reviewing this grant application and RVE received a RFI from NJDEP. RVE responded to the RFI. NJDEP has asked regarding the status of the \$1 million escrow for this site. RVE expects to get this approval soon.
- RVE grant proposal for the second HDSRF that will cover 75% of the associated cost (generally excavation of soils at Area of Concern #2 and capping or fencing of Area of Concern #5, including reporting to the NJDEP) was authorized on the Mayor and Council meeting of 2/13.

RVE has been developing/modifying the remedial action plan, which will include the following:

- Excavation and relocation of contaminated material for the 6 delineated hotspots. Clearing and installation of 4-6' tall fencing & signage surrounding the contaminated historic fill area this will include approximately 1700 LF of fencing, signs, and some form of sediment erosion control (coir logs) to inhibit stormwater runoff from the fill area. Some level of Land Use Permitting anticipated (TBD). Abandonment of 2 monitoring wells. Preparation & filing of deed notice and Virtual Classification Exception Area for this fill area. Remedial Action Reporting & Soil Remedial Action Permit Application. Issuance of Response Action Outcome for the Entire Site which will complete the project.
- Borough held a meeting with RVE regarding the progress of the remediation works.

RVE is working to incorporate the wetlands map to the proposed plan and revised the scope of this work to perform more cut and fill. *A meeting was held between the Borough and NJDEP regarding the new scope and what grant option to pursue, RVE prepared the second HDSRF application scope and the cost estimate. The Borough DPW committee are working to value engineering the project.*

LIBRARY BRIDGE

The bridge is open as a pedestrian bridge. RVE supplied requested information to FEMA Hazard Mitigation, completed on November 18, 2022. The project was awarded to Tracks Unlimited, LLC, with a bid of \$83,176.00 and the Notice to Proceed was issued March 5, 2024. The contractor has completed their portion of the bridge replacement, the wooden timbers and railings will be installed by a combination of Public Works and local subcontractors.

LIBRARY ADDITIONS

RVE provided a scope of services and associated cost proposal for test pits, geotechnical investigation, and civil / site design in support of the proposed construction of multiple additions to the existing library. The proposal total of \$91,480.00 was authorized at the March 7th, 2024 Council meeting. Test pits and the soil boring have been completed, topographic survey was completed July 12th, 2024. Teams meeting held at the site on November 5, 2024 to finalize and coordinate a number of design questions. Design has been completed. There have been a number of coordination among the architectural group, MEP and the site designers. The site plan has been revised several times to address the borough and the architectural and MEP groups. An onsite meeting was held with PSEG for electricity connection. An additional survey was carried out by RVE for the existing sewer pipes and the sewer connection. Bid documents and specifications were submitted to the architectural group. All team members are working hard to finalize the plans and preparing the bid documents for the near future bidding.

As requested by the borough a concept road widening plan has been submitted to the borough for discussing the proposed plan and the required easement with the Watchung Rescue Squad.

The bid opening for the project will be on 3/11 (10:00 AM) at the Borough Hall. We were informed that 14 prime contractors and 4 sub-contractors picked up the bidding documents.

RVE performed a site survey and the location of the existing 20ft wide emergency and utility access easement on the back of the library up to Galloway was staked on field. The Somerset Union Soil Conservation District approved the soil erosion and sedimentation control plan.

Land disturbance was issued for the library. We have been attending the biweekly meetings with the contractor and the architect. The contractor has started submitting the construction submittals, RVE teamed with Potter Architects with civil and site elements of the project construction management and construction inspections. The site has been secured and soil erosion and sedimentation control measures are installed. Contractors have been done most of the electrical conduit's demolition and some timber work has been performed. RVE performed a survey and flagging of the building additions and the storm pipes and scour hole locations.

PHILLIPS FIELD BRIDGE

The bridge has been re-opened with some limitations. The limitations consist of a single vehicle moving slowly. The Department of Public Works has taken over the routine maintenance cleaning of the bridge bearings. Minor maintenance work on the bridge has been completed.

We have prepared revised scope of services and cost proposals for further repairs and upgrade of the bridge using FEMA funds stemming from Hurricane Ida on February 16, 2023. Base maps for gabion basket protection of the shoulders of the bridge are completed. RVE was prepared for the Flood Hazard Area Individual Permit and NJDEP Freshwater Wetlands General Permit 20 (Bank Stabilization) applications. RVE has designed gabion basket around the bridge abutment and the stream embankment to stabilize the bridge current condition. The permitting documents were submitted to NJDEP and it is under review. The first set of comments was received on 2/19/25 and RVE addressed the comments and the revised plan and the response document was submitted to NJDEP on 3/13. Currently it is under review by NJDEP.

We have been following up with NJDEP reviewers to expedite the review process for this application. NJDEP has 24 days to complete the review for this application. RVE has started preparing bid materials and technical specifications. FEMA followed up with the status and we responded regarding the status on Monday 6/2. **The project was approved by NJDEP, Bid and specs were advertised and the bid opening extended to 8/27. Bids were opened on 8/27 and the contractor was selected.**

WATCHUNG LAKE AND BEST LAKE DREDGING

We contacted Westfield Township and the information about the hydro-racking contractor was received for consideration by the Borough. The contractor will provide some cost estimates for performing these tasks. **Applied for Congressional Grant for both lakes dredging through Bruno Associates.**

TAX MAP MAINTENANCE AND REVISIONS FOR TAX YEAR 2018-2025

Scope of Services & Cost Proposal for the Tax Map Maintenance and Revisions for Tax Year 2018-2025 for Borough of Watchung as per your request was submitted on January 27th for consideration. **The Borough Authorized RVE for this project at the meeting of 2/13. RVE had a meeting with the Borough Tax Officer and the project has started and it is in progress. RVE received the tax assessor's property list on 5/12. RVE is comparing the list against the Tax Map for preparing a list of missing information. The tax map has been reviewed and the works are being progressed as direction received by the tax assessor.**

CAPITAL IMPROVEMENT PROJECTS UNDER CONSTRUCTION

FY 2024 NJDOT TRUST FUND "MUNICIPAL AID" PROGRAM

RVE submitted the FY 2024 grant application on June 27, 2023, for improvements to the following three roads, in priority order:

- Vail Lane, full length.
- Wolford Court, full length.

- Drift Road, from Dale Road to ending cul-de-sac.

We received NJDOT notification on November 1, 2023, of the grant award of \$337,210.00. The Council awarded the contract to Reivax Contracting Corp for the base bid of \$243,835.75 at the June 20th meeting. Construction completed, NJDOT has inspected and submitted comments, responses filed with NJDOT December 3, 2024. RVE has been following up with the contractors to get a schedule for completing the punch lists and the project closing. **All construction works and punch lists have been completed. The final payment is in process and NJDOT shall close the project.**

FY 2023 NJDOT TRUST FUND “MUNICIPAL AID” PROGRAM

RVE was authorized on May 24, 2023 to proceed with the design of improvements to the following three roads, in priority order:

- Meadowlark Road
- Washington Rock Road / Rock Road East from approximately #69 to the Warren Township municipal boundary
- Reynolds Drive

We received NJDOT notification on November 23, 2022 of the grant in the amount of \$368,400.00. The project was awarded to Reivax Construction Corp. at the September 21, 2023 Council meeting for \$398,622.75. Construction complete. DOT final inspection has been completed. The contractor is scheduling two small Meadowlark items to be completed prior to closing out. Meadowlark final work may be moved to spring. RVE has been following up with the contractors to get a schedule for completing the punch lists and the project closing. **All construction works and punch lists have been completed. The final payment is in process and NJDOT shall close the project.**

PLANNING and / or ZONING BOARD INSPECTION PROJECTS

BJ's Wholesale Club in Watchung (Block 64.02, Lot 2.05) - New Fuel Facility

Pre-construction meeting held September 5, 2024. RVE provided construction observation services. The project was completed recently and the BJ's Wholesale Club is open.

SERITAGE aka STARBUCKS

Construction at the site has completed, RVE issued a recommendation for the Certificate of Occupancy and the Starbucks is open. Applicant inquiries on bond release are pending.

1375 Plainfield Avenue

The planning board review was completed and it will be signed off soon. The project will be ready for inspection.

Bonnie Burn Road Development

A land disturbance permit was issued for this project. RVE has started reviewing the retaining wall plan and calculations. RVE will work on LSRP works review and inspection of sewer pipe

installation along the Bonnie Burn Road. **RVE completed the LSRP review and a letter was submitted to Bright View Engineering. Retaining wall plan is still under review by RVE.**

SOMERSET COUNTY AND OUTSIDE AGENCIES RELATED WORKS

Somerset County Engineering Department

We have contacted the Somerset County Engineering Department (SCED) regarding drainage issues at the intersection of Hillcrest Road and Guinard. SCED responded they are working on the issue. **Borough met with SCED onsite and discussed the flooding issues of Hillcrest-Guinard & Stirling Road-Valley View intersections. The county is going to add a new inlet in front of Guinard Dr in order to make the situation better.**

Somerset County Hazard Mitigation Plan 2025 Update

The plan was prepared and submitted to the county's consultant for review. A meeting was held on 3/5 and the plan is currently ready to be reviewed by the public. Chapter 23- Watchung Annex was reviewed and submitted to the Somerset County for review. The Borough's 2025 mitigation project has been completed and incorporated into the Somerset County Mitigation Plan. Borough will need to pass a resolution formally adopting the 2025 Mitigation Plan. **The plan was adopted by the Borough.**

Somerset County Local Safety Action Plan Municipal Meeting

We attended this meeting. The purpose of the meeting was to inform the municipalities on what a LSAP is; how it can make a municipality eligible for future road safety funding; for the municipalities to give them feedback on the developing Somerset County LSAP plan, as well as ask general questions about LSAP's. Two representatives from the borough shall be nominated to serve on the committee. The County sent a document to the committee member for a strategic survey. The project team is seeking feedback on strategies and actions that the plan will recommend. The received survey spreadsheet includes a variety of infrastructure, educational, and enforcement strategies that have been proven to reduce traffic fatalities and serious injuries in New Jersey. The county is requesting that you provide feedback on each group of strategies to the best of your knowledge and experience, even if the particular strategy is not within your professional expertise. Your knowledge of Somerset County makes your input critical to the future implementation of this LSAP. The LSAP strategy survey spreadsheet was completed and submitted to Somerset County and NJTPA on 5/17. We attended a meeting on 4/22 to hear the results of the survey and the future of the committee. **Public Workshop was held on May 22nd for Local Safety Action Plans**

Green Brook Flood Control Commission

The meeting was held on February 5th virtually. There was a briefing from the Army Corps of Engineers on the work that was done. Currently the Corps is performing modelling works on the lower basin and the results will be submitted to NJDEP by early March. No work has been performed on the upper basin due to the lack of staffing and funding.

New Jersey Department of Transportation

Pre-Construction DP25109 - Route 78 WB, From Drift Road/Dale Road to Route 124 was held on July 15th.

COMPLETED CAPITAL IMPROVEMENT PROJECTS UNDER TWO YEAR MAINTENANCE BOND

SIDEWALK FROM WATCHUNG CIRCLE/VALLEY ROAD TO LIBRARY PARKING LOT

RVE has prepared a sidewalk design and obtained County approval. The Borough has awarded the work and held a preconstruction meeting on September 5, 2024. Construction completed.

REPAIRS TO VARIOUS STORM CULVERTS

Funding Source(s): FEMA and Borough funding

Contractor: CMS Construction, Inc.

Contract Amount: \$193,785.00

Notice to Proceed issued: March 10, 2023

We determined that four (4) locations required significant repairs.

Our office issued a declaration for the need of repairs to the Borough for the following four (4) culverts located in the vicinities of:

- 160 Hill Hollow Road
- 90 Glen Eagle Drive
- 20 Glen Eagle Drive
- 48 Brook Drive

Project is complete. The contractor had not requested a final inspection from the Soil Conservation District. RVE requested the inspection and received a final report of compliance on March 5, 2024. The project is complete.

FY 2020 & 2021 NJDOT TRUST FUND “RESURFACING OF VARIOUS ROADWAYS”

Funding Source(s): FY 2020 Trust Fund in the amount of \$300,000, and FY 2021 Trust Fund in the amount of \$375,000

Contractor: J.A. Alexander, Inc.

Contract “A” Amount: \$309,960.39

Contract “B” Amount: \$275,035.66

Notice to Proceed issued: June 17, 2022

This project was advertised and awarded as one project with two (2) separate construction contracts as follows:

“Contract A”:

This contract consisted of the resurfacing of the following roadways utilizing FY’ 2020 NJDOT Trust Fund grant funds:

1. Hill Hollow Road (from Valley Road to Johnston Drive)

2. Nottingham Drive (from Hill Hollow Road to end)

“Contract B”:

This contract consisted of the resurfacing of the following roadways utilizing FY’ 2021 NJDOT Trust Fund grant funds:

1. Elsinore Drive (entire extent from Valley Road (CR 527) to Sherwood Drive)
2. Friar Lane (entire extent from the NW Terminus to SE Terminus)
3. Sherwood Drive (Elsinore Drive to a point approximately 800' south)
4. Johnston Drive (Woodledge Road to Valley Drive)

RVE closed out the project on February 23, 2023.

FY 2022 NJDOT TRUST FUND “MUNICIPAL AID” PROGRAM

Funding Source(s): FY 2022 Trust Fund in the amount of \$348,000
Contractor: J.A. Alexander, Inc.
Contract Amount:
Notice to Proceed issued: October 18, 2022

This contract consists of the resurfacing of the following roadways utilizing FY’ 2020 NJDOT Trust Fund grant funds:

- Johnston Drive (from Valley Drive to Camp Endeavor)
- Scott Drive (from Washington Drive to Winter Lane)

RVE closed out the project on February 6, 2023.

“MORRIS COUNTY COOPERATIVE PRICING COUNCIL” ROAD PROJECT

Tilcon is the vendor for the Co-op’s “Road Resurfacing” contract for 2022. The Borough awarded a contract to Tilcon for resurfacing the following roads under the co-op:

Corey Lane (full length)
Old Somerset Road (from Corey Lane to Orchard Road)

RVE closed out the project in October 2022.



Report of Audit
on the
Financial Statements
of the
Borough of Watchung
in the
County of Somerset
New Jersey
for the
Year Ended
December 31, 2024

SUPLEE, CLOONEY & COMPANY LLC
CERTIFIED PUBLIC ACCOUNTANTS

Report of Audit
on the
Financial Statements
of the
Borough of Watchung
in the
County of Somerset
New Jersey
for the
Year Ended
December 31, 2024

BOROUGH OF WATCHUNG

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BOROUGH OF WATCHUNG

PART I

INDEPENDENT AUDITOR'S REPORT ON
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
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SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2024 AND 2023



SUPLEE, CLOONEY & COMPANY LLC

CERTIFIED PUBLIC ACCOUNTANTS

308 East Broad Street, Westfield, New Jersey 07090-2122

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@scnco.com

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and Members
of the Borough Council
Borough of Watchung
County of Somerset
Watchung, New Jersey 07069

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying balance sheets - regulatory basis of the various individual funds and account group of the Borough of Watchung (the "Borough"), as of and for the year ended December 31, 2024 and 2023, the related statements of operations and changes in fund balance - regulatory basis for the year then ended, and the related statement of revenues - regulatory basis and statement of expenditures - regulatory basis of the various individual funds for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Borough's regulatory financial statements as listed in the table of contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Matter Giving Rise to Adverse Opinion" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the various individual funds and account group of the Borough as of December 31, 2024 and 2023, or the results of its operations and changes in fund balance for the year then ended or the revenues or expenditures for the year ended December 31, 2024.

Unmodified Opinion on Regulatory Basis of Accounting

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

SUPLEE, CLOONEY & COMPANY LLC

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the audit requirements prescribed by the Division, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Borough and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion

As described in Note 1 of the regulatory financial statements, the regulatory financial statements are prepared by the Borough on the basis of the financial reporting provisions prescribed by the Division, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of New Jersey. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the regulatory financial statements in accordance with the regulatory basis of accounting prescribed by the Division, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of regulatory financial statements that are free from material misstatement, whether due to fraud or error. In preparing the regulatory financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Borough's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

SUPLEE, CLOONEY & COMPANY LLC

In performing an audit in accordance with GAAS, *Government Auditing Standards* and audit requirements prescribed by the Division, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Borough's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Borough's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Borough's regulatory financial statements. The supplementary information, and data listed in the table of contents as required by the Division are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information, and data listed in the table of contents, as required by the Division are fairly stated, in all material respects, in relation to the regulatory financial statements as a whole.

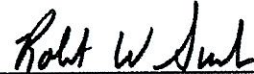
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Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 20, 2025 our consideration of the Borough's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Borough's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Borough's internal control over financial reporting and compliance.



CERTIFIED PUBLIC ACCOUNTANTS



REGISTERED MUNICIPAL ACCOUNTANT NO. 439

August 20, 2025



SUPLEE, CLOONEY & COMPANY LLC

CERTIFIED PUBLIC ACCOUNTANTS

308 East Broad Street, Westfield, New Jersey 07090-2122

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@scnco.com

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

The Honorable Mayor and Members
of the Borough Council
Borough of Watchung
County of Somerset
Watchung, New Jersey 07069

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory financial statements of the various individual funds and the account group of the Borough of Watchung, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Borough's regulatory financial statements, and have issued our report thereon dated August 20, 2025. Our report disclosed that, as described in Note 1 to the financial statements, the Borough of Watchung prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with a modified accrual basis and the budget laws of the State of New Jersey, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the regulatory financial statements, we considered the Borough's control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Borough's internal control. Accordingly, we do not express an opinion on the effectiveness of Borough's internal control.

SUPLEE, CLOONEY & COMPANY LLC

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

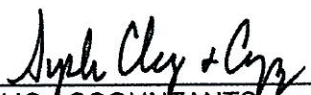
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

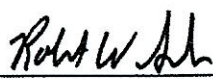
Compliance and Other Matters

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

Purpose of This Report

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


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 439

August 20, 2025

CURRENT FUND

BOROUGH OF WATCHUNG

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2024</u>	<u>BALANCE DECEMBER 31, 2023</u>
<u>ASSETS</u>			
Current Fund:			
Cash	A-4	\$ 8,532,174.43	\$ 10,164,567.82
Cash-Change Fund	A-6	250.00	250.00
Due State of NJ-Senior Citizen and Veteran Deductions	A-14	3,141.79	3,141.79
		<u>\$ 8,535,566.22</u>	<u>\$ 10,167,959.61</u>
Receivables and Other Assets With			
Full Reserves:			
Delinquent Property Taxes Receivable	A-8	\$ 227,439.57	\$ 200,698.47
Revenue Accounts Receivable	A-9	8,961.46	5,916.00
Prepaid Local School Tax	A-16	160,002.00	
Prepaid Regional School Tax	A-17		174,301.00
Interfunds Receivable	A-25	5,705.47	79,919.80
	A	<u>\$ 402,108.50</u>	<u>\$ 460,835.27</u>
		<u>\$ 8,937,674.72</u>	<u>\$ 10,628,794.88</u>
Grant Fund:			
Cash	A-4	\$ 462,451.27	\$ 829,627.50
Grant Aid Receivable	A-10	32,000.00	123,823.00
		<u>\$ 494,451.27</u>	<u>\$ 953,450.50</u>
	A	<u>\$ 9,432,125.99</u>	<u>\$ 11,582,245.38</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

BOROUGH OF WATCHUNG

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2024</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2023</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Current Fund:			
Liabilities:			
Appropriation Reserves	A-3:A-11	\$ 1,729,385.18	\$ 897,192.28
Encumbrances	A-3:A-11	318,371.23	888,757.57
Accounts Payable	A-7	328,900.48	219,851.83
Local School Taxes Payable	A-16		2.00
Prepaid Taxes	A-19	298,749.42	322,122.69
Tax Overpayments	A-24	19,792.51	350.00
Interfunds Payable	A-25	12,037.41	5.20
Reserve for:			
Tax Appeals	A-13	55,840.61	55,840.61
Sewer Repair Emergency	A-18	11,792.76	11,792.76
Prepaid Licenses	A-21	3,275.00	1,075.00
Tax Sale Premiums & Outside Liens	A-23	108,700.00	107,400.00
Municipal Relief Fund	A-27		73,023.52
		<u>\$ 2,886,844.60</u>	<u>\$ 2,577,413.46</u>
Reserve for Receivables and Other Assets	A	402,108.50	460,835.27
Fund Balance	A-1	5,648,721.62	7,590,546.15
		<u>\$ 8,937,674.72</u>	<u>\$ 10,628,794.88</u>
Grant Fund:			
Grants-Appropriated	A-22	\$ 442,893.23	\$ 926,975.69
Grants-Unappropriated	A-12	36,558.04	2,419.64
Encumbrances Payable	A-22	15,000.00	870.00
Interfunds Payable	A-26		23,185.17
		<u>\$ 494,451.27</u>	<u>\$ 953,450.50</u>
	A	<u>\$ 9,432,125.99</u>	<u>\$ 11,582,245.38</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

"A-1"

BOROUGH OF WATCHUNG

CURRENT FUND

STATEMENTS OF OPERATIONS
AND CHANGE IN FUND BALANCE - REGULATORY BASIS

	REF.	YEAR ENDED DECEMBER 31, 2024	YEAR ENDED DECEMBER 31, 2023
<u>REVENUE AND OTHER INCOME REALIZED</u>			
Fund Balance Utilized	A-1:A-2	\$ 4,800,000.00	\$ 2,800,000.00
Miscellaneous Revenue Anticipated	A-2	3,887,352.27	3,935,539.65
Receipts From Delinquent Taxes	A-2	200,698.47	262,703.84
Receipts From Current Taxes	A-2	42,999,080.42	41,132,226.45
Non-Budget Revenue	A-2	1,097,101.44	1,098,816.28
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-11	671,064.25	586,610.31
Accounts Payable Canceled			6,160.50
Excess Animal Control Reserve			38,844.79
Grant Appropriations Cancelled			
Prepaid Regional School Tax Applied	A-17	174,301.00	
Interfunds Returned	A-25	74,214.33	
<u>TOTAL INCOME</u>		<u>\$ 53,903,812.18</u>	<u>\$ 49,860,901.82</u>
<u>EXPENDITURES</u>			
Budget and Emergency Authorizations:			
Operations:			
Salaries and Wages	A-3	\$ 6,021,250.00	\$ 5,860,200.00
Other Expenses	A-3	5,695,418.00	5,355,584.00
Municipal Debt Service	A-3	2,445,187.63	2,483,468.30
Capital Improvement Fund	A-3	3,338,000.00	1,531,000.00
Public and Private Programs Offset by Revenues	A-3	212,419.64	337,007.51
Interlocal Service Agreements	A-3	1,163,500.00	1,060,500.00
Deferred Charges and Statutory Expenditures	A-3	1,805,860.36	1,592,136.00
Refund of Prior Year Taxes			
Refund of Prior Year Tax Overpayments			
Municipal Open Space Taxes	A-2:A-8	431,545.54	402,703.42
County Taxes	A-15	7,680,004.54	7,539,109.78
Local District School Tax	A-16	14,178,726.00	12,939,706.00
Prepaid Local District School Tax	A-16	160,002.00	
Regional High School Tax	A-17	7,913,723.00	7,938,394.00
Prepaid Regional School Tax			174,301.00
Interfunds Advanced			72,733.56
<u>TOTAL EXPENDITURES</u>		<u>\$ 51,045,636.71</u>	<u>\$ 47,286,843.57</u>
Excess in Revenue		\$ 2,858,175.47	\$ 2,574,058.25
Fund Balance, January 1	A	7,590,546.15	7,816,487.90
		\$ 10,448,721.62	\$ 10,390,546.15
Decreased by:			
Utilized as Anticipated Revenue	A-1:A-2	4,800,000.00	2,800,000.00
Fund Balance, December 31	A	<u>\$ 5,648,721.62</u>	<u>\$ 7,590,546.15</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

BOROUGH OF WATCHUNG

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	REF.	BUDGET ADOPTED	REALIZED	EXCESS OR (DEFICIT)
Fund Balance Anticipated	A-1	\$ 4,800,000.00	\$ 4,800,000.00	
Miscellaneous Revenues:				
Alcoholic Beverage Licenses	A-9	\$ 15,000.00	\$ 15,866.00	\$ 866.00
Other Licenses	A-2	20,000.00	18,254.00	(1,746.00)
Fees and Permits:				
Construction Code Official	A-9	270,000.00	388,862.00	118,862.00
Other	A-2	194,000.00	338,160.42	144,160.42
Municipal Court - Fines and Costs	A-9	100,000.00	125,183.28	25,183.28
Interest and Costs on Taxes	A-9	80,000.00	79,750.23	(249.77)
Interest on Investments and Deposits	A-9	113,000.00	299,819.35	186,819.35
Sewer Rents	A-9	1,338,000.00	1,369,812.91	31,812.91
Energy Receipts Tax	A-9	708,440.00	708,439.88	(0.12)
Municipal Property Relief	A-27	73,023.52	73,023.52	
Uniform Fire Safety Act	A-9	35,000.00	37,976.27	2,976.27
Open Space Trust Fund Debt Payment	A-9	250,000.00	250,000.00	
Bulk Pickup Fees	A-9	8,000.00	9,819.77	1,819.77
Shared Court Reimbursement	A-9	50,000.00	19,965.00	(30,035.00)
Reserve for Debt Service	A-9	150,000.00	150,000.00	
State of New Jersey Body Armor Grant	A-10,A-25	2,419.64	2,419.64	
<u>Sub-Total Miscellaneous Revenues</u>	A-1	\$ 3,406,883.16	\$ 3,887,352.27	\$ 480,469.11
Receipts From Delinquent Taxes	A-1	\$ 168,000.00	\$ 200,698.47	\$ 32,698.47
Amount to be Raised by Taxes for Support of Municipal Budget: Local Tax for Municipal Purposes	A-8:A-2	\$ 12,923,116.84	\$ 13,395,081.34	\$ 471,964.50
<u>Budget Totals</u>		\$ 21,298,000.00	\$ 22,283,132.08	\$ 985,132.08
Non-Budget Revenues	A-1:A-2		1,097,101.44	1,097,101.44
		\$ 21,298,000.00	\$ 23,380,233.52	\$ 2,082,233.52
	REF.	A-3		

The accompanying Notes to Financial Statements are an integral part of this statement.

BOROUGH OF WATCHUNG

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	<u>REF.</u>		
<u>ANALYSIS OF REALIZED REVENUES</u>			
Allocation of Current Tax Collections:			
Revenue From Collections	A-1:A-8	\$	42,999,080.42
Allocated to:			
Local District School Taxes	A-8	\$	14,178,726.00
Regional High School Taxes	A-8		7,913,723.00
Municipal Open Space Tax	A-8		431,545.54
County Taxes	A-8		<u>7,680,004.54</u>
			30,203,999.08
Balance for Support of Municipal Budget			
Appropriations		\$	12,795,081.34
Add: Appropriation "Reserve for Uncollected Taxes"	A-3		<u>600,000.00</u>
Amount for Support of Municipal Budget Appropriations	A-2	\$	<u>13,395,081.34</u>
Other Licenses:			
Board of Health	A-9	\$	15,960.00
Registrar	A-9		259.00
Borough Clerk	A-9		960.00
Prepaid Licenses Applied	A-21		<u>1,075.00</u>
	A-2	\$	<u>18,254.00</u>
Fees and Permits-Other:			
Board of Adjustment	A-9	\$	6,090.00
Board of Health	A-9		2,310.00
Clerk & Other Fees and Permits	A-9		3,600.00
Engineer	A-9		11,930.00
Fire Official	A-9		11,882.00
Miscellaneous	A-9		8,260.00
Planning Board	A-9		1,040.00
Police	A-9		13,858.00
Public Works	A-9		7,445.00
Recreation	A-9		71,780.00
Registrar	A-9		1,430.00
Tower Lease	A-9		<u>198,535.42</u>
	A-2	\$	<u>338,160.42</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

BOROUGH OF WATCHUNG

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

REF.

ANALYSIS OF NON-BUDGET REVENUE

Cable TV Franchise Fees	\$	86,946.31
Clerk - Copies/Bid Specs		427.00
Other Miscellaneous		40,190.75
Police Outside Overtime Administrative Fee		101,777.74
Prior Year Refunds		2,564.13
Sale of Property		21,402.00
Senior Citizens' and Veterans' Administrative Fee		335.00
State of NJ -Road Aid		384,940.34
Infrastructure Projects Reimbursement		458,072.17
Tax Collector		<u>446.00</u>
A-2:A-4	\$	<u><u>1,097,101.44</u></u>

The accompanying Notes to Financial Statements are an integral part of this statement.

BOROUGH OF WATCHUNG

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
OPERATIONS WITHIN "CAPS"					
GENERAL GOVERNMENT					
Administrative and Executive:					
Salaries and Wages	\$ 302,000.00	\$ 302,000.00	\$ 299,276.85	\$ 2,723.15	\$
Other Expenses	66,000.00	66,000.00	64,668.58	1,331.42	
Mayor and Council:					
Salaries and Wages	48,000.00	48,000.00	46,548.14	1,451.86	
Other Expenses	98,000.00	98,000.00	91,835.48	6,164.52	
Municipal Clerk:					
Salaries and Wages	165,000.00	165,000.00	165,000.00		
Other Expenses	92,000.00	92,000.00	87,184.14	4,815.86	
Elections:					
Other Expenses	8,000.00	8,000.00	6,301.70	1,698.30	
Financial Administration:					
Salaries and Wages	192,000.00	192,000.00	192,000.00		
Other Expenses	40,000.00	40,000.00	39,278.81	721.19	
Audit Services	42,500.00	42,500.00	42,500.00		
Assessment of Taxes:					
Salaries and Wages	99,700.00	99,700.00	97,674.32	2,025.68	
Other Expenses	23,000.00	23,000.00	14,472.29	8,527.71	
Collection of Taxes:					
Salaries and Wages	79,400.00	79,400.00	77,835.49	1,564.51	
Other Expenses	8,000.00	8,000.00	7,999.09	0.91	
Legal Services and Costs:					
Other Expenses	200,000.00	200,000.00	168,722.18	31,277.82	
Engineering Services and Costs:					
Salaries and Wages	66,000.00	66,000.00	58,566.85	7,433.15	
Other Expenses	125,000.00	125,000.00	121,985.53	3,014.47	
Public Building and Grounds:					
Other Expenses	220,000.00	220,000.00	168,507.99	51,492.01	
Bulk Clean Up	13,000.00	13,000.00	11,984.97	1,015.03	

The accompanying Notes to Financial Statements are an integral part of this statement.

BOROUGH OF WATCHUNG

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
Planning Board:					
Salaries and Wages	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$	\$
Other Expenses	43,000.00	43,000.00	25,374.49	17,625.51	
Board of Adjustment:					
Salaries and Wages	15,000.00	15,000.00	14,995.35	4.65	
Other Expenses	52,000.00	52,000.00	38,349.88	13,650.12	
<u>PUBLIC SAFETY</u>					
Fire:					
Other Expenses	163,700.00	163,700.00	126,266.05	37,433.95	
Fire Official:					
Salaries and Wages	60,000.00	60,000.00	58,666.76	1,333.24	
Other Expenses	5,500.00	5,500.00	3,765.55	1,734.45	
Police:					
Salaries and Wages	3,900,000.00	3,900,000.00	3,736,429.10	163,570.90	
Other Expenses	510,218.00	510,218.00	510,132.45	85.55	
First Aid Organization Contributions	43,000.00	43,000.00	43,000.00		
Emergency Management Service:					
Salaries and Wages	6,700.00	6,700.00	5,843.75	866.25	
Other Expenses	14,000.00	14,000.00	3,065.15	10,934.85	
Public Defender:					
Salaries and Wages	100.00	100.00	100.00		
Municipal Court:					
Salaries and Wages	68,000.00	68,000.00	68,000.00		
Other Expenses	55,000.00	55,000.00	51,308.13	3,691.87	
Audit Services	5,000.00	5,000.00		5,000.00	
Streets and Roads:					
Salaries and Wages	700,000.00	700,000.00	696,556.28	3,443.72	
Other Expenses	290,000.00	290,000.00	273,555.75	16,444.25	

The accompanying Notes to Financial Statements are an integral part of this statement.

BOROUGH OF WATCHUNG

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	<u>APPROPRIATIONS</u>		<u>EXPENDED</u>		<u>UNEXPENDED BALANCE CANCELED</u>
	<u>BUDGET</u>	<u>BUDGET AFTER MODIFICATION</u>	<u>PAID OR CHARGED</u>	<u>RESERVED</u>	
<u>HEALTH AND WELFARE</u>					
Dog Regulation:	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00	\$	\$
Other Expenses					
Sewer System:	54,000.00	54,000.00	45,132.68	8,867.32	
Other Expenses					
Condo Act Reimbursement:	13,000.00	13,000.00		13,000.00	
Other Expenses					
<u>RECREATION AND EDUCATION</u>					
Recreation:					
Salaries and Wages	40,000.00	40,000.00	38,560.38	1,439.62	
Other Expenses	92,000.00	92,000.00	83,438.83	8,561.17	
Traffic and Beautification:					
Other Expenses	7,000.00	7,000.00	4,561.77	2,438.23	
Environmental Commission:					
Other Expenses	5,000.00	5,000.00	1,107.27	3,892.73	
Historical Preservation:					
Other Expenses	15,000.00	15,000.00	7,073.21	7,926.79	
Free Public Library:					
Other Expenses	10,000.00	10,000.00	1,429.90	8,570.10	

The accompanying Notes to Financial Statements are an integral part of this statement.

BOROUGH OF WATCHUNG

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	APPROPRIATIONS		EXPENDED		UNEXPENDED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	BALANCE CANCELED
<u>STATE UNIFORM CONSTRUCTION CODE</u>					
Construction Code Official:					
Salaries and Wages	\$ 191,000.00	\$ 191,000.00	\$ 191,000.00	\$ 3,497.60	\$
Other Expenses	38,000.00	38,000.00	34,502.40		
Plumbing Inspector:					
Salaries and Wages	18,250.00	18,250.00	18,250.00		
Electrical Inspector:					
Salaries and Wages	25,600.00	25,600.00	25,600.00		
Fire Sub-Code Inspector:					
Salaries and Wages	19,500.00	19,500.00	17,199.97	2,300.03	
<u>INSURANCE</u>					
Group Insurance for Employees	2,075,000.00	2,075,000.00	2,011,713.12	63,286.88	
Workers Compensation	173,000.00	173,000.00	173,000.00		
Other Insurance Premiums	250,000.00	250,000.00	250,000.00		
Health Insurance Waiver	35,000.00	35,000.00	34,918.70	81.30	
<u>UNCLASSIFIED</u>					
Electricity	121,000.00	121,000.00	82,973.92	38,026.08	
Telephone	133,000.00	133,000.00	132,743.46	256.54	
Water	21,000.00	21,000.00	18,432.48	2,567.52	
Natural Gas	42,000.00	42,000.00	41,787.85	212.15	
Fire Hydrant Service	255,000.00	255,000.00	253,375.78	1,624.22	
Gasoline	130,000.00	130,000.00	81,041.76	48,958.24	
Street Lighting	85,000.00	85,000.00	71,550.89	13,449.11	
Salary and Wage Adjustment Account	10,000.00	10,000.00		10,000.00	
<u>TOTAL OPERATIONS WITHIN "CAPS"</u>	\$ 11,715,168.00	\$ 11,715,168.00	\$ 11,075,145.47	\$ 640,022.53	\$
<u>Detail:</u>					
Salaries and Wages	\$ 6,021,250.00	\$ 6,021,250.00	\$ 5,823,103.24	\$ 198,146.76	\$
Other Expenses	5,693,918.00	5,693,918.00	5,252,042.23	441,875.77	

The accompanying Notes to Financial Statements are an integral part of this statement.

BOROUGH OF WATCHUNG

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
DEFERRED CHARGES AND STATUTORY EXPENDITURES-MUNICIPAL WITHIN "CAPS"					
Statutory Expenditures:					
Social Security System (O.A.S.I.)	\$ 250,745.14	\$ 250,745.14	\$ 239,527.93	\$ 11,217.21	\$
Contribution to:					
Public Employee's Retirement System	258,113.00	258,113.00	258,113.00		
Police and Firemen's Retirement Fund	1,132,147.00	1,132,147.00	1,132,147.00		
Defined Contribution Retirement Plan	12,000.00	12,000.00	1,740.62	10,259.38	
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES-MUNICIPAL WITHIN "CAPS"	\$ 1,653,005.14	\$ 1,653,005.14	\$ 1,631,528.55	\$ 21,476.59	\$
TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL PURPOSES WITHIN "CAPS"	\$ 13,368,173.14	\$ 13,368,173.14	\$ 12,706,674.02	\$ 661,499.12	\$
OPERATIONS EXCLUDED FROM "CAPS"					
Municipal Alliance Contribution - Match	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$
INTERLOCAL MUNICIPAL SERVICE AGREEMENTS					
Sewer Interlocal Agreements:					
Other Expenses	965,000.00	965,000.00	571,524.92	393,475.08	
Somerset County Interlocal Agreements:					
Recycling	65,000.00	65,000.00	62,046.00	2,954.00	
Board of Health:					
Other Expenses	133,500.00	133,500.00	133,500.00		

The accompanying Notes to Financial Statements are an integral part of this statement.

BOROUGH OF WATCHUNG

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	APPROPRIATIONS		EXPENDED		UNEXPENDED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	BALANCE CANCELED
PUBLIC AND PRIVATE PROGRAMS					
OFF-SET BY REVENUES					
Safe and Secure Communities Program:					
Local Share	\$ 210,000.00	\$ 210,000.00	\$ 210,000.00	\$	\$
Body Armor Replacement Fund	2,419.64	2,419.64	2,419.64		
<u>TOTAL OPERATIONS EXCLUDED FROM "CAPS"</u>	<u>\$ 1,377,419.64</u>	<u>\$ 1,377,419.64</u>	<u>\$ 980,990.56</u>	<u>\$ 396,429.08</u>	<u>\$</u>
CAPITAL IMPROVEMENTS EXCLUDED FROM "CAPS"					
Capital Improvement Fund	\$ 2,000,000.00	\$ 2,000,000.00	\$ 2,000,000.00	\$	\$
Building & Ground Improvements	65,000.00	65,000.00	45,261.73	19,738.27	
Office Equipment	30,000.00	30,000.00	18,602.95	11,397.05	
Records Archiving	25,000.00	25,000.00	6,885.00	18,115.00	
Infrastructure Improvements	1,000,000.00	1,000,000.00	457,820.84	542,179.16	
Fire Department Equipment	90,000.00	90,000.00	61,739.63	28,260.37	
Police Department Equipment	104,000.00	104,000.00	52,232.87	51,767.13	
Rescue Squad Equipment	24,000.00	24,000.00	24,000.00		
<u>TOTAL CAPITAL IMPROVEMENTS EXCLUDED FROM "CAPS"</u>	<u>\$ 3,338,000.00</u>	<u>\$ 3,338,000.00</u>	<u>\$ 2,666,543.02</u>	<u>\$ 671,456.98</u>	<u>\$</u>
MUNICIPAL DEBT SERVICE-EXCLUDED FROM "CAPS"					
Payment of Bond Principal	\$ 1,840,000.00	\$ 1,840,000.00	\$ 1,840,000.00	\$	\$
Interest on Bonds	506,625.00	506,625.00	506,625.00		
Best Lake Loan	47,500.00	47,500.00	46,637.39		862.61
NJEIT Loan Principal and Interest	67,427.00	67,427.00	51,925.24		15,501.76
<u>TOTAL MUNICIPAL DEBT SERVICE- EXCLUDED FROM "CAPS"</u>	<u>\$ 2,461,552.00</u>	<u>\$ 2,461,552.00</u>	<u>\$ 2,445,187.63</u>	<u>\$</u>	<u>\$ 16,364.37</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

BOROUGH OF WATCHUNG

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
DEFERRED CHARGES-MUNICIPAL-EXCLUDED FROM "CAPS" Ordinance 2012-09	152,855.22	152,855.22	152,855.22		
TOTAL DEFERRED CHARGES-MUNICIPAL-EXCLUDED FROM "CAPS"	\$ 152,855.22	\$ 152,855.22	\$ 152,855.22	\$	\$
TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL PURPOSES EXCLUDED FROM "CAPS"	\$ 7,329,826.86	\$ 7,329,826.86	\$ 6,245,576.43	\$ 1,067,886.06	\$ 16,364.37
SUB-TOTAL GENERAL APPROPRIATIONS	\$ 20,698,000.00	\$ 20,698,000.00	\$ 18,952,250.45	\$ 1,729,385.18	\$ 16,364.37
RESERVE FOR UNCOLLECTED TAXES	\$ 600,000.00	\$ 600,000.00	\$ 600,000.00	\$	\$
TOTAL GENERAL APPROPRIATIONS	\$ 21,298,000.00	\$ 21,298,000.00	\$ 19,552,250.45	\$ 1,729,385.18	\$ 16,364.37
REF.	A-2	A-2	A-1	A-A-1	
Reserve for Uncollected Taxes	A-2		\$ 600,000.00		
Encumbrances Payable	A		318,371.23		
Reserve for Grants Appropriated	A-22,A-25		212,419.64		
Disbursements	A-4		18,436,709.64		
NJEIT Loan - Due from Trust Assessment	A-25		(15,250.06)		
			\$ 19,552,250.45		

The accompanying Notes to Financial Statements are an integral part of this statement.

TRUST FUND

"B"

BOROUGH OF WATCHUNG

TRUST FUND

BALANCE SHEETS - REGULATORY BASIS

	REF.	BALANCE DECEMBER 31, 2024	BALANCE DECEMBER 31, 2023
<u>ASSETS</u>			
Assessment Fund:			
Cash	B-2: B-8	\$ 40,089.46	\$ 300,186.02
Assessment Receivable	B-3	301,123.94	355,957.73
Due Current Fund	B-4	12,037.41	
		<u>\$ 353,250.81</u>	<u>\$ 656,143.75</u>
Animal Control Fund:			
Cash	B-2	\$ 55.60	\$ 14.00
Due Current Fund	B-9		5.20
		<u>\$ 55.60</u>	<u>\$ 19.20</u>
Other Funds:			
Cash	B-2	\$ 4,366,694.83	\$ 4,146,656.25
		<u>\$ 4,366,694.83</u>	<u>\$ 4,146,656.25</u>
		<u>\$ 4,720,001.24</u>	<u>\$ 4,802,819.20</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Assessment Fund:			
Assessment Loans:			
NJEIT Trust Loans Payable	B-6	\$ 85,000.00	\$ 92,500.00
NJEIT Fund Loans Payable	B-7	205,851.10	229,101.26
Due Current Fund	B-4		36,532.18
Reserve for Assessments	B-16	14,785.04	14,785.04
Due General Capital Fund	B-17		235,610.60
Fund Balance	B-1	47,614.67	47,614.67
		<u>\$ 353,250.81</u>	<u>\$ 656,143.75</u>
Animal Control Fund:			
Reserve For Animal Control Fund Expenditures	B-14	\$ 55.60	\$ 19.20
Due to State of New Jersey	B-23		19.20
		<u>\$ 55.60</u>	<u>\$ 19.20</u>
Other Funds:			
Reserve For:			
Open Space Trust Deposits	B-10	\$ 564,245.89	\$ 379,511.94
State Unemployment Compensation Insurance	B-11	133,372.92	127,587.26
COAH Deposits	B-12	1,700,680.66	1,547,838.42
Various Trust Deposits	B-13	557,149.24	595,136.85
Police Outside Overtime	B-15	49,715.24	91,709.35
Recreation Deposits	B-19	48,062.24	29,336.72
Law Enforcement Trust Fund	B-20	17,042.52	15,345.24
Law Enforcement Trust Fund - Federal	B-21	2,297.53	2,297.53
Developers Deposits	B-22	1,288,423.12	1,355,190.49
Due Current Fund	B-18	5,705.47	2,702.45
		<u>\$ 4,366,694.83</u>	<u>\$ 4,146,656.25</u>
		<u>\$ 4,720,001.24</u>	<u>\$ 4,802,819.20</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

BOROUGH OF WATCHUNG
ASSESSMENT TRUST FUND
STATEMENT OF FUND BALANCE - REGULATORY BASIS

	<u>REF.</u>	
Balance, December 31, 2023 and Balance, December 31, 2024	B	\$ <u>47,614.67</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

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GENERAL CAPITAL FUND

"C"

BOROUGH OF WATCHUNG

GENERAL CAPITAL FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2024</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2023</u>
<u>ASSETS</u>			
Cash	C-2,C-3	\$ 3,449,117.26	\$ 2,061,576.87
Due Assessment Trust Fund	C-6		235,610.60
State Aid Receivable	C-8	27,137.96	179,993.18
Unconfirmed Assessment Receivable	C	18,110.40	18,110.40
Deferred Charges to Future Taxation:			
Funded	C-4	12,385,599.51	14,298,360.90
Unfunded	C-5	5,379,000.00	
		<u>\$ 21,258,965.13</u>	<u>\$ 16,793,651.95</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
General Serial Bonds Payable	C-9	\$ 11,895,000.00	\$ 13,735,000.00
State of New Jersey Loan Payable:			
Environmental Infrastructure Trust Loans	C-11	85,000.00	92,500.00
Environmental Infrastructure Fund Loans	C-12	205,851.14	229,101.32
Green Trust Loan Program	C-13	199,748.37	241,759.58
Improvement Authorizations:			
Funded	C-10	1,784,755.19	985,569.57
Unfunded	C-10	5,379,000.00	
Contracts Payable	C-10	481,239.49	63,850.54
Due Current Fund	C-7		17,500.00
Reserve for Payment of Debt Service	C-14	248,531.09	398,531.09
Reserve for Capital Projects	C-15	27,942.00	27,942.00
Capital Improvement Fund	C-16	608,866.72	658,866.72
Reserve for Grant Receivable	C-17	27,137.96	27,137.96
Reserve for Confirmed Assessments Receivable	C	18,110.40	18,110.40
Fund Balance	C-1	297,782.77	297,782.77
		<u>\$ 21,258,965.13</u>	<u>\$ 16,793,651.95</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

"C-1"

BOROUGH OF WATCHUNG

GENERAL CAPITAL FUND

STATEMENT OF FUND BALANCE - REGULATORY BASIS

	<u>REF.</u>	
Balance, December 31, 2023 and Balance December 31, 2024	C	\$ <u>297,782.77</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

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GENERAL FIXED ASSETS ACCOUNT GROUP

"F"

BOROUGH OF WATCHUNG

STATEMENT OF GENERAL FIXED ASSETS

BALANCE SHEETS - REGULATORY BASIS

	BALANCE DECEMBER <u>31, 2024</u>	BALANCE DECEMBER <u>31, 2023</u>
<u>FIXED ASSETS:</u>		
Land	\$ 13,189,000.00	\$ 13,189,000.00
Buildings	6,129,836.00	6,129,836.03
Machinery and Equipment	<u>9,807,781.78</u>	<u>8,888,038.76</u>
<u>TOTAL FIXED ASSETS</u>	<u>\$ 29,126,617.78</u>	<u>\$ 28,206,874.79</u>
<u>RESERVE:</u>		
Investments in General Fixed Assets	<u>\$ 29,126,617.78</u>	<u>\$ 28,206,874.79</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

BOROUGH OF WATCHUNG
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Borough of Watchung is an instrumentality of the State of New Jersey, established to function as a municipality. The Borough Council consists of elected officials and is responsible for the fiscal control of the Borough.

As defined by GAAP established by the GASB, the financial reporting entity consists of the primary government, as well as component units, which are legally separate organizations for which elected officials of the primary government are financially accountable. The Borough is financially accountable for an organization if the Borough appoints a voting majority of the organization's governing board and (1) the Borough is able to significantly influence the programs or services performed or provided by the organizations; or (2) the Borough is legally entitled to or can otherwise access the organization's resources; the Borough is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the Borough is obligated for the debt of the organization.

Except as noted below, the financial statements of the Borough of Watchung include every board, body, officer or commission supported and maintained wholly or in part by funds appropriated by the Borough of Watchung, as required by N.J.S.A. 40A:5-5. Accordingly, the financial statements of the Borough of Watchung do not include the operations of the regional and local boards of education, inasmuch as their activities are administered by separate boards.

B. Description of Funds

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GASB Codification establishes three fund types and two account groups to be used by general purpose governmental units when reporting financial position and results of operations in accordance with U.S. Generally Accepted Accounting Principles (GAAP).

The accounting policies of the Borough of Watchung conform to the accounting principles applicable to municipalities which have been prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Description of Funds (Continued)

Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the financial transactions and accounts of the Borough of Watchung are organized on the basis of funds and an account group which is different from the fund structure required by GAAP. A fund or account group is an accounting entity with a separate set of self-balancing accounts established to record the financial position and results of operation of a specific government activity. As required by the Division of Local Government Services the Borough accounts for its financial transactions through the following individual funds and account groups:

Current Fund - resources and expenditures for governmental operations of a general nature, including grant funds.

Trust Fund - receipts, custodianship and disbursement of funds in accordance with the purpose for which each reserve was created.

General Capital Fund - receipts and disbursement of funds for the acquisition of general capital facilities, other than those acquired in the Current Fund.

General Fixed Assets Account Group - Utilized to account for property, land, buildings and equipment that have been acquired by other governmental funds.

C. Basis of Accounting

The accounting principles and practices prescribed for municipalities by the State of New Jersey differ in certain respects from generally accepted accounting principles applicable to local government units. The more significant accounting policies and differences in the State of New Jersey are as follows:

A modified accrual basis of accounting is followed with minor exceptions.

Revenues - are recorded when received in cash except for certain amounts which are due from other governmental units. Federal and State grants are realized as revenue when anticipated in the Borough's budget. Receivables for property taxes are recorded with offsetting reserves on the balance sheet of the Borough's Current Fund; accordingly, such amounts are not recorded as revenue until collected. Other amounts that are due the Borough, which are susceptible to accrual, are also recorded as receivables with offsetting reserves and recorded as revenue when received. GAAP requires revenues to be recognized in the accounting period when they become susceptible to accrual, reduced by an allowance for doubtful accounts.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

Expenditures - are recorded on the "budgetary" basis of accounting. General expenditures are recorded when an amount is encumbered for goods or services through the issuances of a purchase order in conjunction with the Encumbrance Accounting System. Outstanding encumbrances at December 31st are reported as a cash liability in the financial statements and constitute part of the Borough's statutory Appropriation Reserve balance. Appropriation reserves covering unexpended appropriation balances are automatically created at December 31st of each year and recorded as liabilities, except for amounts which may be canceled by the governing body. Appropriation reserves are available, until lapsed at the close of the succeeding year, to meet specific claims, commitments or contracts incurred during the preceding fiscal year. Lapsed appropriation reserves are recorded as income. Appropriations for principal payments on outstanding general capital and utility bonds and notes are provided on the cash basis; interest on general capital indebtedness is on the cash basis, whereas interest on utility indebtedness is on the accrual basis.

Encumbrances - Contractual orders at December 31st are reported as expenditures through the establishment of encumbrances payable. Under GAAP, encumbrances outstanding at year end are reported as reservations of fund balance because they do not constitute expenditures or liabilities.

Foreclosed Property - Foreclosed property is recorded in the Current Fund at the assessed valuation when such property was acquired and is fully reserved. GAAP requires such property to be recorded in the General Fixed Assets Account Group at its market value.

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

General Fixed Assets - N.J.A.C. 5:30-5.6, Accounting for Governmental Fixed Assets, which differs in certain respects from generally accepted accounting principles, requires the inclusion of a statement of general fixed assets of the Borough as part of its basic financial statements. General fixed assets are defined as non-expendable personal property having a physical existence, a useful life of more than one year and an acquisition cost of \$500.00 or more per unit. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, such as roads, bridges, curbs and gutters, streets and sidewalks and drainage system are not capitalized. No depreciation has been provided on general fixed assets or reported in the financial statements. General Fixed Assets that have been acquired and are utilized in a governmental fund operation are accounted for in the General Fixed Asset Account Group rather than in a governmental fund.

The Borough has developed a fixed assets accounting and reporting system based on an inspection and valuation prepared by an independent appraisal firm and updated by the Borough. Fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Land is stated at the assessed value contained in the Borough's most recent property revaluation.

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

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

Inventories of Supplies - The costs of inventories of supplies for all funds are recorded as expenditures at the time individual items are purchased. The costs of inventories are not included on the various balance sheets. GAAP requires the cost of inventories to be reported as a current asset and equally offset by a fund balance reserve.

Accounting and Financial Reporting for Pensions - Under GAAP, municipalities are required to record their distributive shares of net pension liability, deferred outflows of resources, deferred inflows of resources in the statement of Net Position and total pension related expense in Statements of Revenues, Expenses, Changes in Net Position (balance sheets) and Notes to the Financial Statements in accordance with GASB 68.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

C. Basis of Accounting (Continued)

New Jersey's municipalities and counties do not follow GAAP accounting principles and, as such, do not follow GASB requirements with respect to recording the net pension liability as a liability on their balance sheets. However, N.J.A.C. 5:30 6.1(c)(2) requires municipalities to disclose GASB 68 information in the Notes to the Financial Statements. The disclosure must meet the requirements of GASB 68 however, local units are permitted to disclose the most recently available information as it relates to the New Jersey Division of Pension and Benefits reporting on GASB 68. As of the date of this report the information for the period ended June 30, 2024 was not available, therefore the information dated June 30, 2023 is disclosed.

Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB) - Under GAAP, municipalities required to record their distributive shares of net pension liability, deferred outflows of resources, deferred inflows of resources in the statement of Net Position and total pension related expense in Statements of Revenues, Expenses, Changes in Net Position (balance sheets) and Notes to the Financial Statements in accordance with GASB 75. New Jersey's municipalities and counties do not follow GAAP accounting principles and, as such, do not follow GASB requirements with respect to recording the OPEB liability as a liability on their balance sheets. However, N.J.A.C. 5:30 6.1(c) (2) requires municipalities to disclose GASB 75 information in the Notes to the Financial Statements. The disclosure must meet the requirements of GASB 75, however local units are permitted to disclose the most recently available information as it relates to the New Jersey Division of Pension and Benefits reporting on GASB 75. As of the date of this report the information for the period ended June 30, 2024 was not available, therefore the information dated June 30, 2023 is disclosed.

D. Basic Financial Statements

The GASB codification also defines the financial statements of a governmental unit to be presented in the general purpose financial statements to be in accordance with GAAP. The Borough presents the financial statements listed in the table of contents of the "Requirements of Audit and Accounting Revision of 1987" as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and which differ from financial statements required by GAAP.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Leases

Under GAAP, lease receivables are measured at the present value of the lease payments expected to be received during the lease term. Payments are recorded as an inflow of resources in the period the payment is received. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized in a systematic and rational manner over the lease term.

Lease liabilities represent obligations to make lease payments arising from the lease. Lease liabilities are recognized at the commencement date based on the present value of the expected lease payments over the lease term, less any lease incentives. Interest expense is recognized ratably over the contract term. The lease term may include options to extend or terminate the lease when it is reasonably certain that the option will be exercised. Payments for short-term leases with a term of 12 months or less are expensed as incurred and these leases are not included as lease liabilities or right -to-use assets on the statements of net position.

New Jersey's municipalities do not follow GAAP accounting principles and, as such, do not follow GASB requirements with respect to recording lease receivables, deferred outflows, lease liabilities or deferred inflows on their balance sheets.

NOTE 2: CASH AND CASH EQUIVALENTS

The Borough considers petty cash, change funds, cash in banks, certificates of deposit, and short-term investments with original maturities of three months or less as cash and cash equivalents. Investments are stated at cost, which approximates market.

Deposits

New Jersey statutes permit the deposit of public funds in institutions which are located in New Jersey and which meet the requirements of the Governmental Unit Deposit Protection Act (GUDPA) or the State of New Jersey Cash Management Fund. GUDPA requires a bank that accepts public funds to be a public depository. A public depository is defined as a state bank, a national bank, or a savings bank, which is located in the State of New Jersey, the deposits of which are insured by the Federal Deposit Insurance Corporation. The statutes also require public depositories to maintain collateral for deposits of public funds that exceed certain insurance limits. All collateral must be deposited with the Federal Reserve Bank or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than \$25,000,000.00. Under (GUDPA), if a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the full amount of the deposits to the governmental unit.

NOTE 2: CASH AND CASH EQUIVALENTS

Deposits (Continued)

The Borough of Watchung had the following cash and cash equivalents at December 31, 2024:

<u>Fund</u>	<u>Cash in Bank</u>	<u>Reconciling Items</u>	<u>Reconciled Total</u>
Current Fund	\$ 9,077,453.10	\$ (545,028.67)	\$ 8,532,424.43
Grant Fund	463,069.08	(617.81)	462,451.27
Assessment Trust Fund	40,257.23	(167.77)	40,089.46
Animal Control Trust Fund	77.46	(21.86)	55.60
Other Trust Fund	4,351,028.84	15,665.99	4,366,694.83
General Capital Fund	<u>3,547,813.23</u>	<u>(98,695.97)</u>	<u>3,449,117.26</u>
<u>Total December 31, 2024</u>	<u>\$ 17,479,698.94</u>	<u>\$ (628,866.09)</u>	<u>\$ 16,850,832.85</u>

Custodial Credit Risk - Deposits - Custodial credit risk is the risk that in the event of a bank failure, the deposits may not be returned. The Borough does not have a specific deposit policy for custodial credit risk other than those policies that adhere to the requirements of statute. As of December 31, 2024, based upon the coverage provided by FDIC and NJGUDPA, no amount of the bank balance was exposed to custodial credit risk. Of the cash balance in the bank, \$250,000.00 was covered by Federal Depository Insurance and \$14,616,775.58 was covered by NJGUDPA. The New Jersey Asset and Rebate Management Fund ("NJARM") is an investment pool and is not insured by either FDIC or GUDPA. The Borough has \$2,612,923.36 in the NJARM.

Investments

The purchase of investments by the Borough is strictly limited by the express authority of the New Jersey Local Fiscal Affairs Law, N.J.S.A. 40A:5-15.1. Permitted investments include any of the following type of securities:

1. Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;
2. Government money market mutual funds which are purchased from an investment company or investment trust which is registered with the Securities and Exchange Commission under the "Investment Company Act of 1940," 15 U.S.C. 80a-1 et seq., and operated in accordance with 17 C.F.R. § 270.2a-7 and which portfolio is limited to U.S. Government securities that meet the definition of an eligible security pursuant to 17 C.F.R. § 270.2a-7 and repurchase agreements that are collateralized by such U.S. Government securities in which direct investment may be made pursuant to paragraphs (1) and (3) of N.J.S.A. 5-15.1. These funds are also required to be rated by a nationally recognized statistical rating organization;

NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

Investments (Continued)

3. Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;
4. Bonds or other obligations of the Local Unit or bonds or other obligations of school districts of which the Local Unit is a part or within which the school district is located;
5. Bonds or other obligations, having a maturity date not more than 397 days from date of purchase, approved by the Division of Local Government Services of the Department of Community Affairs for investment by Local Units;
6. Local government investment pools that are fully invested in U.S. Government securities that meet the definition of eligible security pursuant to 17 C.F.R. § 270a-7 and repurchase agreements that are collateralized by such U.S. Government securities in which direct investment may be made pursuant to paragraphs (1) and (3) of N.J.S.A. 5-15.1. This type of investment is also required to be rated in the highest category by a nationally recognized statistical rating organization.
7. Deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c. 281 (C. 52:18A-90.4); or
8. Agreements for the repurchase of fully collateralized securities if:
 - a. the underlying securities are permitted investments pursuant to paragraphs (1) and (3) of this subsection;
 - b. the custody of collateral is transferred to a third party;
 - c. the maturity of the agreement is not more than 30 days;
 - d. the underlying securities are purchased through a public depository as defined in section 1 of P.L. 1970, c. 236 (C. 17:19-41); and
 - e. a master repurchase agreement providing for the custody and security of collateral is executed.

NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

Investments (Continued)

New Jersey Asset and Rebate Management Fund

The Borough also invests funds in the New Jersey Asset and Rebate Management Fund ("NJARM"), which is an investment pool managed by Public Financial Management Company. NJARM allows governments within the state to pool their funds for investment purposes and the Securities and Exchange Commission (SEC) does not restrict the pool. Earnings are allocated to all participants based upon shares held in the pool and distributed on the last day of each month. In addition, the fair value of the Borough's portion of the pool is the same as the value of its shares. Agencies that participate in the NJARM typically earn returns that mirror short-term investment rates. Monies can be freely added or withdrawn from the NJARM on a daily basis without penalty.

At December 31, 2024, the Borough's balance in NJARM was \$2,612,923.36 and was classified as cash equivalents due to its short-term nature. NJARM is rated AAA by Standard & Poors.

Based upon the limitations set forth by New Jersey Statutes 40A:5-15.1 and existing investment practices, the Borough is generally not exposed to credit risks, custodial credit risks, concentration of credit risks and interest rate risk for its investments nor is it exposed to foreign currency risk for its deposits and investments.

NOTE 3: MUNICIPAL DEBT

The Local Bond Law, Chapter 40A:2, governs the issuance of bonds to finance general municipal capital expenditures. All bonds are retired in annual installments within the statutory period of usefulness. All bonds issued by the Borough are general obligation bonds, backed by the full faith and credit of the Borough. In addition, the Borough has entered into loan agreements with the State of New Jersey. The monies received from these loans are used to finance various improvements to the Borough.

NOTE 3: MUNICIPAL DEBT (CONTINUED)

SUMMARY OF MUNICIPAL DEBT

	<u>YEAR 2024</u>	<u>YEAR 2023</u>	<u>YEAR 2022</u>
Issued:			
General:			
Bonds, Notes and Loans	\$ <u>12,676,450.61</u>	\$ <u>14,619,962.16</u>	\$ <u>16,537,645.93</u>
	\$ <u>12,676,450.61</u>	\$ <u>14,619,962.16</u>	\$ <u>16,537,645.93</u>
Less:			
Reserve for Payment of Debt Service	<u>248,531.09</u>	<u>398,531.09</u>	<u>648,531.09</u>
	<u>12,427,919.52</u>	<u>14,221,431.07</u>	<u>15,889,114.84</u>
<u>Authorized but not Issued</u>			
General:			
Bonds and Notes	\$ <u>5,379,000.00</u>	\$ <u> </u>	\$ <u>63,000.00</u>
Total Authorized but not Issued	\$ <u>5,379,000.00</u>	\$ <u> </u>	\$ <u>63,000.00</u>
Net Bonds and Notes Issued and and Authorized but not issued	\$ <u>17,806,919.52</u>	\$ <u>14,221,431.07</u>	\$ <u>15,952,114.84</u>

NOTE 3: MUNICIPAL DEBT (CONTINUED)

SUMMARY OF STATUTORY DEBT CONDITION ANNUAL DEBT STATEMENT

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of 0.862%.

	<u>GROSS DEBT</u>	<u>DEDUCTIONS</u>	<u>NET DEBT</u>
School Debt	\$5,074,478.03	\$5,074,478.03	-0-
General Debt	<u>18,055,450.61</u>	<u>248,531.09</u>	<u>\$17,806,919.52</u>
	<u>\$23,129,928.64</u>	<u>\$5,323,009.12</u>	<u>\$17,806,919.52</u>

Net debt of \$17,806,919.52 divided by equalized valuation basis per N.J.S.A. 40A:2-2, \$2,064,830,211.33 equals 0.862%.

Borrowing Power Under NJSA 40A:2-6 as Amended

Equalized Valuation Basis* - December 31, 2024	<u>\$ 2,064,830,211.33</u>
3-1/2 of Equalized Valuation Basis	72,269,057.40
Net Debt	<u>17,806,919.52</u>
Remaining Borrowing Power	<u>\$ 54,462,137.88</u>

Equalized Valuation Basis is the average of the equalized valuation of real estate, including improvements and the assessed valuation of Class II railroad property of the Borough of Watchung for the last three (3) preceding years.

NOTE 3: MUNICIPAL DEBT (CONTINUED)

OUTSTANDING
BALANCE DECEMBER
31, 2024

LONG-TERM DEBT

General Serial Bonds:

\$8,170,000.00 General Obligation Bonds of 2016 due in annual installments of \$475,000.00 to \$630,000.00 through February 2032 at an interest rate of 2.000% to 3.000%.	\$ 4,835,000.00
\$8,070,000.00 General Obligation Refunding Bonds of 2017 due in annual installments of \$900,000.00 to \$870,000.00 through August 2027 at an interest rate of 4.000%.	2,625,000.00
\$5,315,000.00 SCIA County Guaranteed Pooled Bond Program of 2022 due in annual installments of \$440,000.00 to \$655,000.00 through August 2032 at an interest rate of 5.000%.	<u>4,435,000.00</u>
	<u>\$ 11,895,000.00</u>

Green Trust Loans:

\$750,000.00 Dam Restoration Loan due in semi-annual installments of \$17,129.38 to \$23,087.82 through January 2029 at an interest rate of 2.000%.	<u>\$ 199,748.37</u>
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New Jersey Environmental Infrastructure Loans:

\$300,000.00 Infrastructure Trust Loan of 2014 due in annual installments of \$15,000.00 to \$20,000.00 through August 2033 at an interest rate of 3.00% to 5.00%	\$ 170,000.00
\$914,507.00 Infrastructure Fund Loan of 2014 due in annual installments of \$39,699.40 to \$46,500.34 through August 2033 at an interest rate of 0.00%.	<u>411,702.24</u>
	<u>\$ 581,702.24</u>

BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

At December 31, 2024, there were bonds and notes authorized but not issued in the amount of \$5,379,000.00

NOTE 3: MUNICIPAL DEBT (CONTINUED)

BOND ANTICIPATION NOTES

At December 31, 2024, the Borough did not have any outstanding bond anticipation notes.

Schedule of Annual Debt Service for Principal and Interest for Bonded Debt Issued and Outstanding

<u>YEAR</u>	<u>GENERAL CAPITAL</u>		<u>TOTAL</u>
	<u>PRINCIPAL</u>	<u>INTEREST</u>	
2025	\$1,880,000.00	\$438,575.00	\$2,318,575.00
2026	1,930,000.00	369,125.00	2,299,125.00
2027	1,965,000.00	298,125.00	2,263,125.00
2028	1,165,000.00	225,675.00	1,390,675.00
2029	1,195,000.00	185,537.50	1,380,537.50
2030	1,225,000.00	140,750.00	1,365,750.00
2031	1,250,000.00	92,100.00	1,342,100.00
2032	1,285,000.00	42,200.00	1,327,200.00
	<u>\$11,895,000.00</u>	<u>\$1,792,087.50</u>	<u>\$13,687,087.50</u>

Schedule of Annual Debt Service for Principal and Interest for New Jersey Green Trust Loans Payable – Watchung Lake Development & Dam Restoration

<u>YEAR</u>	<u>GREEN TRUST LOAN</u>		<u>TOTAL</u>
	<u>PRINCIPAL</u>	<u>INTEREST</u>	
2025	\$42,855.63	\$4,626.18	\$47,481.81
2026	43,717.04	3,781.75	47,498.79
2027	44,595.75	2,920.36	47,516.11
2028	45,492.13	2,041.65	47,533.78
2029	23,087.82	1,145.27	24,233.09
	<u>\$199,748.37</u>	<u>\$14,515.21</u>	<u>\$214,263.58</u>

NOTE 3: MUNICIPAL DEBT (CONTINUED)

Schedule of Annual Debt Service for Principal and Interest for New Jersey Environmental Infrastructure Loan Payable – 2014 Infrastructure Trust Loan

<u>YEAR</u>	<u>PRINCIPAL - CAPITAL</u>	<u>PRINCIPAL - ASSESSMENT</u>	<u>INTEREST</u>	<u>TOTAL</u>
2025	\$7,500.00	\$7,500.00	\$5,175.00	\$20,175.00
2026	7,500.00	7,500.00	4,725.00	19,725.00
2027	10,000.00	10,000.00	4,275.00	24,275.00
2028	10,000.00	10,000.00	3,675.00	23,675.00
2029	10,000.00	10,000.00	3,075.00	23,075.00
2030	10,000.00	10,000.00	2,475.00	22,475.00
2031	10,000.00	10,000.00	1,875.00	21,875.00
2032	10,000.00	10,000.00	1,275.00	21,275.00
2033	10,000.00	10,000.00	650.00	20,650.00
	<u>\$85,000.00</u>	<u>\$85,000.00</u>	<u>\$27,200.00</u>	<u>\$197,200.00</u>

Schedule of Annual Debt Service for Principal for New Jersey Environmental Infrastructure Loan Payable – 2014 Infrastructure Fund Loan

<u>YEAR</u>	<u>PRINCIPAL - CAPITAL</u>	<u>PRINCIPAL - ASSESSMENT</u>	<u>TOTAL</u>
2025	\$23,250.17	\$23,250.17	\$46,500.34
2026	23,250.17	23,250.17	46,500.34
2027	23,250.17	23,250.17	46,500.34
2028	23,250.17	23,250.17	46,500.34
2029	23,250.17	23,250.17	46,500.34
2030	23,250.17	23,250.17	46,500.34
2031	23,250.17	23,250.17	46,500.34
2032	23,250.17	23,250.17	46,500.34
2033	19,849.81	19,849.71	39,699.52
	<u>\$205,851.17</u>	<u>\$205,851.07</u>	<u>\$411,702.24</u>

NOTE 4: FUND BALANCE APPROPRIATED

Fund balance at December 31, 2024 which is appropriated and included as anticipated revenue in its own respective fund for the year ending December 31, 2025 was as follows:

Current Fund	\$2,400,000.00
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NOTE 5: PROPERTY TAXES

Property Taxes attach as an enforceable lien on property as of January 1. Taxes are levied based on the final adoption of the current year municipal budget, and payable in four installments on February 1, May 1, August 1 and November 1. The Borough bills and collects its own property taxes and also the taxes for the County and the Local and Regional High School Districts. The collections and remittance of county and school taxes are accounted for in the current Fund. Borough property tax revenues are recognized when collected in cash and any receivables are recorded with offsetting reserves on the balance sheet of the Borough's Current Fund.

Taxes Collected in Advance - Taxes collected in advance and recorded as cash liabilities in the financial statements are as follows:

	BALANCE DECEMBER 31, <u>2024</u>	BALANCE DECEMBER 31, <u>2023</u>
Prepaid Taxes	<u>\$298,749.22</u>	<u>\$322,122.69</u>

NOTE 6: PENSION PLANS

Substantially all eligible employees participate in the Public Employees' Retirement System (PERS), or the Police, Firemen's Retirement System (PFRS) or the Defined Contribution Retirement System (DCRP), which have been established by state statute and are administered by the New Jersey Division of Pensions and Benefits. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for the Public Employees Retirement System, Police and Fireman's Retirement System and Consolidated Police and Firemen's Pension Fund. These reports may be obtained by writing to the Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey, 08625 or are available online at www.nj.gov/treasury/pensions/annrprts.shtml.

Public Employees' Retirement System (PERS) - The Public Employees' Retirement System (PERS) was established as of January 1, 1955, under the provisions of N.J.S.A. 43:15A, to provide retirement, death, disability and medical benefits to certain qualified members. The PERS is a cost-sharing multiple employer plan. Membership is mandatory for substantially, all full-time employees of the State of New Jersey or any county, municipality, school district or public agency, provided the employee is not required to be a member of another state-administered retirement system or other state pension fund or local jurisdiction's pension fund.

NOTE 6: PENSION PLANS (CONTINUED)

Police and Fireman's Retirement System (PFRS) - The Police and Fireman's Retirement System (PFRS) was established as of July 1, 1944, under the provisions of N.J.S.A. 43:16A. to provide retirement, death, and disability benefits to its members. The PFRS is a cost-sharing multiple-employer plan. Membership is mandatory for substantially, all full-time county and municipal police or firemen or officer employees with police powers appointed after June 30, 1944.

Defined Contribution Retirement Program (DCRP) - The Defined Contribution Retirement Program (DCRP) was established July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, and was expanded under the provisions of Chapter 89, P.L. 2009. The DCRP provides eligible employees and their beneficiaries with a tax-sheltered, defined contribution retirement benefit, along with life insurance coverage and disability coverage.

Vesting and Benefit Provisions

The vesting and benefit provisions for PERS are set by N.J.S.A. 43:15A and 43:36. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service. Members may seek early retirement after achieving 25 years of service credit or they may elect deferred retirement after achieving ten years of service credit. In which case, benefits would begin the first day of the month after the member attains normal retirement age.

The vesting and benefit provisions for PFRS are set by N.J.S.A. 43:16A and 43:36. All benefits vest after ten years of service, except for disability benefits, which vest after four years of service. Retirement benefits for age and service are available at age 55. Members may seek special retirement after achieving 25 years of creditable service or they may elect deferred retirement after achieving ten years of service.

Newly elected or appointed officials that have an existing DCRP account, or are a member of another State-administered retirement system are immediately invested in the DCRP. For newly elected or appointed officials that do not qualify for immediate vesting in the DCRP, employee and employer contributions are held during the initial year of membership. Upon commencing the second year of DCRP membership, the member is fully invested. However, if a member is not eligible to continue in the DCRP for a second year of membership, the member may apply for a refund of the employee contributions from the DCRP, while the employer contributions will revert back to the employer. Employees are required to contribute 5.5% of their base salary and employers contribute 3.0%.

Funding Policy

The contribution policy is set by PERS is set by N.J.S.A. 43:15A and contributions are required by active members and contributing employers. Plan members and employer contributions may be amended by State of New Jersey legislation. PERS provides for employee contributions of 7.50% of base salary. Employers are required to contribute at an actuarially determined rate. The actuarially determined contribution includes funding for cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums.

NOTE 6: PENSION PLANS (CONTINUED)

Funding Policy (Continued)

The contribution policy for PFRS is set by N.J.S.A. 43: 16A and requires contributions by active members and contributing employers. Plan member and employer contributions *may* be amended by State of New Jersey legislation. Employers are required to contribute at an actuarially determined rate. The annual employer contribution includes funding for basic retirement allowances, cost-of-living adjustments and noncontributory death benefits. PFRS members contributed at a uniform rate of 10.00% of base salary.

Certain portions of the cost are contributed by the employees. The Borough's share of pension costs, which is based upon the annual billings received from the State, amounted to \$1,271,136.00 for 2023, \$1,289,643.00 for 2022 and \$1,244,351.00 for 2021.

Certain Borough employees are also covered by the Federal Insurance Contribution Act.

Information as to the comparison of the actuarially computed value of vested benefit with the system's assets is not available from the State Retirement System and, therefore, is not presented.

Accounting and Financial Reporting for Pensions – GASB #68

As discussed in Note 1, as of the date of this report the information for the period ended June 30, 2024, for PERS was not available, therefore the information dated June 30, 2023 is disclosed.

Public Employees Retirement System (PERS)

At June 30, 2023, the State reported a net pension liability of \$2,797,253.00 for the Borough's proportionate share of the total net pension liability. The total pension liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022, which was rolled forward to June 30, 2023. The Borough's proportion of the net pension liability was based on a projection of the Borough's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

At June 30, 2023, the Borough's proportion was 0.0193855364 percent, which was an increase of 0.0015968687 percent from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the State recognized an actuarially determined pension benefit of \$126,334.00 for the Borough's proportionate share of the total pension expense. The pension expense recognized in the Borough's financial statements based on the April 1, 2023 billing was \$223,431.00.

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Public Employees Retirement System (PERS) (Continued)

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

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Differences between expected and actual experience	\$ 26,745.00	\$ 11,434.00
Changes of assumptions	6,145.00	169,526.00
Net difference between projected and actual earnings on pension plan investments	12,882.00	
Changes in proportion and differences between Borough contributions and proportionate share of contributions	<u>222,306.00</u>	<u>439,651.00</u>
	<u>\$ 268,078.00</u>	<u>\$ 620,611.00</u>

Other local amounts reported by the State as the Borough's proportionate share of deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the State's actuarially calculated pension expense as follows:

<u>Year Ended June 30,</u>	<u>Amount</u>
2024	(\$191,154.00)
2025	(125,901.00)
2026	71,724.00
2027	(64,084.00)
2028	<u>(43,118.00)</u>
	<u>(\$352,533.00)</u>

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions

The total pension liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022, which rolled forward to June 30, 2023. These actuarial valuations used the following assumptions:

Inflation	
Price	2.75%
Wage	3.25%
Salary Increases	
Through 2026	2.75-6.55%
	Based on
	Years of Service
Investment Rate of Return	7.00%

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

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions (Continued)

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

Long-Term Rate of Return

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

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

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Public Employees Retirement System (PERS) (Continued)

Discount Rate

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

Sensitivity of the collective net pension liability to changes in the discount rate

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

	June 30, 2023		
	1% Decrease <u>6.00%</u>	At Current Discount Rate <u>7.00%</u>	1% Increase <u>8.00%</u>
Borough's proportionate share of the pension liability	\$3,641,429	\$2,797,253	\$2,078,748

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Public Employees Retirement System (PERS) (Continued)

Special Funding Situation

In accordance with N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State if certain circumstances occurred. For PERS, the legislation which legally obligates the State is found in Chapter 133, P.L. 2001. This special funding situation is due to the State paying the additional normal cost related to benefit improvements from Chapter 133. Previously, this additional normal cost was paid from the Benefit Enhancement Fund (BEF). As of June 30, 2023, there is no net pension liability associated with this special funding situation as there was no accumulated difference between the annual additional normal cost under the special funding situation and the actual State contribution through the valuation date.

The amounts contributed by the State on behalf of the Borough under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68, and the State is treated as a nonemployer contributing entity. Since the Borough does not contribute under this legislation directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to disclose in the notes to the financial statements of the Borough related to this legislation.

The non-employer contributing entities' total proportionate share of the non-employer contribution that is associated with the Borough as of December 31, 2023 and 2022 was 0.0193855364 and 0.0177886677%, respectively. The non-employer contributing entities' contribution and employer pension expense and related revenue for the year ended June 30, 2023 and 2022 was \$8,724.00 and \$5,626.00, respectively.

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey Public Employees Retirement System (PERS). The report may be obtained at State of New Jersey Division of Pensions and Benefits P.O. Box 295 Trenton, New Jersey 08625-0295 <http://www.state.nj.us/treasury/pensions>.

Police and Firemen's Retirement System (PFRS)

As discussed in Note 1, as of the date of this report the information for the period ended June 30, 2024, for PFRS was not available, therefore the information dated June 30, 2023 is disclosed.

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

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

At June 30, 2023, the State reported a net pension liability of \$9,396,662.00 for the Borough's proportionate share of the total PFRS net pension liability. The total pension liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022, which was rolled forward to June 30, 2023. The Borough's proportion of the net pension liability was based on a projection of the Borough's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

At June 30, 2023, the Borough's proportion was 0.08504703 percent, which was an increase of 0.00448863 percent from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the State recognized an actuarially determined pension expense of \$336,029.00. The pension expense recognized in the Borough's financial statements based on the April 1, 2023 billing was \$1,132,147.00.

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

	Deferred Inflow of Resources	Deferred Outflow of Resources
Differences between expected and actual experience	\$ 402,346.00	\$ 448,137.00
Changes of assumptions	20,281.00	634,500.00
Net difference between projected and actual earnings on pension plan investments	478,554.00	
Changes in proportion and differences between the Borough's contributions and proportionate share of contributions	<u>740,840.00</u>	<u>1,132,938.00</u>
	<u>\$ 1,642,021.00</u>	<u>\$ 2,215,575.00</u>

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

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

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended</u> <u>June 30</u>	<u>Amount</u>
2024	(\$444,104.60)
2025	(429,359.60)
2026	486,206.40
2027	(1326,981.60)
2028	(61,086.60)
Thereafter	<u>1,772.00</u>
	<u>(\$573,554.00)</u>

Actuarial Assumptions

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

Inflation rate:	
Price	2.75%
Wage	3.25%
Salary Increases	
Through	All Future Years
	3.25-16.25%
	Based on Years of Service
Thereafter	Not Applicable
Investment Rate of Return	7.00%

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

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

Actuarial Assumptions (Continued)

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

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

Long-Term Rate of Return

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

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

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

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

Discount Rate

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

Sensitivity of the collective net pension liability to changes in the discount rate

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

	June 30, 2023		
	1% Decrease <u>6.00%</u>	At Current Discount Rate <u>7.00%</u>	1% Increase <u>8.00%</u>
Borough's proportionate share of the PFRS pension liability	\$13,092,603.00	\$9,396,662.00	\$6,318,826.00

Special Funding Situation

In accordance with N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State if certain circumstances occurred. The legislation which legally obligates the State is as follows: Chapter 8, P.L. 2000, Chapter 318, P.c. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.c. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The amounts contributed by the State on behalf of the Borough under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68, and the State is treated as a nonemployer contributing entity. Since the Borough does not contribute under this legislation directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to disclose in the notes to the financial statements of the Borough related to this legislation.

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

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

Special Funding Situation (Continued)

The non-employer contributing entities' total proportionate share of the collective net pension liability that is associated with the Borough as of December 31, 2023 and 2022 is 0.08504724% and 0.08055841% respectively, the non-employer contributing entities' contribution for the year ended June 30, 2023 and 2022 was \$198,011.00 and \$204,305.00, respectively and the employer pension expense and related revenue for the year ended June 30, 2023 and 2022 was \$196,948.00 and \$189,336.00, respectively.

At June 30, 2023 and 2022, the State's proportionate share of the net pension liability attributable to the Borough for the PFRS special funding situation is \$1,731,444.00 and \$1,641,068.00 respectively.

At June 30, 2023, the Borough's and State of New Jersey's proportionate share of the PFRS net pension liability were as follows:

Borough's Proportionate Share of Net Pension Liability	\$9,396,662.00
State of New Jersey Proportionate Share of Net Pension Liability Associated with the Borough	<u>1,731,444.00</u>
	<u>\$11,128,106.00</u>

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey Police and Firemen's Retirement System (PFRS). The report may be obtained at State of New Jersey Division of Pensions and Benefits P.O. Box 295 Trenton, New Jersey 08625-0295 <http://www.state.nj.us/treasury/pensions>.

NOTE 7: COMPENSATED ABSENCES

The Borough has not permitted non-police department employees to carry over unused vacation days. Under special circumstances, vacation time may be carried over with mayor and Council approval. After a minimum of five years of service with the Borough, an employee, upon separation from service with the Borough, will receive pay based upon unused accumulated sick leave, up to a maximum of 120 days of such credit. Payment shall be made in accordance with the following schedule:

Upon retirement: 50% of the employee's then current rate of pay
Other separation: 25% of the employee's then current rate of pay

Police Department employees may not carry over vacation unless approved by the Mayor and Council. Sick days may be accumulated up to 360 days per employee with a maximum of 60 days to be reimbursed to the employee at retirement. The Borough has estimated the liability for unpaid sick pay to be \$571,960.83 and \$539,895.56 at December 31, 2024 and 2023, respectively. In accordance with New Jersey accounting principles and practices these amounts are not reported as an expenditure or liability in the accompanying financial statements. At December 31, 2024, the Borough has a reserve in the Trust Fund of \$154,955.36.

NOTE 8: DEFERRED COMPENSATION PLAN

The Borough offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Borough employees, permits them to defer a portion of their salaries until future years. The Borough does not make any contribution to the plan. The deferred compensation is not available to employees until retirement, death, disability, termination or financial hardships.

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

All assets of the Plan are held by an independent administrator, the Equitable Life Assurance Society of the United States (the "Equitable").

The accompanying financial statements do not include the Borough's Deferred Compensation Plan activities. The Borough's Deferred Compensation Plan is fully contributory and the Borough has no liabilities in conjunction with the plan.

NOTE 9: LITIGATION

The Borough Attorney's letters did not indicate any litigation, claims or contingent liabilities which would materially affect the financial statements of the Borough.

NOTE 10: TAX APPEALS

There are tax appeals filed with the State Tax Court of New Jersey requesting a reduction of assessments for 2024. Any reduction in assessed valuation will result in a refund of prior years taxes in the year of settlement, which may be funded from current tax revenues through the establishment of a reserve or by the issuance of refunding bonds per N.J.S.40A:2-51. The Borough has a reserve balance in the amount of \$55,840.61 for these appeals in the event that the tax reductions are granted.

NOTE 11: CONTINGENT LIABILITIES

The Borough participated in several federal and state financial assistance grant programs. Entitlement to the funds is generally conditional upon compliance with terms and conditions of the grant agreements and applicable regulations, including the expenditure of funds for eligible purposes. Findings and questioned costs, if any, relative to federal and state financial assistance programs will be discussed in detail in Part II, Report Section of the 2024 audit. In addition, these programs are also subject to compliance and financial audits by the grantors or their representatives. As of December 31, 2024, the Borough does not believe that any material liabilities will result from such audits.

NOTE 12: RISK MANAGEMENT

The Borough is exposed to various risks of loss related to torts; theft of; damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Borough maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Borough. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

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

<u>Year</u>	<u>Borough Contributions and Interest</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2024	\$6,472.28	\$686.62	\$133,372.92
2023	9,100.93	156.11	127,587.26
2022	8,138.66	321.60	118,642.44

NOTE 13: INTERFUND RECEIVABLES AND PAYABLES

Interfund receivable and payable balances consisted of the following at December 31, 2024:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$5,705.47	\$12,037.41
Assessment Trust Fund	12,037.41	
Trust Other Fund		5,705.47
	<u>\$17,742.88</u>	<u>\$17,742.88</u>

All balances resulted from the time lag between the dates that short-term loans were disbursed and payments between funds were made.

NOTE 14: ACCOUNTING AND FINANCIAL REPORTING FOR POSTEMPLOYMENT
BENEFITS OTHER THAN PENSIONS – GASB 75

As of the date of this report, the New Jersey Division of Pension and Benefits has not provided updated actuarial valuations for other post-employment obligations for the year ended June 30, 2024. The New Jersey Division of Pension and Benefits will post these reports on their website as they are made available. The footnote below includes the most current information made publicly available, which had a reporting date of June 30, 2023.

Plan Description and Benefits Provided

The State Health Benefit Local Government Retired Employees Plan (the Plan) is a cost-sharing multiple-employer defined benefit other postemployment benefit (OPEB) plan with a special funding situation. It covers employees of local government employers that have adopted a resolution to participate in the Plan. The Plan meets the definition of an equivalent arrangement as defined in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for the Postemployment Benefits Other Than Pensions*; therefore, assets are accumulated to pay associated benefits.

The Plan provides medical and prescription drug coverage to retirees and their covered dependents of the employers. Under the provisions of Chapter 88, P.L. 1974 and Chapter 48, P.L. 1999, local government employers electing to provide postretirement medical coverage to their employees must file a resolution with the Division. Under Chapter 88, local employers elect to provide benefit coverage based on the eligibility rules and regulations promulgated by the State Health Benefits Commission. Chapter 48 allows local employers to establish their own age and service eligibility for employer paid health benefits coverage for retired employees.

NOTE 14: ACCOUNTING AND FINANCIAL REPORTING FOR POSTEMPLOYMENT
BENEFITS OTHER THAN PENSIONS – GASB 75 (CONTINUED)

Plan Description and Benefits Provided (Continued)

Under Chapter 48, the employer may assume the cost of postretirement medical coverage for employees and their dependents who: 1) retired on a disability pension; or 2) retired with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 3) retired and reached the age of 65 with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 4) retired and reached age 62 with at least 15 years of service with the employer. Further, the law provides that the employer paid obligations for retiree coverage may be determined by means of a collective negotiations' agreement.

In accordance with Chapter 330, P.L. 1997, which is codified in N.J.S.A 52: 14-17.32i, the State provides medical and prescription coverage to local police officers and firefighters, who retire with 25 years of service or on a disability from an employer who does not provide postretirement medical coverage. Local employers were required to file a resolution with the Division in order for their employees to qualify for State-paid retiree health benefits coverage under Chapter 330.

The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L.1989.

Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

Total Net OPEB Liability

At June 30, 2023, the Plan reported a liability of \$14,476,358.00 for the Borough's proportionate share of the collective net OPEB liability. The total OPEB liability measured as of June 30, 2023 was determined by an actuarial valuation as of June 30, 2022, which was rolled forward to June 30, 2023.

The Borough's proportion of the OPEB liability was based on the ratio of the plan members of an individual employer to the total members of the Plan's nonspecial funding situation during the measurement period July 1, 2022 through June 30, 2023.

NOTE 14: ACCOUNTING AND FINANCIAL REPORTING FOR POSTEMPLOYMENT
BENEFITS OTHER THAN PENSIONS – GASB 75 (CONTINUED)

At June 30, 2023, the Borough's proportion was 0.096467 percent, which was an increase of 0.012706 percent from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the State reported OPEB benefit of \$449,122.00. This OPEB benefit was based on the OPEB plans June 30, 2023 measurement date.

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$667,575.00	\$3,931,306.00
Changes of assumptions	1,875,232.00	4,092,003.00
Net difference between projected and actual earnings on OPEB plan investments		2,389.00
Changes in proportion	<u>3,070,090.00</u>	<u>1,061,894.00</u>
	<u>\$5,612,897.00</u>	<u>\$9,087,592.00</u>

Other local amounts reported by the State as the Borough's proportionate share of deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the State's actuarially calculated pension expense as follows:

Year Ended	
<u>June 30,</u>	<u>Amount</u>
2024	(\$1,240,694.80)
2025	(943,535.80)
2026	(326,077.80)
2027	60,511.20
2028	(286,941.80)
Thereafter	<u>(737,956.00)</u>
	<u>(\$3,474,695.00)</u>

NOTE 14: ACCOUNTING AND FINANCIAL REPORTING FOR POSTEMPLOYMENT
BENEFITS OTHER THAN PENSIONS – GASB 75 (CONTINUED)

Actuarial Assumptions and Other Inputs

The total OPEB liability as of June 30, 2023, was determined by an actuarial valuation as of July 1, 2022, which was rolled forward to June 30, 2023. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. this actuarial valuation used the following actuarial assumptions, applied to all period measurements:

Salary Increases*:

Public Employees Retirement System (PERS):	
Rate for all future years	2.75% to 6.55% Based on years of service

Police and Firemen's Retirement System (PFRS):	
Rate for all future years	3.25% to 16.25% Based on years of service

Mortality:

PERS	Pub-2010 General classification headcount weighted mortality with fully generational mortality improvement projections from the central year using scale MP-2021
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PFRS	Pub-2010 Safety classification headcount weighted mortality with fully generational mortality improvement projections from the central year using scale MP-2021
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*Salary increases are based on years of service within the respective plan.

Actuarial assumptions used in the July 1, 2022 valuation were based on the results of the PFRS and PERS experience studies prepared for July 1, 2018 to June 30, 2021.

100% of active members are considered to participate in the Plan upon retirement.

NOTE 14: ACCOUNTING AND FINANCIAL REPORTING FOR POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS – GASB 75 (CONTINUED)

Discount Rate

The discount rate for June 30, 2023 was 3.65%. This represents the municipal bond return rate as chosen by the State. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

Sensitivity of the Borough's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

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

	June 30, 2023		
	1.00% Decrease (2.65%)	At Discount Rate (3.65%)	1.00% Increase (4.65%)
Borough's proportionate share of the Net OPEB Liability	\$16,768,237	\$14,476,358	\$12,632,895

Sensitivity of the Borough's Proportionate Share of the Net OPEB Liability to Changes in Healthcare Trends

The following presents the net OPEB liability associated with the Borough as of June 30, 2023, calculated using the healthcare trend rate as disclosed above as well as what the OPEB liability would be if it was calculated using a healthcare trend rate that is 1- percentage point lower or 1-percentage point higher than the current rate:

	June 30, 2023		
	1.00% Decrease	Healthcare Cost Trend Rate	1.00% Increase
Borough's proportionate share of the Net OPEB Liability	\$12,303,201	\$14,476,358	\$17,258,664

NOTE 14: ACCOUNTING AND FINANCIAL REPORTING FOR POSTEMPLOYMENT
BENEFITS OTHER THAN PENSIONS – GASB 75 (CONTINUED)

Special Funding Situation

The Borough, by resolution of the governing body, has elected to provide postretirement medical coverage to certain employees under the provisions of Chapter 330, P.L. 1997.

Under Chapter 330, P.L. 1997, the State shall pay the premium or periodic charges for the qualified local police and firefighter retirees and dependents equal to 80 percent of the premium or periodic charge for the category of coverage elected by the qualified retiree under the State managed care plan or a health maintenance organization participating in the program providing the lowest premium or periodic charge.

The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L.1989.

Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No 75 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan, there is no net OPEB liability, deferred outflows of resources or deferred inflows of resources to report in the financial statements of the local participating employers related to this legislation.

At June 30, 2023 and 2022, the State's proportionate share of the net OPEB liability attributable to the Borough for the special funding situation is \$177,211.00 and \$205,229.00 respectively.

At June 30, 2023, the Borough's and State of New Jersey's proportionate share of the OPEB liability were as follows:

Borough's proportionate share of the Net OPEB Liability	\$14,476,358.00
State of New Jersey's proportionate share of Net OPEB Liability associated with the Borough	<u>177,211.00</u>
	<u>\$14,653,569.00</u>

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey State Health Benefits Local Government Retired Employees Plan. The report may be obtained at State of New Jersey Division of Pensions and Benefits P.O. Box 295 Trenton, New Jersey 08625-0295 <http://www.state.nj.us/treasury/pensions>.

NOTE 15: FIXED ASSETS

The Borough's general fixed assets are reported as follows:

<u>Description</u>	Balance Dec. 31, 2023	<u>Additions</u>	<u>Deletions</u>	Balance Dec. 31, 2024
Land	\$ 13,189,000.00	\$	\$	\$ 13,189,000.00
Building and Building Improvements	6,129,836.03			6,129,836.03
Machinery and Equipment	<u>8,888,038.76</u>	<u>1,020,812.09</u>	<u>101,069.07</u>	<u>9,807,781.78</u>
	<u>\$ 28,206,874.79</u>	<u>\$ 1,020,812.09</u>	<u>\$ 101,069.07</u>	<u>\$ 29,126,617.81</u>

NOTE 16: LEASES

The Borough, as lessor, has entered into the following leases:

- Cell Tower – Crown Castle. The current lease term, which includes two sub-leases, expires 12/31/25 with no available extensions and includes annual increases 4.00%. Payments in 2024 totaled \$198,535.42.

NOTE 17: SUBSEQUENT EVENTS

The Borough has evaluated subsequent events occurring after the financial statement date through August 20, 2025 which is the date the financial statements were available to be issued. Based upon this evaluation, the Borough has determined that there are no subsequent events required to be disclosed.

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BOROUGH OF WATCHUNG
SUPPLEMENTARY SCHEDULES – ALL FUNDS
YEAR ENDED DECEMBER 31, 2024

"A-4"

BOROUGH OF WATCHUNG
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>REF.</u>	<u>CURRENT FUND</u>	<u>GRANT FUND</u>
Balance, December 31, 2023	A	\$ 10,164,567.82	\$ 829,627.50
Increased by Receipts:			
Miscellaneous Revenue Not Anticipated	A-2	\$ 1,097,101.44	\$
Petty Cash Funds	A-5	400.00	
Taxes Receivable	A-8	42,860,906.20	
Revenue Accounts Receivable	A-9	3,810,834.11	
Grants Receivable	A-10		91,823.00
Grants Unappropriated	A-12		36,558.04
State of New Jersey-Senior Citizens and Veterans	A-14	16,750.00	
Prepaid Taxes	A-19	298,749.42	
Due State of New Jersey - DCA	A-20	54,770.00	
Prepaid Licenses	A-21	3,275.00	
Tax Sale Premiums & Outside Liens	A-23	74,765.86	
Tax Overpayments	A-24	43,516.06	
Interfunds Returned	A-25:A-26	147,181.39	210,000.00
		<u>48,408,249.48</u>	<u>338,381.04</u>
		\$ 58,572,817.30	\$ 1,168,008.54
Decreased by Disbursements:			
Appropriations	A-3	\$ 18,436,709.64	\$
Municipal Open Space Tax	A-2	431,545.54	
Petty Cash Funds	A-5	400.00	
Accounts Payable	A-7	211,053.11	
Appropriation Reserves	A-11	794,783.84	
County Taxes	A-15	7,680,004.54	
Local District School Tax	A-16	14,338,730.00	
Regional High School Tax	A-17	7,739,422.00	
Due State of New Jersey - DCA	A-20	54,770.00	
Grants Appropriated	A-22		682,372.10
Tax Sale Premiums & Outside Liens	A-23	73,465.86	
Tax Overpayments	A-24	24,073.55	
Interfunds Advanced	A-25:A-26	255,684.79	23,185.17
		<u>50,040,642.87</u>	<u>705,557.27</u>
Balance, December 31, 2024	A	\$ <u>8,532,174.43</u>	\$ <u>462,451.27</u>

"A-5"

BOROUGH OF WATCHUNG
CURRENT FUND
SCHEDULE OF PETTY CASH FUNDS

	<u>ADVANCED</u>	<u>REIMBURSED</u>
Police	\$ 300.00	\$ 300.00
Clerk	<u>100.00</u>	<u>100.00</u>
	\$ <u>400.00</u>	\$ <u>400.00</u>
<u>REF.</u>	A-4	A-4

"A-6"

SCHEDULE OF CHANGE FUNDS

	<u>BALANCE</u> <u>DECEMBER 31,</u> <u>2023 AND 2024</u>
Tax Collector	\$ 100.00
Municipal Court	100.00
Clerk	<u>50.00</u>
	\$ <u>250.00</u>
<u>REF.</u>	A

"A-7"

BOROUGH OF WATCHUNG

CURRENT FUND

SCHEDULE OF ACCOUNTS PAYABLE

	<u>REF.</u>		
Balance, December 31, 2023	A	\$	219,851.83
Increased by:			
2023 Appropriation Reserves	A-11		320,101.76
		\$	<u>539,953.59</u>
Decreased by:			
Disbursements	A-4		<u>211,053.11</u>
Balance, December 31, 2024	A	\$	<u><u>328,900.48</u></u>

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BOROUGH OF WATCHUNG

CURRENT FUND

SCHEDULE OF TAXES RECEIVABLE AND ANALYSIS OF PROPERTY TAX LEVY

<u>YEAR</u>	<u>BALANCE DECEMBER 31, 2023</u>	<u>2024 LEVY</u>	<u>ADDED TAXES</u>	<u>COLLECTIONS</u>	<u>2024</u>	<u>CANCELED</u>	<u>BALANCE DECEMBER 31, 2024</u>
2023	\$ 200,698.47	\$	\$	\$	200,698.47	\$	\$
2024		43,248,068.81	8,587.72	322,122.69	42,676,957.73	30,136.54	227,439.57
	\$ 200,698.47	\$ 43,248,068.81	\$ 8,587.72	\$ 322,122.69	\$ 42,877,656.20	\$ 30,136.54	\$ 227,439.57
<u>REF.</u>	A			A-2:A-19	A-2	Reserved	A

Collector
Due From State of New Jersey Per Chapter 20, P.L. 1971

REF.

A-4 \$ 42,860,906.20
A-14 16,750.00
\$ 42,877,656.20

ANALYSIS OF 2024 PROPERTY TAX LEVY

TAX YIELD
General Purpose Tax \$ 43,111,399.46
Added Taxes (54:4-63.1 et. seq.) 136,669.35
\$ 43,248,068.81

TAX LEVY
Local District School Tax (Abstract) A-2:A-16 \$ 14,178,726.00
Regional High School Tax (Abstract) A-2:A-17 7,913,723.00
County Taxes:
County Tax A-15 \$ 6,168,331.42
County Library Tax A-15 846,075.26
County Open Space Preservation Tax A-15 641,267.82
County Added A-15 24,330.04
7,680,004.54
Local Tax for Municipal Purposes (Abstract) A-2 \$ 12,923,116.84
Municipal Open Space Taxes A-2 431,545.54
Add: Additional Tax Levied 120,952.89
Local Tax for Municipal Purposes Levied 13,475,615.27
\$ 43,248,068.81

"A-9"

BOROUGH OF WATCHUNG

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>REF.</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2023</u>	<u>ACCRUED</u> <u>IN 2024</u>	<u>COLLECTED BY</u> <u>TREASURER</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2024</u>
Clerk:					
Alcoholic Beverage Licenses	A-2	\$	\$ 15,866.00	\$ 15,866.00	\$
Other Licenses	A-2		960.00	960.00	
Other Fees and Permits	A-2		3,600.00	3,600.00	
Uniform Construction Code Official	A-2		388,862.00	388,862.00	
Recreation: Fees and Permits	A-2		71,780.00	71,780.00	
Planning Board: Fees and Permits	A-2		1,040.00	1,040.00	
Registrar of Vital Statistics:					
Other Licenses	A-2		259.00	259.00	
Fees and Permits	A-2		1,430.00	1,430.00	
Board of Health:					
Other Licenses	A-2		15,960.00	15,960.00	
Fees and Permits	A-2		2,310.00	2,310.00	
Board of Adjustment: Fees and Permits	A-2		6,090.00	6,090.00	
Engineer: Fees and Permits	A-2		11,930.00	11,930.00	
Tower Lease: Fees and Permits	A-2		198,535.42	198,535.42	
Police: Fees and Permits	A-2		13,858.00	13,858.00	
Public Works: Fees and Permits	A-2		7,445.00	7,445.00	
Fire Official: Fees and Permits	A-2		11,882.00	11,882.00	
Miscellaneous: Fees and Permits	A-2		8,260.00	8,260.00	
Municipal Court: Fines and Costs	A-2	5,916.00	128,228.74	125,183.28	8,961.46
Interest and Costs on Taxes	A-2		79,750.23	79,750.23	
Interest on Investments and Deposits	A-2		299,819.35	299,819.35	
Sewer Rents	A-2		1,369,812.91	1,369,812.91	
Uniform Fire Safety Act	A-2		37,976.27	37,976.27	
Shared Court Reimbursement	A-2		19,965.00	19,965.00	
Energy Receipts Tax	A-2		708,439.88	708,439.88	
Open Space Trust Fund Debt Payment	A-2		250,000.00	250,000.00	
Bulk Pickup Fees	A-2		9,819.77	9,819.77	
Reserve for Debt Service	A-2		150,000.00	150,000.00	
		\$ 5,916.00	\$ 3,813,879.57	\$ 3,810,834.11	\$ 8,961.46
<u>REF.</u>		A	Reserve	A-4	A

"A-10"

BOROUGH OF WATCHUNG

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

	BALANCE DECEMBER 31, 2023	ACCRUED 2024	RECEIPTS	UNAPPROPRIATED RESERVE APPLIED	BALANCE DECEMBER 31, 2024
Safe & Secure	\$ 43,823.00	\$	\$ 16,823.00	\$	\$ 27,000.00
Body Armor Fund		2,419.64		2,419.64	
Local Recreation Improvement Grant	75,000.00		75,000.00		
Somerset County Youth Services Grant	5,000.00				5,000.00
	<u>\$ 123,823.00</u>	<u>\$ 2,419.64</u>	<u>\$ 91,823.00</u>	<u>\$ 2,419.64</u>	<u>\$ 32,000.00</u>
REF.	A	A-2,A-26	A-4	A-12	A

BOROUGH OF WATCHUNG

CURRENT FUND

SCHEDULE OF 2023 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2023	ENCUMBRANCES PAYABLE	ADJUSTED BALANCE	PAID OR CHARGED	BALANCE LAPSED
<u>Salaries and Wages:</u>					
Mayor and Council	\$ 3,000.00	\$	\$ 3,000.00	\$	\$ 3,000.00
Engineering Services and Costs	17,689.92		17,689.92		17,689.92
Planning Board	18,966.97		18,966.97		18,966.97
Board of Adjustments	962.10		962.10		962.10
Police	124,165.49		124,165.49		124,165.49
Emergency Management Services	206.17		206.17		206.17
Public Defender	100.00		100.00		100.00
Municipal Court	10,477.56		10,477.56		10,477.56
Streets & Roads	16,468.31		16,468.31		16,468.31
Board of Recreation	19,295.08		19,295.08		19,295.08
Uniform Construction Code	7,657.12		7,657.12		7,657.12
Plumbing Inspector	449.51		449.51		449.51
Electrical Inspector	1,651.78		1,651.78		1,651.78
Fire Sub-Code Inspector	3,728.05		3,728.05		3,728.05
<u>Other Expenses:</u>					
Administrative and Executive	29.11		29.11		29.11
Mayor and Council	16,578.41	230.00	16,808.41	9,087.67	7,720.74
Clerk	617.67	742.32	1,359.99	785.32	574.67
Elections	751.83		751.83		751.83
Financial Administration	61.22		61.22		61.22
Assessment of Taxes	667.11		667.11	644.83	22.28
Legal Services and Costs	61,225.25		61,225.25	16,780.50	44,444.75
Engineering Services and Costs	250.00		250.00	200.00	50.00
Public Buildings and Grounds	719.24	808.11	1,527.35	685.88	841.47
Bulk Cleanup	458.45		458.45		458.45
Planning Board	6,184.27	290.53	6,474.80	2,421.47	4,053.33
Board of Adjustment	8,664.79	488.75	9,153.54	718.62	8,434.92
Fire	49,823.08	15,800.34	65,623.42	62,469.59	3,153.83
Fire Official	796.39	519.47	1,315.86	519.47	796.39
Police	35.58	152,303.68	152,339.26	150,950.54	1,388.72
First Aid Organization Contributions	45.60		45.60		45.60
Emergency Management	13,805.00		13,805.00		13,805.00
Municipal Court	10,306.33		10,306.33	300.00	10,006.33
Audit Serices	2,750.00		2,750.00		2,750.00
Streets and Roads	11,749.84	34,488.85	46,238.69	44,997.61	1,241.08
Condo Act Reimbursement	8,742.83		8,742.83		8,742.83
Board of Recreation	10,686.50	1,575.00	12,261.50	8,545.00	3,716.50
Environmental Commission	2,850.41		2,850.41	447.62	2,402.79
Historical Preservation	5,045.91		5,045.91		5,045.91
Free Public Library	6,854.63		6,854.63		6,854.63
Uniform Construction Code	46.53	100.00	146.53		146.53
Group Insurance For Employees	132,264.86		132,264.86		132,264.86
Workers Compensation	44,722.99		44,722.99	9,928.99	34,794.00
Other Insurance Premiums	17,398.53		17,398.53		17,398.53
Health Insurance Waiver	19.68		19.68		19.68

BOROUGH OF WATCHUNG

CURRENT FUND

SCHEDULE OF 2023 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2023	ENCUMBRANCES PAYABLE	ADJUSTED BALANCE	PAID OR CHARGED	BALANCE LAPSED
Electricity	\$ 1,145.16	\$	\$ 1,145.16	\$	\$ 1,145.16
Telephone	127.39	372.38	499.77	54.00	445.77
Water	470.02		470.02		470.02
Natural Gas/Fuel Oil	4,510.76		4,510.76		4,510.76
Fire Hydrant	48,324.85		48,324.85		48,324.85
Gasoline	30,311.09	100.00	30,411.09	4,410.36	26,000.73
Street Lighting	7,599.26		7,599.26		7,599.26
Salary and Wage Adjustment Account	10,000.00		10,000.00		10,000.00
Social Security System	19,008.33		19,008.33		19,008.33
Defined Contribution Retirement Plan	8,314.93		8,314.93		8,314.93
SCIA - Recycling	19,102.70		19,102.70	15,299.10	3,803.60
Building and Grounds Improvement	3,811.45	15,113.70	18,925.15	15,094.96	3,830.19
Office Equipment	167.74		167.74	123.00	44.74
Records Archiving		49,120.28	49,120.28	49,120.28	
Infrastructure Improvements	42,744.24	485,238.73	527,982.97	527,982.97	
Fire Department Equipment	61,852.39	39,799.90	101,652.29	101,652.29	
Police Department Equipment		91,665.53	91,665.53	91,665.53	
Board of Health	731.87		731.87		731.87
	<u>\$ 897,192.28</u>	<u>\$ 888,757.57</u>	<u>\$ 1,785,949.85</u>	<u>\$ 1,114,885.60</u>	<u>\$ 671,064.25</u>
<u>TOTAL</u>					
	REF. A	A			A-1
Disbursements	A-4			\$ 794,783.84	
Accounts Payable	A-7			<u>320,101.76</u>	
				<u>\$ 1,114,885.60</u>	

"A-12"

BOROUGH OF WATCHUNG

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS - UNAPPROPRIATED

	BALANCE DECEMBER 31, 2023	RECEIPTS	TRANSFERRED TO 2024 BUDGET	BALANCE DECEMBER 31, 2024
Body Armor 2024	\$ 2,419.64	\$ 2,580.78	\$ 2,419.64	2,580.78
Clean Communities		19,727.53		19,727.53
Recycling Tonnage Grant		14,249.73		14,249.73
	<u>\$ 2,419.64</u>	<u>\$ 36,558.04</u>	<u>\$ 2,419.64</u>	<u>\$ 36,558.04</u>
REF.	A	A-4	A-10	A

"A-13"

CURRENT FUND

SCHEDULE OF RESERVE FOR TAX APPEALS

	REF.	
Balance, December 31, 2023 and December 31, 2024	A	\$ <u>55,840.61</u>

"A-14"

BOROUGH OF WATCHUNG

CURRENT FUND

SCHEDULE OF DUE STATE OF NEW JERSEY
FOR SENIOR CITIZEN AND VETERAN DEDUCTIONS

	<u>REF.</u>		
Balance, December 31, 2023	A	\$	3,141.79
Increased by:			
Deductions Per Tax Billings	A-14	\$	18,250.00
Deductions Allowed	A-14		<u>250.00</u>
			18,500.00
		\$	<u>21,641.79</u>
Decreased by:			
Receipts	A-4	\$	16,750.00
Deductions Disallowed	A-14		<u>1,750.00</u>
			18,500.00
Balance, December 31, 2024	A	\$	<u><u>3,141.79</u></u>
<u>REVENUE REALIZED:</u>			
Deductions Per Tax Billings	A-14	\$	18,250.00
Add: Deductions Allowed by Collector	A-14		250.00
Less: Deductions Disallowed by Collector	A-14		<u>1,750.00</u>
	A-8	\$	<u><u>16,750.00</u></u>

"A-15"

BOROUGH OF WATCHUNG

CURRENT FUND

SCHEDULE OF COUNTY TAXES PAYABLE

	<u>REF.</u>			
2024 Tax Levy:				
County Tax	A-8	\$	6,168,331.42	
County Library Tax	A-8		846,075.26	
County Open Space Preservation Tax	A-8		641,267.82	
County Added	A-8		<u>24,330.04</u>	
	A-1			\$ 7,680,004.54
Decreased by:				
Payments	A-4			\$ <u><u>7,680,004.54</u></u>

"A-16"

SCHEDULE OF LOCAL DISTRICT SCHOOL TAXES PAYABLE/PREPAID

	<u>REF.</u>			
Balance, December 31, 2023	A	\$		2.00
Increased by:				
2024 Tax Levy - Calendar Year	A-1:A-8		<u>14,178,726.00</u>	
				<u>14,178,728.00</u>
Decreased by:				
Payments	A-4		<u>14,338,730.00</u>	
Balance, December 31, 2024	A	\$	<u><u>160,002.00</u></u>	
<u>Analysis of Payments</u>				
Payment of 2024 Tax Levy	A-1:A-8	\$	14,178,726.00	
Prepaid Tax Applied	A-1		160,002.00	
School Tax Payable			<u>2.00</u>	
		\$	<u><u>14,338,730.00</u></u>	

"A-17"

BOROUGH OF WATCHUNG

CURRENT FUND

SCHEDULE OF REGIONAL HIGH SCHOOL TAXES PREPAID

	<u>REF.</u>	
Balance, December 31, 2023	A	\$ 174,301.00
Increased by:		
Payments	A-4	<u>7,739,422.00</u>
		\$ 7,913,723.00
Decreased by:		
2024 Tax Levy - Calendar Year	A-1:A-8	<u>\$ 7,913,723.00</u>
<u>Analysis of Payments</u>		
Payment of 2024 Tax Levy	A-1:A-8	\$ 7,913,723.00
Prepaid Tax	A-1	<u>174,301.00</u>
		<u>\$ 7,739,422.00</u>

"A-18"

BOROUGH OF WATCHUNG

CURRENT FUND

SCHEDULE OF RESERVE FOR SEWER REPAIR EMERGENCY

REF.

Balance, December 31, 2023
and December 31, 2024

A

\$ 11,792.76

"A-19"

SCHEDULE OF PREPAID TAXES

Balance, December 31, 2023

A

\$ 322,122.69

Increased by:

Collections of 2025 Taxes

A-4

298,749.42
\$ 620,872.11

Decreased by:

Applied to Taxes Receivable

A-8

322,122.69

Balance, December 31, 2024

A

\$ 298,749.42

"A-20"

BOROUGH OF WATCHUNG

CURRENT FUND

SCHEDULE OF DUE TO STATE OF NEW JERSEY - DCA

	<u>REF.</u>	
Increased by:		
Receipts	A-4	\$ 54,770.00
Decreased by:		
Disbursements	A-4	\$ <u>54,770.00</u>

"A-21"

SCHEDULE OF PREPAID LICENSES

Balance, December 31, 2023	A	\$ 1,075.00
Increased by:		
Receipts	A-4	<u>3,275.00</u>
		\$ 4,350.00
Decreased by:		
Applied To Current Revenue	A-2	<u>1,075.00</u>
Balance, December 31, 2024	A	\$ <u>3,275.00</u>

"A-22"

BOROUGH OF WATCHUNG

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS - APPROPRIATED

	BALANCE DECEMBER 31, 2023	TRANSFERRED FROM 2024 BUDGET	PRIOR YEAR ENCUMBRANCES	PAID OR CHARGED	BALANCE DECEMBER 31, 2024
Alcohol Education Rehabilitation Fund	\$ 15,479.58	\$	\$	500.00	\$ 14,979.58
American Rescue Plan Grant	459,909.67			459,909.67	
Body Armor Replacement Fund	2,111.52	2,419.64		2,111.52	2,419.64
Clean Communities	99,644.44		870.00	7,415.41	93,099.03
Drunk Driving Enforcement Fund	151.35				151.35
Lead Grant Assistance Program	600.00			250.00	350.00
Recycling Tonnage Grant	15,538.16			1,625.00	13,913.16
Safe and Secure Communities - Local Share - 2020	100,000.00				100,000.00
Safe and Secure Communities - Local Share - 2023	207,000.00	210,000.00		207,000.00	
Safe and Secure Communities - Local Share - 2024					210,000.00
Somersset County Block Grant - Historic Grant	1,435.00				1,435.00
Stormwater Grant	15,000.00			15,000.00	
Youth Services/Athletic Grants	10,105.97			3,560.50	6,545.47
	<u>\$ 926,975.69</u>	<u>\$ 212,419.64</u>	<u>\$ 870.00</u>	<u>\$ 697,372.10</u>	<u>\$ 442,893.23</u>
REF.	A	A-3,A-26	A		A
Disbursements (Net of Refunds)	A-4			682,372.10	
Encumbrances Payable	A			15,000.00	
				<u>\$ 697,372.10</u>	

"A-23"

BOROUGH OF WATCHUNG

CURRENT FUND

SCHEDULE OF RESERVE FOR OUTSIDE LIENS & TAX SALE PREMIUMS

	<u>REF.</u>	
Balance, December 31, 2023	A	\$ 107,400.00
Increased by:		
Receipts	A-4	<u>74,765.86</u>
		\$ 182,165.86
Decreased by:		
Disbursements	A-4	<u>73,465.86</u>
Balance, December 31, 2024	A	<u>\$ 108,700.00</u>

"A-24"

SCHEDULE OF TAX OVERPAYMENTS

Balance, December 31, 2023	A	\$ 350.00
Increased by:		
Cash Receipts	A-4	<u>43,516.06</u>
		\$ 43,866.06
Decreased by:		
Overpayments Refunded	A-4	<u>24,073.55</u>
Balance, December 31, 2024	A	<u>\$ 19,792.51</u>

BOROUGH OF WATCHUNG

CURRENT FUND

SCHEDULE OF INTERFUNDS

REF.	TOTAL	GRANT FUND	ASSESSMENT TRUST FUND	ANIMAL CONTROL TRUST FUND	TRUST FUND OTHER ESCROW	GENERAL CAPITAL FUND
Balance, December 31, 2023						
Interfunds Receivable	A \$ 79,919.80	\$ 23,185.17	\$ 36,532.18	\$ 5.20	\$ 2,702.45	\$ 17,500.00
Interfunds Payable	A 5.20					
Grant Revenues	A-2 2,419.64	2,419.64				
Grant Appropriations	A-3 212,419.64	212,419.64				
NJEIT Loans Payable	A-3 15,250.06		15,250.06			
Receipts	A-4 147,181.39	23,185.17	91,365.97		15,130.25	17,500.00
Disbursements	A-4 255,684.79	210,000.00	27,546.32	5.20	18,133.27	
Balance, December 31, 2024	A \$ 5,705.47					
Interfunds Receivable	A \$ 12,037.41	\$ 12,037.41			\$ 5,705.47	
Interfunds Payable						

"A-26"

BOROUGH OF WATCHUNG

GRANT FUND

SCHEDULE OF DUE CURRENT FUND

REF.

Balance, December 31, 2023 (Due to)	A		\$	23,185.17
Increased by:				
Cash Receipts	A-4	\$	210,000.00	
Grants Receivable	A-10		<u>2,419.64</u>	
				212,419.64
			\$	<u>235,604.81</u>
Decreased by:				
Grant Appropriations	A-22	\$	212,419.64	
Cash Disbursements	A-4		<u>23,185.17</u>	
			\$	<u><u>235,604.81</u></u>

"A-27"

RESERVE FOR MUNICIPAL RELIEF FUND

Balance, December 31, 2023	A		\$	73,023.52
Decreased by:				
2024 Realized Revenue	A-2		\$	<u><u>73,023.52</u></u>

BOROUGH OF WATCHUNG

TRUST FUND

SCHEDULE OF CASH-TREASURER

REF.		ASSESSMENT	ANIMAL CONTROL	OTHER
B	Balance, December 31, 2023	\$ 300,186.02	\$ 14.00	\$ 4,146,656.25
B-3, B-8	Increased by Receipts:			
B-9, B-18	Assessment Receivable	\$ 27,546.32		\$ 18,133.27
B-5	Due Current Fund		5.20	8,168,302.11
B-10	Reserve for Payroll Deductions			434,733.95
B-11	Reserve for Open Space Trust Deposits			6,472.28
B-12	Reserve for State Unemployment Insurance			161,417.68
B-13	Reserve for COAH Deposits			89,932.00
B-14	Reserve for Various Trust Deposits			
B-15	Animal Control Licenses		2,125.20	503,260.50
B-19	Reserve for Police Outside Overtime			21,230.00
B-20	Reserve for Recreation Deposits			1,697.28
B-22	Reserve for Law Enforcement Trust Fund			264,792.78
B-23	Reserve for Developers Deposits		292.80	
	Due State of New Jersey - Dog Licenses	27,546.32	2,423.20	9,669,971.85
		\$ 327,732.34	\$ 2,437.20	\$ 13,816,628.10
B-4	Decreased by Disbursements:			
B-7	Due Current Fund	\$ 36,532.18		
B-10	Assessment Loans - Fund Loan	15,500.10		
B-11	Reserve for Open Space Trust Deposits			250,000.00
B-12	Reserve for State Unemployment Insurance			686.62
B-13	Reserve for COAH Deposits			8,575.44
B-14	Reserve for Various Trust Deposits			127,919.61
B-15	Animal Control Licenses		2,069.60	545,254.61
B-17	Reserve for Police Outside Overtime			15,130.25
B-18	Due General Capital Fund	235,610.60		2,504.48
B-19	Due Current Fund			331,560.15
B-22	Reserve for Recreation Deposits			
B-23	Reserve for Developers Deposits		312.00	
	Due State of New Jersey - Dog Licenses	287,642.88	2,381.60	9,449,933.27
B	Balance, December 31, 2024	\$ 40,089.46	\$ 55.60	\$ 4,366,694.83

BOROUGH OF WATCHUNG

TRUST FUND

SCHEDULE OF ASSESSMENTS RECEIVABLE

ASSESSMENT TRUST FUND

<u>ORDINANCE</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>DATE OF CONFIRMATION</u>	<u>ANNUAL INSTALLMENTS</u>	<u>DUE DATES</u>	<u>BALANCE DECEMBER 31, 2023</u>	<u>COLLECTED</u>	<u>BALANCE DECEMBER 31, 2024</u>	<u>BALANCE PLEDGED TO CAPITAL</u>	<u>LOANS</u>
99-12,99-13,99-14	Installation of Sanitary Sewer and Public Water	09/14/06	20	11/14/07-26	\$ 3,259.56	\$ 3,259.56	\$	\$	
03-03/06-27 & 03-04/06-28	Corey Lane, Orchard Road, Old Somerset Road Eaton Road, Sunbright Road and Valley Road	05/28/09	20	05/28/09-29	98,441.80	24,178.82	74,262.98	74,262.98	
06-29	Skyline/Johnston Sanitary Sewer System	01/13/11	20	03/14/11-32	80,281.15	8,683.67	71,597.48	71,597.48	
08-05	Sanitary Sewer Extension Valley Road	08/18/11	20	3/14/20-32	12,233.80	1,615.78	10,618.02	10,618.02	
13-4	Johnston/Valley	02/19/15	10	4/1/16-25	161,542.35	16,896.89	144,645.46	144,645.46	
2013-23	Lakeview/Cedar Curbing	08/21/14	various	04/01/15-24	199.07	199.07			
					<u>\$ 355,957.73</u>	<u>\$ 54,833.79</u>	<u>\$ 301,123.94</u>	<u>\$ 156,478.48</u>	<u>\$ 144,645.46</u>
				<u>REF.</u>	<u>B</u>	<u>B-2</u>	<u>B</u>		
	Cash Receipts			B-2		\$ 27,546.32			
	Due from Current Fund			B-4		<u>27,287.47</u>			
						<u>\$ 54,833.79</u>			

"B-4"

BOROUGH OF WATCHUNG

TRUST FUND

SCHEDULE OF DUE CURRENT FUND

ASSESSMENT TRUST FUND

	<u>REF.</u>		
Balance, December 31, 2023 (Due to)	B	\$	36,532.18
Increased by:			
NIEIT Loan	B-6	\$	7,500.00
NIEIT Loan	B-7		<u>7,750.06</u>
			15,250.06
		\$	<u>51,782.24</u>
Decreased by:			
Cash Disbursements	B-2	\$	36,532.18
Assessments Receivable	B-3		<u>27,287.47</u>
			<u>63,819.65</u>
Balance, December 31, 2024 (Due from)	B	\$	<u><u>12,037.41</u></u>

"B-5"

SCHEDULE OF RESERVE FOR PAYROLL DEDUCTIONS

Increased by:			
Receipts	B-2	\$	8,168,302.11
Decreased by:			
Disbursements	B-2	\$	<u><u>8,168,302.11</u></u>

"B-6"

BOROUGH OF WATCHUNG

TRUST FUND

SCHEDULE OF STATE OF NEW JERSEY TRUST LOAN PAYABLE - NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE TRUST LOAN

<u>PURPOSE</u>	<u>DATE OF ISSUE</u>	<u>ORIGINAL ISSUE</u>	<u>PRINCIPAL REQUIREMENTS OF LOAN OUTSTANDING</u>		<u>INTEREST RATE</u>	<u>BALANCE DECEMBER 31, 2023</u>	<u>DECREASED</u>	<u>BALANCE DECEMBER 31, 2024</u>
			<u>DATE</u>	<u>AMOUNT</u>				
NJ Environmental Infrastructure Trust 2014	05/21/14	\$ 150,000.00	08/01/25-26	\$ 7,500.00	3.00%	\$ 92,500.00	\$ 7,500.00	\$ 85,000.00
			08/01/27-31	10,000.00	3.00%			
			08/01/32	10,000.00	3.125%			
			08/01/33	10,000.00	3.25%			
						<u>\$ 92,500.00</u>	<u>\$ 7,500.00</u>	<u>\$ 85,000.00</u>
						<u>\$ 92,500.00</u>	<u>\$ 7,500.00</u>	<u>\$ 85,000.00</u>
			<u>REF.</u>			<u>B</u>	<u>B-4</u>	<u>B</u>

"B-7"

SCHEDULE OF STATE OF NEW JERSEY TRUST LOAN PAYABLE - NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE FUND LOAN

<u>PURPOSE</u>	<u>DATE OF ISSUE</u>	<u>ORIGINAL ISSUE</u>	<u>PRINCIPAL REQUIREMENTS OF LOAN OUTSTANDING</u>		<u>BALANCE DECEMBER 31, 2023</u>	<u>DECREASED IN 2024</u>	<u>BALANCE DECEMBER 31, 2024</u>
			<u>Year</u>	<u>February 1,</u>			
NJ Environmental Infrastructure Trust 2014	5/21/14	\$ 457,253.31	2025	\$ 7,750.05	\$ 15,500.11	\$ 229,101.26	\$ 205,851.10
			2026	7,750.05	15,500.11		
			2027	7,750.05	15,500.11		
			2028	7,750.05	15,500.11		
			2029	7,750.05	15,500.11		
			2030	7,750.05	15,500.11		
			2031	7,750.05	15,500.11		
			2032	7,750.05	15,500.11		
			2033	7,750.05	12,099.77		
						<u>\$ 229,101.26</u>	<u>\$ 205,851.10</u>
						<u>\$ 229,101.26</u>	<u>\$ 205,851.10</u>
			<u>REF.</u>			<u>B</u>	<u>B</u>
			Cash Disbursements			\$ 15,500.10	
			Due Current Fund			<u>7,750.06</u>	
						<u>\$ 23,250.16</u>	

"B-8"

BOROUGH OF WATCHUNG

TRUST FUND

ANALYSIS OF ASSESSMENTS CASH

FOR THE YEAR ENDED DECEMBER 31, 2024
ASSESSMENT TRUST FUND

	BALANCE DECEMBER 31, 2023	RECEIPTS ASSESSMENTS RECEIVABLE	DISBURSEMENTS	TRANSFERS		BALANCE DECEMBER 31, 2024
				FROM	TO	
Due General Capital Fund	\$ 235,610.60	\$	235,610.60	\$		
Due Current Fund	36,532.18	27,546.32	36,532.18	39,583.73		(12,037.41)
Assessment Loans	(19,571.43)		15,500.10		39,583.73	4,512.20
Assessment Trust Surplus	47,614.67					47,614.67
	<u>\$ 300,186.02</u>	<u>\$ 27,546.32</u>	<u>\$ 287,642.88</u>	<u>\$ 39,583.73</u>	<u>\$ 39,583.73</u>	<u>\$ 40,089.46</u>
	B	B-2	B-2			B

"B-9"

BOROUGH OF WATCHUNG

TRUST FUND

SCHEDULE OF DUE CURRENT FUND - ANIMAL CONTROL TRUST FUND

	<u>REF.</u>		
Balance, December 31, 2023	B	\$	5.20
Decreased by:			
Cash Receipts	B-2	\$	<u>5.20</u>

"B-10"

BOROUGH OF WATCHUNG

TRUST FUND

SCHEDULE OF RESERVE FOR OPEN SPACE DEPOSITS

Balance, December 31, 2023	B		\$	379,511.94
Increased by:				
Levy and Added		\$	431,645.54	
Interest			3,088.41	
	B-2			<u>434,733.95</u>
			\$	<u>814,245.89</u>
Decreased by:				
Disbursements - Current Anticipated Revenue	B-2			<u>250,000.00</u>
Balance, December 31, 2024	B		\$	<u><u>564,245.89</u></u>

"B-11"

BOROUGH OF WATCHUNG

TRUST FUND

SCHEDULE OF RESERVE FOR STATE UNEMPLOYMENT
COMPENSATION INSURANCE (N.J.S.A. 43:31-3 ET.SEQ.)

OTHER TRUST FUND

	<u>REF.</u>		
Balance, December 31, 2023	B	\$	127,587.26
Increased by:			
Deposits	B-2	\$	5,127.41
Interest	B-2		<u>1,344.87</u>
			6,472.28
		\$	<u>134,059.54</u>
Decreased by:			
Disbursements	B-2		<u>686.62</u>
Balance, December 31, 2024	B	\$	<u><u>133,372.92</u></u>

"B-12"

SCHEDULE OF RESERVE FOR COAH DEPOSITS
OTHER TRUST FUND

Balance, December 31, 2023	B	\$	1,547,838.42
Increased by:			
Receipts	B-2		<u>161,417.68</u>
		\$	<u>1,709,256.10</u>
Decreased by:			
Disbursements	B-2		<u>8,575.44</u>
Balance, December 31, 2024	B	\$	<u><u>1,700,680.66</u></u>

BOROUGH OF WATCHUNG

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS TRUST DEPOSITS

OTHER TRUST FUND

	BALANCE DECEMBER 31, 2023	INCREASED	DECREASED	BALANCE DECEMBER 31, 2024
Donations and Gifts	\$ 63,120.00	\$ 7,294.56	\$ 19,979.38	\$ 50,435.18
POAA	1,106.95	40.00		1,146.95
Due State of NJ - Marriage Licenses	134.00	581.00	715.00	27,131.76
Fire Safety Penalties	82,884.64		55,752.88	2,250.00
Fire Department Penalties	2,250.00			40,289.40
Sidewalk Fund	40,289.40			1,100.00
Public Defender	1,737.42	1,950.00	2,587.42	48,988.00
Tree Fund	43,921.56	5,066.44		155,852.59
Ness Property Clean-Up	173,755.89		17,903.30	75,000.00
Storm Recovery	25,000.00	50,000.00		154,955.36
Accumulated Sick and Vacation	160,936.99	25,000.00	30,981.63	
	<u>\$ 595,136.85</u>	<u>\$ 89,932.00</u>	<u>\$ 127,919.61</u>	<u>\$ 557,149.24</u>
REF.	B	B-2	B-2	B

"B-14"

BOROUGH OF WATCHUNG

TRUST FUND

SCHEDULE OF RESERVE FOR ANIMAL CONTROL EXPENDITURES
ANIMAL CONTROL TRUST FUND

REF.

Increased by:			
Dog License Fees	B-2	\$ 2,125.20	
			2,125.20
			\$ 2,125.20
Decreased by:			
Disbursements	B-2	2,069.60	
			\$ 2,069.60
Balance, December 31, 2024	B		\$ 55.60

LICENSE FEES COLLECTED

<u>YEAR</u>	<u>AMOUNT</u>
2022	\$ 1,848.60
2023	2,411.42
	\$ 4,260.02

"B-15"

SCHEDULE OF RESERVE FOR POLICE OUTSIDE OVERTIME
OTHER TRUST FUND

Balance, December 31, 2023	B	\$ 91,709.35
Increased by:		
Receipts	B-2	503,260.50
		\$ 594,969.85
Decreased by:		
Disbursements	B-2	545,254.61
Balance, December 31, 2024	B	\$ 49,715.24

"B-16"

BOROUGH OF WATCHUNG

TRUST FUND

SCHEDULE OF RESERVE FOR ASSESSMENTS

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance December 31, 2023</u>	<u>Balance December 31, 2024</u>
99-12, 99-13, 99-14	Installation of Sanitary Sewer and Public Water	\$ 3,576.20	\$ 3,576.20
13-4	Johnston/Valley	11,208.84	11,208.84
		<u>\$ 14,785.04</u>	<u>\$ 14,785.04</u>
	<u>REF.</u>	B	B

"B-17"

SCHEDULE OF DUE GENERAL CAPITAL FUND - ASSESSMENT TRUST FUND

	<u>REF.</u>	
Balance, December 31, 2023	B	\$ 235,610.60
Decreased by:		
Cash Disbursements	B-2	<u>\$ 235,610.60</u>

"B-18"

BOROUGH OF WATCHUNG

TRUST FUND

SCHEDULE OF DUE CURRENT FUND - OTHER TRUST FUND

	<u>REF.</u>		
Balance, December 31, 2023	B	\$	2,702.45
Increased by:			
Receipts	B-2		<u>18,133.27</u>
		\$	20,835.72
Decreased by:			
Disbursements	B-2		<u>15,130.25</u>
Balance, December 31, 2024	B	\$	<u><u>5,705.47</u></u>

"B-19"

SCHEDULE OF RESERVE FOR RECREATION DEPOSITS
OTHER TRUST FUND

Balance, December 31, 2023	B	\$	29,336.72
Increased by:			
Receipts	B-2		<u>21,230.00</u>
		\$	50,566.72
Decreased by:			
Disbursements	B-2		<u>2,504.48</u>
Balance, December 31, 2024	B	\$	<u><u>48,062.24</u></u>

"B-20"

BOROUGH OF WATCHUNG

TRUST FUND

SCHEDULE OF RESERVE FOR LAW ENFORCEMENT TRUST FUND
OTHER TRUST FUND

REF.

Balance, December 31, 2023	B	\$	15,345.24
Increased by:			
Receipts	B-2		<u>1,697.28</u>
Balance, December 31, 2024	B	\$	<u><u>17,042.52</u></u>

"B-21"

SCHEDULE OF RESERVE FOR LAW ENFORCEMENT TRUST FUND - FEDERAL
OTHER TRUST FUND

Balance, December 31, 2023 and Balance, December 31, 2024	B	\$	<u><u>2,297.53</u></u>
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"B-22"

BOROUGH OF WATCHUNG

TRUST FUND

SCHEDULE OF RESERVE FOR DEVELOPERS' DEPOSITS
OTHER TRUST FUND

REF.

Balance, December 31, 2023	B	\$	1,355,190.49
Increased by:			
Receipts	B-2		<u>264,792.78</u>
		\$	1,619,983.27
Decreased by:			
Disbursements	B-2		<u>331,560.15</u>
Balance, December 31, 2024	B	\$	<u><u>1,288,423.12</u></u>

"B-23"

SCHEDULE OF DUE STATE OF NEW JERSEY- DOG LICENSES
ANIMAL CONTROL TRUST FUND

Balance, December 31, 2023	B	\$	19.20
Increased by:			
Receipts	B-2		<u>292.80</u>
			312.00
Decreased by:			
Disbursements	B-2	\$	<u><u>312.00</u></u>

"C-2"

BOROUGH OF WATCHUNG

GENERAL CAPITAL FUND

SCHEDULE OF CASH - TREASURER

	<u>REF.</u>		
Balance - December 31, 2023	C		\$ 2,061,576.87
Increased by Receipts:			
Due Assessment Trust Fund	C-6	\$ 235,610.60	
Grant Receivable	C-8	152,855.22	
Capital Improvement Fund	C-17	<u>2,000,000.00</u>	
			<u>2,388,465.82</u>
			\$ <u>4,450,042.69</u>
Decreased by Disbursements:			
Due Current Fund	C-7	17,500.00	
Contracts Payable	C-10	833,425.43	
Payment of Debt Service	C-14	<u>150,000.00</u>	
			<u>1,000,925.43</u>
Balance - December 31, 2024	C		\$ <u><u>3,449,117.26</u></u>

"C-3"

BOROUGH OF WATCHUNG

GENERAL CAPITAL FUND

ANALYSIS OF CASH

	<u>REF.</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2024</u>
Fund Balance		\$ 297,782.77
Capital Improvement Fund		608,866.72
Improvement Authorizations-Funded		1,784,755.19
Contracts Payable		481,239.49
Reserve for Grant Receivable		27,137.96
Reserve for Capital Projects		27,942.00
Reserve for Payment of Debt Service		248,531.09
State Aid Receivable		<u>(27,137.96)</u>
	C	\$ <u>3,449,117.26</u>

"C-4"

SCHEDULE OF DEFERRED CHARGES TO
FUTURE TAXATION - FUNDED

Balance - December 31, 2023	C		\$ 14,298,360.90
Decreased by:			
Appropriation to Pay Bonds	C-9	\$ 1,840,000.00	
Environmental Infrastructure Trust	C-11	7,500.00	
Environmental Infrastructure Fund	C-12	23,250.18	
Green Trust	C-13	<u>42,011.21</u>	
			<u>1,912,761.39</u>
Balance - December 31, 2024	C		\$ <u>12,385,599.51</u>

BOROUGH OF WATCHUNG

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

<u>ORDINANCE NUMBER</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>2024 AUTHORIZATIONS</u>	<u>BALANCE DECEMBER 31, 2024</u>	<u>ANALYSIS OF BALANCE DECEMBER 31, 2024</u>	
				<u>UNEXPENDED IMPROVEMENT AUTHORIZATIONS</u>	
24-04	Various 2024 Capital Improvements	\$ 5,379,000.00	\$ 5,379,000.00	\$	5,379,000.00
		\$ 5,379,000.00	\$ 5,379,000.00	\$	5,379,000.00
		C-10	C		C-10

"C-6"

BOROUGH OF WATCHUNG

GENERAL CAPITAL FUND

SCHEDULE OF DUE ASSESSMENT TRUST FUND

	<u>REF.</u>	
Balance - December 31, 2023	C	\$ 235,610.60
Decreased by:		
Cash Receipts	C-2	\$ <u>235,610.60</u>

"C-7"

SCHEDULE OF DUE CURRENT FUND

	<u>REF.</u>	
Balance - December 31, 2023	C	\$ 17,500.00
Decreased by:		
Cash Disbursements	C-2	\$ <u>17,500.00</u>

"C-8"

BOROUGH OF WATCHUNG

GENERAL CAPITAL FUND

SCHEDULE OF STATE AID RECEIVABLE

	<u>REF.</u>	
Balance - December 31, 2023	C	\$ 179,993.18
Decreased By:		
Receipts	C-2	<u>152,855.22</u>
Balance - December 31, 2024	C	\$ <u>27,137.96</u>
<u>Analysis of Balance:</u>		
DOT - Ordinance 2021-04		\$ <u>27,137.96</u>
		\$ <u>27,137.96</u>

BOROUGH OF WATCHUNG

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL SERIAL BONDS

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING		INTEREST RATE	BALANCE DECEMBER 31, 2023	PAID IN 2024	BALANCE DECEMBER 31, 2024
			DATE	AMOUNT				
General Improvement	02/15/16	\$ 8,170,000.00	02/15/25	\$ 535,000.00	2.000%			
			02/15/26	565,000.00	2.000%			
			02/15/27	585,000.00	2.000%			
			02/15/28	630,000.00	2.000%			
			02/15/29	630,000.00	2.250%			
			2/15/30-32	630,000.00	3.000%	\$ 5,345,000.00	\$ 510,000.00	\$ 4,835,000.00
Refunding Bonds	03/22/17	8,070,000.00	08/15/25	880,000.00	4.000%			
			08/15/26	875,000.00	4.000%			
			08/15/27	870,000.00	4.000%	3,515,000.00	890,000.00	2,625,000.00
SCIA County Guaranteed Pooled Bond Prog	09/29/22	5,315,000.00	08/01/25	465,000.00	5.000%			
			08/01/26	490,000.00	5.000%			
			08/01/27	510,000.00	5.000%			
			08/01/28	535,000.00	5.000%			
			08/01/29	565,000.00	5.000%			
			08/01/30	595,000.00	5.000%			
			08/01/31	620,000.00	5.000%			
			08/01/32	655,000.00	5.000%			
						4,875,000.00	440,000.00	4,435,000.00
						<u>\$ 13,735,000.00</u>	<u>\$ 1,840,000.00</u>	<u>\$ 11,895,000.00</u>
			REF.			C	C-4	C

BOROUGH OF WATCHUNG

GENERAL CAPITAL FUND

SCHEDULE OF STATE OF NEW JERSEY TRUST LOAN PAYABLE - NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE TRUST LOANS

<u>PURPOSE</u>	<u>DATE OF ISSUE</u>	<u>ORIGINAL ISSUE</u>	<u>PRINCIPAL REQUIREMENTS OF LOAN OUTSTANDING</u>		<u>INTEREST RATE</u>	<u>BALANCE DECEMBER 31, 2023</u>	<u>DECREASED IN 2024</u>	<u>BALANCE DECEMBER 31, 2024</u>
			<u>DATE</u>	<u>AMOUNT</u>				
NJ Environmental Infrastructure Trust 2014A	05/21/14	\$ 300,000.00	8/1/25-26	\$ 7,500.00	3%-5%	\$ 92,500.00	\$ 7,500.00	\$ 85,000.00
			8/1/27-33	10,000.00	3%-3.25%	\$ 92,500.00	\$ 7,500.00	\$ 85,000.00
					<u>REF.</u>	<u>C</u>	<u>C-4</u>	<u>C</u>

BOROUGH OF WATCHUNG

GENERAL CAPITAL FUND

SCHEDULE OF STATE OF NEW JERSEY FUND LOAN PAYABLE - NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE FUND LOANS

<u>PURPOSE</u>	<u>DATE OF ISSUE</u>	<u>ORIGINAL ISSUE</u>	<u>PRINCIPAL REQUIREMENTS OF LOAN OUTSTANDING</u>		<u>BALANCE DECEMBER 31, 2023</u>	<u>DECREASED IN 2024</u>	<u>BALANCE DECEMBER 31, 2024</u>
			<u>DATE</u>	<u>AMOUNT</u>			
NJ Environmental Infrastructure Trust 2014A	5/21/14	\$ 914,507.00	2025-2032	\$ 23,250.18	\$ 229,101.32	\$ 23,250.18	\$ 205,851.14
			2033	19,849.70			
					\$ 229,101.32	\$ 23,250.18	\$ 205,851.14
					C	C-4	C

"C-14"

BOROUGH OF WATCHUNG

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR PAYMENT OF DEBT SERVICE

	<u>REF.</u>	
Balance - December 31, 2023	C	\$ 398,531.09
Decreased by:		
2024 Budget Revenue	C-2	<u>150,000.00</u>
Balance - December 31, 2024	C	\$ <u>248,531.09</u>

"C-15"

SCHEDULE OF RESERVE FOR CAPITAL PROJECTS

	<u>REF.</u>	
Balance, December 31, 2023 and Balance December 31, 2024	C	\$ <u>27,942.00</u>

"C-16"

BOROUGH OF WATCHUNG

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>REF.</u>	
Balance - December 31, 2023	C	\$ 658,866.72
Increased by:		
2024 Appropriations	C-2	<u>2,000,000.00</u>
		\$ <u>2,658,866.72</u>
Decreased by:		
Appropriated to Finance Improvement Authorizations	C-10	<u>2,050,000.00</u>
Balance - December 31, 2024	C	\$ <u><u>608,866.72</u></u>

"C-17"

SCHEDULE OF RESERVE FOR GRANT RECEIVABLE

	<u>REF.</u>	
Balance - December 31, 2023	C	\$ 27,137.96
Balance - December 31, 2024	C	\$ <u>27,137.96</u>
<u>Analysis of Balance:</u>		
DOT - Ordinance 2021-04		\$ <u>27,137.96</u>
		\$ <u><u>27,137.96</u></u>

"C-18"

BOROUGH OF WATCHUNG

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

<u>ORDINANCE</u> <u>NUMBER</u>	<u>IMPROVEMENT DESCRIPTION</u>		BALANCE
			DECEMBER <u>31, 2024</u>
24-03	Various 2024 Capital Improvements	\$	<u>5,379,000.00</u>
		\$	<u><u>5,379,000.00</u></u>

C-5

PART II
BOROUGH OF WATCHUNG
STATISTICAL DATA
LIST OF OFFICIALS
COMMENTS AND RECOMMENDATIONS
YEAR ENDED DECEMBER 31, 2024

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

	YEAR 2024		YEAR 2023	
<u>REVENUE AND OTHER INCOME REALIZED</u>				
Fund Balance Utilized	\$ 4,800,000.00	8.91%	\$ 2,800,000.00	5.62%
Miscellaneous - From Other Than				
Local Property Tax Levies	5,904,033.29	10.95%	5,665,971.53	11.36%
Collection of Delinquent Taxes				
and Tax Title Liens	200,698.47	0.37%	262,703.84	0.53%
Collections of Current Tax Levy	<u>42,999,080.42</u>	<u>79.77%</u>	<u>41,132,226.45</u>	<u>82.49%</u>
<u>Total Revenue</u>	<u>\$ 53,903,812.18</u>	<u>100.00%</u>	<u>\$ 49,860,901.82</u>	<u>100.00%</u>
<u>EXPENDITURES</u>				
Budget Expenditures:				
Municipal Purposes	\$ 20,681,635.63	40.52%	\$ 18,219,895.81	38.53%
County Taxes	7,680,004.54	15.04%	7,539,109.78	15.94%
Local District School Tax	14,178,726.00	27.78%	12,939,706.00	27.37%
Regional High School Tax	7,913,723.00	15.50%	7,938,394.00	16.79%
Municipal Open Space Taxes	431,545.54	0.85%	402,703.42	0.85%
Miscellaneous Other	<u>160,002.00</u>	<u>0.31%</u>	<u>247,034.56</u>	<u>0.52%</u>
<u>Total Expenditures</u>	<u>\$ 51,045,636.71</u>	<u>100.00%</u>	<u>\$ 47,286,843.57</u>	<u>100.00%</u>
Excess in Revenue	\$ 2,858,175.47		\$ 2,574,058.25	
Fund Balance, January 1	<u>7,590,546.15</u>		<u>7,816,487.90</u>	
	\$ 10,448,721.62		\$ 10,390,546.15	
Decreased by:				
Utilized as Anticipated Revenue	<u>4,800,000.00</u>		<u>2,800,000.00</u>	
Fund Balance, December 31	<u>\$ 5,648,721.62</u>		<u>\$ 7,590,546.15</u>	

COMPARATIVE SCHEDULE OF TAX RATE INFORMATION

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Tax Rate	\$1.998	\$2.041	\$2.101
Appointment of Tax Rate:			
Municipal	0.599	0.611	0.630
Municipal Open Space	0.020	0.020	0.020
County	0.286	0.301	0.307
County Library	0.039	0.042	0.044
County Open Space	0.030	0.030	0.030
Local School	0.657	0.643	0.651
Regional High School	0.367	0.394	0.419

Year 2024	\$2,157,727,700.00		
Year 2023		\$2,013,444,900.00	
Year 2022			\$1,908,500,900.00

COMPARISON OF TAX LEVIES AND COLLECTION CURRENTLY

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

<u>YEAR</u>	<u>TAX LEVY</u>	<u>CASH COLLECTIONS</u>	<u>PERCENTAGE OF COLLECTION</u>
2024	\$43,248,068.81	\$42,999,080.42	99.42%
2023	41,258,273.24	41,079,498.14	99.56%
2022	40,505,852.94	40,167,767.67	99.16%

DELINQUENT TAXES AND TAX TITLE LIENS

This tabulation includes a comparison, expressed in percentage of the total of delinquent taxes and tax title liens, in relation to the tax levies of the last three years.

<u>DECEMBER 31, YEAR</u>	<u>AMOUNT OF TAX TITLE LIENS</u>	<u>AMOUNT OF DELINQUENT TAXES</u>	<u>TOTAL DELINQUENT</u>	<u>PERCENTAGE OF TAX LEVY</u>
2024	-0-	\$227,439.57	\$227,439.57	0.53%
2023	-0-	200,698.47	200,698.47	0.49%
2022	-0-	262,564.70	262,564.70	0.65%

COMPARATIVE SCHEDULE OF FUND BALANCES

	<u>YEAR</u>	<u>BALANCE DECEMBER 31</u>	<u>UTILIZED IN BUDGET OF SUCCEEDING YEAR</u>
Current Fund	2024	\$5,648,721.62	\$2,400,000.00
	2023	7,541,536.93	4,800,000.00
	2022	7,816,487.90	2,800,000.00
	2021	6,718,496.82	2,000,000.00
	2020	4,665,052.27	1,020,000.00

OFFICIALS IN OFFICE AND SURETY BONDS

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

<u>Name</u>	<u>Title</u>	<u>Amount of Bond</u>
Ronald Jubin, Ph.D.	Mayor	*
Christine B. Ead	Council Member, President of Council	*
Sonia Abi-Habib	Council Member	*
Curt S. Dahl	Council Member	*
Paul Fischer	Council Member	*
Robert Gibbs	Council Member	*
Paolo Marano	Council Member	*
James Damato	Administrator	*
Edith Gil	Municipal Clerk	*
William J. Hance	Chief Financial Officer, Treasurer, Purchasing Agent, Tax Collector	*
Joseph Sordillo	Attorney	
Edward Kerwin	Tax Assessor	*
Jodi Mack	Court Administrator	*
Francesco Taddeo	Municipal Court Judge	*
Scott Anderle	Police Chief	*
Bruce Koch	Engineer	
Robert LaCosta	Construction Code / Zoning Official	*

*All officials and employees handling and collecting Borough funds are covered by the Borough's insurance policy and blanket bond through the Municipal Excess Liability Joint Insurance Fund. The amount of the coverage is \$1,000,000.00.

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COMMENTS AND RECOMMENDATIONS

GENERAL COMMENTS

CONTRACTS AND AGREEMENTS REQUIRED TO BE ADVERTISED FOR (N.J.S.A. 40A:11-4)

"Every contract or agreement, for the performance of any work or the furnishing or hiring of any materials or supplies, the cost or the contract price whereof is to be paid with or out of public funds not included within the terms of Section 3 of this act, shall be made or awarded only by the governing body of the contracting unit after public advertising for bids and bidding therefore, except as is provided otherwise in this act or specifically by any other law. No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate the amount set forth in, or the amount calculated by the Governor pursuant to Section 3 P.L. 1971 C. 198 (C. 40A:11-3), except by contract or agreement."

Effective July 1, 2020, the bid threshold in accordance with N.J.S.A. 40A:11-4 is \$17,500.00 or up to \$44,000.00 if the entity has a Qualified Purchasing Agent. The Borough has a Qualified Purchasing Agent and has elected to increase its bid threshold to \$44,000.00. The governing body of the Municipality has the responsibility of determining whether the expenditures in any category will exceed \$44,000.00 within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Borough Counsel's opinion should be sought before a commitment is made.

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

Rehabilitation of Borough Library Bridge
Removal & Disposal of Asbestos Containing Material at the Watchung Library
2024 Roadway Improvements Project

The minutes indicate that resolutions were adopted and advertised authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 40A:11-5 for the following services:

Municipal Attorney	IT Consulting
Municipal Auditor	Bond Counsel
Municipal Engineer	Labor Attorney
Housing Advisory Services	Municipal Prosecutor

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring or any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear cut violations existed.

Our examination of expenditures did not reveal any individual payments, contracts or agreements in excess of \$44,000.00 for the performance of any work or the furnishing or hiring of any materials or supplies, other than those where bids had been previously sought by public advertisement or where a resolution had been previously adopted under the provisions of N.J.S.A. 40A:11-6.

COLLECTION OF INTEREST ON DELINQUENT TAXES AND ASSESSMENTS

The statute provides the method for authorizing interest and the maximum rates to be charged for the nonpayment of taxes or assessments on or before the date when they would become delinquent.

The governing body on January 4, 2024 adopted the following resolutions authorizing interest to be charged on delinquent taxes:

BE IT RESOLVED by the Mayor and Council of the Borough of Watchung, as follows:

1. Taxes shall be collected quarterly on February 1, May 1, August 1 and November 1, 2024.
2. Payment of taxes shall be remitted to the Tax Collector of the Borough of Watchung.
3. Interest shall be charged and calculated at the rate of 8% per annum on first \$1,500.00 of the delinquency and 18% per annum on any amount in excess of \$1,500.00, to be calculated from the date the tax was payable until the date of actual payment received.
4. There shall be a 10-day grace period, after which unpaid taxes will be charged interest from the due date.
5. Redemption fee for Tax Sale Certificates to the Municipality as follows:
 - 2% on Certificates \$200.00 to \$4,999.99
 - 4% on Certificates \$5,000.00 to \$9,999.99
 - 6% on Certificates over \$10,000.00
6. Redemption amounts shall be obtained from the Tax Collector. A \$50.00 fee will be charged for each additional request for a redemption calculation.
- 6a. Duplicate Tax Sale Certificate - \$100.00 fee
- 6b. In lieu of publication, notice of tax sale to be mailed - \$25.00 fee
7. Bad check fee of \$20.00 shall be charged on all returned checks.
8. Duplicate bill fee of \$5.00 shall be charged upon request, excluding property owners.
9. Tax Collector is authorized to cancel a refund and/or balance of any municipal charge of less than \$10.00 without further action of the Governing Body.
10. A 6% year-end penalty be assessed on the last day of the fiscal year on delinquent accounts when in excess of \$10,000.
11. The Borough Clerk is hereby directed to publish a copy of this resolution.

DELINQUENT TAXES AND TAX TITLE LIENS

The last tax sale was held on November 22, 2024 and was complete.

Inspection of tax sale certificates on file revealed that all tax sale certificates were available for audit.

VERIFICATION OF DELINQUENT TAXES AND OTHER CHARGES

A test verification of delinquent charges and current payments was made in accordance with the regulations of the Division of Local Government Services, including the mailing of verification notices as follows:

Delinquent Tax Positive Confirmation	5
--------------------------------------	---

OTHER COMMENTS

Transactions invariably occur in one fund which require a corresponding entry to be made in another fund, thus creating interfund balances. Reference to the various balance sheets show the interfund balances remaining at year end. As a general rule all interfund balances should be closed out as of the end of the year. It is the Borough's policy to review and liquidate all interfund balances on a periodic basis.

RECOMMENDATIONS

NONE



SUPLEE, CLOONEY & COMPANY LLC

CERTIFIED PUBLIC ACCOUNTANTS

308 East Broad Street, Westfield, New Jersey 07090-2122

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@scnco.com

Ms. Edith Gil, RMC
Borough Clerk
Municipal Building
15 Mountain Boulevard
Watchung, New Jersey 07069

RE: BOROUGH OF WATCHUNG
SOMERSET COUNTY, NEW JERSEY

Dear Ms. Gil:

Enclosed please find a copy of the Report of Municipal Court prepared by us during the course of our audit for the year 2024.

Yours very truly,

SUPLEE, CLOONEY & COMPANY LLC

Robert W. Swisher, Partner

August 20, 2025

RWS:mvf
Encls.

ANNUAL AUDIT REPORT
FOR THE YEAR 2024

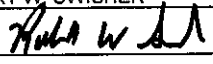
MUNICIPAL COURT OF: BOROUGH OF WATCHUNG
COUNTY OF: SOMERSET

COURT INFORMATION:

ADDRESS: 263 SOMERSET STREET
NORTH PLAINFIELD, NEW JERSEY 07060

PHONE: (908) 769-2265
COUNTY: SOMERSET
JUDGE: HONORABLE FRANCESCO TADDEO
COURT
DIRECTOR: N/A
COURT
ADMINISTRATOR: JODI MACK

REPORT COMPLETED BY:

NAME: ROBERT W. SWISHER
SIGNED BY: 
ADDRESS: SUPLEE, CLOONEY & COMPANY LLC
308 EAST BROAD STREET
WESTFIELD, NEW JERSEY 07090

R.M.A. NUMBER: 439
DATE August 20, 2025

RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING DECEMBER 31, 2024

<u>AGENCY</u>	BEGINNING BALANCE AS OF DECEMBER			ENDING BALANCE AS OF DECEMBER
	<u>31, 2023</u>	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>	<u>31, 2024</u>
STATE OF NEW JERSEY	\$ 6,299.73	\$ 101,106.36	\$ 98,632.83	\$ 8,773.26
COUNTY	2,494.50	54,189.75	52,855.25	3,829.00
MUNICIPALITY	5,916.00	128,228.77	125,183.28	8,961.49
MUNICIPALITY - P.O.A.A.	2.00	46.00	40.00	8.00
RESTITUTION		100.00	100.00	
PUBLIC DEFENDER	150.00	2,500.00	1,950.00	700.00
WEIGHTS AND MEASURES		9,150.00	9,150.00	
INTEREST	18.88	341.86	338.38	22.36
TOTAL MAGISTRATE	\$ 14,881.11	\$ 295,662.74	\$ 288,249.74	\$ 22,294.11
BAIL ACCOUNTS	\$ 2,655.00	\$ 34,126.00	\$ 29,881.00	\$ 6,900.00
INTEREST	7.23	73.57	73.91	6.89
TOTAL BAIL	\$ 2,662.23	\$ 34,199.57	\$ 29,954.91	\$ 6,906.89
	\$ 17,543.34	\$ 329,862.31	\$ 318,204.65	\$ 29,201.00

*Was the ending balance disbursed by the 15th of the next month? YES If not, explain?

GENERAL MUNICIPAL COURT INFORMATION

1. Does this court serve more than one municipality? YES If so please list:
The Watchung court services are located in North Plainfield

- 2 Amount paid or charged in 2024 to 2024 appropriations for salaries of judge(s) \$68,000.00
 Other staff \$0.00 And expenses \$51,308.13

- 3 Is an approved statewide violations bureau schedule of fines prominently posted in the place where fines are to be paid to the violations clerk? Yes

4. Does the court have an approved supplemental Local Violations Bureau Schedule? Yes
 If so, is it prominently posted in the place where fines are to be paid to the violations clerk?
Yes

- 5 List staff members that are bonded:

Judge	<u>Honorable Francesco Taddeo</u>	Amount of Bond	<u>1,000,000.00</u>
Court Administrator	<u>Jodi Mack</u>	Amount of Bond	<u>1,000,000.00</u>
Deputy Court Adm.	<u>Yesenia Rios</u>	Amount of Bond	<u>1,000,000.00</u>
Other staff		Amount of Bond	
Other staff		Amount of Bond	

- 6 When does Judges term expire? 12/31/2027

- 7 Are uniform Traffic tickets serially numbered, properly controlled and accounted for? Yes

- 8 Are tickets eligible for destruction disposed of in a timely and proper manner? Yes

FINANCIAL PROCEDURES

Daily Financial Procedures

- 1 Are separate cash boxes maintained for each employee that receives money? No

- 2 Who is responsible for completing the Daily Bank Deposit? Court Administrator

- 3 Who is responsible for transporting the Daily Deposit to the bank? Court Administrator

- 4 What procedures are followed to transport the moneys to the bank(i.e. security)?
Deposits are prepared, placed in plastic bags, and sealed. Police usually pick up deposit. Occasionally the court administrator takes deposit to the bank instead of a police officer.

- 5 Are deposits made within 48 hours ? Yes If not , please explain :

- 6 Do the above cash handling procedures provide for adequate security and separation of responsibilities?
Yes
- 7 Do the deposit slips match the totals provided by the Daily Batch and Criminal Journal? Yes
 If no , please explain: _____
- 8 Do the deposit slips match the daily totals displayed on the ATS Monthly Cashbook? Yes
 If no , please explain: _____
- 9 Are the deposit slips attached to the ATS Daily Batch Report and Criminal Journal? Yes
- 10 As of what date or dates was cash counted, reconciliation made and bank balances confirmed?
Reconciliations made and bank balances confirmed as of 12/31/24; Cash counted on 05/23/25

Monthly Financial Procedures

- 11 Are separate general / bail accounts maintained? Yes
- 12 Is the court utilizing the ATS/ACS monthly cash book? Yes If not, please explain: _____
- 13 Who is responsible for the municipal court financial procedures (name and title)?
Jodi Mack, Court Administrator
- 14 Do the monthly disbursement checks equal account totals on Part V of the ATS monthly cash book?
 If no, please explain: Yes
- 15 Are monies turned over to the proper agencies on or before the 15th of the month? Yes
 If not, please explain: _____
- 16 Does the general account accrue interest? Yes Bail? Yes
 Is the interest turned over on a monthly basis? Yes
- 17 Are overpayment checks written on a monthly basis? Yes Interest? No
- 18 Is the bank reconciliation page of the monthly cash book completed and balanced? Yes
 If not, please explain: _____
- 19 Are the fiscal records kept in a safe place? Yes

Bail Procedures

- 20 Is bail collected by the police department properly and promptly turned over to the municipal court?
Yes
- 21 Are bail refunds done in a timely manner? Yes
- 22 Are bail forfeitures done in a timely manner? Yes
- 23 Are the cash balances on the Monthly Bail on Account Report equal to the account balance in the bail account? Yes

COMMENTS:

NONE.

NONE.

RECOMMENDATIONS:

NONE.

NONE.

**BOROUGH OF WATCHUNG
PLANNING BOARD MINUTES
REGULAR MEETING
JUNE 17TH, 2025 | 7:30 PM
15 Mountain Blvd., Watchung, NJ 07069
Adopted On: 8/19/202**

CALL TO ORDER: Madam Chair called the Special Meeting to order at 7:28 pm. and read the opening statement indicating the meeting was being held in compliance with N.J.S.A.10:4-6 of the Open Public Meetings Act, the Municipal Land Use Law requirements, and the recording of the minutes as required by law and proper notice had been published in the Echoes Sentinal and Courier News. The Chair led the group in saluting the American flag and the Pledge of Allegiance.

ROLL CALL:

Ms. Tracee Schaefer, Chairwoman- present	Mr. Dustin Antonio – present
Mr. Donald Speeney, Vice Chairman – present	Mr. Troy Sims – (Absent)
Mr. Ronald Jubin, Mayor – present	Ms. Jackie Bodnar – present
Mr. Robert Gibbs, Councilman - present	Mr. Francis P. Linnus, Esq. - present
Ms. Ellen Spingler, Secretary – present	Mr. Mark Healey, PP – (Absent)
Ms. Karen Pennett – (Absent)	Mr. John Jahr, Board Traffic Engineer – present Jamie Guarantano - Present
Mr. Stephen Pote – Tardy arrived 7:03pm	Ms. Catherine Furlan Board Clerk- present

Madam Chair opened the meeting, noting a quorum was present and asked for waiving of the minutes to be read and for a motion to accept the Regular Meeting Minutes from May 27th, 2025. On motion by Councilman Gibbs and seconded by Mr. Speeney. Followed by voice vote all in favor. Next, Chair asked for a waiving of the Executive Session Minutes from May 27th, 2025 to be read and for a motion to approve. On motion by Councilman Gibbs, seconded by Ms. Spingler. Followed by unanimous voice vote with everyone voting in favor and Councilman Gibbs abstaining. Next, Chair asked for a motion to waive the reading of the Special Meeting Minutes from June 9th, 2025. On motion by Councilman Gibbs and seconded by Ms. Spingler. Followed by unanimous voice vote to approve, not voting Mr. Antonio and Councilman Gibbs who were absent.

Next, Ms. Spingler read **Resolution PB25-R8** into the record.

CASE NO.: PB 24-01/PB19-01; Bonnie Burn Redevelopers Urban Renewal, LLC
ADDRESS: 275 Bonnie Burn
BLOCK: **7403, Lots**
RB ZONE
Expiration: **06/26/2025**

Roll Call

Chair asked for a motion to approve **Resolution PB25-R8**. On motion by Mr. Speeney, seconded by Councilman Gibbs.

Ms. Tracee Schaefer, Chairwoman- Aye	Mr. Dustin Antonio – Aye
Mr. Donald Speeney, Vice Chairman – Aye	Mr. Troy Sims – absent
Mr. Ronald Jubin, Mayor – Aye	Ms. Jackie Bodnar – Aye
Mr. Robert Gibbs, Councilman - Aye	Ms. Karen Pennett – absent
Ms. Ellen Spingler, Secretary – Aye	Mr. Stephen Pote - Aye

Next, Chair asked for Ms. Spingler to read HEFSP Resolution **PB25-R9 Housing Element and Fair Share Plan 2025-2035**. Mr. Linnus pointed out that notice was sent to newspapers, surrounding municipalities, Somerset County Planning Board, NJ Department of Planning and Advocacy and registered Military Commander for Watchung. Mr. Linnus pointed out the correct docket number should read: SOM-L-183-25. Chair asked for a motion to accept, on motion by Mr. Speeney and seconded by Councilman Gibbs. Councilman Gibbs commented on affordable housing and the current state of the issue, stressing the importance of how the projects are changing the landscape of New Jersey. While in favor of affordable Housing, he mentioned this process is not sustainable and need to change. The Chair echoed his concerns.

Ms. Tracee Schaefer, Chairwoman- Aye	Mr. Dustin Antonio – Abstain
Mr. Donald Speeney, Vice Chairman – Aye	Mr. Troy Sims – absent
Mr. Ronald Jubin, Mayor – Aye	Ms. Jackie Bodnar – Aye
Mr. Robert Gibbs, Councilman - Abstain	Ms. Karen Pennett – absent
Ms. Ellen Spingler, Secretary – Aye	Mr. Stephen Pote - Aye

The Chair opened it up to the public, hearing none, the public portion was closed. The meeting adjourned at 7:49pm. The next Regular Meeting will be Tuesday, July 15th at 7:30pm.

ADJOURNMENT

Respectfully Submitted,



Catherine Furlan
Board Clerk

**BOROUGH OF WATCHUNG
RESOLUTION: R2**

WHEREAS, the Borough has received a Field and Facility Permit application and the Borough's Recreation Coordinator has reviewed the completed application as submitted and hereby recommends its approval; and

WHEREAS, the Governing Body of the Borough of Watchung, County of Somerset, State of New Jersey wishes to authorize the request to use Best Lake.

NOW THEREFORE BE IT RESOLVED, by the Mayor and Council of the Borough of Watchung, County of Somerset that the use of the Best Lake is hereby authorized for the intended use as noted below:

1. Somerset County Library System of New Jersey, use of Best Lake for a telescope program, from 6:00 PM to 9:00 PM, on November 3, 2025; with a rain date of November 6, 2025.

Christine B. Ead, Council President

Ronald Jubin, Ph.D., Mayor

ADOPTED: SEPTEMBER 4, 2025
INDEX: RECREATION
C: DG, PD

**BOROUGH OF WATCHUNG
RESOLUTION: R3**

GOVERNING BODY CERTIFICATION OF THE ANNUAL AUDIT

WHEREAS, N.J.S.A. 40A:5-4 requires the governing body of every local unit to have made an annual audit of its books, accounts and financial transactions; and

WHEREAS, the Annual Report of Audit for the fiscal year ended **December 31, 2024** has been filed by a Registered Municipal Accountant with the Borough Clerk pursuant to N.J.S.A. 40A:5-6, and a copy has been received by each member of the governing body; and

WHEREAS, R.S. 52:27BB-34 authorizes the Local Finance Board of the State of New Jersey to prescribe reports pertaining to the local fiscal affairs; and

WHEREAS, the Local Finance Board has promulgated N.J.A.C. 5:30-6.5, a regulation requiring that the governing body of each municipality shall by resolution certify to the Local Finance Board of the State of New Jersey that all members of the governing body have reviewed, as a minimum, the sections of the annual audit entitled “Comments and Recommendations; and

WHEREAS, the members of the governing body have personally reviewed as a minimum the Annual Report of Audit, and specifically the sections of the Annual Audit entitled “Comments and Recommendations, as evidenced by the group affidavit form of the governing body attached hereto; and

WHEREAS, such resolution of certification shall be adopted by the Governing Body no later than forty-five days (45) after the receipt of the annual audit, pursuant to N.J.A.C. 5:30-6.5; and

WHEREAS, all members of the governing body have received and have familiarized themselves with, at least, the minimum requirements of the Local Finance Board of the State of New Jersey, as stated aforesaid and have subscribed to the affidavit, as provided by the Local Finance Board, and

BOROUGH OF WATCHUNG
RESOLUTION: R3

WHEREAS, failure to comply with the regulations of the Local Finance Board of the State of New Jersey may subject the members of the local governing body to the penalty provisions of R.S. 52:27BB-52, to wit:

R.S. 52:27BB-52: A local officer or member of a local governing body who, after a date fixed for compliance, fails or refuses to obey an order of the director (Director of Local Government Services), under the provisions of this Article, shall be guilty of a misdemeanor and, upon conviction, may be fined not more than one thousand dollars (\$1,000.00) or imprisoned for not more than one year, or both, in addition shall forfeit his office.

NOW, THEREFORE BE IT RESOLVED, that the Governing Body of the Borough of Watchung, County of Somerset, State of New Jersey hereby states that it has complied with N.J.A.C. 5:30-6.5 and does hereby submit a certified copy of this resolution and the required affidavit to said Board to show evidence of said compliance.

Christine B. Ead, Council President

Ronald Jubin, Ph.D., Mayor

ADOPTED: SEPTEMBER 4, 2025
INDEX: FINANCE-BUDGET
C: DLGS, B. HANCE

***I HEREBY CERTIFY THAT THIS IS A TRUE COPY OF A RESOLUTION PASSED AT
THE MAYOR AND COUNCIL MEETING HELD ON SEPTEMBER 4, 2025.***

EDITH G. GIL, RMC

CERTIFICATION OF GOVERNING BODY OF THE ANNUAL AUDIT
GROUP AFFIDAVIT FORM
NO PHOTO COPIES OF SIGNATURES

STATE OF NEW JERSEY
COUNTY OF SOMERSET

We, members of the governing body of the ***Borough of Watchung*** of, in the County of Somerset, being duly sworn according to law, upon our oath depose and say:

1. We are duly elected members of the Governing Body of the Borough of Watchung in the County of Somerset;
2. In the performance of our duties, and pursuant to N.J.A.C. 5:30-6.5, we have familiarized ourselves with the contents of the Annual Municipal Audit filed with the Borough Clerk pursuant to N.J.S.A. 40A:5-6 for the year 2024;
3. We certify that we have personally reviewed and are familiar with, as a minimum, the sections of the Annual Report of Audit entitled "Comments and Recommendations."

(L.S.)

(L.S.)

(L.S.)

(L.S.)

(L.S.)

(L.S.)

(L.S.)

(L.S.)

(L.S.)

(L.S.)

Sworn to and subscribed before me this

_____ day of September, 2025

Notary Public of New Jersey

Edith G. Gil, Borough Clerk

The Municipal Clerk shall set forth the reason for the absence of signature of any members of the governing body.

IMPORTANT: This certificate must be sent to the Bureau of Financial Regulation and Assistance, Division of Local Government Services, P.O. Box 803, Trenton, New Jersey 08625.

**BOROUGH OF WATCHUNG
RESOLUTION: R4**

WHEREAS, the Borough of Watchung wishes to assist the Watchung PTO with their fundraising efforts by waiving the Mobile Food Establishment License fee(s) and the required Fire Inspection permit fee(s) for the Watchung PTO's event(s) to be held September 5, 2025 through the end of the school year June 2026.

NOW THEREFORE BE IT RESOLVED, by the Mayor and Council of the Borough of Watchung, County of Somerset, State of New Jersey that all Borough permit application(s) and/or inspection fee(s) are hereby waived for future Mobile Food Establishment License fee(s) in connection with events held by the Watchung PTO whose proceeds go directly to benefit Watchung's local schools.

BE IT FURTHER RESOLVED, that all other aspects of the approval process hereby remain in place and completed application(s) must be on file for each event with the Borough of Watchung.

Christine B. Ead, Council President

Ronald Jubin, Ph.D., Mayor

ADOPTED: SEPTEMBER 4, 2025
INDEX: BOH, MISC.
C: D. GRAY, T.MCNULTY

**BOROUGH OF WATCHUNG
RESOLUTION: R5**

WHEREAS, the Borough has received a Field and Facility Permit application and the Borough's Recreation Coordinator has reviewed the completed application as submitted and hereby recommends its approval; and

WHEREAS, the Governing Body of the Borough of Watchung, County of Somerset, State of New Jersey wishes to authorize the request to use Mobus Field.

NOW THEREFORE BE IT RESOLVED, by the Mayor and Council of the Borough of Watchung, County of Somerset that the use of Mobus Field is hereby authorized for the intended use as noted below:

1. Watchung Borough Parent Teacher Organization, use of Mobus Field for a Back to School Food Truck event, from 4:00 PM to 6:00 PM, on September 5, 2025.

Christine B. Ead, Council President

Ronald Jubin, Ph.D., Mayor

ADOPTED: SEPTEMBER 4, 2025
INDEX: RECREATION
C: DG, PD, OEM, FIRE

**BOROUGH OF WATCHUNG
RESOLUTION: R6**

**RESOLUTION AUTHORIZING THE SALE OF SURPLUS PROPERTY NO LONGER
NEEDED FOR PUBLIC USE ON AN ONLINE AUCTION WEBSITE**

WHEREAS, the Borough of Watchung has equipment that is no longer needed for public use; and

WHEREAS, the Borough of Watchung in the State of New Jersey permits the sale of surplus property no longer needed for public use through the use on an online auction services; and

WHEREAS, Municibid was awarded State Contract # **19-GNSV1-00696** for Internet Auctioneering Services; and

WHEREAS, the Borough of Watchung has the property listed in schedule A, and desires to sell this property online;

WHEREAS, the vendor will charge the buyer a 9% fee and additional terms and conditions of the vendor are available on the vendor's website www.municibid.com.

NOW, THEREFORE, BE IT RESOLVED by Mayor and Council that the Borough of Watchung is hereby authorized to post an offer to sell the items listed on schedule A, on an auction website as follows:

Schedule A

Online auction site:	municibid.com
Length of Auction:	14 days
Account:	Watchung
Auction fees:	Nine percent (9.0%) of the winning bid
Method of Payment:	Cash, Certified Check or Money Order
Shipping:	To be picked up at the Watchung Police Department 840 Somerset Street Watchung, NJ 07069
Possession:	Upon receipt of funds
Other Terms:	Sold "As-is", with no warranty or guarantee

**BOROUGH OF WATCHUNG
RESOLUTION: R6**

Item Description:

Qty.	Manufacturer	Model
1	Ford	2017 Interceptor SUV
1	Ford	2017 Interceptor SUV
1	Dodge	2006 Durango

BE IT FURTHER RESOLVED that if the auctioned items do not sell, the Borough is authorized to dispose of the items in an appropriate manner.

Christine B. Ead, Council President

Ronald Jubin, Ph.D., Mayor

ADOPTED: SEPTEMBER 5, 2025
INDEX: FINANCE-MISC,
C: FINANCE, POLICE

**BOROUGH OF WATCHUNG
RESOLUTION: R7**

***RESOLUTION TO REQUEST COVERAGE FOR THE GARDEN CLUB UNDER
THE MUNICIPALITY'S JOINT INSURANCE FUND POLICY***

WHEREAS, the Borough of Watchung is a member of the Suburban Municipal Joint Insurance Fund, which provides insurance coverage for municipal operations, including liability and volunteer activities; and

WHEREAS, The Garden Club is a group of dedicated local volunteers who, although not an official committee or board of the municipality, contribute significantly to the beautification, maintenance, and overall enhancement of public spaces within the town through plantings, clean-ups, and other community service projects; and

WHEREAS, the activities performed by The Garden Club serve a public purpose and are conducted on municipal property, often in coordination with municipal staff or departments; and

WHEREAS, the Governing Body wishes to acknowledge the valuable work of The Garden Club and to ensure that its members are appropriately covered for liability and other risks associated with their volunteer efforts on behalf of the municipality; and

WHEREAS, the Borough of Watchung has received confirmation from the Suburban Municipal Joint Insurance Fund that the Garden Club would qualify as a qualifying Class III Quasi Municipal Entity.

NOW THEREFORE BE IT HEREBY RESOLVED, by the Mayor and Council of the Borough of Watchung, County of Somerset, State of New Jersey that:

- 1) The Municipality formally requests that The Garden Club be added as a covered volunteer organization under the municipality's Joint Insurance Fund policy, subject to the rules and procedures established by the JIF;

BOROUGH OF WATCHUNG
RESOLUTION: R7

- 2) The Administrator/Clerk or other appropriate municipal official is authorized and directed to work with the Joint Insurance Fund to provide any required documentation or agreements necessary to facilitate this coverage, including information on the scope of The Garden Club's activities;
- 3) The Municipality shall provide oversight of The Garden Club's activities as required under the Joint Insurance Fund guidelines to maintain eligibility for coverage.

Paul Fischer, Council Member

Ronald Jubin, Ph.D., Mayor

ADOPTED: SEPTEMBER 4, 2025
INDEX: MISC,
C: CFO, JIF

**BOROUGH OF WATCHUNG
RESOLUTION: R8**

WHEREAS, there exists in the **BOROUGH OF WATCHUNG** a need for the services of a firm specializing in the investigation, research, planning, preparation and pursuit of programs submitted to various federal, state and county authorities and foundations for obtaining vital financial and other aid for municipal programs; and

WHEREAS, such services involve professional knowledge and public relations consultants as well as specialized knowledge of available federal, state, county and foundation grant programs and the numerous applications, submissions and actions necessary to obtain and successfully pursue such programs and involve such qualified services and knowledge that specifications cannot reasonably be formulated and public bidding is not feasible; and

WHEREAS, the need for such services is great and immediate and the necessary funds are available;

WHEREAS, Section 40A:11-5 of the Local Public Contracts Law exempts professional services from public bidding.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the **BOROUGH OF WATCHUNG**, New Jersey, as follows:

1. For the reasons above stated, it is hereby determined that such services and programs involve such qualitative and professional services that drawing of specifications is not practical and public bidding is not appropriate, feasible or required.
2. The contract for the performance of all necessary professional consultation and work involved in the study of federal, state, county and foundation grant programs on behalf of the **BOROUGH OF WATCHUNG**, New Jersey, and the related research, planning, preparation and submission for such programs is hereby awarded to Bruno Associates, Inc., 1373 Broad Street, Suite 203B, Clifton, NJ 07013, without competitive or public bidding.
3. Bruno Associates, Inc. shall be paid for such services the sum of **\$3,250.00** per month, commencing September 20, 2025 and terminating September 19, 2026, for a total of **\$39,000.00**.
4. No programs shall be applied for without Council approval.
5. A copy of this Resolution shall be published in the official newspaper within ten (10) days, according to law.

Paul Fischer, Council Member

Ronald Jubin, Ph.D., Mayor

ADOPTED: SEPTEMBER 4, 2025
INDEX: AWARDS,
C: B.HANCE,

**BOROUGH OF WATCHUNG
RESOLUTION: R9**

***RESOLUTION AMENDING SALARY FOR DAVID PETERSEN, FULL-TIME
LABORER IN THE DEPARTMENT OF PUBLIC WORKS, TO ALIGN WITH 2025
SALARY ORDINANCE***

WHEREAS, the Governing Body of the Borough of Watchung previously appointed David Peterson to the position of Full-Time Laborer in the Department of Public Works at an annual salary of \$40,000 via R12 adopted on August 21, 2025, which was subsequently determined to be inconsistent with the provisions of the 2025 Salary Ordinance; and

WHEREAS, the Governing Body now seeks to amend and correct said appointment to ensure compliance with the adopted salary ordinance.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Council of the Borough of Watchung that the salary of **David Petersen** is hereby established at **\$42,848.00**, contingent upon the successful completion of all required physical examinations, and is hereby affirmed and ratified, retroactive to **August 4, 2025**.

Paul Fischer, Council Member

Ronald Jubin, Ph. D., Mayor

ADOPTED: SEPTEMBER 4, 2025
INDEX: APPOINTMENTS
C: E. HORSFALL, B. HANCE

**BOROUGH OF WATCHUNG
RESOLUTION: R10**

WHEREAS, Bonnie Burn Redevelopers Urban Renewal, LLC (“Redeveloper”), is the contract purchaser and designated redeveloper of the property known as 291 Bonnie Burn Road, Watchung, New Jersey, and identified as Block 7403 Lots 5 and 10 and Block 7402 Lots 19.01 and 19.02 on the tax map of the Borough of Watchung (collectively referred to as “the Property”); and

WHEREAS, the Property has been designated as a site for affordable housing pursuant to a settlement agreement that the Borough entered into with Fair Share Housing Center, Inc. in the matter captioned In the Matter of the Borough of Watchung (Mt. Laurel), Docket No. SOM-L-902-15, to confirm Watchung’s compliance with its affordable housing obligations, which designated the Property as the Borough’s primary affordable housing compliance mechanism; and

WHEREAS, on October 4, 2018, pursuant to Resolution No. R11:10/04/18, the Council designated the Property as an Area in Need of Non-Condemnation Redevelopment (the “Redevelopment Area”); and

WHEREAS, on December 6, 2018 via Ordinance No. OR:18/20 the Council adopted a redevelopment plan (the “Redevelopment Plan”), as thereafter amended, providing for the redevelopment of the Redevelopment Area with an inclusionary development consisting of 230 total rental units, of which 184 will be market-rate units and 46 will be affordable housing units (“Project”); and

WHEREAS, on October 28, 2021 the Borough of Watchung Planning Board (“Planning Board”) adopted a resolution granting Redeveloper’s application for preliminary site plan approval for the Project, and thereafter adopted a resolution on January 18, 2022 granting Redeveloper’s application for final site plan approval, thus authorizing the development of the Project as an inclusionary housing project on the Property; and

WHEREAS, Conditions 42 and 54 of the Planning Board’s October 28, 2021 resolution for the Project requires Redeveloper to obtain all necessary approvals from the Plainfield Area Regional Sewer Authority (“PARSA”) to secure sanitary sewer capacity and sewer connections for the Project through PARSA; and

WHEREAS, on March 16, 2023, Redeveloper entered into a Redevelopment Agreement with the Borough (“Borough Redeveloper’s Agreement”); and

WHEREAS, Redeveloper obtained preliminary and final site plan approval for the Project from the Planning Board pursuant to Resolution No. PB24R5, dated January 31, 2024 (“January 31, 2024 Resolution”) as depicted in the site plan prepared by Bowman Consulting, dated October 25, 2021, and last revised March 12, 2025; and

WHEREAS, Redeveloper submitted an application to the Somerset County Planning Board for site plan approval for the Project, and on August 20, 2024, the Somerset County Planning Board voted to conditionally approve said application, subject to Redeveloper’s compliance with comments set forth in the County’s Review Letter, dated July 30, 2024, which provides that Bonnie Burn Road is owned by Somerset County, spanning from Route 22 to Valley

BOROUGH OF WATCHUNG
RESOLUTION: R10

Road with a right-of-way width of 66 feet (“County Right-of-Way”), and further required Redeveloper to provide a right-of-way dedication measuring 33 feet from the physical centerline of Bonnie Burn Road; and

WHEREAS, Redeveloper obtained from the Planning Board by Resolution No. PB24R12, dated September 17, 2024, a modification of Findings 1, 12 and 13 of the January 31, 2024 Resolution and acknowledgement of the Somerset County Planning Board’s conditional approval of the Project, subject to compliance with the July 30, 2024 County Review Letter; and

WHEREAS, Redeveloper confirmed that PARSA has available sanitary sewer capacity and sewer connections for the Project and proposes to connect to PARSA via a force main on Bonnie Born Road and within Borough Right-of-Way and the County Right-of-Way of Bonnie Burn Road, as defined herein; and

WHEREAS, on September 24, 2024, the Borough entered into a Sewer Connection Agreement with Redeveloper to provide sewer service for the Project (“Sewer Connection Agreement”) as well as a separate agreement with Levin Properties, L.P. (“Levin Agreement”) which provided Redeveloper sewer service by authorizing the Borough to construct necessary sewer lines to connect to sanitary sewer lines that Levin constructed and maintains on its property located at 1701 U.S. Highway Route 22, Watchung, New Jersey 07069; and

WHEREAS, on March 27, 2025, the County issued a letter that allowed Redeveloper to proceed with certain site preparation of construction for the Project, subject to compliance items; and

WHEREAS, on May 14, 2025, Redeveloper entered into a Developer’s Agreement with the County (“County Developer’s Agreement”); and

WHEREAS, the Sewer Connection Agreement between the Borough and Redeveloper and the County Developer’s Agreement do not address the sewer force main and related improvements, which will span across and be located within Redeveloper’s property, the Borough’s Right-of-Way of Johnston Drive (“Borough Right-of-Way”), and the County’s Right-of-Way of Bonnie Burn Road (collectively “Force Main Infrastructure”), which is necessary for Redeveloper to obtain sanitary sewer service for the Project; and

WHEREAS, the Borough therefore find it and necessary and appropriate to enter into an Agreement to establish the rights and obligations regarding Redeveloper’s construction, ownership, operation and maintenance of the Force Main Sewer Infrastructure so that the Project may proceed.

NOW, THEREFORE, BE IT RESOLVED by the Borough Council of the Borough of Watchung, County of Somerset, State of New Jersey, that the Borough hereby authorizes the Borough to enter into and execute the Agreement for Sewer Force Main Within Rights-of-Way with the Redeveloper and the County of Somerset, in the substantial form attached hereto.

BOROUGH OF WATCHUNG
RESOLUTION: R10

BE IT FURTHER RESOLVED that the Mayor and Borough Clerk are hereby authorized and directed to sign the Agreement for Sewer Force Main Within Rights-of-Way, in the substantial form attached hereto, on behalf of the Borough.

BE IT FURTHER RESOLVED that the appropriate Borough officials and professionals are authorized to take all required actions to effectuate the authorizations in this Resolution and comply with the terms of the Agreement for Sewer Force Main Within Rights-of-Way.

BE IT FURTHER RESOLVED that this Resolution shall take effect pursuant to law.

Christine B. Ead, Council President

Ronald Jubin, Ph.D., Mayor

ADOPTED: SEPTEMBER 4, 2025
INDEX: SEWERS,
C: ENG, PB,

**AGREEMENT FOR SEWER FORCE MAIN
WITHIN RIGHTS-OF-WAY**

THIS SEWER CONNECTION AGREEMENT (this “Agreement”) is entered this ____ day of _____, 2025 by and between the **BOROUGH OF WATCHUNG** (the “Borough” or “Watchung”), a municipal corporation and body politic of the State of New Jersey, having its principal office at 15 Mountain Boulevard, Watchung, New Jersey 07069, the **COUNTY OF SOMERSET** (the “County”), a body politic and corporate of the State of New Jersey, having an address of 20 Grove Street, P.O. Box 3000, Somerville, New Jersey 08876-1262, and **BONNIE BURN REDEVELOPERS URBAN RENEWAL, LLC** (“Redeveloper”), a New Jersey limited liability company established, operated and authorized to do business within the State of New Jersey, having a business office located at c/o Sterling Properties, 50 East Mount Pleasant Avenue, Livingston, New Jersey 07039 (hereinafter collectively referred to as the “Parties”, with each a “Party”).

RECITALS

WHEREAS, Redeveloper is the owner and designated redeveloper of certain lands in the Borough of Watchung, County of Somerset, State of New Jersey, designated as Block 7403, Lot 10 (formerly Block 7401, Lots 19.01 and 19.02 and Block 7403, Lots 5 and 10) on the Official Tax Map of the Borough of Watchung, Somerset County, New Jersey (“Property”); and

WHEREAS, the Borough designated the Property as an Area in Need of Redevelopment and later adopted a Redevelopment Plan for the Property pursuant to Borough Ordinance No. OR:18/20, as amended, and in accordance with the Local Redevelopment and Housing Law, N.J.S.A. 40A:12A-1 et seq., providing for the redevelopment of the Property with an inclusionary development consisting of 230 total rental units, of which 184 will be market-rate units and 46 will be affordable housing units together with common and amenity space, including parking spaces, landscaping, stormwater management improvements and other related site improvements, and road signage, roadway stripping and offsite improvements to the south side of Bonnie Burn Road (“Project”); and

WHEREAS, on October 28, 2021 the Borough of Watchung Planning Board (“Planning Board”) adopted a resolution granting Redeveloper’s application for preliminary site plan approval for the Project, and thereafter adopted a resolution on January 18, 2022 granting Redeveloper’s application for final site plan approval, thus authorizing the development of the Project as an inclusionary housing project on the Property; and

WHEREAS, Conditions 42 and 54 of the Planning Board’s October 28, 2021 resolution for the Project requires Redeveloper to obtain all necessary approvals from the Plainfield Area Regional Sewer Authority (“PARSA”) to secure sanitary sewer capacity and sewer connections for the Project through PARSA; and

WHEREAS, on March 16, 2023, Redeveloper entered into a Redevelopment Agreement with the Borough (“Borough Redeveloper’s Agreement”); and

WHEREAS, Redeveloper obtained preliminary and final site plan approval for the Project from the Planning Board pursuant to Resolution No. PB24R5, dated January 31, 2024 (“January 31, 2024 Resolution”) as depicted in the site plan prepared by Bowman Consulting, dated October 25, 2021, and last revised March 12, 2025; and

WHEREAS, Redeveloper submitted an application to the Somerset County Planning Board for site plan approval for the Project, and on August 20, 2024, the Somerset County Planning Board voted to conditionally approve said application, subject to Redeveloper’s compliance with comments set forth in the County’s Review Letter, dated July 30, 2024, which provides that Bonnie Burn Road is owned by Somerset County, spanning from Route 22 to Valley Road with a right-of-way width of 66 feet (“County Right-of-Way”), and further required Redeveloper to provide a right-of-way dedication measuring 33 feet from the physical centerline of Bonnie Burn Road; and

WHEREAS, Redeveloper obtained from the Planning Board by Resolution No. PB24R12, dated September 17, 2024, a modification of Findings 1, 12 and 13 of the January 31, 2024 Resolution and acknowledgement of the Somerset County Planning Board’s conditional approval of the Project, subject to compliance with the July 30, 2024 County Review Letter; and

WHEREAS, Redeveloper confirmed that PARSA has available sanitary sewer capacity and sewer connections for the Project and proposes to connect to PARSA via a force main on Bonnie Born Road and within Borough Right-of-Way and the County Right-of-Way of Bonnie Burn Road, as defined herein; and

WHEREAS, on September 24, 2024, the Borough entered into a Sewer Connection Agreement with Redeveloper to provide sewer service for the Project (“Sewer Connection Agreement”) as well as a separate agreement with Levin Properties, L.P. (“Levin Agreement”) which provided Redeveloper sewer service by authorizing the Borough to construct necessary sewer lines to connect to sanitary sewer lines that Levin constructed and maintains on its property located at 1701 U.S. Highway Route 22, Watchung, New Jersey 07069; and

WHEREAS, on March 27, 2025, the County issued a letter that allowed Redeveloper to proceed with certain site preparation of construction for the Project, subject to compliance items; and

WHEREAS, on May 14, 2025, Redeveloper entered into a Developer’s Agreement with the County (“County Developer’s Agreement”); and

WHEREAS, the Sewer Connection Agreement between the Borough and Redeveloper and the County Developer’s Agreement do not address the sewer force main and related improvements, which will span across and be located within Redeveloper’s property, the Borough’s Right-of-Way of Johnston Drive (“Borough Right-of-Way”), and the County’s Right-of-Way of Bonnie Burn Road (collectively “Force Main Infrastructure”), as depicted and described on **Exhibit A** attached hereto, which is necessary for Redeveloper to obtain sanitary sewer service for the Project; and

WHEREAS, the Parties therefore find it and necessary and appropriate to enter into this Agreement to establish the Parties’ rights and obligations regarding Redeveloper’s construction, ownership, operation and maintenance of the Force Main Sewer Infrastructure so that the Project may proceed.

NOW, THEREFORE, for and in consideration of the mutual promises, covenants and agreements contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties, the Parties hereby agree as follows:

1. Recitals. The recitals set forth above constitute an integral part of this Agreement and are incorporated herein by this reference with the same force and effect as if set forth herein.

2. Force Main Infrastructure to Traverse Borough Right-of-Way. The Borough hereby acknowledges and authorizes the Force Main Infrastructure to be located in, on and under, and to traverse, the Borough Right-of-Way, as shown on **Exhibit A**. Without affecting the obligation to obtain any required governmental approvals or permits, the Borough hereby consents to the construction, installation, maintenance, replacement, use, inspection, and other activities related to the Force Main Infrastructure and to be undertaken by the Redeveloper to effectuate the foregoing.

3. Force Main Infrastructure to Traverse County Right-of-Way. The County hereby acknowledges and authorizes the Force Main Infrastructure to be located in, on and under, and to traverse, the County Right-of-Way, as shown on **Exhibit A**. Without affecting the obligation to obtain any required governmental approvals or permits, the County hereby consents to the construction, installation, maintenance, replacement, use, inspection, and other activities related to the Force Main Infrastructure and to be undertaken by the Redeveloper to effectuate the foregoing.

4. Ownership, Operation and Maintenance of Force Main Infrastructure. Redeveloper shall own, operate and maintain the Force Main Infrastructure, including any and all costs and fees associated therewith to provide sewer service for the Project, and no other property owner may connect to the Force Main Infrastructure located within the respective Rights-of-Way of the Borough and County, subject to the provisions of Section 6 herein.

5. Compliance with Laws. Redeveloper shall comply with all applicable federal, state, county and local statutes, regulations, ordinances, rules, orders, or requirements, including environmental protection statutes and regulations (collectively, the “Laws”) regarding the construction, operation and maintenance of the Force Main Infrastructure and regarding the discharge of sewage for the Project.

6. Subsequent Connections. No other property owner may connect to the Force Main Infrastructure without the express written consent of Redeveloper. At any time after execution of this Agreement, Redeveloper may request to amend this Agreement to convey the Force Main Infrastructure to the Borough so that the Borough may own, operate and maintain the Force Main Infrastructure. No other property owner may connect to the Force Main Infrastructure until the Parties have amended this Agreement such that Redeveloper shall convey the Force Main

Infrastructure to the Borough and the Borough shall thereafter be responsible for the operation and maintenance thereof.

7. Estoppel Certificates. Upon the request of Redeveloper (but not more than once per calendar year), the Borough and County shall deliver an estoppel certificate to Redeveloper, in form and substance reasonably acceptable to the Parties.

8. Further Assurances. Each Party further agrees from time to time and at all times hereafter, upon request of another Party, its successors and assigns, to do, execute, acknowledge and deliver or cause to be done, executed, acknowledged and delivered all such further acts, agreements and assurances as may be reasonably required by another Party, its successors and assigns in order to effectuate the connection of the Project to PARSA's facilities; provided, that same shall not materially increase the responsibilities or liabilities of any Party hereto without such Party's consent. The Parties hereto agree to cooperate and work in good faith with one another to effectuate the construction of the Force Main Infrastructure and other activities contemplated hereby.

9. Representations. Each Party hereby represents and warrants to the other Parties:

- a. it is duly constituted or organized, validly existing and in good standing under the laws of the jurisdiction of its formation, is duly qualified to act or do business in those jurisdictions in which it is necessary for the conduct of its business or affairs and has all requisite corporate or administrative authority to conduct its business or affairs as currently conducted;
- b. except as provided herein or otherwise has been previously obtained, the execution, delivery, and performance by it of this Agreement does not require any consent, license, approval or authorization of, or other action by, or any notice or filing with, any governmental entity or any other person;
- c. the execution, delivery and performance by it of this Agreement are within its organizational powers, have been duly authorized by all necessary action and do not violate any of the terms and conditions in its governing documents or any government rule applicable to it or result in the breach, default or termination of any agreement to which it is a party;
- d. this Agreement has been duly executed and delivered on its behalf and constitutes its legally valid and binding obligation enforceable against it in accordance with its terms, except where enforceability may be limited or otherwise impacted by bankruptcy, insolvency or other similar laws affecting creditors' rights generally and except where

enforceability is subject to the application of equitable principles or remedies; and

- e. no petition or notice has been presented, no order has been presented, no order has been made and no resolution has been passed for its bankruptcy, liquidation, winding-up or dissolution, and no receiver, trustee, custodian or similar fiduciary has been appointed over the whole or any part of any of its assets or income, and it has not received any notice that any other person has any plan or intention of, filing, making or obtaining any such petition, notice, order or resolution or of seeking the appointment of a receiver, trustee, custodian or similar fiduciary.

10. Entire Agreement; Conflict Among Agreements. This Agreement and the exhibits hereto and thereto, represent the full and complete understanding and agreement of the Parties and their affiliates with respect to the subject matter hereof and supersedes all prior agreements (whether written or oral) between the Parties with respect to the subject matter hereof.

11. Captions and Headings. The captions and headings in this Agreement are for convenience only and shall not be considered a part of or affect the construction or interpretation of any provision of this Agreement.

12. Successors and Assigns. This Agreement shall bind and benefit the respective successors and permitted assigns of the Parties; provided that neither Party shall assign this Agreement or any of its rights hereunder unless it first shall have obtained the consent thereto in writing of the other Party.

13. Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Any facsimile or electronic copies hereof or signatures hereon shall, for all purposes, be deemed originals.

14. Governing Law; Jurisdiction.

- a. This Agreement shall be governed by and construed in accordance with the laws of the State of New Jersey (without regard to the conflict of laws principles thereof).
- b. Any Party bringing an administrative proceeding or legal action against any other Party arising out of or relating to this Agreement only may bring the administrative proceeding or legal action in the State of New Jersey; or in the federal courts located in New Jersey; or in any court of the State of New Jersey.

15. Amendments. The Parties may amend this Agreement only by a written agreement of the Parties that identifies itself as an amendment to this Agreement.

16. Waiver of Provisions. Any waiver of any terms and conditions hereof must be in writing and signed by the Parties. The waiver of any of the terms and conditions of this Agreement shall not be construed as a waiver of any other terms and conditions hereof. Redeveloper's agreements contained herein to be responsible for the costs and expenses of the construction, maintenance and other activities contemplated hereby shall not be deemed to release any third-party, including the Borough or the County, from claims that Redeveloper might have if such third-party's actions or omissions cause or result in damage to the Force Main Infrastructure.

17. Severability. If any provision, agreement or covenant set forth in this Agreement, the Levin Agreement or the Sanitary Sewer Easement, as amended, is determined to be invalid, void or unenforceable by any court having jurisdiction, such determination shall, to the fullest extent permitted by applicable law, rule or regulation, not invalidate, void, or make unenforceable any other provision, agreement or covenant of this Agreement.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS HEREOF, the Parties hereto have executed this Agreement on the date first written above.

BOROUGH OF WATCHUNG

By: _____
Name: Hon. Ronald Jubin, Ph.D.
Title: Mayor

COUNTY OF SOMERSET

By: _____
Name:
Title:

**BONNIE BURN REDEVELOPERS
URBAN RENEWAL, LLC**

By: _____
Name:
Title:

BOROUGH OF WATCHUNG

R E S O L U T I O N : R11

BE IT RESOLVED, by the Mayor and Council of the Borough of Watchung,
that the Borough Treasurer be, and is hereby directed to pay bills in the amount of
\$1,110,510.78 per the attached bill list. The expenditures can be broken down into
the following categories:

Developer Escrow	\$	13,354.80
Other Escrow	\$	48,125.25
Capital Fund	\$	374,945.00
Current Fund	\$	674,085.73
Total:	\$	1,110,510.78

Robert Gibbs

Curt Dahl

Paul Fischer

Paolo Marano

Christine Ead, Council President

Sonia Abi Habib

William J. Hance, CFO

Ronald Jubin, Mayor

James Damato, Administrator

ADOPTED: September 4, 2025
Index: Finance
C: Finance

Range of Checking Accts: AFFORD HOUSING to WIRE TRANSFER Range of Check Dates: 08/13/25 to 08/28/25
Report Type: All Checks Report Format: Detail Check Type: Computer: Y Manual: Y Dir Deposit: Y

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void	Ref Num
PO #	Item	Description				Contract	Ref Seq Acct

CAPITAL ACCOUNT Citizens Capital Fund							
2411	08/22/25	WESTENDK West End KB LLC					6084
25-00864	3	Library renovation project	357,945.00	C-02- -244-A11	Budget		1 1
				Watchung Library Improvements	24/04		
2412	08/28/25	POTTERAR Potter Architects, LLC					6088
24-00560	10	Construction Administration	17,000.00	C-02- -244-A11	Budget		1 1
				Watchung Library Improvements	24/04		

Checking Account Totals	Paid	Void	Amount Paid	Amount Void
Checks:	2	0	374,945.00	0.00
Direct Deposit:	0	0	0.00	0.00
Total:	2	0	374,945.00	0.00

CURRENT FUND Citizens Current Fund							
43735	08/22/25	AMAZ Amazon Capital Services, Inc					6083
25-00836	1	Omega Pacific Carabiners	306.90	5-01- -190-231	Budget		22 1
				Emergency & Safety Supplies			
25-00836	2	USB C to USB 3.1 3 foot cable	6.11	5-01- -190-233	Budget		23 1
				Computer Expense			
25-00836	3	SanDisk 1TB Extreme SSD	99.90	5-01- -190-233	Budget		24 1
				Computer Expense			
25-00836	4	LaCie Rugged SSD 1TB	206.50	5-01- -190-233	Budget		25 1
				Computer Expense			
25-00836	5	SanDisk 500GB Extreme SSD	174.70	5-01- -190-233	Budget		26 1
				Computer Expense			
			794.11				
43736	08/22/25	ANDE2 SCOTT ANDERLE					6083
24-00799	1	Diversion Pant Slim (Black)	125.80	4-01- -190-283	Budget		10 1
				Unclassified Expenses			
24-00799	2	Shipping	7.00	4-01- -190-283	Budget		11 1
				Unclassified Expenses			
			132.80				
43737	08/22/25	ANDRE005 Andrew Pero					6083
25-00904	1	Reimbursement for storm food	84.12	5-01- -190-235	Budget		33 1
				Food & Drugs			
43738	08/22/25	ATAS American Tire & Auto Service					6083
25-00821	1	P265/60r17 Goodyear Eagle RSA	528.00	5-01- -190-249	Budget		18 1
				Tire & Tubes			
25-00821	2	P255/60r18 Goodyear Eagle Wntr	1,162.00	5-01- -190-249	Budget		19 1
				Tire & Tubes			
25-00821	3	P255/60r18 Goodyear Eagle Enf.	500.00	5-01- -190-249	Budget		20 1
				Tire & Tubes			
			2,190.00				

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	
PO #	Item	Description					Ref Seq	Acct
CURRENT FUND Citizens Current Fund Continued								
43739	08/22/25	AXONENTE Axon Enterprise, Inc.					6083	
25-00900	1	Axon BWC, Evidence & Redaction	43,302.29	5-01- -190-271 Equip. Repair & Maint.	Budget		30	1
25-00901	1	Pro License Bundle	541.63	5-01- -190-271 Equip. Repair & Maint.	Budget		31	1
25-00902	1	Axon Auto Tagging	4,429.06	5-01- -190-271 Equip. Repair & Maint.	Budget		32	1
			<u>48,272.98</u>					
43740	08/22/25	BOLGER David Bolger					6083	
25-00710	4	farmers market musician 7/29 &	150.00	5-01- -110-278 Community Relations	Budget		16	1
43741	08/22/25	BUROJOES JOSEPH BURO					6083	
25-00921	1	REIMBURSEMENT-ONLINE EXAM	135.00	5-01- -205-276 Training Aids & Programs	Budget		39	1
43742	08/22/25	CTAYL CAROLYN TAYLOR					6083	
24-00755	1	Coffee	12.49	4-01- -110-235 Food & Drugs	Budget		9	1
43743	08/22/25	CTHOMAS Chad Thomas					6083	
24-00806	1	Finger Prints - Reimbursement	45.73	4-01- -245-273 Other Contracted Services	Budget		12	1
43744	08/22/25	DAG DUNELLEN AUTO GLASS					6083	
24-00412	1	2023 Chevy Tahoe windshield	745.00	4-01- -190-269 Vehicle Repair & Maint.	Budget		5	1
43745	08/22/25	DEER ReadyRefresh by Nestle					6083	
25-00055	7	Monthly Drinking Water	221.78	5-01- -190-283 Unclassified Expenses	Budget		13	1
43746	08/22/25	DEPARTO Michael DeParto					6083	
25-00935	1	historic banner	666.24	5-01- -280-232 General Supplies	Budget		72	1
43747	08/22/25	DIONISIO Vincent R Dionisio					6083	
25-00933	1	farmers market musician 8/19	75.00	5-01- -110-278 Community Relations	Budget		70	1
43748	08/22/25	FIRSTBAT First Battalion Firefighting					6083	
25-00858	1	FLIR K2 CAMERA	2,498.00	5-01- -185-231 Emergency & Safety Supplies	Budget		27	1
43749	08/22/25	FORT SUN LIFE FINANCIAL					6083	
25-00931	1	August / September payment	323.06	5-01- -175-394 Life Insurance	Budget		69	1
43750	08/22/25	GARDENCL Garden Club of Watchung					6083	
24-00605	1	centerpiece flowers	86.96	4-01- -110-278 Community Relations	Budget		8	1

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	Ref Seq	Acct
PO #	Item	Description							
CURRENT FUND Citizens Current Fund Continued									
43751	08/22/25	GFG GRAY'S FLORIST & GREENHOUSE					6083		
25-00534	1	Glazer Get Well	84.99	5-01- -110-278	Budget		14	1	
				Community Relations					
43752	08/22/25	GREENBRK Green Brook Buick GMC Chevy					6083		
25-00829	1	Repair 2023 Chevy Tahoe Blk	1,439.95	5-01- -190-269	Budget		21	1	
				Vehicle Repair & Maint.					
43753	08/22/25	JJARTCON J & J Art Conservation Service					6083		
24-00175	5	Mural Storage	450.00	4-01- -110-278	Budget		2	1	
				Community Relations					
43754	08/22/25	MAGL MAGLOCLN					6083		
25-00906	1	Annual Membership Fee7/25-6/26	400.00	5-01- -190-256	Budget		34	1	
				Membership Dues					
43755	08/22/25	MCNULTY THOMAS MCNULTY					6083		
25-00894	1	REIMBURSEMENT FOR REPORT	101.29	5-01- -187-226	Budget		28	1	
				Books, Subs. & Periodicals					
43756	08/22/25	MGL MGL PRINTING SOLUTIONS					6083		
25-00685	1	250 Dog Tags + 200 Flat Links	264.00	5-01- -235-254	Budget		15	1	
				Other Material & Supplies					
43757	08/22/25	NATIONAL Nat Assoc of Field Train Off					6083		
25-00907	1	Basic FTO Training for 105	375.00	5-01- -190-276	Budget		35	1	
				Training Aids & Program					
43758	08/22/25	NJDOL NEW JERSEY DEPARTMENT OF LABOR					6083		
25-00934	1	2024 CIF assessment	123.00	5-01- -130-281	Budget		71	1	
				Prof. & Contr. Services-Other					
43759	08/22/25	NJHMG005 New Jersey Hills Media Group					6083		
25-00910	1	BoA july notice	22.44	5-01- -165-255	Budget		37	1	
				Advertising & Promotional					
25-00910	2	Rozario Paul reso	32.64	5-01- -165-255	Budget		38	1	
				Advertising & Promotional					
			<u>55.08</u>						
43760	08/22/25	PARTY Party Perfect Rentals L.L.C.					6083		
25-00909	1	Movie Night - 9/5/2025	2,050.00	5-01- -245-265	Budget		36	1	
				Misc. Rental Costs					
43761	08/22/25	PICONE Matthew Picone					6083		
24-00278	1	2023 fire stipend	4,199.25	4-01- -185-212	Budget		4	1	
				Stipend					
43762	08/22/25	PSI POWERHOUSE STUDIOS INC					6083		
24-00435	1	Recreation event	515.00	4-01- -245-202	Budget		7	1	
				Summer Camp					

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	Ref Seq	Acct
PO #	Item	Description							
CURRENT FUND Citizens Current Fund Continued									
43763	08/22/25	SAVOSCHA Savo, Schalk, Corsini, Warner					6083		
24-00005	7	BA ATTORNEY	0.00	4-01- -165-281	Budget		1	1	
				Prof. & Cons. Servs. Other					
25-00895	1	SOM L 338-25	1,313.50	5-01- -165-281	Budget		29	1	
				Prof. & Cons. Servs. Other					
			1,313.50						
43764	08/22/25	SCOTT2 Peter Scott					6083		
25-00746	2	farmers market musician 7/22 &	150.00	5-01- -110-278	Budget		17	1	
				Community Relations					
43765	08/22/25	TIGHE Brendan Tighe					6083		
25-00925	1	9/11 MEMORIAL CEREMONY	150.00	5-01- -245-217	Budget		40	1	
				Special Events					
43766	08/22/25	TREVI Trevi Square					6083		
25-00926	1	SUMMER CAMP - PIZZA WEDNESDAYS	375.00	5-01- -245-202	Budget		41	1	
				Summer Camp					
43767	08/22/25	WAT01 WATCHUNG BORO. PAYROLL ACCT.					6083		
25-00927	1	Watchung Boro Payroll	1,403.44	5-01- -165-111	Budget		42	1	
				Salary & Wage					
25-00927	2	Watchung Boro Payroll	2,375.00	5-01- -190-111	Budget		43	1	
				Salary & Wage					
25-00927	3	Watchung Boro Payroll	822.08	5-01- -190-112	Budget		44	1	
				Overtime					
25-00927	4	Watchung Boro Payroll	287.66	5-01- -200-111	Budget		45	1	
				Salary & Wage					
25-00927	5	Watchung Boro Payroll	875.00	5-01- -255-111	Budget		46	1	
				Salary & Wage					
25-00927	6	Watchung Boro Payroll	2,083.33	5-01- -110-111	Budget		47	1	
				Salary & Wage					
25-00927	7	Watchung Boro Payroll	10,124.66	5-01- -115-111	Budget		48	1	
				Salary & Wage					
25-00927	8	Watchung Boro Payroll	9,686.69	5-01- -120-111	Budget		49	1	
				Salary & Wage					
25-00927	9	Watchung Boro Payroll	9,098.83	5-01- -130-111	Budget		50	1	
				Salary & Wage					
25-00927	10	Watchung Boro Payroll	3,213.98	5-01- -135-111	Budget		51	1	
				Salary & Wage					
25-00927	11	Watchung Boro Payroll	2,491.91	5-01- -140-111	Budget		52	1	
				Salary & Wage					
25-00927	12	Watchung Boro Payroll	2,726.08	5-01- -150-111	Budget		53	1	
				Salary & Wages					
25-00927	13	Watchung Boro Payroll	3,912.20	5-01- -205-111	Budget		54	1	
				Salary & Wage					
25-00927	14	Watchung Boro Payroll	2,673.44	5-01- -187-111	Budget		55	1	
				Salary & Wage					
25-00927	15	Watchung Boro Payroll	156,650.71	5-01- -190-111	Budget		56	1	
				Salary & Wage					
25-00927	16	Watchung Boro Payroll	13,568.56	5-01- -190-112	Budget		57	1	
				Overtime					

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	
PO #	Item	Description					Ref Seq	Acct
CURRENT FUND Citizens Current Fund Continued								
43767	WATCHUNG BORO. PAYROLL ACCT.	Continued						
25-00927	17	Watchung Boro Payroll	3,223.11	5-01- -190-112 Overtime	Budget		58	1
25-00927	18	Watchung Boro Payroll	18,007.61	5-01- -205-111 Salary & Wage	Budget		59	1
25-00927	19	Watchung Boro Payroll	414.29	5-01- -205-112 Overtime	Budget		60	1
25-00927	20	Watchung Boro Payroll	7,737.70	5-01- -250-111 Salary & Wage	Budget		61	1
25-00927	21	Watchung Boro Payroll	1,101.04	5-01- -265-111 Salary & Wage	Budget		62	1
25-00927	22	Watchung Boro Payroll	2,919.16	5-01- -405-111 Salary & Wage	Budget		63	1
25-00927	23	Watchung Boro Payroll	9,579.08	5-01- -310-218 Social Security / Medicare	Budget		64	1
25-00927	24	Watchung Boro Payroll	69.47	5-01- -307-283 DCRP	Budget		65	1
25-00930	1	Watchung Boro Payroll	528.91	5-01- -310-218 Social Security / Medicare	Budget		66	1
25-00930	2		2,000.00	5-01- -245-111 Salary & Wage	Budget		67	1
25-00930	3		4,444.56	5-01- -115-111 Salary & Wage	Budget		68	1
			<u>272,018.50</u>					
43768	08/22/25	WERNER Harrison Werner					6083	
24-00192	1	REIMBURSEMENT - SNOW STORM	98.44	4-01- -205-235 Food & Drugs	Budget		3	1
24-00417	1	PRESCRIPTION SAFETY GLASSES	292.28	4-01- -205-231 Emergency & Safety Supplies	Budget		6	1
			<u>390.72</u>					
43769	08/28/25	ADS Action Data Services					6086	
25-00025	22	payroll services	380.84	5-01- -130-281 Prof. & Contr. Services-Other	Budget		3	1
25-00025	23	payroll services	160.71	5-01- -130-281 Prof. & Contr. Services-Other	Budget		4	1
			<u>541.55</u>					
43770	08/28/25	AFP ABSOLUTE FIRE PROTECTION					6086	
25-00936	1	2003 PIERCE PUMPER	698.50	5-01- -185-269 Vehicle Repairs & Maint.	Budget		32	1
25-00936	2	2003 PIERCE PUMPER	1,986.51	5-01- -185-269 Vehicle Repairs & Maint.	Budget		33	1
25-00936	3	2003 PIERCE PUMPER	416.94	5-01- -185-269 Vehicle Repairs & Maint.	Budget		34	1
			<u>3,101.95</u>					
43771	08/28/25	AIRGROUP Air Group LLC					6086	
25-00082	5	2025 HVAC REPAIRS	1,761.95	5-01- -155-284 HVAC Repairs	Budget		9	1

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	Ref Seq	Acct
PO #	Item	Description							
CURRENT FUND Citizens Current Fund Continued									
43772	08/28/25	AMAZ Amazon Capital Services, Inc					6086		
25-00939	1	replacement - Megaphone	39.99	5-01- -245-232	Budget		35	1	
				General Supplies					
25-00946	1	Movie Night Signs & Supplies	103.54	5-01- -245-245	Budget		36	1	
				Signs					
25-00967	1	fire supplies	998.92	5-01- -185-231	Budget		50	1	
				Emergency & Safety Supplies					
			<u>1,142.45</u>						
43773	08/28/25	ASAP ASAP MAILING MARKETING					6086		
25-00969	1	2025 FALL NEWSLETTER MAILING	1,015.20	5-01- -110-278	Budget		73	1	
				Community Relations					
43774	08/28/25	BATEM DIFRANCESCO, BATEMAN, COLEY,					6086		
25-00410	39	tax appeals	4,878.00	5-01- -145-279	Budget		14	1	
				Prof. & Cons. Serv. Legal					
25-00410	40	tax appeals	5,076.00	5-01- -145-279	Budget		15	1	
				Prof. & Cons. Serv. Legal					
			<u>9,954.00</u>						
43775	08/28/25	COMMS COMMUNICATIONS SPECIALISTS					6086		
25-00058	6	Monthly Radio Repairs/Installs	1,636.00	5-01- -190-247	Budget		8	1	
				Vehicular Parts & Acces.					
43776	08/28/25	DEERC DEER CARCASS REMOVAL SERVICE					6086		
25-00419	3	deer carcass removal	55.00	5-01- -205-273	Budget		16	1	
				Other Contractural Services					
43777	08/28/25	ESIE ESI EQUIPMENT, INC.					6086		
25-00913	1	HOLMATRO EQUIPMENT SERVICE	1,890.00	5-01- -185-231	Budget		23	1	
				Emergency & Safety Supplies					
43778	08/28/25	FEDEX FEDEX					6086		
25-00260	13	mailing	70.18	5-01- -160-255	Budget		13	1	
				Advertising Expenses					
43779	08/28/25	HODE2 HOME DEPOT CREDIT SERVICES					6086		
25-00119	7	2025 FIRE DEPT. PURCHASES	427.20	5-01- -205-244	Budget		10	1	
				Hardware and Minor Tools					
43780	08/28/25	LEDACGON Leda C Gonzalez, Interpreter					6086		
25-00023	8	court interpreter	630.00	5-01- -405-282	Budget		2	1	
				Specialized Services					
43781	08/28/25	LINNU FRANCIS P LINNUS ESQ					6086		
25-00952	4	Doc A-001651-24 TLE Weldon	7,644.00	5-01- -160-279	Budget		39	1	
				Prof. & Cons. Servs. Legal					
25-00952	7	attendance august	409.50	5-01- -160-279	Budget		40	1	
				Prof. & Cons. Servs. Legal					
			<u>8,053.50</u>						

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num
PO #	Item	Description					Ref Seq Acct
CURRENT FUND Citizens Current Fund Continued							
43782	08/28/25	MCNULTY THOMAS MCNULTY					6086
25-00958	1	REIMBURSEMENT - POSTERS	208.30	5-01- -187-278 Community Relations	Budget		42 1
43783	08/28/25	NAPPE ANTHONY NAPPE					6086
25-00955	1	REIMBURSEMENT - HOME DEPOT	16.51	5-01- -155-237 Bldg. Supplies & Materials	Budget		41 1
43784	08/28/25	NJLM NJ LEAGUE OF MUNICIPALITIES					6086
25-00960	1	2025 Renewal NJLM Magazine	175.00	5-01- -110-227 Office Supplies & Materials	Budget		43 1
43785	08/28/25	NORTHEA1 Northeast Sweepers & Rental					6086
25-00822	1	Street Sweeper Rental	7,000.00	5-01- -205-265 Misc. Rental Costs	Budget		21 1
25-00822	2	delivery & pickup	900.00	5-01- -205-265 Misc. Rental Costs	Budget		22 1
			<u>7,900.00</u>				
43786	08/28/25	POURTUGA Pourtuga Coffee House					6086
25-00980	1	council event	245.00	5-01- -110-278 Community Relations	Budget		74 1
43787	08/28/25	REMINGTO Remington & Vernick Engineers					6086
23-00557	31	2023 Roadway Improvements	2,067.67	5-01- -949-999 RESERVE FOR ENCUMBRANCE	Budget		1 1
25-00515	3	2025 NJDOT project	4,660.00	5-01- -610-201 Infrastructure Improvements	Budget		19 1
25-00966	1	engineering services July	8,367.50	5-01- -150-281 Prof. & Cons. Serv. Other	Budget		45 1
25-00966	2	stormwater	750.00	4-01- -610-201 Infrastructure Improvements	Budget		46 1
25-00966	3	Phillips Field Bridge & Camp	3,540.00	4-01- -610-201 Infrastructure Improvements	Budget		47 1
25-00966	4	Phillips Field Bridge & Camp	13,437.50	4-01- -610-201 Infrastructure Improvements	Budget		48 1
25-00966	5	Phillips Field Bridge & Camp	2,272.50	4-01- -610-201 Infrastructure Improvements	Budget		49 1
			<u>35,095.17</u>				
43788	08/28/25	SAVOSCHA Savo,Schalk,Corsini,Warner					6086
25-00950	1	SOM-L0338-25 Rozario/Paul	740.00	5-01- -165-281 Prof. & Cons. Servs. Other	Budget		37 1
25-00950	4	General escrow meeting	370.00	5-01- -165-281 Prof. & Cons. Servs. Other	Budget		38 1
			<u>1,110.00</u>				
43789	08/28/25	SHT Somerset Hills Towing					6086
25-00766	1	Towed PD Car to WSC	51.00	5-01- -190-269 Vehicle Repair & Maint.	Budget		20 1

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	Ref Seq	Acct
PO #	Item	Description							
CURRENT FUND		Citizens Current Fund		Continued					
43790	08/28/25	STAPL STAPLES BUSINESS ADVANTAGE					6086		
25-00919	1	Air Wick Refill	9.39	5-01- -120-227	Budget		24	1	
				Office Supplies & Materials					
25-00919	2	McCafe Breakfast Blend	13.99	5-01- -120-227	Budget		25	1	
				Office Supplies & Materials					
25-00919	3	Super Glue	5.89	5-01- -120-227	Budget		26	1	
				Office Supplies & Materials					
25-00919	4	Starbucks Breakfast Blend	99.99	5-01- -120-227	Budget		27	1	
				Office Supplies & Materials					
25-00919	5	French Vanilla Zero Sugar	15.58	5-01- -120-227	Budget		28	1	
				Office Supplies & Materials					
25-00919	6	Dab-N-Seal Envelope Moist.	12.99	5-01- -120-227	Budget		29	1	
				Office Supplies & Materials					
25-00919	7	Fingertip Moistener	4.80	5-01- -120-227	Budget		30	1	
				Office Supplies & Materials					
25-00919	8	Dixie Cups & Lids	140.25	5-01- -120-227	Budget		31	1	
				Office Supplies & Materials					
			<u>302.88</u>						
43791	08/28/25	TOSHI TOSHIBA BUSINESS SOLUTIONS					6086		
25-00435	31	copier costs	365.45	5-01- -190-228	Budget		17	1	
				Photocopy Expense					
25-00435	32	xmedius fax service	44.84	5-01- -283-459	Budget		18	1	
				Telephone					
			<u>410.29</u>						
43792	08/28/25	TOSHIBA Toshiba Financial Services					6086		
25-00038	4	copier lease	3,365.80	5-01- -120-228	Budget		5	1	
				Photocopy Expense					
25-00038	5	copier lease	1,453.12	5-01- -120-228	Budget		6	1	
				Photocopy Expense					
25-00038	6	copier lease	698.34	5-01- -120-228	Budget		7	1	
				Photocopy Expense					
25-00250	31	copier lease	344.00	5-01- -120-228	Budget		11	1	
				Photocopy Expense					
25-00250	32	copier lease	630.84	5-01- -120-228	Budget		12	1	
				Photocopy Expense					
			<u>6,492.10</u>						
43793	08/28/25	ULTATEL ULTATEL					6086		
25-00965	1	police phone service	2,227.91	5-01- -283-459	Budget		44	1	
				Telephone					
43794	08/28/25	WAT01 WATCHUNG BORO. PAYROLL ACCT.					6086		
25-00968	1	Watchung Boro Payroll	1,696.13	5-01- -165-111	Budget		51	1	
				Salary & Wage					
25-00968	2	Watchung Boro Payroll	2,375.00	5-01- -190-111	Budget		52	1	
				Salary & Wage					
25-00968	3	Watchung Boro Payroll	287.66	5-01- -200-111	Budget		53	1	
				Salary & Wage					
25-00968	4	Watchung Boro Payroll	1,136.00	5-01- -115-111	Budget		54	1	
				Salary & Wage					

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	
PO #	Item	Description					Ref Seq	Acct
CURRENT FUND Citizens Current Fund Continued								
43794	WATCHUNG BORO.	PAYROLL ACCT. Continued						
25-00968	5	Watchung Boro Payroll	875.00	5-01- -255-111 Salary & Wage	Budget		55	1
25-00968	6	Watchung Boro Payroll	2,083.33	5-01- -110-111 Salary & Wage	Budget		56	1
25-00968	7	Watchung Boro Payroll	10,124.66	5-01- -115-111 Salary & Wage	Budget		57	1
25-00968	8	Watchung Boro Payroll	9,686.69	5-01- -120-111 Salary & Wage	Budget		58	1
25-00968	9	Watchung Boro Payroll	3,735.46	5-01- -135-111 Salary & Wage	Budget		59	1
25-00968	10	Watchung Boro Payroll	2,491.91	5-01- -140-111 Salary & Wage	Budget		60	1
25-00968	11	Watchung Boro Payroll	2,726.08	5-01- -150-111 Salary & Wages	Budget		61	1
25-00968	12	Watchung Boro Payroll	5,000.00	5-01- -205-111 Salary & Wage	Budget		62	1
25-00968	13	Watchung Boro Payroll	2,387.00	5-01- -187-111 Salary & Wage	Budget		63	1
25-00968	14	Watchung Boro Payroll	152,859.05	5-01- -190-111 Salary & Wage	Budget		64	1
25-00968	15	Watchung Boro Payroll	4,204.23	5-01- -190-112 Overtime	Budget		65	1
25-00968	16	Watchung Boro Payroll	16,407.61	5-01- -205-111 Salary & Wage	Budget		66	1
25-00968	17	Watchung Boro Payroll	8,205.08	5-01- -250-111 Salary & Wage	Budget		67	1
25-00968	18	Watchung Boro Payroll	1,101.04	5-01- -265-111 Salary & Wage	Budget		68	1
25-00968	19	Watchung Boro Payroll	2,919.16	5-01- -405-111 Salary & Wage	Budget		69	1
25-00968	20	Watchung Boro Payroll	9,181.69	5-01- -310-218 Social Security / Medicare	Budget		70	1
25-00968	21	Watchung Boro Payroll	102.43	5-01- -307-283 DCRP	Budget		71	1
25-00968	22	Watchung Boro Payroll	9,098.83	5-01- -130-111 Salary & Wage	Budget		72	1
			248,684.04					

Checking Account Totals	<u>Paid</u>	<u>Void</u>	<u>Amount Paid</u>	<u>Amount Void</u>
Checks:	60	0	674,085.73	0.00
Direct Deposit:	0	0	0.00	0.00
Total:	60	0	674,085.73	0.00

PNC DEV ESCROW Citizens Developer Escrow								
15742	08/28/25	BRIGHTVI Bright View Engineering, LLC					6085	
25-00922	1	Shoprite incpections	2,558.75	E-PB22-01 1701 Rt 22 Shop Rite	Project		11	1
25-00922	2	Raising Cane's Reso	1,793.75	E-PB24-02 Raising Cane's	Project		12	1

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	Ref Seq	Acct
PO #	Item	Description							
PNC DEV ESCROW		Citizens Developer Escrow	Continued						
15742	08/28/25	Bright View Engineering, LLC	Continued						
25-00922	3	review	185.00	E-PB17-02	Project		13	1	
				88 CENTURY LANE					
			4,537.50						
15743	08/28/25	ECOFFEA Ecoffee Coffee, LLC					6085		
22-01092	1	escrow return	523.75	E-BA15-15	Project		6	1	
				Ecoffee Coffee, LLC					
15744	08/28/25	GINDER Jacob & Bernice Ginder					6085		
22-01077	1	escrow return	155.00	E-BA14-12	Project		4	1	
				104 Hillcrest Road	BA14-12				
15745	08/28/25	LINNU FRANCIS P LINNUS ESQ					6085		
25-00938	1	clothing Bin American Recyclin	19.50	E-PB25-01	Project		14	1	
25-00952	1	easement review BB	19.50	E-PB24-01	Project		17	1	
				Bonnie Burn Rd	PB19-01				
25-00952	2	Review app and doc shoprite	692.25	E-PB25-02	Project		18	1	
				Village Supermarket					
25-00952	3	Carvajal review	331.50	E-BA24-03	Project		19	1	
				10 Watchung Crest Drive					
25-00952	5	Clothing bin review	390.00	E-PB25-01	Project		20	1	
25-00952	6	Raising Cane's	341.25	E-PB24-02	Project		21	1	
				Raising Cane's					
			1,794.00						
15746	08/28/25	MAHA Maha, LLC					6085		
20-00742	1	escrow return	500.00	E-E20-132	Project		1	1	
				20 Stirling Road					
15747	08/28/25	MAPIN MAP INVESTMENT CO.					6085		
23-00280	1	escrow return	1,402.55	E-PB03-08	Project		7	1	
				Map Investment	PB03-08				
15748	08/28/25	OUMAR Amy & Mohamed Oumar					6085		
22-01073	1	escrow return	55.00	E-BA06-10	Project		3	1	
				49 Oakridge Lane	BA06-10				
15749	08/28/25	OVERLAND Overland Contracting Inc					6085		
23-00283	1	escrow return	941.50	E-PB12-01	Project		9	1	
				799 Mountain Boulevard	PB12-01				
23-00283	2	escrow return	1,282.00	E-PB12-03	Project		10	1	
				1691 Rt 22	Cingular wireless				
			2,223.50						
15750	08/28/25	PITN2 PITNEY HARDIN LLP					6085		
23-00282	1	escrow return	1,000.00	E-PB06-01	Project		8	1	
				anguilar					

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	Ref Seq	Acct
PO #	Item	Description							
PNC DEV ESCROW Citizens Developer Escrow Continued									
15751	08/28/25	PSEG1 PSE&G Company					6085		
22-01089	1	escrow return	14.00	E-BA12-19 1660 Route 22	Project		5	1	
15752	08/28/25	SAVOSCHA Savo, Schalk, Corsini, Warner					6085		
25-00950	2	BA24-06 Rozario Paul Review	74.00	E-BA24-05 1040 Johnston Drive	Project		15	1	
25-00950	3	Crown Cadillac resolution	795.50	E-BA23-10 1584 US Route 22	Project		16	1	
			869.50	BA25-04					
15753	08/28/25	TOBEY Jeffrey & Virginia Tobey					6085		
21-00456	1	escrow return	280.00	E-BA12-05 127 Valley Drive	Project		2	1	
Checking Account Totals									
		Paid	Void	Amount Paid	Amount	Void			
		Checks: 12	0	13,354.80		0.00			
		Direct Deposit: 0	0	0.00		0.00			
		Total: 12	0	13,354.80		0.00			
PNC OTHER ESC Citizens Savings Other Escrow									
15529	08/28/25	GRI GENERAL RECREATION, INC.					6087		
25-00898	1	Replacement Plaque - Nunn	215.00	T-93- -100-101 General Donations	Budget		5	1	
15530	08/28/25	WAT01 WATCHUNG BORO. PAYROLL ACCT.					6087		
25-00928	1	Watchung Boro PD Payroll	19,465.00	T-93- -100-5ED Extra Duty Solutions Funds	Budget		6	1	
25-00928	2	Watchung Boro PD Payroll	675.00	T-93- -100-502 Levin Management (Blue Star)	Budget		7	1	
25-00978	1	Watchung Boro PD Payroll	10,880.00	T-93- -100-5ED Extra Duty Solutions Funds	Budget		10	1	
			31,020.00						
15531	08/28/25	WAT03 WATCHUNG BOROUGH CURRENT FUND					6087		
25-00359	1	Watchung Boro PD Fees	551.00	T-93- -100-502 Levin Management (Blue Star)	Budget		1	1	
25-00359	2	Watchung Boro PD Fees	4,444.00	T-93- -100-5ED Extra Duty Solutions Funds	Budget		2	1	
25-00399	1	Watchung Boro PD Fees	4.75	T-93- -100-502 Levin Management (Blue Star)	Budget		3	1	
25-00399	2	Watchung Boro PD Fees	3,894.00	T-93- -100-5ED Extra Duty Solutions Funds	Budget		4	1	
25-00929	1	Watchung Boro PD Fees	5,038.00	T-93- -100-5ED Extra Duty Solutions Funds	Budget		8	1	
25-00929	2	Watchung Boro PD Fees	142.50	T-93- -100-502 Levin Management (Blue Star)	Budget		9	1	
25-00979	1	Watchung Boro PD Fees	2,816.00	T-93- -100-5ED Extra Duty Solutions Funds	Budget		11	1	
			16,890.25						

Check #	Check Date	Vendor			Reconciled/Void	Ref Num
PO #	Item	Description	Amount Paid	Charge Account	Account Type	Contract Ref Seq Acct
PNC OTHER ESC Citizens Savings Other Escrow Continued						
Checking Account Totals			<u>Paid</u>	<u>Void</u>	<u>Amount Paid</u>	<u>Amount Void</u>
	Checks:		3	0	48,125.25	0.00
	Direct Deposit:		0	0	0.00	0.00
	Total:		3	0	48,125.25	0.00
Report Totals						
	Checks:		77	0	1,110,510.78	0.00
	Direct Deposit:		0	0	0.00	0.00
	Total:		77	0	1,110,510.78	0.00

Totals by Year-Fund					
Fund Description	Fund	Budget Total	Revenue Total	G/L Total	Total
Current Fund	4-01	26,577.95	0.00	0.00	26,577.95
Current Fund	5-01	647,507.78	0.00	0.00	647,507.78
Capital Fund	C-02	374,945.00	0.00	0.00	374,945.00
	T-93	48,125.25	0.00	0.00	48,125.25
Total of All Funds:		1,097,155.98	0.00	0.00	1,097,155.98

Project Description	Project No.	Project Total
49 Oakridge Lane BA06-10	E-BA06-10	55.00
127 Valley Drive	E-BA12-05	280.00
1660 Route 22	E-BA12-19	14.00
104 Hillcrest Road BA14-12	E-BA14-12	155.00
Ecoffea Coffee, LLC	E-BA15-15	523.75
1584 US Route 22 BA25-04	E-BA23-10	795.50
10 Watchung Crest Drive	E-BA24-03	331.50
1040 Johnston Drive ba24-05	E-BA24-05	74.00
20 Stirling Road	E-E20-132	500.00
Map Investment PB03-08	E-PB03-08	1,402.55
angular	E-PB06-01	1,000.00
799 Mountain Boulevard PB12-01	E-PB12-01	941.50
1691 Rt 22 Cingular Wireless	E-PB12-03	1,282.00
88 CENTURY LANE	E-PB17-02	185.00
1701 Rt 22 Shop Rite	E-PB22-01	2,558.75
Bonnie Burn Rd PB19-01	E-PB24-01	19.50
Raising Cane's	E-PB24-02	2,135.00
	E-PB25-01	409.50
village Supermarket	E-PB25-02	692.25
Total of All Projects:		13,354.80

**BOROUGH OF WATCHUNG
RESOLUTION: R12**

WHEREAS, Section 2-25.13 of the Code of the Borough of Watchung requires that contracts for purchases or services involving more than the authorized bid threshold be awarded by a resolution of the Mayor and Council.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the Borough of Watchung, County of Somerset, State of New Jersey, that the Purchasing Agent be authorized to issue Purchase Orders as follows:

Vendor: Insurance Restoration Specialists, Inc.
DBA/ First Onsite Property Restoration, 30 Abeel Road, Monroe, NJ 08831
Item: Library cleanup services
Total Price: Not to exceed \$40,000.00
Charged to: 5-01-610-202

Christine B. Ead, Council President

Ronald Jubin, Ph.D., Mayor

ADOPTED: SEPTEMBER 4, 2025
INDEX: PURCHASING
C: B. HANCE

BOROUGH OF WATCHUNG
 15 Mountain Boulevard
 Watchung, NJ 07069
 TEL (908)756-0080 FAX (908)757-7027

SHIP TO	WATCHUNG MUNICIPAL BUILDING 15 MOUNTAIN BLVD. WATCHUNG, NJ 07069-6399
	VENDOR #: FIRSTONS Insurance Restoration Special. 30 Abeel Road Monroe, NJ 08831

PURCHASE ORDER	
THIS NUMBER MUST APPEAR ON ALL INVOICES, PACKING LISTS, CORRESPONDENCE, ETC.	
NO.	25-00982

ORDER DATE: 09/02/25
 REQUISITION NO:
 DELIVERY DATE:
 STATE CONTRACT:
 ACCOUNT NUM:

PAYMENT RECORD
CHECK NO.
DATE PAID

NOTICE: TAX ID #22-6002382 - TAX EXEMPT

QTY/UNIT	DESCRIPTION	ACCOUNT NO.	UNIT PRICE	TOTAL COST
1.00	library cleanup services not to exceed	5-01- -610-202	40,000.0000	40,000.00
			TOTAL	40,000.00

CLAIMANT'S CERTIFICATION & DECLARATION	OFFICER'S CERTIFICATION	APPROVAL TO PURCHASE
I do solemnly declare and certify under penalties of the law that the within bill is correct in all its particulars; that the articles have been furnished or services rendered as stated therein; that no bonus has been given or received by any person or persons within the knowledge of this claimant in connection with the above claim; that the amount therein stated is justly due and owing; and that the amount charged is a reasonable one. X _____ VENDOR SIGN HERE _____ OFFICIAL POSITION DATE _____ TAX ID NO. OR SOCIAL SECURITY NO.	I, having knowledge of the facts, certify that the materials and supplies have been received or the services rendered; said certification being based on signed delivery slips or other reasonable procedures. _____ DEPT. HEAD DATE VENDOR MUST SIGN CERTIFICATION STATEMENT ON THIS VOUCHER. MAIL VOUCHER & ITEMIZED BILLS TO: BOROUGH OF WATCHUNG 15 Mountain Boulevard Watchung, NJ 07069	DO NOT ACCEPT THIS ORDER UNLESS IT IS SIGNED BELOW. <i>William J. Horne</i> _____ CFO/QPA _____ COUNCIL APPROVAL CAN BE SEEN _____ ON BILL LIST RESOLUTION

**BOROUGH OF WATCHUNG
RESOLUTION: R13**

***AUTHORIZING THE AWARD OF CONTRACT TO T.R. WENIGER, INC. FOR THE
EXPOSED SEWER MANHOLE STABILIZATION PROJECT***

WHEREAS, on August 27, 2025 sealed bids were opened on behalf of the Borough of Watchung for the Exposed Sewer Manhole Stabilization Project; and

WHEREAS, the Borough opened five (5) bids in the following amounts:

- | | |
|---|--|
| 1) T.R. Weniger, Inc.
1900 New Brunswick Ave.
Piscataway, NJ 08854 | Base Bid: \$ 91,721.00

Total: \$ 91,721.00 |
| 2) CMC Construction, Inc.
521 North Ave
Plainfield, NJ 07060 | Base Bid: \$124,930.00

Total: \$124,930.00 |
| 3) Capela Construction, Inc.
PO Box 2046
Medford Lakes, NJ 08055 | Base Bid: \$138,697.00

Total: \$138,697.00 |
| 4) Colonelli Brothers, Inc.
406 S. River St.
Hackensack, NJ 07601 | Base Bid: \$421,100.00

Total: \$421,100.00 |
| 5) SJC Lawncare, Inc.
2351 Waldheim Ave.
Scotch Plains, NJ 07076 | Base Bid: \$511,708.00

Total: \$511,708.00 |

WHEREAS, Remington & Vernick Engineers, the Borough's consulting engineer, reviewed all of the bid proposals and found that the lowest numerical bid submitted by T.R. Weniger, Inc. was recommended for award by Remington & Vernick Engineers; and

WHEREAS, the Chief Financial Officer has certified the sufficiency of funds for the award of contract for the Exposed Sewer Manhole Stabilization Project in account # 4-01-610-201; and

WHEREAS, Council of the Borough of Watchung has determined pursuant to *N.J.S.A. 40A:11-1, et seq.*, T.R. Weniger, Inc. is the lowest responsive responsible bidder for the Exposed Sewer Manhole Stabilization Project with a total bid in the amount of \$91,721, subject to the approval of the Borough's Attorney.

NOW, THEREFORE, BE IT RESOLVED by Council of the Borough of Watchung, County of Somerset, State of New Jersey that pursuant to *N.J.S.A. 40A:11-1, et seq.*, T.R. Weniger, Inc. is the lowest responsive responsible bidder for the Exposed Sewer Manhole Stabilization Project with a total bid in the amount of \$91,721.00; and

BOROUGH OF WATCHUNG
RESOLUTION: R13

BE IT FURTHER RESOLVED by the Council that it hereby awards a contract for the Exposed Sewer Manhole Stabilization Project to T.R. Weniger, Inc., 1900 New Brunswick Avenue, Piscataway, NJ 08854 in a total amount not to exceed \$91,721.00 subject to the approval of the Borough's Attorney; and

BE IT FURTHER RESOLVED by the Council that it hereby authorizes the Mayor and all Borough Officials and employees, to take all necessary action to effectuate the within Resolution, including but not limited to the Mayor and Borough Clerk's execution of the contract awarded herein and the implementation thereof consistent with the terms of this Resolution and executed contract; and

BE IT FURTHER RESOLVED, that upon receipt of a fully executed contract, the Borough Clerk is hereby authorized and directed to return the bid bonds of all unsuccessful bidders.

BE IT FURTHER RESOLVED, that the Chief Financial Officer certifies that funds are available in account 4-01-610-201.

William J. Hance, CFO / QPA

Christine B. Ead, Council President

Ronald Jubin, Ph.D., Mayor

ADOPTED: SEPTEMBER 4, 2025
INDEX: ROADS, AWARDS
C: B. HANCE, ENG.

September 2, 2025

Mr. James Damato, Borough Administrator
Borough of Watchung
15 Mountain Boulevard
Watchung, NJ 07069

**Re: Borough of Watchung
Exposed Sewer Manhole Stabilization
Stabilization Recommendation of Award
Our File: 1821-G-004**

Dear Mr. Damato:

On August 27, 2025, the Borough of Watchung received bids for the referenced above project. A bid tabulation is enclosed for your review. The following bids were reviewed by our office.

1.	T.R. Weniger, Inc. 1900 New Brunswick Ave. Piscataway, NJ 08854	Base Bid:	\$ 91,721.00
		Total:	\$ 91,721.00
2.	CMC Construction, Inc. 521 North Ave Plainfield, NJ 07060	Base Bid:	\$124,930.00
		Total:	\$124,930.00
3.	Capela Construction, Inc. PO Box 2046 Medford Lakes, NJ 08055	Base Bid:	\$138,697.00
		Total:	\$138,697.00
4.	Colonelli Brothers, Inc. 406 S. River St. Hackensack, NJ 07601	Base Bid:	\$421,100.00
		Total:	\$421,100.00
5.	SJC Lawncare, Inc. 2351 Waldheim Ave. Scotch Plains, NJ 07076	Base Bid:	\$511,708.00
		Total:	\$511,708.00

Our review of the above referenced bids indicates that all totals are mathematically correct. The bids appear to contain all the required documentation and, we believe, were properly executed in accordance with the requirements of the bid specifications.

Assuming there are sufficient funds to cover the Base Bid, we recommend that the contract for the Base Bid be awarded to T.R. Weniger, Inc. as low responsive bidder, in the amount of \$91,721.00. Our recommendation is contingent upon the Borough's Solicitor's review and monies available.

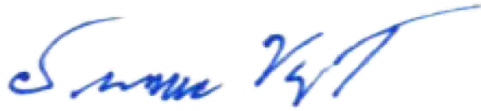
Borough of Watchung
Exposed Sewer Manhole Stabilization
Recommendation of Award
Our File: 1821-G-004
Page 2

We are familiar with the work of the apparent low bidder T.R. Weniger, Inc. and find them to be qualified.

Under a separate cover, copies of the bid documents will be forwarded to the Solicitor for review and comment.

Should you have any questions regarding these bid results, please contact our Morganville office at (732) 955-8000.

Sincerely,
REMINGTON & VERNICK ENGINEERS



Terence M. Vogt, PE, PP, CME
Principal, Regional Manager

TMV/pv

cc : Mayor Ronald Jubin, Ph.D.
Joseph V. Sordillo, Esq., Borough Solicitor
Bill Hance, CFO
Edith Gil, Municipal Clerk
Damaris Quinones – Gray, Administrative Assistant
Mostafa Razzaghmanesh, PE
George Allan, Chief Inspector



BID TABULATION

PROJECT NAME: Exposed Sewer Manhole Stabilization
PROJECT NUMBER: 1821-G-004
CLIENT: Borough of Watchung

They costed items 19, 20 wrong on bid, 2x higher

Did not use ammended bid

T.R. Weniger, Inc.
1900 New Brunswick Ave.
Piscataway, NJ 08854
Ph: 732-968-3450

CMS Construction Inc.
521 North Ave.
Plainfield, NJ 07060
Ph: 908-668-4368

Capela Construction, Inc.
P.O. Box 2046
Medford Lakes, NJ 08055
Ph: 609-535-5367

Colonelli Brothers Inc.
409 S. River St.
Hackensack, NJ 07601
Ph: 201-440-1118

SJC Lawncare Inc.
2351 Waldheim Ave.
Scotch Plains, NJ 07076
Ph: 908-272-0776

BASE BID

#	DESCRIPTION	QUANTITY & UNITS		UNIT		UNIT		UNIT		UNIT		UNIT	
				PRICE	TOTAL	PRICE	TOTAL	PRICE	TOTAL	PRICE	TOTAL	PRICE	TOTAL
1	Clearing Site	1	LS	\$10,000.00	\$10,000.00	\$8,000.00	\$8,000.00	\$27,000.00	\$27,000.00	\$25,000.00	\$25,000.00	\$28,000.00	\$28,000.00
2	Earthwork	1	LS	\$10,000.00	\$10,000.00	\$12,000.00	\$12,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$42,000.00	\$42,000.00
3	Mobilization	1	LS	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$20,000.00	\$20,000.00	\$50,000.00	\$50,000.00	\$45,000.00	\$45,000.00
4	Construction Entrance	1	EA	\$3,000.00	\$3,000.00	\$250.00	\$250.00	\$1,000.00	\$1,000.00	\$25,000.00	\$25,000.00	\$2,500.00	\$2,500.00
5	Brush Mattress	853	SF	\$20.00	\$17,060.00	\$12.00	\$10,236.00	\$5.00	\$4,265.00	\$5.00	\$4,265.00	\$198.00	\$168,894.00
6	Silky Dogwood (Cornus amomum)	363	UN	\$3.00	\$1,089.00	\$15.00	\$5,445.00	\$25.00	\$9,075.00	\$100.00	\$36,300.00	\$97.00	\$35,211.00
7	Redosier Dogwood (Cornus sericea)	363	UN	\$3.00	\$1,089.00	\$15.00	\$5,445.00	\$25.00	\$9,075.00	\$100.00	\$36,300.00	\$97.00	\$35,211.00
8	Live Branches, 5' - 10' Length	363	UN	\$3.00	\$1,089.00	\$15.00	\$5,445.00	\$25.00	\$9,075.00	\$100.00	\$36,300.00	\$97.00	\$35,211.00
9	Sandbar Willow (Salix interior) Live Branches, 5' - 10' Length	363	UN	\$3.00	\$1,089.00	\$15.00	\$5,445.00	\$25.00	\$9,075.00	\$100.00	\$36,300.00	\$97.00	\$35,211.00
10	Silky Willow (Salix sericea) Live Branches, 5' - 10' Length	363	UN	\$3.00	\$1,089.00	\$15.00	\$5,445.00	\$25.00	\$9,075.00	\$100.00	\$36,300.00	\$97.00	\$35,211.00
11	Seeding, Pinelands Riparian Buffer	95	SY	\$5.00	\$475.00	\$8.00	\$760.00	\$10.00	\$950.00	\$10.00	\$950.00	\$15.00	\$1,425.00
12	12" Coir Fiber Roll Log	130	LF	\$25.00	\$3,250.00	\$45.00	\$5,850.00	\$25.00	\$3,250.00	\$5.00	\$650.00	\$65.00	\$8,450.00
13	Wooden Wedged Stakes, 24" length	95	UN	\$2.00	\$190.00	\$35.00	\$3,325.00	\$1.00	\$95.00	\$5.00	\$475.00	\$10.00	\$950.00
14	Coir Bristle Twine, 500 LF Units	4	UN	\$200.00	\$800.00	\$450.00	\$1,800.00	\$100.00	\$400.00	\$1,000.00	\$4,000.00	\$500.00	\$2,000.00
15	Straw Mulching	95	SY	\$2.00	\$190.00	\$5.00	\$475.00	\$5.00	\$475.00	\$50.00	\$4,750.00	\$10.00	\$950.00
16	Gabion Polimac 80/489 3'x3'x3'	54	UN	\$300.00	\$16,200.00	\$600.00	\$32,400.00	\$100.00	\$5,400.00	\$1,250.00	\$67,500.00	\$650.00	\$35,100.00
17	4"-8" Riprap	54	CY	\$100.00	\$5,400.00	\$85.00	\$4,590.00	\$100.00	\$5,400.00	\$500.00	\$27,000.00	\$350.00	\$18,900.00
18	Geotextile Retaining Fabric	54	SY	\$10.00	\$540.00	\$5.00	\$270.00	\$10.00	\$540.00	\$350.00	\$18,900.00	\$25.00	\$1,350.00
19	Purple Willow (Salix Purpurea) 1-	27	UN	\$50.00	\$1,350.00	\$45.00	\$1,215.00	\$40.00	\$1,080.00	\$500.00	\$13,500.00	\$125.00	\$3,375.00
20	American Sycamore (Platanus	2	UN	\$500.00	\$1,000.00	\$450.00	\$900.00	\$400.00	\$800.00	\$500.00	\$1,000.00	\$700.00	\$1,400.00
21	Pin Oak (Quercus palustris) 1.5"	2	UN	\$500.00	\$1,000.00	\$450.00	\$900.00	\$400.00	\$800.00	\$500.00	\$1,000.00	\$700.00	\$1,400.00
22	Silt Fence	242	LF	\$5.00	\$1,210.00	\$12.00	\$2,904.00	\$1.00	\$242.00	\$5.00	\$1,210.00	\$10.00	\$2,420.00
23	Floating Turbidity Barrier	35	LF	\$10.00	\$350.00	\$50.00	\$1,750.00	\$10.00	\$350.00	\$15.00	\$525.00	\$25.00	\$875.00
24	Haybale	35	LF	\$10.00	\$350.00	\$15.00	\$525.00	\$10.00	\$350.00	\$5.00	\$175.00	\$25.00	\$875.00
25	Police Officers and Vehicles	1	Allowance	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
BASE BID SUBTOTAL:					\$91,721.00		\$124,930.00		\$138,697.00		\$421,100.00		\$511,708.00

**BOROUGH OF WATCHUNG
RESOLUTION: R14**

***AUTHORIZING THE AWARD OF CONTRACT TO T.R. WENIGER, INC. FOR THE
PHILLIPS FIELD COMPLEX BRIDGE STABILIZATION PROJECT***

WHEREAS, on August 27, 2025 sealed bids were opened on behalf of the Borough of Watchung for the Exposed Sewer Manhole Stabilization Project; and

WHEREAS, the Borough opened five (5) bids in the following amounts:

- | | |
|--|--|
| 1) T.R. Weniger, Inc.
1900 New Brunswick Ave.
Piscataway, NJ 08854 | Base Bid: \$ 91,365

Total: \$ 91,365 |
| 2) CMS Construction, Inc.
521 North Ave
Plainfield, NJ 07060 | Base Bid: \$119,370.50

Total: \$119,370.50 |
| 3) Capela Construction, Inc.
PO Box 2046
Medford Lakes, NJ 08055 | Base Bid: \$132,212.

Total: \$132,212. |
| 4) EZ Docks Unlimited, LLC
550 NJ 36
Belford, NJ 07718 | Base Bid: \$158,190

Total: \$158,190. |
| 5) Colonnelli Brothers, Inc.
409 S River Street
Hackensack, NJ 07601 | Base Bid: \$745,067.50

Total: \$745,067.50 |

WHEREAS, Remington & Vernick Engineers, the Borough's Consulting Engineer, reviewed all of the bid proposals and found that the lowest numerical bid submitted by T.R. Weniger, Inc. was recommended for award; and

WHEREAS, the Chief Financial Officer has certified the sufficiency of funds for the award of contract for the Phillips Field Complex Bridge Stabilization Project in account # 4-01-610-201; and

WHEREAS, Council of the Borough of Watchung has determined pursuant to *N.J.S.A. 40A:11-1, et seq.*, T.R. Weniger, Inc. is the lowest responsive responsible bidder for the Phillips Field Complex Stabilization Project with a total bid in the amount of \$91,365.00, subject to the approval of the Borough's Attorney.

NOW, THEREFORE, BE IT RESOLVED by Council of the Borough of Watchung, County of Somerset, State of New Jersey that pursuant to *N.J.S.A. 40A:11-1, et seq.*, T.R. Weniger, Inc. is the lowest responsive responsible bidder for the Phillips Field Complex Stabilization Project with a total bid in the amount of \$91,365.00.

**BOROUGH OF WATCHUNG
RESOLUTION: R14**

BE IT FURTHER RESOLVED by the Council that it hereby awards a contract for the Phillips Field Complex Stabilization Project to T.R. Weniger, Inc., 1900 New Brunswick Avenue, Piscataway, NJ 08854 in a total amount not to exceed \$91,365.00 subject to the approval of the Borough's Attorney.

BE IT FURTHER RESOLVED by the Council that it hereby authorizes the Mayor and all Borough Officials and employees, to take all necessary action to effectuate the within Resolution, including but not limited to the Mayor and Borough Clerk's execution of the contract awarded herein and the implementation thereof consistent with the terms of this Resolution and executed contract.

BE IT FURTHER RESOLVED, that upon receipt of a fully executed contract, the Borough Clerk is hereby authorized and directed to return the bid bonds of all unsuccessful bidders.

BE IT FURTHER RESOLVED, that the Chief Financial Officer certifies that funds are available in account 4-01-610-201.

William J. Hance, CFO / QPA

Christine B. Ead, Council President

Ronald Jubin, Ph.D., Mayor

ADOPTED: SEPTEMBER 4, 2025
INDEX: ROADS, AWARDS
C: B. HANCE, ENG.

September 2, 2025

Mr. James Damato, Borough Administrator
Borough of Watchung
15 Mountain Boulevard
Watchung, NJ 07069

**Re: Borough of Watchung
Philips Field Bridge Stabilization
Recommendation of Award Our File:
1821-G-004**

Dear Mr. Damato:

On August 27, 2025, the Borough of Watchung received bids for the referenced above project. A bid tabulation is enclosed for your review. The following bids were reviewed by our office.

1.	T.R. Weniger, Inc. 1900 New Brunswick Ave. Piscataway, NJ 08854	Base Bid:	\$ 91,365.00
		Total:	\$ 91,365.00
2.	CMC Construction, Inc. 521 North Ave Plainfield, NJ 07060	Base Bid:	\$119,370.50
		Total:	\$119,370.50
3.	Capela Construction, Inc. PO Box 2046 Medford Lakes, NJ 08055	Base Bid:	\$132,212.00
		Total:	\$132,212.00
4.	EZ Docks Unlimited, INC 550 Route 36 Belford, NJ 07718	Base Bid:	\$154,490.00
		Total:	\$154,490.00
5.	Colonelli Brothers, Inc. 406 S. River St. Hackensack, NJ 07601	Base Bid:	\$745,067.50
		Total:	\$745,067.50

Our review of the above referenced bids indicates that all totals are mathematically correct. The bids appear to contain all the required documentation and, we believe, were properly executed in accordance with the requirements of the bid specifications.

Assuming there are sufficient funds to cover the Base Bid, we recommend that the contract for the Base Bid be awarded to T.R. Weniger, Inc. as low responsive bidder, in the amount of \$91,365.00. Our recommendation is contingent upon the Borough's Solicitor's review and monies available.

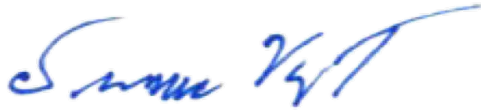
Borough of Watchung
Philips Field Bridge Stabilization
Recommendation of Award
Our File: 1821-G-004
Page 2

We are familiar with the work of the apparent low bidder T.R. Weniger, Inc. and find them to be qualified.

Under a separate cover, copies of the bid documents will be forwarded to the Solicitor for review and comment.

Should you have any questions regarding these bid results, please contact our Morganville office at (732) 955-8000.

Sincerely,
REMINGTON & VERNICK ENGINEERS



Terence M. Vogt, PE, PP, CME
Principal, Regional Manager

TMV/pv

cc : Mayor Ronald Jubin, Ph.D.
Joseph V. Sordillo, Esq., Borough Solicitor
Bill Hance, CFO
Edith Gil, Municipal Clerk
Damaris Quinones – Gray, Administrative Assistant
Mostafa Razzaghmanesh, PE
George Allan, Chief Inspector



BID TABULATION

PROJECT NAME:
Phillips Field Bridge Stabilization
PROJECT NUMBER:
1821-G-004
CLIENT:
Borough of Watchung
BID OPENING DATE

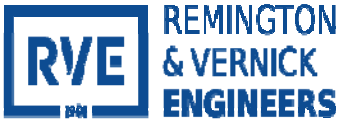
Did not use amended Bid

T.R Weniger, Inc. 1900 New Brunswick Ave. Piscataway, NJ 08854 Ph. 732-968-3450	CMS Construction Inc. 521 North Ave. Plainfield, NJ 07060 Ph. 908-668-4368	Copela Construction Inc. PO Box 2046 Medford Lakes, NJ 08055 Ph. 609-535-5367	EZ Docks Unlimited, LLC 550 Route 36 Belford, NJ 07718 Ph. 732-787-3088	Colonnelli Brothers Inc. 409 S. River St. Hackensack, NJ 07601 Ph. 201-440-1118
--	---	--	--	--

TOTAL CONTRACT AMOUNT

BASE BID

#	DESCRIPTION	QUANTITY & UNITS		UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
1	Mobilization	1	LS	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$60,000.00	\$60,000.00
2	Clearing Site	1	LS	\$10,000.00	\$10,000.00	\$8,500.00	\$8,500.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$100,000.00	\$100,000.00
3	Earthwork	1	LS	\$10,000.00	\$10,000.00	\$8,000.00	\$8,000.00	\$35,000.00	\$35,000.00	\$15,000.00	\$15,000.00	\$400,000.00	\$400,000.00
4	Construction Entrance	1	UN	\$3,000.00	\$3,000.00	\$250.00	\$250.00	\$1,000.00	\$1,000.00	\$3,000.00	\$3,000.00	\$50,000.00	\$50,000.00
5	Brush Mattress	726	SF	\$20.00	\$14,520.00	\$12.00	\$8,712.00	\$5.00	\$3,630.00	\$40.00	\$29,040.00	\$10.00	\$7,260.00
6	Silky Dogwood (Cornus amomum) Live Branches, 5' - 10' Length	310	UN	\$3.00	\$930.00	\$15.00	\$4,650.00	\$25.00	\$7,750.00	\$8.00	\$2,480.00	\$50.00	\$15,500.00
7	Redosier Dogwood (Cornus sericea) Live Branches, 5' - 10' Length	310	UN	\$3.00	\$930.00	\$15.00	\$4,650.00	\$25.00	\$7,750.00	\$8.00	\$2,480.00	\$50.00	\$15,500.00
8	Sandbar Willow (Salix interior) Live Branches, 5' - 10' Length	310	UN	\$3.00	\$930.00	\$15.00	\$4,650.00	\$25.00	\$7,750.00	\$8.00	\$2,480.00	\$50.00	\$15,500.00
9	Silky Willow (Salix sericea) Live Branches, 5' - 10' Length	310	UN	\$3.00	\$930.00	\$15.00	\$4,650.00	\$25.00	\$7,750.00	\$8.00	\$2,480.00	\$50.00	\$15,500.00
10	Seeding, Pinelands Riparian Buffer Seed Mixture	94	SY	\$5.00	\$470.00	\$8.00	\$752.00	\$10.00	\$940.00	\$25.00	\$2,350.00	\$15.00	\$1,410.00
11	12" Coir Fiber Roll Log	87	LF	\$25.00	\$2,175.00	\$45.00	\$3,915.00	\$10.00	\$870.00	\$35.00	\$3,045.00	\$10.00	\$870.00
12	Wooden Wedged Stakes, 24" length	81	UN	\$2.00	\$162.00	\$35.00	\$2,835.00	\$1.00	\$81.00	\$5.00	\$405.00	\$1.00	\$81.00
13	Coir Bristle Twine, 500 LF Units	3	UN	\$200.00	\$600.00	\$450.00	\$1,350.00	\$100.00	\$300.00	\$200.00	\$600.00	\$5.00	\$15.00
14	Straw Mulching	94	SY	\$2.00	\$188.00	\$1.00	\$94.00	\$1.00	\$94.00	\$10.00	\$940.00	\$1.00	\$94.00
15	Gabion Polimac 80/489 3'x3'x3' Baskets	46	UN	\$300.00	\$13,800.00	\$600.00	\$27,600.00	\$100.00	\$4,600.00	\$185.00	\$8,510.00	\$600.00	\$27,600.00
16	Gabion Polimac 80/489 1.5'x6'x3' Baskets	23	UN	\$300.00	\$6,900.00	\$350.00	\$8,050.00	\$200.00	\$4,600.00	\$200.00	\$4,600.00	\$550.00	\$12,650.00
17	4"-8" Riprap	69	CY	\$100.00	\$6,900.00	\$120.00	\$8,280.00	\$100.00	\$6,900.00	\$400.00	\$27,600.00	\$250.00	\$17,250.00



BID TABULATION

PROJECT NAME:
Phillips Field Bridge Stabilization
PROJECT NUMBER:
1821-G-004
CLIENT:
Borough of Watchung
BID OPENING DATE

Did not use amended Bid

T.R Weniger, Inc. 1900 New Brunswick Ave. Piscataway, NJ 08854 Ph. 732-968-3450	CMS Construction Inc. 521 North Ave. Plainfield, NJ 07060 Ph. 908-668-4368	Copela Construction Inc. PO Box 2046 Medford Lakes, NJ 08055 Ph. 609-535-5367	EZ Docks Unlimited, LLC 550 Route 36 Belford, NJ 07718 Ph. 732-787-3088	Colonnelli Brothers Inc. 409 S. River St. Hackensack, NJ 07601 Ph. 201-440-1118

TOTAL CONTRACT AMOUNT

18	Geotextile Retaining Fabric	81	SY	\$10.00	\$810.00	\$5.00	\$405.00	\$10.00	\$810.00	\$30.00	\$2,430.00	\$1.00	\$81.00
19	3/4" Stone Bedding	15.5	CY	\$100.00	\$1,550.00	\$65.00	\$1,007.50	\$100.00	\$1,550.00	\$200.00	\$3,100.00	\$25.00	\$387.50
20	Silt Fence	265	LF	\$2.00	\$530.00	\$8.00	\$2,120.00	\$1.00	\$265.00	\$10.00	\$2,650.00	\$1.00	\$265.00
21	Floating Turbidity Barrier	52	LF	\$10.00	\$520.00	\$25.00	\$1,300.00	\$10.00	\$520.00	\$10.00	\$520.00	\$1.00	\$52.00
22	Haybale	52	LF	\$10.00	\$520.00	\$50.00	\$2,600.00	\$1.00	\$52.00	\$15.00	\$780.00	\$1.00	\$52.00
23	Police Officers and Vehicles	1	Allowance	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
PLEASE SELECT AWARD STATUS													
BASE BID SUBTOTAL:					\$91,365.00		\$119,370.50		\$132,212.00		\$154,490.00		\$745,067.50

**BOROUGH OF WATCHUNG
ORDINANCE: 25/10**

***AN ORDINANCE AMENDING CHAPTER 8, TOWING, TO UPDATE THE
BOROUGH OF WATCHUNG'S INSURANCE REQUIREMENTS FOR THE
ISSUANCE OF MUNICIPAL TOWING LICENSES***

BE IT ORDAINED by the Mayor and Borough Council of the Borough of Watchung, in the County of Somerset and State of New Jersey as follows:

Section 1. Section 8-9 entitled "Insurance" of Chapter 8 entitled "Towing" of the Code of the Borough of Watchung, is hereby supplemented and amended to read as follows: [New language in **bold and underlined**; deleted language in ~~double strikethrough~~]

Chapter 8. Towing.

§ 8-9. INSURANCE.

~~Any contract between the Borough and a licensed wrecker shall provide for and require the following insurance policies, naming the Borough as an additional insured, be deposited with the Borough Clerk:~~

- ~~a. Garagekeeper's Policy. A garagekeeper's liability policy in the minimum amount of \$100,000 for each vehicle damaged on a separate claim.~~
- ~~b. Garage Liability Policy. A garage liability policy covering applicant's business, equipment, and vehicles in the minimum amount of \$500,000 for any one person injured or killed, and a minimum of one million (\$1,000,000.00) dollars for more than one person killed or injured in any accident and an additional one million (\$1,000,000.00) dollars for any damage arising from injury or destruction to property, and/or a combined single limit of one million (\$1,000,000.00) dollars. In addition to each policy containing an endorsement showing the Borough as an additional insured, such policy shall also provide an endorsement entitling the Borough to 30 days' prior written notice to the Chief of Police in the event of any change in coverage under the policy, or in the event of the cancellation of the policy.~~
- ~~c. Worker's Compensation Policy. A worker's compensation policy covering all of applicant's employees and operators, containing statutory coverage including liability coverage of at least \$100,000 for each accident per person, \$500,000 policy aggregate limit per occurrence, and \$100,000 for each occurrence per person.~~

**BOROUGH OF WATCHUNG
ORDINANCE: 25/10**

In addition to the insurance requirements set forth in N.J.A.C. 13:45A-31.3, as may be amended from time to time, all licensed wrecker providing municipal towing services must maintain the following insurance policies and accompanying requirements, which shall be included in any contract between the Borough and the licensed wrecker, and shall provide evidence of same at the time of application:

- a. Commercial Auto Liability policy: a commercial auto liability policy providing coverages for all vehicles utilized by the towing operator, for the death of or injury to persons and damage to property for each accident or occurrence in the amount of \$1,000,000, combined single limit.**
- b. Garage keeper's policy: a garage keeper's liability policy in the minimum amount of \$100,000, and on-hook coverage, for each vehicle damaged on a separate claim.**
- c. Garage liability policy: a garage liability policy covering the applicant's business, equipment and vehicles in the minimum amount of \$500,000 for any one person injured or killed, and a minimum of \$1,000,000 for more than one person killed or injured in any accident and an additional \$100,000 for any damage arising from injury to or destruction of property, and/or a combined single limit of \$1,000,000.**
- d. Worker's Compensation policy: a worker's compensation policy covering all of the applicant's employees and operators, containing statutory coverage, including liability coverage of at least \$100,000 for each accident per person, \$500,000 policy aggregate limit per disease, and \$100,000 for each disease per person.**
- e. Umbrella liability insurance policy in the amount of \$2,000,000 to include all required Liability coverages outlined above as underlying insurance, following form over the other insurance provisions contained therein.**
- f. Each policy, excepting only the Workers Compensation, shall contain an endorsement naming the Borough as an Additional Insured, on a Primary & Non-Contributory basis, with a Waiver of Subrogation in favor of the Borough. All policies shall also provide an endorsement entitling the Borough to 30 days' prior written notice to the Chief of Police in the event of any change in coverage under the policy, or in the event of the cancellation of the policy.**

BE IT FURTHER ORDAINED by the Council of the Borough of Watchung that should any section, paragraph, sentence, clause, or phrase of this Ordinance be declared unconstitutional or invalid for any reason, the remaining portions of this Ordinance shall not be affected thereby and shall remain in full force and effect, and to that end the provisions of this Ordinance are hereby declared to be severable; and

BOROUGH OF WATCHUNG
ORDINANCE: 25/10

BE IT FURTHER ORDAINED by the Council of the Borough of Watchung that in the event of any inconsistencies between the provisions of this Ordinance and any prior ordinance of the Borough of Watchung, the provisions hereof shall be determined to govern, and the inconsistencies of the prior ordinance are hereby repealed. All other parts, portions and provisions of the Ordinances of the Borough of Watchung are hereby ratified and confirmed, except where inconsistent with the terms hereof; and

BE IT FURTHER ORDAINED by the County of the Borough of Watchung that within five (5) days after its adoption by the Council, this Ordinance shall be presented to the Mayor for his approval and signature, which approval shall be granted or denied within ten (10) days of receipt of same, pursuant to N.J.S.A. 40A:60-5(d). If the Mayor fails to return this Ordinance with either his approval or objection to same within ten (10) days after it has been presented to him, then this Ordinance shall be deemed approved; and

BE IT FURTHER ORDAINED by the Council of the Borough of Watchung that this Ordinance shall take effect upon final passage and publication according to law; and approval by the Mayor pursuant to N.J.S.A. 40A:60-5(d).

INTRODUCED BY: GIBBS
PASSED: SEPTEMBER 4, 2025
PUBLISHED:
ADOPTED:
CC: POLICE,

ATTEST:

BOROUGH OF WATCHUNG

Edith G. Gil, Borough Clerk

By: _____
Ronald Jubin, Ph.D. Mayor

**BOROUGH OF WATCHUNG
ORDINANCE: 25/11**

***AN ORDINANCE AMENDING CHAPTER 11, GENERAL LICENSING, TO
UPDATE THE REGULATION AND LICENSING REQUIREMENTS FOR
NON-FOOD/BEVERAGE TYPE VENDING MACHINES THROUGHOUT
THE BOROUGH OF WATCHUNG.***

BE IT ORDAINED by the Mayor and Borough Council of the Borough of Watchung, in the County of Somerset and State of New Jersey as follows:

Section 1. Section 11-3 entitled “Vending Machines” of Chapter 11 entitled “General Licensing” of the Code of the Borough of Watchung, is hereby supplemented and amended to read as follows: [New language in **bold and underlined**; deleted language in ~~double-strikethrough~~]

Chapter 11. General Licensing.

§ 11-3. VENDING MACHINES.

§ 11-3.1. Definitions.

As used in this section:

CIGARETTE VENDING MACHINE

Shall mean any automatic vending machine used for the sale of cigarettes, cigars, tobacco and/or matches, ~~and controlled by the insertion of a coin or coins.~~

FOOD/BEVERAGE VENDING MACHINE

Shall mean a vending machine, as defined herein, for the vending or service of food, beverages, and/or other edible commodities.

JUKEBOX

Shall mean any music-vending machine, contrivance or device which, upon ~~the insertion of a coin, slug, token, plate, disc or key into any slot, crevice or other opening, or by the~~ **submission of** payment of any price, operates or may be operated for the emission of songs, music or similar amusement.

NON-FOOD/BEVERAGE VENDING MACHINE

Shall mean a vending machine, as defined herein, for the vending or service of goods, wares, merchandise or articles or any type, kind or description, with the exception of any food, beverages, and/or other edible commodities.

**BOROUGH OF WATCHUNG
ORDINANCE: 25/11**

VENDING MACHINE

Shall mean any machine or device, whether automatic or not, controlled by the insertion of paper money, coins, ~~or~~ credit cards, **or any other form of payment** for the vending or service of food, liquids, confections, goods, wares, merchandise or articles of any type, kind or description.

§ 11-3.2. License Required.

It shall be unlawful for any person, partnership, joint venture, society, association, club, trustees, trust, corporation or unincorporated group, either directly or indirectly, to operate or put to use any cigarette vending machine, jukebox or **non-food/beverage** vending machine, or to use in connection with the foregoing any vehicle, premises, machine or device, in whole or in part, unless a license therefor is first procured and kept in effect at all times as required by this Section or by any other law or ordinance of the Borough.

Food/beverage vending machines are regulated and licensed through the Watchung Borough Board of Health, through Chapter BH3 of the Ordinances of the Board of Health, as may be amended.

§ 11-3.3. Agents to be Personally Responsible for Compliance.

The agents, servants, employees or other representatives of corporations, partnerships, resident or nonresident individual natural persons, joint ventures, societies, associations, clubs, trustees, trusts or unincorporated groups shall be personally responsible for compliance with this Section by their principals and by the businesses they represent.

§ 11-3.4. Application for License; Payment of Fee.

Every person **and/or entity** required to procure a license under the provisions of this Section shall submit an application for such license to the Borough Clerk at the Borough Hall, which application shall be accompanied by the full amount of the fees chargeable for the license applied for.

§ 11-3.5. Contents of License Application.

The application shall be a written statement upon forms provided by the Borough Clerk and shall contain the following:

- a. Name of person to whom license will be issued and his residence address. If applicant is not an individual, then the names and residence addresses of all partners, stockholders, officers or registered agent.
- b. Name and address of establishment where coin-operated automatic machines will be used.
- c. Name and address of employee personally in charge of these machines.

BOROUGH OF WATCHUNG
ORDINANCE: 25/11

- d. Previous license history of the applicant including any previous revocation or suspension and the reasons therefor.
- e. Statement of conviction of any crime or offense, with details of arrest and conviction, if applicable.
- f. Number of machines to be licensed.

§ 11-3.6. Police Investigation of Applicant; Report and Recommendation.

Upon written request of the Borough Clerk, the Chief of Police shall ascertain if the applicant has any criminal record and report in writing affirmatively or negatively thereon within a reasonable time, not to exceed seven days after the request is made. In the event of an affirmative report, the Chief of Police shall recommend therein his approval or disapproval of the granting of a license, giving his reasons therefor, such recommendation to be considered in determining license eligibility.

§ 11-3.7. Renewal or Transfer of License.

- a. Application for renewal of a license shall be a written statement on the forms provided by the Borough Clerk; except, however, where the licensee has not reapplied for a license during any one calendar year, the licensee's application for renewal of a license shall follow the same procedure as is outlined in the preceding subsections for an original application.
- b. Application for transfer of a license shall follow the same procedure as is outlined in the preceding subsections for an original application.

§ 11-3.8. Annual License Fee.

The annual license fee shall be \$25.00 ~~\$10~~ per machine.

§ 11-3.9. Duration of License; Transfer; Transfer Fee.

All licenses shall commence as of the first day of January in each year and shall expire on the thirty-first day of December in the year of issuance. On transfer of location of licensed business to a new location within the Borough, or on the sale of a going business remaining in the Borough, licenses may be transferred, provided the annual license fee for the year has been paid and a transfer fee of \$10.00 ~~\$5~~ is paid to the Borough Clerk. ~~Failure to procure a license shall result in a fee of \$20.~~

§ 11-3.10. Duplicate License; Fee.

A duplicate license may be issued by the Borough Clerk to replace any license previously issued, which license has been lost, stolen, defaced or destroyed without any willful conduct on the part of the licensee, upon the filing by the licensee of an affidavit sworn to before a notary public of

BOROUGH OF WATCHUNG
ORDINANCE: 25/11

the State of New Jersey attesting to such fact and payment to the Borough Clerk of a fee of ~~\$10.00~~\$5.

§ 11-3.11. License Fees Not Refundable.

No rebate or refund of any license fee, or any part thereof, shall be made by reason of retirement of licensee from business or by reason of the non-use of such license for all or any portion of the licensed year, or by reason of a change of location or business or by reason of fire or other accident or other casualty rendering the use of such license ineffective.

§ 11-3.12. Contents of License.

Each license issued hereunder shall state upon its face the following:

- a. The name of the licensee and any other name under which such business is to be conducted.
- b. The kind and address of each business so licensed.
- c. The amount of license fee therefor.
- d. The dates of issuance and expiration thereof.
- e. Such other information as the Borough Clerk shall determine.

§ 11-3.13. Rules and Regulations for Licenses.

Every licensee under this Section shall:

- a. Permit all reasonable inspections of his business.
- b. Not operate the licensed businesses on premises after expiration of his license or during a period when his license is revoked or suspended.
- c. Post and maintain his license permanently and conspicuously at the location of the machine or device in the premises wherein the same is to be operated or maintained to be operated, and affix thereto any insignia delivered for use therewith upon the outside of the same so that it may be seen at all times.
- d. Not loan, sell, give or assign to any other person, or allow any other person to use and display, or to destroy, damage or remove, or to have in his possession, except as authorized by the Borough Clerk or by law, any license or insignia which has been issued to the licensee.

§ 11-3.14. Enforcement.

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It shall be the duty of the Chief of Police and any police officer to inspect all places of business of the Borough to determine if this Section has been complied with and to enforce the provisions of this section against any person found to be violating the same.

§ 11-3.15. Special Permits Authorized.

The Borough Council may authorize the issuance of special permits, without the payment of any license fees or other charge therefor, to any nonprofit charitable, educational, fraternal or religious organizations for the conduct or operation of a fundraising event for a period not to exceed ten (10) days. However, applicants shall submit the usual application form in the manner as hereinbefore required and shall operate, if granted a permit, in accordance with the requirements of this section.

§ 11-3.16. Revocation of Licenses.

Any permit or license granted or issued pursuant to this Section may be revoked by the Mayor and Council, after notice and hearing, for any of the following causes:

- a. Any fraud, misrepresentation or false statement contained in the application for license.
- b. Any fraud, misrepresentation or false statement made in connection with the selling of goods, wares or merchandise.
- c. Any violation of this section.
- d. Conviction of the licensee of any felony or of a misdemeanor involving moral turpitude.
- e. Conducting the business licensed under this section, through applicant himself, or any of his agents, servants or employees, in any unlawful manner or in such a manner as to constitute a breach of the peace or to constitute a menace to the health, safety or general welfare of the public.

§ 11-3.17 Notice of Hearing for Revocation.

Notice of hearing for revocation of license under Subsection 11-3.16 shall be given in writing by the Borough Clerk, setting forth specifically the grounds of complaint and the time and place of the hearing. Such notice shall be mailed by certified mail to the licensee at the ~~his~~ address indicated on the license application at least five (5) days prior to the date set forth for the hearing.

§ 11-3.18 Cigarette Vending Machines Prohibited.

~~Except as provided in Subsection 11-3.19, a~~ All cigarette vending machines are hereby prohibited within the Borough.

~~§ 11-3.19. Licensing of Cigarette Vending Machine Upon Formal Hearing.~~

**BOROUGH OF WATCHUNG
ORDINANCE: 25/11**

~~If the owner of a cigarette vending machine duly licensed as of May 1, 1996 conclusively proves to the Watchung Board of Health that the location of the cigarette vending machine is such that minors will not have access thereto, then upon application, formal hearing and determination by the Board of Health that such is the case, the Board of Health shall issue a written recommendation to the Borough Clerk recommending that a license be issued for said cigarette vending machine. The licensee shall pay a fifty (\$50.00) dollar annual licensing fee per machine to help defer the costs of inspection.~~

~~§ 11-3.20. Enforcement and Inspection.~~

~~In addition to those persons identified in Subsection 11-3.14 of this section, the Borough Health Officer, Sanitarian, Environmental Officer, and Code Enforcement Officer are authorized to enforce the provisions of the cigarette vending machine Subsections 11-3.18 through 11-3.20. In order to enforce said subsections, the Health Officer or his designee, or any other person charged with enforcement under this section, after giving proper identification, may inspect any matter, thing, premise, place, person, record, or vehicle as necessary for the enforcement of this Section. If any inspection conducted pursuant to this subsection reveals that any minor has or had access to a licensed cigarette vending machine, then the license for said machine shall be null and void and the licensee shall be subject to the provisions of Subsection 11-3.21.~~

§ 11-3.~~1924~~. Violations and Penalties.

In addition to the provisions for revocation, any enforcing or inspecting personnel identified in this Section or any taxpayer or resident of the Borough may make complaint in the Municipal Court of the Borough of Watchung for any violation of this Section ~~or any section, paragraph or provision thereof~~. Upon conviction in such case, for each and every violation, the person committing, taking part or assisting in such violation or violations, **and/or responsible agent of the license holder,** shall be subject to **the penalties established in Section 1-5 of the Borough Code** ~~a fine of not more than \$500 or be imprisoned in the County jail for a period not exceeding 90 days, or both, at the discretion of the Judge of the Municipal Court~~. Each day that a violation is permitted to exist shall constitute a separate offense.

BE IT FURTHER ORDAINED by the Council of the Borough of Watchung that should any section, paragraph, sentence, clause, or phrase of this Ordinance be declared unconstitutional or invalid for any reason, the remaining portions of this Ordinance shall not be affected thereby and shall remain in full force and effect, and to that end the provisions of this Ordinance are hereby declared to be severable; and

BE IT FURTHER ORDAINED by the Council of the Borough of Watchung that in the event of any inconsistencies between the provisions of this Ordinance and any prior ordinance of

BOROUGH OF WATCHUNG
ORDINANCE: 25/11

the Borough of Watchung, the provisions hereof shall be determined to govern, and the inconsistencies of the prior ordinance are hereby repealed. All other parts, portions and provisions of the Ordinances of the Borough of Watchung are hereby ratified and confirmed, except where inconsistent with the terms hereof; and

BE IT FURTHER ORDAINED by the County of the Borough of Watchung that within five (5) days after its adoption by the Council, this Ordinance shall be presented to the Mayor for his approval and signature, which approval shall be granted or denied within ten (10) days of receipt of same, pursuant to N.J.S.A. 40A:60-5(d). If the Mayor fails to return this Ordinance with either his approval or objection to same within ten (10) days after it has been presented to him, then this Ordinance shall be deemed approved; and

BE IT FURTHER ORDAINED by the Council of the Borough of Watchung that this Ordinance shall take effect upon final passage and publication according to law; and approval by the Mayor pursuant to N.J.S.A. 40A:60-5(d).

INTRODUCED BY: GIBBS

PASSED:

PUBLISHED:

ADOPTED:

CC: COURTS, PD,

ATTEST: BOROUGH OF WATCHUNG

Edith G. Gil, Borough Clerk

By: _____
Ronald Jubin, Ph.D., Mayor

**BOROUGH OF WATCHUNG
ORDINANCE: 25/12**

**ORDINANCE AMENDING CHAPTER 15, GARBAGE AND WASTE,
ESTABLISHING A NEW SECTION REGULATING TEMPORARY
DUMPSTERS THROUGHOUT THE BOROUGH OF WATCHUNG**

BE IT ORDAINED by the Mayor and Borough Council of the Borough of Watchung, in the County of Somerset and State of New Jersey as follows:

Section 1. Chapter 15 entitled “Garbage and Waste” of the Code of the Borough of Watchung is hereby supplemented and amended to establish and create new Section 15-4 to be entitled “Temporary Dumpsters and Refuse Containers” and to read as follows:

Chapter 15. Garbage and Waste.

§15-4. TEMPORARY DUMPSTERS AND REFUSE CONTAINERS.

§15-4.1. Definitions.

As used in this Section, the following words and phrases shall have the following meanings:

DUMPSTER shall mean any debris-transfer body which is commonly used for the placement, collection and/or carting of rubble, rubbish, garbage, debris, building material or any other matter, which such container is portable or semiportable; also often known as a “roll-off dumpster” or “roll-off container.” For the purposes of this Section, “dumpster” shall not include the permanent refuse containers permitted to be located at non-residential properties.

§15-4.2. Location of Dumpsters.

- a. Dumpsters shall only be located on private property and shall not be left standing or parked on or along any Borough street, road, right-of-way or on any public property.
- b. In the event of extenuating circumstances, whereby a dumpster cannot be located on private property due to driveway width or other property access constraints, a dumpster maybe placed at curbside on any Borough street, road or right-of-way subject to the prior written approval of the Chief of Police or his/her designee, based on a determination of whether or not the dumpster may be located at the curbside without any detriment to vehicular and public safety, or would constitute a public nuisance or hazard.

BOROUGH OF WATCHUNG
ORDINANCE: 25/12

1. Any person placing or caused to be placed any dumpster or any other apparatus used to collect refuse and disposed building material of any kind whatsoever, on or about any street or public place within the Borough shall keep such equipment properly guarded and reflected in such a manner that the safety of the public will be amply protected.
- c. The property owner shall be liable for any damage caused by the placement of the dumpster to the public sidewalks and roadways.

§15-4.3. Limitation of Dumpsters.

- a. No dumpster shall be permitted on any property for longer than thirty (30) days.
- b. When a construction permits have been issued for the property, a dumpster may remain longer than thirty (30) days, but must be removed prior to the issuance of the certificate of completion/occupancy.
- c. Only one dumpster may be placed at any residential property at any one time.
- d. All dumpsters shall be emptied or exchanged when full in accordance with New Jersey Department of Environmental Protection guidelines, and in compliance with Section 15-5.3 of the Borough Code.

§15-4.4. Maintenance of Dumpsters.

- a. No dumpster shall be allowed to remain in a state of disassembly or disrepair.
- b. The contents of the dumpster shall be emptied and disposed of upon reaching the waterline of the dumpster.

§15-4.5. Violation; Penalty.

Any person who violates any provision of this Section shall receive written notice of said violation, warning said party to take action to remediate the violation. If no action is taken within twenty-four hours, a summons may be issued. Any person who violates any provision of this Section shall, upon conviction thereof, be punished by a penalty set forth in Section 1-5 of the Borough Code. A separate offense shall be deemed committed on each day during or on which a violation occurs or continues.

Section 2. Chapter 15 entitled “Garbage and Waste” of the Code of the Borough of Watchung is hereby supplemented and amended to establish and create new Section 15-5 to be entitled “Covering of Dumpsters and Other Refuse Containers” and to read as follows:

**BOROUGH OF WATCHUNG
ORDINANCE: 25/12**

Chapter 15. Garbage and Waste.

§15-5. COVERING OF DUMPSTERS AND OTHER REFUSE CONTAINERS.

§15-5.1. Purpose. This Section is adopted in compliance with the New Jersey Department of Environmental Protection's stormwater regulations, requiring dumpsters and other refuse containers that are outdoors or exposed to stormwater to be covered at all times and prohibits the spilling, dumping, leaking, or otherwise discharge of liquids, semi-liquids or solids from the containers to the municipal separate storm sewer system(s) operated by the Borough and/or the waters of the state so as to protect public health, safety and welfare, and to prescribe penalties for the failure to comply.

§15-5.2. Definitions.

For the purpose of this chapter, the following terms, phrases, words, and their derivations shall have the meanings stated herein unless their use in the text of this chapter clearly demonstrates a different meaning. When not inconsistent with the context, words used in the present tense include the future, words used in the plural number include the singular number, and words used in the singular number include the plural number. The word "shall" is always mandatory and not merely directory.

"Municipal separate storm sewer system (MS4)" means a conveyance or system of conveyances (including roads with drainage systems, municipal streets, catch basins, curbs, gutters, ditches, manmade channels, or storm drains) that is owned or operated by the Borough, and is designed and used for collecting and conveying storm water. NOTE: In municipalities with combined sewer systems, add the following: "MS4s do not include combined sewer systems, which are sewer systems that are designed to carry sanitary sewage at all times and to collect and transport stormwater from streets and other sources."

"Person" means any individual, corporation, company, partnership, firm, association, or political subdivision of this state subject to municipal jurisdiction.

"Refuse container" means any waste container that a person controls whether owned, leased, or operated, including dumpsters, trash cans, garbage pails, and plastic trash bags.

"Stormwater" means water resulting from precipitation (including rain and snow) that runs off the land's surface, is transmitted to the subsurface, and is captured by separate storm sewers or other sewerage or drainage facilities, or is conveyed by snow removal equipment.

"Waters of the state" means the ocean and its estuaries, all springs, streams and bodies of surface or groundwater, whether natural or artificial, within the boundaries of the state of New Jersey or subject to its jurisdiction.

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§15-5.3. Prohibited Conduct.

- a. Any person who controls, whether owned, leased, or operated, a refuse container or dumpster must ensure that such container or dumpster is covered at all times and shall prevent refuse from spilling out or overflowing.
- b. Any person who owns leases or otherwise uses a refuse container or dumpster must ensure that such container or dumpster does not leak or otherwise discharge liquids, semi-liquids or solids to the municipal separate storm sewer system(s) operated by the Borough.

§15-5.4. Exceptions to Prohibition.

- a. Permitted temporary demolition containers.
- b. Litter receptacles (other than dumpsters or other bulk containers).
- c. Individual homeowner trash and recycling containers.
- d. Refuse containers at facilities authorized to discharge stormwater under a valid NJPDES permit.
- e. Large bulky items (e.g., furniture, bound carpet and padding, white goods placed curbside for pickup).

§15-5.5. Enforcement.

This Section shall be enforced by the Police Department and/or the Zoning Officer of the Borough.

§15-5.6. Penalties.

Any person(s) who is found to be in violation of the provisions of this Section shall, upon conviction, be subject to a penalty set forth in Section 1-5 of the Borough Code.

BE IT FURTHER ORDAINED by the Council of the Borough of Watchung that should any section, paragraph, sentence, clause, or phrase of this Ordinance be declared unconstitutional or invalid for any reason, the remaining portions of this Ordinance shall not be affected thereby and shall remain in full force and effect, and to that end the provisions of this Ordinance are hereby declared to be severable; and

**BOROUGH OF WATCHUNG
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BE IT FURTHER ORDAINED by the Council of the Borough of Watchung that in the event of any inconsistencies between the provisions of this Ordinance and any prior ordinance of the Borough of Watchung, the provisions hereof shall be determined to govern, and the inconsistencies of the prior ordinance are hereby repealed. All other parts, portions and provisions of the Ordinances of the Borough of Watchung are hereby ratified and confirmed, except where inconsistent with the terms hereof; and

BE IT FURTHER ORDAINED that the Borough Clerk is directed to give notice at least ten days prior to a hearing on the adoption of this ordinance to the Somerset County Planning Board and to all other persons entitled thereto pursuant to N.J.S.A. 40:55D-15, and N.J.S.A. 40:55D-63 (if required); and

BE IT FURTHER ORDAINED that after introduction, the Borough Clerk is hereby directed to submit a copy of the within Ordinance to the Planning Board of the Borough of Watchung for its review in accordance with N.J.S.A. 40:55D-26 and N.J.S.A. 40:55D-64. The Planning Board is directed to make and transmit to the Borough Council, within 35 days after referral, a report including identification of any provisions in the proposed ordinance which are inconsistent with the master plan and recommendations concerning any inconsistencies and any other matter as the Board deems appropriate; and

BE IT FURTHER ORDAINED by the County of the Borough of Watchung that within five (5) days after its adoption by the Council, this Ordinance shall be presented to the Mayor for his approval and signature, which approval shall be granted or denied within ten (10) days of receipt of same, pursuant to N.J.S.A. 40A:60-5(d). If the Mayor fails to return this Ordinance with either his approval or objection to same within ten (10) days after it has been presented to him, then this Ordinance shall be deemed approved; and

**BOROUGH OF WATCHUNG
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BE IT FURTHER ORDAINED by the Council of the Borough of Watchung that this Ordinance shall take effect upon final passage and publication according to law; and approval by the Mayor pursuant to N.J.S.A. 40A:60-5(d).

INTRODUCED BY: GIBBS

PASSED:

PUBLISHED:

ADOPTED:

CC: BUILDING, PD,
COURTS,

ATTEST:

BOROUGH OF WATCHUNG

Edith Gil, Borough Clerk

By: _____
Ronald Jubin, Mayor

**BOROUGH OF WATCHUNG
ORDINANCE: 25/13**

**ORDINANCE AMENDING CHAPTER 11, GENERAL LICENSING, TO
UPDATE THE REGULATION AND LICENSING REQUIREMENTS FOR
LIMOUSINES THROUGHOUT THE BOROUGH OF WATCHUNG**

BE IT ORDAINED by the Mayor and Borough Council of the Borough of Watchung, in the County of Somerset and State of New Jersey as follows:

Section 1. Section 11-7 entitled “Taxicabs and Liveries” of Chapter 11 entitled “General Licensing” of the Code of the Borough of Watchung, is hereby supplemented and amended to read as follows: [New language in **bold and underlined**; deleted language in ~~double strikethrough~~]

Chapter 11. General Licensing.

§ 11-7. TAXICABS AND LIVERIES.

§ 11-7.1. Applicability.

This Section shall apply to the operation and storage of taxicabs and liveries within the limits of the Borough of Watchung.

§ 11-7.2. Definitions.

Unless otherwise provided herein, the following terms shall have the following definitions:

LIMOUSINE

Shall mean and include any automobile or motor car with a carrying capacity of not more than **fourteen (14)** ~~nine~~ passengers, not including the driver, used in the business of carrying passengers for hire which is held out, announced or advertised to operate or run or which is operated or run over any of the streets or public highways of this State, and which is hired by charter or for a particular contract, or by the day or hour or other fixed period, or to transport passengers to a specified place or places, or which charges a fare or price agreed upon in advance between the operator and the passenger. Nothing in this section shall be construed to include taxicabs, hotel use or buses employed solely in transporting school children or teachers or autobuses which are subject to the jurisdiction

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of the Board of Public Utilities or interstate autobuses required by Federal or State law or rules of the Board of Public Utilities to carry insurance against loss from liability imposed by law on account of bodily injury or death.

LIMOUSINE OR LIVERY SERVICE

Shall mean and include the business or carrying passengers for hire by limousines.

PERSON

Shall mean and include any individual, copartnership, association, corporation, joint stock company, or limited liability company, their lessees, trustees or receivers appointed by any court whatsoever.

STREET

Shall mean and include any street, avenue, park, parkway, highway or other public place.

TAXICAB

Shall mean and include any automobile or motor car, commonly called taxi, engaged in the business of carrying passengers for hire which is held out, announced or advertised to operate or run or which is operated or run over any of the streets or public highways of this State, and particularly accepts and discharges such persons as may offer themselves for transportation from points or places to points or places within or without the State.

§ 11-7.3. License Required.

No person shall hire out or keep or use for hire or pay, or cause to be kept or used for hire or pay, any taxicab or limousine without first having obtained, in the case of a taxicab, the consent and issuance of a license by the Borough Council to operate the taxicab on the streets of the Borough of Watchung pursuant to N.J.S.A. 48:16-1, et seq.; and in the case of a limousine, a certificate of compliance and license from the Borough Clerk pursuant to N.J.S.A. 48:16-13, et seq. The operators of the vehicles referred to above shall comply with all provisions of the cited statutes.

§ 11-7.4. Insurance Required.

No such consent and license shall become effective until the owner of the taxicab or limousine shall have filed with the Borough Clerk an insurance policy with a company duly licensed to transact business under the insurance laws of this State in the statutory sums to satisfy all claims for damages, both property and personal injury claims. The Borough of Watchung's consent shall only be effective as long as the insurance policy shall remain in force.

§ 11-7.5. Power of Attorney.

The owner of a taxicab, limousine or livery service shall execute and deliver to the Clerk of the municipality in which the owner has its principal place of business, a power of attorney, wherein and whereby the owner shall appoint the chief fiscal officer of the municipality as its true and lawful attorney for the purpose of acknowledging service of any process out of a court of

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competent jurisdiction to be serviced against the insured by virtue of the indemnity granted under the insurance policy.

§ 11-7.6. Certificate of Compliance; Contents; Filing and Posting.

The Clerk of the Borough of Watchung, if the owner of the taxicab or limousine has its principal place of business in the Borough of Watchung, upon the filing of the required insurance policy, shall issue a certificate and license in duplicate showing that the owner of the taxicab or limousine has complied with this section. The certificate shall recite the name of the insurance company, the number and date of expiration of the policy, a description of every taxicab, limousine or livery service insured thereunder, and the registration number of the same. The duplicate certificate shall be filed with the Division of Motor Vehicles before such car is registered as a taxicab, limousine or livery service.

§ 11-7.7. Police Investigation of Each Driver.

Every application for municipal consent or certificate of compliance and license shall disclose the name, address and driver's license number of each driver of a taxicab, limousine or livery service. The Borough of Watchung Police Department shall conduct an investigation of each driver of a taxicab, limousine or livery service, and a report of such investigation and a copy of the traffic and police report for each driver, if any, shall be attached to the application for municipal consent or certificate of compliance. Each taxicab, limousine or livery service owner is required to immediately notify the Borough and the Police Department of any new driver so that the Police Department shall conduct the aforementioned investigation of the new driver. If any owner fails to supply the above information the Borough shall immediately revoke the owner's license.

§ 11-7.8. Taxicab Markings; Color; Etc.

There shall be displayed on the exterior of the two front doors of each taxicab the name or the trade name of the owner. The height of the lettering shall be at least three inches. No taxicab shall bear a name, monogram, insignia or color scheme in conflict with the name, monogram, insignia or color scheme used by any other person licensed hereunder in such a manner as to mislead or deceive the public. Taxicabs operated by one owner must be identical in color. Taxicabs which are granted municipal consent to operate upon the Borough of Watchung streets will have the superior right to utilize their markings, color, etc., in the order in which the municipal consent is granted.

§ 11-7.9. Taximeter.

The taximeter of every taxicab shall be in proper condition and accurate. The face of the taximeter shall be illuminated by suitable light after sundown. No taximeter shall be approved unless the case thereof is sealed and gears are enclosed.

§ 11-7.10. Sanitation and Safety of Vehicles; Inspections.

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Taxicabs and limousines may be inspected by the Borough of Watchung Police at any time for cleanliness, sanitary condition, mechanical safety for the transportation of passengers and general safety and fitness for public patronage.

§ 11-7.11. Record of Taxicab Passengers Trips.

Every taxicab shall record, in writing, the time and place each passenger is accepted and the time and place of discharge of the passenger. Such records shall be kept intact for one year from the date thereof. Such records shall be kept open for inspection at all times during the one year period by a duly authorized representative of the Borough of Watchung Police Department.

§ 11-7.12. Cruising of Taxicabs.

No driver of any taxicab, in soliciting employment, shall so operate a taxicab as to interfere with or impede unnecessarily the movement of other vehicles or pedestrians. Employment may be solicited by driving through any public street or place at a rate of speed that will not interfere with or impede traffic. No passenger shall be solicited unless within six feet of a taxicab.

§ 11-7.13. Loading and Discharge of Taxicab Passengers.

No taxicab passenger shall be accepted or discharged on a public street unless the action can be done safely.

§ 11-7.14. Parking.

No taxicab may park in any public street or public place in the Borough of Watchung except in such place or places as may be designated by ordinance, resolution or regulation adopted in accordance with law.

§ 11-7.15. Acceptance of Passengers; Collection of Fares; Shared Rides.

The driver of any taxicab shall have the authority to demand payment of a fare in advance and may refuse employment unless such fare is so prepaid, but no driver of a taxicab shall otherwise refuse employment by an orderly person for transportation anywhere in the Borough of Watchung or outside thereof. No driver of a taxicab shall carry any person other than the first passenger employing him without the consent of the first passenger.

§ 11-7.16. Misleading Passengers; Direct Routes.

No owner or driver of any taxicab or limousine shall induce any person to employ him by knowingly misinforming or misleading such person. No driver shall convey any passenger to any place or by any route other than the most direct route, unless otherwise directed by the passenger.

§ 11-7.17. Solicitation of Passengers by Limousines.

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No owner or driver of any limousine may solicit patronage in any public street or public place in the Borough of Watchung.

§ 11-7.18. Lost or Abandoned Property in Vehicles.

The driver of any taxicab or limousine, immediately after the termination of any hiring or employment, shall carefully search the taxicab or limousine for any property lost or abandoned therein. Such property, unless sooner claimed or delivered to the owner, shall be reported in writing by the driver or by the owner of the taxicab or limousine to the Borough of Watchung Police Department, giving particulars and a brief description of the property, within 24 hours after finding of same. All such property not claimed within the 24 hour period shall be turned over by such driver or owner of a taxicab or limousine to the Property Clerk of the Borough of Watchung Police Department.

§ 11-7.19. Private Use of Vehicles.

Nothing contained in this section shall prohibit the use of a taxicab or limousine for private purposes, provided that there is no solicitation of patronage.

§ 11-7.20. Illegal or Immoral Conduct; Use of Vehicles.

No person shall permit a taxicab or limousine driven or owned by him to be used for any illegal or immoral purpose.

§ 11-7.21. Storage of Taxicabs and Limousines.

No taxicab or limousine business shall be operated within the Borough of Watchung in violation of the Borough of Watchung Zoning Ordinance.^{III} At the time a taxicab owner shall apply for a municipal consent and license to operate a taxicab over the Borough of Watchung streets, or a limousine owner applies for a certificate of compliance, the owner shall notify the Borough Clerk of the street address from which the taxicab or limousine service will be conducted. Parking of multiple commercial vehicles overnight in an RR Zone prohibited.

§ 11-7.22. Enforcement.

The Borough of Watchung Police Department is hereby given the authority and is instructed to watch and observe the conduct of taxicab, limousines and livery service operating in the Borough of Watchung. Upon discovering a violation of the provisions of this section, the Police Department shall take appropriate action and report same to the Borough Council.

§ 11-7.23. Fees.

- a. Taxicabs.** All owners shall pay a yearly seventy-five (\$75.00) dollar license fee prior to the issuance of a certificate of compliance or license. In addition, all drivers are required to submit finger print checks with the application.

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- b. Limousines. For limousine services located within the Borough, the owner shall pay a fee in the amount of fifty (\$50.00) dollars for each limousine service, plus ten (\$10.00) dollars for each limousine which is covered under the required insurance policy. For limousine services providing service on an intra-municipal, point-to-point basis within the Borough, the owner shall pay a fee in the amount of fifty (\$50.00) dollars for the issuance of such license.**

BE IT FURTHER ORDAINED by the Council of the Borough of Watchung that should any section, paragraph, sentence, clause, or phrase of this Ordinance be declared unconstitutional or invalid for any reason, the remaining portions of this Ordinance shall not be affected thereby and shall remain in full force and effect, and to that end the provisions of this Ordinance are hereby declared to be severable; and

BE IT FURTHER ORDAINED by the Council of the Borough of Watchung that in the event of any inconsistencies between the provisions of this Ordinance and any prior ordinance of the Borough of Watchung, the provisions hereof shall be determined to govern, and the inconsistencies of the prior ordinance are hereby repealed. All other parts, portions and provisions of the Ordinances of the Borough of Watchung are hereby ratified and confirmed, except where inconsistent with the terms hereof; and

BE IT FURTHER ORDAINED by the County of the Borough of Watchung that within five (5) days after its adoption by the Council, this Ordinance shall be presented to the Mayor for his approval and signature, which approval shall be granted or denied within ten (10) days of receipt of same, pursuant to N.J.S.A. 40A:60-5(d). If the Mayor fails to return this Ordinance with either his approval or objection to same within ten (10) days after it has been presented to him, then this Ordinance shall be deemed approved; and

**BOROUGH OF WATCHUNG
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BE IT FURTHER ORDAINED by the Council of the Borough of Watchung that this Ordinance shall take effect upon final passage and publication according to law; and approval by the Mayor pursuant to N.J.S.A. 40A:60-5(d).

INTRODUCED BY: GIBBS

PASSED:

PUBLISHED:

ADOPTED:

CC: PD, COURTS

ATTEST:

BOROUGH OF WATCHUNG

Edith Gil, Borough Clerk

By: _____
Ronald Jubin, Mayor

**BOROUGH OF WATCHUNG
ORDINANCE: 25/14**

**AN ORDINANCE AMENDING CHAPTER 16, PUBLIC PROPERTY AND
RECREATION AREAS, TO UPDATE THE BOROUGH'S RULES AND
REGULATIONS OF PUBLIC PROPERTY AND RECREATION AREAS.**

BE IT ORDAINED by the Mayor and Borough Council of the Borough of Watchung, in the County of Somerset and State of New Jersey as follows:

Section 1. Chapter 16 entitled "Public Property and Recreation Areas" of the Code of the Borough of Watchung is hereby supplemented and amended to read as follows: [New language in **bold and underlined**; and deleted language in ~~double-strikethrough~~.]

Chapter 16. Public Property and Recreation Areas.

§16-1. PUBLIC PARKS.

§16-1.1. Purpose for Rules and Regulations.

The following rules and regulations are hereby adopted for the protection, regulation and control of parks owned and operated by the Borough, including driveways, sidewalks, paths, parking lots, buildings and all facilities.

§16-1.2. Supervision of Operation and Maintenance.

All parks in the Borough shall be operated and maintained under the supervision of the Borough Council. The Borough Council may, by resolution from time to time, delegate all or any aspects of such supervision to the Recreation Commission or any other designated agency of the municipality.

§16-1.3. Hours of Operation.

Public parks shall be open during the hours of 7:00 a.m. to sunset each day, except that the closing time of a public park may be changed by prior permission and authorization issued by the Borough Council. No person shall, without permission, enter into or remain in a public park except during the hours the park is open to the general public.

§16-1.4. Intoxicating Beverages Restricted; Intoxicated Persons Restricted.

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The use of intoxicating beverages, drugs or narcotics in any public park is strictly prohibited. No person shall be permitted within a public park while under the influence of intoxicating beverages, drugs or narcotics.

§16-1.5. Refuse, Litter and Pollution.

No person shall leave or throw bottles, broken glass, ashes, wastepaper or other rubbish or litter in any public park, except in a properly provided receptacle designated for that purpose. No person shall throw or place any dirt, stone, rock, debris or foreign or waste substance in any portion of a public park, and no person shall cause any portion of a public park to become polluted or otherwise unfit or unsafe for use by the public.

§16-1.6. Group Use.

No group or organization of 20 or more persons shall use or occupy a public park without first having obtained a ~~group use~~ **Field and Facility** permit. Such permit shall be obtained from the municipality not later than **thirty (30)** ~~seven~~ days before the proposed date of use. The granting ~~or~~ of denial of such permit shall be based upon rules, regulations and standards promulgated by the Governing Body. ~~Group use~~ **Field and Facility permit requests** shall be limited to designated areas. Adult supervision of children's groups shall be required at all times.

§16-1.7. Fires Restricted.

No person shall build, light or maintain a fire or cooking grill within a public park without the written permission of the Mayor and Borough Council. All fires shall be extinguished immediately upon completion of food preparation.

§16-1.8. Fireworks Prohibited.

No person shall discharge or set off any fireworks, firecrackers, torpedoes, rockets or noisemakers of any kind in a public park.

§16-1.9. ~~Commercial Enterprises Restricted.~~ **Reserved.**

~~No person shall engage in any commercial use or enterprise in a public park or parking area of a public park.~~

§16-1.10. ~~Gambling Prohibited.~~ **Reserved.**

~~No person shall gamble or play at games of chance or use any gambling device in any public park.~~

§16-1.11. Use of Vehicles; Parking.

No person shall use any portion of a public park, except those areas designated for that purpose, for the purpose of travel within or parking of vehicles, including mopeds. Footpaths and walks established for pedestrian use shall not be used for vehicle travel. The use of any ~~unlicensed~~ motor

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vehicle, snowmobile, trail bike, ~~or minibike~~, **e-bike or e-scooter** is prohibited in any public park.
This provision does not apply to vehicles operating in any official governmental capacity.

§16-1.12. Interference with Others.

No person shall harass, obstruct, molest, assault or interfere with any person lawfully within a public park, nor shall any person resist, obstruct, molest, assault or interfere with any law enforcement officer or public official in any public park.

§16-1.13. Indecent Language Prohibited.

No person shall use abusive, threatening, insulting or indecent language in a public park, nor shall any action constituting a nuisance be allowed by any person.

§16-1.14. Posting of Rules and Regulations.

The Borough Council authorizes the installation of appropriate signs, to be located within public parks, giving notice of the various rules and regulations or portions thereof set forth in this section. No person shall damage or deface any such sign.

§16-1.15 Recreational Use Prohibitions and Limitations.

- a. Ice Skating Prohibited. No person shall ice skate on either Best Lake or Watchung Lake at any time.
- b. Swimming and Water Sports Prohibited. No swimming, wading or boating is permitted on Best Lake or Watchung Lake.
- c. Fishing Restrictions. Fishing is prohibited along and on all areas of Watchung Lake, except along the retaining wall on the side of the lake adjacent to Stirling Road. Any fish caught from the retaining wall on the northeast side of the lake are to be immediately returned to the water unharmed.
- d. Skateboarding, Roller Skating, Bicycling Prohibited in Certain Areas. No skateboarding, roller skating, ~~or bicycling~~, **e-bikes, e-scooters, motorcycles, golf carts, or ATVs are** ~~is~~ permitted on the concrete portion of the Watchung Lake Dam or Spillway or on any walkway within **all Watchung parks** ~~the Watchung Lake Park~~.
- e. Pedestrian Traffic Prohibited in Certain Areas. Pedestrian traffic will not be permitted on the concrete portion of the Watchung Lake Dam or Spillway.
- f. Remote-Control Model Motor Boats Prohibited. All remote-control model motor boats are prohibited on Best Lake or Watchung Lake.

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- g. Fishing Restriction at Best Lake. Fishing is permitted along and on all areas of Best Lake. However, any fish caught from Best Lake shall be immediately returned to Best Lake unharmed.

§16-1.16. Violations and Penalties.

Each and every person violating any of the provisions of this section shall, upon conviction, be subject to a penalty as stated in Chapter 1, Section 1-5, General Penalty

BE IT FURTHER ORDAINED by the Council of the Borough of Watchung that should any section, paragraph, sentence, clause, or phrase of this Ordinance be declared unconstitutional or invalid for any reason, the remaining portions of this Ordinance shall not be affected thereby and shall remain in full force and effect, and to that end the provisions of this Ordinance are hereby declared to be severable; and

BE IT FURTHER ORDAINED by the Council of the Borough of Watchung that in the event of any inconsistencies between the provisions of this Ordinance and any prior ordinance of the Borough of Watchung, the provisions hereof shall be determined to govern, and the inconsistencies of the prior ordinance are hereby repealed. All other parts, portions and provisions of the Ordinances of the Borough of Watchung are hereby ratified and confirmed, except where inconsistent with the terms hereof; and

BE IT FURTHER ORDAINED by the County of the Borough of Watchung that within five (5) days after its adoption by the Council, this Ordinance shall be presented to the Mayor for his approval and signature, which approval shall be granted or denied within ten (10) days of receipt of same, pursuant to N.J.S.A. 40A:60-5(d). If the Mayor fails to return this Ordinance with either his approval or objection to same within ten (10) days after it has been presented to him, then this Ordinance shall be deemed approved; and

BOROUGH OF WATCHUNG
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BE IT FURTHER ORDAINED by the Council of the Borough of Watchung that this Ordinance shall take effect upon final passage and publication according to law; and approval by the Mayor pursuant to N.J.S.A. 40A:60-5(d).

INTRODUCED BY: GIBBS

PASSED:

PUBLISHED:

ADOPTED:

CC: COURTS, POLICE

ATTEST:

BOROUGH OF WATCHUNG

Edith G. Gil, Borough Clerk

By: _____
Ronald Jubin, Ph.D., Mayor

**BOROUGH OF WATCHUNG
ORDINANCE: 25/15**

**ORDINANCE AMENDING CHAPTER 6, POLICE REGULATIONS, TO
UPDATE THE BOROUGH'S REGULATIONS GOVERNING THE
FEEDING OF WILDLIFE THROUGHOUT THE BOROUGH**

BE IT ORDAINED by the Mayor and Borough Council of the Borough of Watchung, in the County of Somerset and State of New Jersey as follows:

Section 1. Section 6-3 entitled "Wildlife Feeding" of Chapter 6 entitled "Police Regulations" of the Code of the Borough of Watchung is hereby supplemented and amended to read as follows: [New language in **bold and underlined**; deleted language in ~~double-strikethrough~~]

Chapter 6. Police Regulations

§ 6-3. WILDLIFE FEEDING.

§ 6-3.1. Purpose.

An ordinance to prohibit the feeding of unconfined wildlife **on private property and** in any public park or on any other property owned or operated by the Borough of Watchung, so as to protect public health, safety and welfare, and to prescribe penalties for failure to comply.

§ 6-3.2. Definitions.

For the purpose of this section, the following terms, phrases, words and their derivations shall have the meanings stated herein unless their use in the text of this section clearly demonstrates a different meaning. When not inconsistent with the context, words used in the present tense include the future, words used in the plural number include the singular number, and words used in the singular number include the plural number. The word "shall" is always mandatory and not merely directory.

BIRD OF PREY

Shall mean a carnivorous bird (including, but not limited to, as a hawk, eagle, vulture, or owl) that feeds wholly or chiefly on meat taken by hunting or on carrion (the decaying flesh of dead animals).

FEED

Shall mean to give, place, expose, deposit, distribute or scatter any edible material with the intention of feeding, attracting or enticing wildlife. Feeding does not include baiting in the legal taking of fish and/or game.

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PERSON

Shall mean any individual, corporation, company, partnership, firm, association, or political subdivision of this State subject to municipal jurisdiction.

WILDLIFE

Shall mean all animals that are neither human nor domesticated.

§ 6-3.3. Prohibited Conduct.

- a. **Except as otherwise provided herein, No person shall feed, in any public park or on any other property owned or operated by the Borough of Watchung, any wildlife on public or private property, excluding confined wildlife (for example, wildlife confined in zoos, parks or rehabilitation centers), or unconfined wildlife at environmental education centers.**

§ 6-3.4. Exceptions. The prohibited conduct of this Section shall not apply to the following circumstances/conditions:

- a. **Feeding of Birds. The feeding of birds with bird seed, including the use of bird feeders with a maximum capacity of two and a half (2½ lbs) pounds, shall not be a violation of this Section. This exception shall not apply to the feeding of any bird of prey.**
- b. **Fishing. Feeding of fish through the act of fishing on public (where permitted) or private property shall not be a violation of this Section.**
- c. **Deer Hunting. The use of deer bait in connection with the legal and licensed hunting of deer on public and private property shall not be a violation of this Section.**
- d. **Composting/Trash. Any incidental feeding of wildlife resulting from the use of composters or from trash/garbage containers on private property shall not be a violation of this Section.**
- e. **Humane Acts. This Section shall not be construed to prohibit humane acts toward wild animals in individual cases, such as the temporary nurturing of a wounded, starving or suffering animal.**
- f. **Veterinarians. This Section shall not apply to licensed veterinarians.**

§ 6-3.45. Enforcement.

- a. This Section shall be enforced by the Police Department, Code Enforcement Officer and/or the Board of Health of the Borough of Watchung.
- b. Any person found to be in violation of this Section shall be ordered to cease the feeding immediately, **in addition to the service of a potential summons for penalties.**

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§ 6-3.56. Violations and Penalties.

Any person(s) who is found to be in violation of the provisions of this Section, ~~where no other penalty is specified,~~ shall, upon conviction thereof, be subject to a penalty as stated in Chapter 1, Section 1-5, General Penalty.

BE IT FURTHER ORDAINED by the Council of the Borough of Watchung that should any section, paragraph, sentence, clause, or phrase of this Ordinance be declared unconstitutional or invalid for any reason, the remaining portions of this Ordinance shall not be affected thereby and shall remain in full force and effect, and to that end the provisions of this Ordinance are hereby declared to be severable; and

BE IT FURTHER ORDAINED by the Council of the Borough of Watchung that in the event of any inconsistencies between the provisions of this Ordinance and any prior ordinance of the Borough of Watchung, the provisions hereof shall be determined to govern, and the inconsistencies of the prior ordinance are hereby repealed. All other parts, portions and provisions of the Ordinances of the Borough of Watchung are hereby ratified and confirmed, except where inconsistent with the terms hereof; and

BE IT FURTHER ORDAINED by the County of the Borough of Watchung that within five (5) days after its adoption by the Council, this Ordinance shall be presented to the Mayor for his approval and signature, which approval shall be granted or denied within ten (10) days of receipt of same, pursuant to N.J.S.A. 40A:60-5(d). If the Mayor fails to return this Ordinance with either his approval or objection to same within ten (10) days after it has been presented to him, then this Ordinance shall be deemed approved; and

**BOROUGH OF WATCHUNG
ORDINANCE: 25/15**

BE IT FURTHER ORDAINED by the Council of the Borough of Watchung that this Ordinance shall take effect upon final passage and publication according to law; and approval by the Mayor pursuant to N.J.S.A. 40A:60-5(d).

INTRODUCED BY: GIBBS

PASSED:

PUBLISHED:

ADOPTED:

CC: POLICE, BOH
CODE ENF.

ATTEST:

BOROUGH OF WATCHUNG

Edith G. Gil, Borough Clerk

By: _____
Ronald Jubin, Ph.D., Mayor

ORDINANCE # OR: 25-16

An Ordinance to amend the Code of The Borough of Watchung CH. 5-12.76 et seq., Thereof, and to fix and determine minimum and maximum salaries and compensation to be paid to certain employees.

BE IT RESOLVED, by the Mayor and Council of The Borough of Watchung, that CH. 5-12.76 et seq., the minimum and maximum base salaries and compensations to be paid to certain employess, be approved as follows:

JOB TITLE	MINIMUM	MAXIMUM
Administrator	\$75,000.00	\$210,000.00
Borough Clerk	\$45,000.00	\$105,000.00
Deputy Clerk	\$40,000.00	\$75,000.00
Assistant Municipal Clerk	\$35,000.00	\$70,000.00
Assistant Administrator	\$35,000.00	\$70,000.00
Mayor/Council Member	\$6,000.00	\$25,000.00
CFO / QPA /Tax Collector/ Technology Officer	\$40,000.00	\$166,000.00
Deputy Treasurer / Payroll & Benefits Manager	\$38,000.00	\$69,000.00
Administrative Assistant	\$34,500.00	\$69,000.00
Administrative Assistant / Police Dept.	\$34,500.00	\$69,000.00
TACO / Office Manager/ Zoning Officer	\$35,000.00	\$98,000.00
Executive Assistant / IT Specialist	\$50,000.00	\$110,000.00
Construction Code Official/ Building Subcode Official	\$25,000.00	\$55,000.00
Building Inspector	\$8,000.00	\$56,000.00
Fire Sub-Code Official	\$10,000.00	\$30,000.00
Plumbing Sub-Code Official	\$10,000.00	\$30,000.00
Electrical Sub-Code Official	\$10,000.00	\$30,000.00
*Fire Official	\$45.00	\$51.00
OEM Coordinator	\$1,000.00	\$8,000.00
Municipal Court Judge	\$32,000.00	\$95,000.00
Public Defender	\$6,000.00	\$25,000.00
Chief of Police	\$150,000.00	\$230,000.00
Police Captain	\$159,000.00	\$200,000.00
Secretary	\$30,000.00	\$65,000.00
Recreation Coordinator	\$6,000.00	\$25,000.00
Public Works Manager	\$60,000.00	\$142,000.00
Public Works Foreman	\$50,000.00	\$99,000.00
Public Works Driver / Operator Step 1	\$40,000.00	\$57,500.00
Public Works Driver / Operator Step 2	\$40,000.00	\$61,000.00
Public Works Driver / Operator Step 3	\$40,000.00	\$64,500.00
Public Works Driver / Operator Step 4	\$40,000.00	\$68,500.00
Public Works Driver / Operator Step 5	\$40,000.00	\$72,750.00
Public Works Driver / Operator Step 6	\$40,000.00	\$77,500.00
Public Works Driver / Operator Step 7	\$40,000.00	\$81,500.00
Public Works Driver / Operator Step 8	\$40,000.00	\$85,500.00
Public Works Laborer / Driver Probationary	\$35,000.00	\$45,500.00
Public Works Laborer / Driver Step 1	\$40,000.00	\$51,000.00
Public Works Laborer / Driver Step 2	\$40,000.00	\$53,000.00
Public Works Laborer / Driver Step 3	\$40,000.00	\$57,000.00
Public Works Laborer / Driver Step 4	\$40,000.00	\$61,000.00
Public Works Laborer / Driver Step 5	\$40,000.00	\$64,500.00
Public Works Laborer / Driver Step 6	\$40,000.00	\$67,500.00
Public Works Laborer / Driver Step 7	\$40,000.00	\$71,500.00
Public Works Laborer / Driver Step 8	\$40,000.00	\$75,500.00
Building Maintenance Worker	\$5,200.00	\$8,750.00
Tax Assessor	\$35,000.00	\$76,000.00
Tax Clerk	\$25,000.00	\$68,000.00
Part Time Tax Assessor Assistant		\$28.48
*Seasonal/Temporary/Part Time	\$15.00	\$50.00
*Board/Commission Clerk	\$20.00	\$40.00
*Temporary Inspector / Sub-Code Official		\$50.00
Night Subcode Inspection		\$300.00
*Recreation Camp Counselors	\$15.00	\$21.00
*Recreation Camp Director	\$27.00	\$34.00
*Recreation Camp Assistant Director	\$25.00	\$32.00
OPRA Coordinator		\$2,732.00

*Hourly Wage

Edith G. Gil, Municipal Clerk

Ronald Jubin, Ph.D., Mayor

Introduced by: Fischer
Passed:
Published:
Adopted:

BOROUGH OF WATCHUNG
ORDINANCE #25/08

An Ordinance to amend the Code of The Borough of Watchung CH. 5-12.76 et seq., Thereof, and to fix and determine minimum and maximum salaries and compensation to be paid to certain employees.

BE IT RESOLVED, by the Mayor and Council of The Borough of Watchung, that CH 5-12.76 et seq., the minimum and maximum base salaries and compensations to be paid to certain employees, be approved as follows:

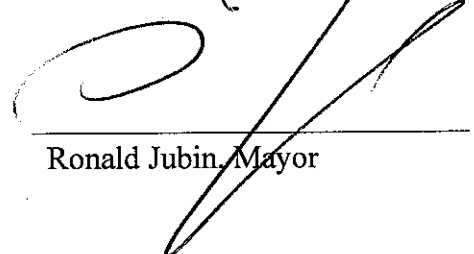
<u>JOB TITLE</u>	<u>MINIMUM</u>	<u>MAXIMUM</u>
Administrator	\$75,000.00	\$210,000.00
Borough Clerk	\$45,000.00	\$105,000.00
Deputy Clerk	\$40,000.00	\$75,000.00
Assistant Municipal Clerk	\$35,000.00	\$65,000.00
Mayor/Council Member	\$6,000.00	\$25,000.00
CFO / QPA /Tax Collector/ Technology Officer	\$40,000.00	\$166,000.00
Deputy Treasurer / Payroll & Benefits Manager	\$38,000.00	\$69,000.00
Administrative Assistant	\$34,500.00	\$69,000.00
Administrative Assistant / Police Dept.	\$34,500.00	\$69,000.00
TACO / Office Manager/ Zoning Officer	\$35,000.00	\$98,000.00
Executive Assistant / IT Specialist	\$50,000.00	\$110,000.00
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Plumbing Sub-Code Official	\$10,000.00	\$30,000.00
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*Fire Official	\$45.00	\$51.00
OEM Coordinator	\$1,000.00	\$8,000.00
Municipal Court Judge	\$32,000.00	\$95,000.00
Public Defender	\$6,000.00	\$25,000.00
Chief of Police	\$150,000.00	\$230,000.00
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Public Works Driver / Operator Step 4	\$40,000.00	\$68,500.00
Public Works Driver / Operator Step 5	\$40,000.00	\$72,750.00
Public Works Driver / Operator Step 6	\$40,000.00	\$77,500.00

**BOROUGH OF WATCHUNG
ORDINANCE #25/08**

Public Works Driver / Operator Step 7	\$40,000.00	\$81,500.00
Public Works Driver / Operator Step 8	\$40,000.00	\$85,500.00
Public Works Laborer / Driver Probationary	\$35,000.00	\$45,500.00
Public Works Laborer / Driver Step 1	\$40,000.00	\$61,000.00
Public Works Laborer / Driver Step 2	\$40,000.00	\$53,000.00
Public Works Laborer / Driver Step 3	\$40,000.00	\$57,000.00
Public Works Laborer / Driver Step 4	\$40,000.00	\$61,000.00
Public Works Laborer / Driver Step 5	\$40,000.00	\$54,500.00
Public Works Laborer / Driver Step 6	\$40,000.00	\$67,500.00
Public Works Laborer / Driver Step 7	\$40,000.00	\$71,500.00
Public Works Laborer / Driver Step 8	\$40,000.00	\$75,500.00
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Tax Assessor	\$35,000.00	\$76,000.00
Tax Clerk	\$25,000.00	\$68,000.00
Part Time Tax Assessor Assistant		\$28.48
*Seasonal/Temporary/Part Time	\$16.00	\$50.00
*Board/Commission Clerk	\$20.00	\$40.00
*Temporary Inspector / Sub-Code Official		\$50.00
Night Subcode Inspection		\$300.00
*Recreation Camp Counselors	\$16.00	\$21.00
*Recreation Camp Director	\$27.00	\$34.00
*Recreation Camp Assistant Director	\$25.00	\$32.00
Pesticide Applicator Stipend		\$1,000.00

*Hourly Wage

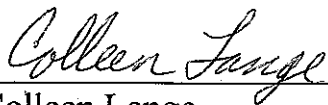

Edith G. Gil, Municipal Clerk


Ronald Jubin, Mayor

INTRODUCED BY: FISCHER
PASSED: MAY 8, 2025
PUBLISHED: MAY 15, 2025
ADOPTED: MAY 22, 2025

**STATE OF NEW JERSEY
SOMERSET COUNTY**

A notice, of which
the annexed is a true
copy, was published
on the 15th day of
May 2025 in
The Echoes Sentinel,
a newspaper published
in Somerset County,
New Jersey.



Colleen Lange
Administrative Assistant
Borough of Watchung

Watchung Borough	
NOTICE OF ORDINANCE ADOPTED ON FIRST READING	
Notice is hereby given that OR:25/08 entitled ESTABLISHING MINIMUM AND MAXIMUM SALARY ORDINANCE FOR 2025 was introduced at the May 8, 2025 council meeting.	
This Ordinance, will be further considered for final passage after a public hearing is held at a meeting of the Council scheduled for May 22, 2025 at 7:30 P.M. All persons interested shall be given an opportunity to be heard concerning said ordinance. Copies of Ordinance OR:25/08 may be obtained without cost by any member of the general public between the hours of 8 AM and 4 PM, with the exception of holidays and weekends, in the Municipal Clerk's office at 15 Mountain Boulevard, Watchung, NJ, by calling (908) 756-0080 or from the Borough's website at www.watchungnj.gov	
Published by direction of:	Edith G. Gil Borough Clerk
Date:	May 15, 2025
P.F.	\$23.46
05/15/21	

**BOROUGH OF WATCHUNG
RESOLUTION: R15**

WHEREAS, Section 8 of the Open Public Meetings Act (N.J.S.A. 10:4-12(b)(1-9) permits the exclusion of the public from a meeting in certain circumstances; and

WHEREAS, the Governing Body is of the opinion that such circumstances presently exist.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Borough of Watchung, County of Somerset, State of New Jersey, as follows:

1. The public shall be excluded from discussion of the closed session of September 4, 2025.
2. The general nature of the subject matter to be discussed:
 - Attorney-client privilege - MEL JIF Guidance
 - Personnel Matters on Executive Assistant in Police Dept
3. Minutes will be kept and once the matter involving the confidentiality of the above no longer requires that confidentiality, then the minutes can be made public.
4. The Borough Council may take official action on those items discussed in executive session upon completion of the executive session.

Christine B. Ead, Council President

Ronald Jubin, Ph.D., Mayor

ADOPTED: SEPTEMBER 4, 2025
INDEX: MISC.
C: