

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



**Ronald Jubin, Ph.D. Mayor**

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

15 Mountain Blvd  
Watchung, NJ  
07069

## **Mayor & Council Meeting AGENDA**

**March 30, 2026  
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 TAPinto, 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**

Autism Acceptance Month

### **SPECIAL PRESENTATION**

Mayor's Achievement Award Presentation

- Brandon Singletary — American Ninja Warrior
- Sanjaya Kumar Nagabhushan — Mayor's Wellness Walks

### **PUBLIC PORTION / AGENDA ITEMS ONLY**

Each speaker is limited to one 5-minute comment.

### **NEW BUSINESS**

### **REPORTS & CORRESPONDENCE**

#8: Warren Township Notice of Public Hearing & Adoption of Ordinance #26-14 re: Affordable Housing Zoning Changes

#9: Notice of Resignation from Electrical Subcode effective May 29, 2026

#10: Letter Requesting Approval to Display Ovarian Cancer Awareness Signs in September 2026

**BOROUGH OF WATCHUNG  
Mayor & Council Meeting Agenda**

**March 30, 2026 - 7:30 PM**

**CONSENT**

The items listed below are considered routine and moved under one motion.

R1: Certifying Compliance with the US Equal Employment Opportunity Commission's "Enforcement Guidance on the Consideration of Arrest and Conviction Records in Employment Decisions Under Title VII of the Civil Rights Act of 1964"

**NON-CONSENT**

R2: Introduction of the 2026 Municipal Budget

R3: Temporary Budget Amendment

R4: Authorizing Payment of Accumulated Benefits for Edith Gil

**ORDINANCE ON FIRST READING**

**ORD 26/07:** ORDINANCE TO EXCEED THE MUNICIPAL BUDGET COST OF LIVING ALLOWANCE AND TO ESTABLISH A CAP BANK WHEN THE COLA IS EQUAL TO OR LESS THAN 2.5 PERCENT (N.J.S.A. 40A:4-45.14)

**ORD 26/08:** ESTABLISHING MINIMUM AND MAXIMUM SALARY ORDINANCE

**PUBLIC PORTION - GENERAL DISCUSSION**

Each speaker is limited to one 5-minute comment.

**ADJOURNMENT**

The next meeting of the Mayor & Council is April 16, 2026.

**TOWNSHIP OF WARREN, SOMERSET COUNTY, NEW JERSEY  
NOTICE OF ORDINANCE INTRODUCTION AND PUBLIC HEARING**

**NOTICE IS HEREBY GIVEN** that on March 12, 2026 Ordinance No. 26-14 was introduced on first reading at a public meeting of the Township Committee of the Township of Warren, County of Somerset, State of New Jersey. The second reading and public hearing on said Ordinance will held by the Township Committee on April 16, 2026 at 7:00 p.m., at the Municipal Complex, Susie B. Boyce Meeting Room, 44 Mountain Boulevard, Warren, New Jersey, or at any such other time or place to which said public meeting may be adjourned. The purpose of the public hearing is to consider adoption of the Ordinance summarized below.

**Ordinance No. 26-14 An Ordinance Amending Chapter 16 “Zoning”, Section 16-22c “AH-6 Affordable Housing District” of the Municipal Code of the Township of Warren, County of Somerset, State of New Jersey, to Increase the Number of Housing Units from 26 to 28 with the 2 Additional Units Being Designated as Affordable Housing Units**

This Ordinance amends Chapter 16 “Zoning”, Section 16-22C “AH-6 Affordable Housing District” (Mountain Boulevard, Block 90, Lot 2) to increase the number of housing units from 26 to 28 with the 2 additional units being designated as affordable housing units.

You may appear at the public hearing in person and present any questions or comments you may have regarding the proposed Ordinance. A copy of the Ordinance will be available for public inspection and copying during regular business hours from 8:30 am to 4:00 pm at the Township Clerk’s Office currently located at 3 Mountain View Road, Warren, NJ. The Ordinance is also available on the Township’s official website at <https://www.warrennj.org/331/Ordinances-Pending-Adoption>

Donna Hands  
Township Clerk

Explanation: This Ordinance amends Chapter 16 “Zoning”, Section 16-22C “AH-6 Affordable Housing District” (Mountain Boulevard, Block 90, Lot 2) to increase the number of housing units from 26 to 28 with the 2 additional units being designated as affordable housing units.

**TOWNSHIP OF WARREN**

**ORDINANCE NO. 26-14**

**ORDINANCE AMENDING CHAPTER 16 “ZONING”, SECTION 16-22C “AH-6 AFFORDABLE HOUSING DISTRICT” OF THE MUNICIPAL CODE OF THE TOWNSHIP OF WARREN, COUNTY OF SOMERSET, STATE OF NEW JERSEY, TO INCREASE THE NUMBER OF HOUSING UNITS FROM 26 TO 28 WITH THE 2 ADDITIONAL UNITS BEING DESIGNATED AS AFFORDABLE HOUSING UNITS**

**Whereas**, on March 20, 2024, Governor Murphy signed into law an Amendment to the Fair Housing Act, N.J.S.A. 52:27D-301 et seq. (“Amended FHA”); and

**Whereas**, on January 31, 2025, the Township filed a Complaint for Declaratory Judgment Pertaining to Fourth Round Affordable Housing Obligation and Housing Element and Fair Share Plan in accordance with the Amended FHA; and

**Whereas**, on April 23, 2025, the Honorable William Mennen entered an Order and Decision establishing the Township’s Fourth Round Affordable Housing Obligation at 10 Present Need units and 262 Prospective Need units; and

**Whereas**, the Township Affordable Housing Planner prepared a Housing Element and Fair Share Plan to address and satisfy the Township’s Fourth Round Affordable Housing Obligation which Plan was approved by the Planning Board and Township Committee; and

**Whereas**, on June 27, 2025, the Township filed its Housing Element and Fair Share Plan in accordance with the Amended FHA; and

**Whereas**, on August 31, 2025, Fair Share Housing Center filed a challenge to the Township’s Housing Element and Fair Share Plan pursuant to N.J.S.A. 52:27D-304.1(f)(2)(b); and

**Whereas**, on August 31, 2025, Avalon Bay Communities filed a challenge to the Township’s Housing Element and Fair Share Plan pursuant to N.J.S.A. 52:27D-304.1(f)(2)(b); and

**Whereas**, on December 21, 2025, the Township and Fair Share Housing Center entered into a Mediation Agreement Before The Affordable Housing Dispute Resolution Program resolving Fair Share Housing Center’s challenge to the Township’s Housing Element and Fair Share Plan; and

**Whereas**, on January 29, 2026, the Affordable Housing Program issued a Program Decision Recommendation - Housing Element and Fair Share Plan recommending approval of the Mediation Agreement and dismissal of the challenge filed by Avalon Bay Communities; and

**Whereas**, on February 3, 2026, the Honorable William Mennen entered a Decision and Order Approving Municipal Housing Element and Fair Share Plan consistent with the Affordable Housing Program recommendation thereby approving the Mediation Agreement and dismissing the challenge filed by Avalon Bay Communities; and

**Whereas**, the Mediation Agreement, Decision and Order Approving Municipal Housing Element and Fair Share Plan and Amended FHA require the Township to adopt implementing ordinances that provide a realistic opportunity for development of affordable housing within the municipality to meet its Fourth Round Affordable Housing Obligation; and

**Whereas**, on February 11, 2026, the Planning Board approved and adopted a Master Plan Reexamination Report in accordance with N.J.S.A. 40:55D-89 addressing, amongst other things, the rezoning of property within the municipality to address its Fourth Round Affordable Housing Obligation; and

**Whereas**, pursuant to the Mediation Agreement and Decision and Order Approving Municipal Housing Element and Fair Share Plan the Township Planner prepared an Amended Housing Element and Fair Share Plan, dated February 10, 2026, which was adopted by the Warren Township Planning Board on February 25, 2026; and

**Whereas**, the Amended Housing Element and Fair Share Plan provides that two Third Round sites were rezoned to permit multi-family affordable housing via Ordinance No. 19-14 and 19-15 on March 14, 2019 to the AH-5 and AH-6 zones, respectively; and

**Whereas**, Application PB23-06 for 30 Mountain Boulevard, Block 90, Lot 2 (AH-6 Zone), the “Gardens at Warren” project was approved November 13, 2023 and memorialized by Resolution adopted on January 22, 2024; and

**Whereas**, as provided in the Amended Housing Element and Fair Share Plan for the “Mountain Boulevard Sites”, the developer will increase the affordable housing set-aside within the inclusionary development to permit 2 additional affordable units on the property, which will fully satisfy the “Mountain Boulevard Sites” mechanism by providing 12 affordable units and 16 market-rate units.

**Whereas**, the Township in compliance with the foregoing wishes to amend Chapter 16 “Zoning”, Section “AH-6 Affordable Housing District” of the Municipal Code to increase the number of housing units from 26 to 28 with the 2 additional units being designated as affordable housing units.



affordable housing bedroom distribution mix shall be as per UHAC regulations Section 5:80-26.13 ~~et seq.~~ where applicable due to small number of units.

\*Pursuant to Section 5:80-26.5, prior round units whose siting and creation are consistent with a prior round development or zoning designation that received COAH or court approval on or before June 30, 2025, are not subject to the requirements detailed for “Occupancy Standards”. This development remains subject to N.J.A.C. 5:80-26.3(f) as it was in effect prior to December 20, 2024.

- e. Maximum Units per building 16 units/structure
- f. Maximum number of bedrooms per unit . 3/unit
- g. Maximum average habitable unit floor area Townhome unit: 1,600 square feet  
Apartment unit: 1,000 square feet
- h. Maximum building height: 3 stories/35 feet (whichever is less)
- i. Minimum building setbacks:
  - Front Yard 35 feet
  - Side Yard 10 feet
  - Rear Yard 25 feet
- j. Parking Development shall meet Residential Site Improvement Standards (RSIS)
- k. Housing affordability ~~10~~ 12 units shall be affordable pursuant to requirements of §16-6 of Chapter ~~XVI~~ 16 (Zoning Ordinance)
- l. Recreational requirements The project shall provide recreational opportunities

**§ 16-22C.3 Design Standards.**

The general design theme shall be generally variations of a traditional theme. Buildings, signage and all other improvements shall be designed to follow a project design theme to the extent possible. The following design standards shall apply and shall be utilized to carry out the design theme of the project.

- a. Applicability. These guidelines and standards shall apply to all applications for development.
- b. General Design Standards.
  - 1. All buildings should be designed with an eye toward architectural detailing that can be unique, and complement the appearance of adjacent structures.
  - 2. Buildings shall have varied and variegated facades. Use of texture and window

variations shall be encouraged.

3. Entryways shall give orientation and add aesthetically pleasing character to the front facade.
  4. Entrances shall include such features as canopies or porticos, overhangs, arcades, recesses/projections, raised corniced parapets over the door, peaked roof forms and arches.
- c. Continuity of Treatment. The architectural treatment of a facade or roof shall be completely continued around all visibly exposed sides of a building. All sides of building shall be architecturally designed so as to be consistent with regard to style, materials, colors and details. In the instance of multistory buildings, the architectural treatment and building materials of the first floor shall be compatible with upper stories.
  - d. Roof. The type, shape, pitch, texture and color of a roof shall be considered as an integral part of the design of a building and shall be architecturally compatible with the style, materials, color and design of such building.
  - e. Windows. Windows shall be architecturally compatible with the style, materials, colors and details of a building. Windows shall be vertically proportioned.
  - f. Doors and Entrances. All entrances to a building shall be defined and articulated by utilizing such elements as lintels, pediments, pilasters, porticoes, porches, overhangs, railings, balustrades and other such elements, where appropriate. Any such element utilized shall be architecturally compatible with the style, materials, colors and details of such building.
  - g. Physical Plant. All air-conditioning units, HVAC systems, exhaust pipes or stacks and elevator housing shall be shielded from view. Such shielding shall be accomplished by utilizing the walls or roof of the building and be designed to be architecturally compatible with the style, materials, colors and details of such building. If systems are ground mounted, landscaping and fencing shall be required for visual screen.
  - h. Materials, Colors and Details. All materials, colors and details used on the exterior of a building shall be architecturally compatible with the style of such building, as well as with each other.
  - i. Shutters. The use of shutters on building facades shall be encouraged.
  - j. Lighting. Light fixtures attached to the exterior of a building shall be designed to be architecturally compatible with the style, materials, colors and details of such building and other lighting fixtures used on the site. Consideration shall also be given to the type of light source utilized and the light quality such produces. The type of light source used on buildings, signs, parking areas, pedestrian walkways and other areas shall be the same or compatible. The use of low-pressure sodium or mercury vapor lighting either attached to buildings or to light the exterior of buildings shall be prohibited.
  - k. All buildings may have a basement.
  - l. All units shall, at a minimum, be equipped with ENERGY STAR<sup>®</sup>-certified appliances

and utilities.

**§ 16-22C.4. Parking Design Standards.**

- a. Provision of parking spaces. The design and number of parking spaces required per this section shall be provided in conformance with RSIS (N.J.A.C. 5:21-4.14 through 4.16).
- b. Screening. Where buffers are required, there shall be provided along the exterior lot line of the development a continuous, year-round planting screen at least six feet in height.

**§ 16-22C.5. Streetscape/Landscape Design Standards.**

- a. Interior roadway shall provide streetscape elements including sidewalks and lampposts.
- b. Street trees shall be provided in accordance with all applicable Township Code requirements.

**Section 2.** This Ordinance shall be construed so as not to conflict with any provision of New Jersey or Federal law. The provisions of this Ordinance shall be cumulative with, and not in substitution for, all other applicable zoning, planning, and land use regulations. In the event of any inconsistency or conflict between the provisions of this Ordinance or other local requirements, the provisions of this Ordinance shall apply.

**Section 3.** If any provisions of this Ordinance shall be adjudged invalid, such adjudication shall not affect the validity of the remaining provisions which shall be deemed severable therefrom.

**Section 4.** After introduction, the Township Clerk is hereby directed to provide a copy of the within Ordinance to the Planning Board 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 Township Committee 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.

**Section 5.** After introduction, the Township Clerk is hereby directed to provide by personal service, certified mail or email with confirmation that the email was delivered, at least 10 days prior to the scheduled hearing, a copy of this Ordinance and a Notice of Hearing in accordance with N.J.S.A. 40:55D-15 to: the clerk of any adjoining municipalities located within 200 feet of the boundaries of the affected properties; and the County Planning Board.

**Section 6.** After introduction, the Township Clerk is hereby directed to provide by personal service or certified and regular mail, at least 10 days prior to the scheduled hearing, a Notice of Hearing in accordance with N.J.S.A. 40:55D-62.1 to: the owners of the properties affected by this Ordinance; the owners of all properties within 200 feet of the boundaries of the affected properties; the Office of Planning Advocacy; and any military facility commander who has registered with the municipality.

**Section 7.** After introduction, the Township Clerk, in accordance with N.J.S.A. 40:49-2 and N.J.S.A. 40:49-2.1 is hereby directed to publish this Ordinance in its entirety or by title and summary at least once in a newspaper published and circulated in the municipality, if there is one, and if not, in a newspaper printed in the county and circulating in the municipality, together with a notice of the introduction thereof, the time and place when and where it will be further considered for final passage. The publication shall include a clear and concise statement prepared by the Clerk setting forth the purpose of this Ordinance and a time and place when and where a copy of this Ordinance can be obtained without cost by any member of the general public. The publication shall be at least 1 week prior to the scheduled hearing.

**Section 8.** Upon adoption, the Township Clerk, in accordance with N.J.S.A. 40:49-2 and N.J.S.A. 40:49-2.1, is hereby directed to publish this Ordinance, in its entirety or by title and summary, together with a notice of the date of passage or approval, at least once in a newspaper published and circulated in the municipality, if there is one, and if not, in a newspaper printed in the county and circulating in the municipality.

**Section 9.** Upon adoption, the Township Clerk, in accordance with N.J.S.A. 40:55D-16, shall forward a copy of this Ordinance to the County Planning Board for filing.

**Section 10.** In accordance with N.J.S.A. 35:3-2a, the Township Clerk is further directed to publish the legal notices pertaining to this Ordinance on the Township's official internet website.

**Section 11.** This Ordinance shall take effect immediately upon its adoption, passage and publication according to law.

**Attest**

**Township of Warren**

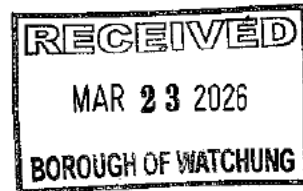
\_\_\_\_\_  
Donna Hands, Clerk

\_\_\_\_\_  
Shaun Fine, Mayor

INTRODUCED: March 12, 2026

ADOPTED:

EFFECTIVE:



John McManus

[REDACTED]

[REDACTED] N.J.

[REDACTED]

March 12, 2026

James Damato  
Borough of Watchung  
15 Mountain Boulevard  
Watchung, N.J. 07069

Please accept this letter, as my official notification that I will be retiring from my position as Electrical Subcode at Borough of Watchung, effective May 29, 2026.

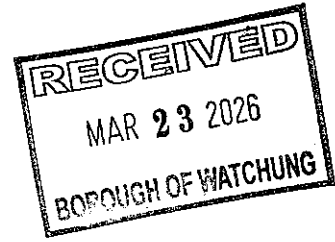
My many years with the Borough of Watchung, have afforded me opportunities for growth and development. I am grateful for the relationships with colleagues, management and the community that I have built throughout the years.

I will assist in any manner during my remaining time to ensure a smooth transition of my responsibilities.

Sincerely,

A handwritten signature in black ink, consisting of a stylized 'J' and 'M' connected together.

John McManus



March 16, 2026

To: Borough of Watchung

15 Mountain Blvd.

Watchung, NJ 07069

From: Lynn M.K. Franklin

33 Wildwood Terrace

Watchung, NJ 07069-5814

I request approval to place ovarian cancer awareness signs and teal ribbons on Borough property around Watchung Lake and Borough Hall for the month of September, 2026.

September is National Ovarian Cancer Awareness month. Teal is the awareness color for ovarian cancer.

Please let me know if there is more information needed.

Please process this request through the appropriate Council/Board/committee/commission and then notify me when approval has been granted.

Thank you.

Regards,

A handwritten signature in black ink, appearing to read "Lynn M.K. Franklin".

Lynn M.K. Franklin

908-755-6276

**BOROUGH OF WATCHUNG**  
**RESOLUTION: R**

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

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

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

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

\_\_\_\_\_  
Curt S. Dahl, Council President

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

ADOPTED: MARCH 30, 2026  
INDEX: BUDGET-MISC  
C: B. HANCE, DLGS

**CLERK'S CERTIFICATION**

I hereby certify that this is a true copy of the resolution passed at the Watchung Borough Council meeting held on March 30, 2026.

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

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

**GROUP AFFIDAVIT**

**STATE OF NEW JERSEY  
COUNTY OF SOMERSET**

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

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

(L.S.)

(L.S.)

\_\_\_\_\_

\_\_\_\_\_

(L.S.)

(L.S.)

\_\_\_\_\_

\_\_\_\_\_

(L.S.)

(L.S.)

\_\_\_\_\_

\_\_\_\_\_

(L.S.)

(L.S.)

\_\_\_\_\_

\_\_\_\_\_

Sworn to and subscribe before me this  
30<sup>th</sup> day of March, 2026

Notary Public of New Jersey

\_\_\_\_\_  
Notary

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

# 2026 Municipal Budget

of the                     BOROUGH                     of   WATCHUNG   County of  
  SOMERSET   for the fiscal year 2026.

## Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2026		2025
1. Surplus	3,200,000.00		2,400,000.00
2. Total Miscellaneous Revenues	4,499,459.91		3,838,830.64
3. Receipts from Delinquent Taxes	215,000.00		201,000.00
4. a) Local Tax for Municipal Purposes	14,004,540.09		13,698,482.43
b) Addition to Local School District Tax			
c) Minimum Library Tax			
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	14,004,540.09		13,698,482.43
Total General Revenues	21,919,000.00		20,138,313.07

Summary of Appropriations	2026 Budget		Final 2025 Budget
1. Operating Expenses: Salaries & Wages	6,342,250.00		6,254,000.00
Other Expenses	9,131,213.91		7,925,658.11
2. Deferred Charges & Other Appropriations	1,740,936.09		1,726,479.96
3. Capital Improvements	1,575,000.00		1,299,000.00
4. Debt Service (Include for School Purposes)	2,629,600.00		2,433,175.00
5. Reserve for Uncollected Taxes	500,000.00		500,000.00
Total General Appropriations	21,919,000.00		20,138,313.07
Total Number of Employees			

Balance of Outstanding Debt							
		General					
Interest		1,381,875.66					
Principal		10,692,094.64					
Outstanding Balance		12,073,970.30					

Introduced

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2026 MUNICIPAL BUDGET**

	YEAR 2026	YEAR 2025
1 Total General Appropriations for 2026 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	21,419,000.00	XXXXXXXXXXXX
2 Local District School Tax		15,485,124.00
Actual		
Estimate	16,314,545.00	XXXXXXXXXXXX
3 Regional School District Tax		8,245,401.00
Actual		
Estimate	8,451,536.03	XXXXXXXXXXXX
4 Regional High School Tax		XXXXXXXXXXXX
Actual		
Estimate		
5 County Tax		7,886,996.88
Actual		
Estimate	8,084,171.80	XXXXXXXXXXXX
6 Special District Tax		XXXXXXXXXXXX
Actual		
Estimate		
7 Municipal Open Space		469,296.80
Actual		
Estimate	501,147.30	XXXXXXXXXXXX
8 Municipal Arts and Culture		XXXXXXXXXXXX
Actual		
Estimate		
9 Total General Appropriations & Other Taxes	54,770,400.13	
# Less: Total Anticipated Revenues from 2026 in Municipal Budget (Item 5)	7,914,459.91	
# Cash Required from 2026 to Support Local Municipal Budget and Other Taxes	46,855,940.22	
# Amount of Item 11 divided by <span style="border: 1px solid black; padding: 2px;"><b>98.94%</b></span>		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, AFS Sheet 22)	47,355,940.22	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	16,314,545.00	
Regional School District Tax (Line 3 Above)	8,451,536.03	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	8,084,171.80	
Special District Tax (Line 6 Above)	-	
Municipal Open Space Tax (Line 7 Above)	501,147.30	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	14,004,540.09	
Total Amount (Line 12)	47,355,940.22	
# Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	500,000.00	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	21,419,000.00	
Item 13 - Appropriation: Reserve for Uncollected Taxes	500,000.00	
Subtotal	21,919,000.00	
Less: Item 10 - Total Anticipated Revenues	7,914,459.91	
Amount to Be Raised by Taxation in Municipal Budget	14,004,540.09	

<b>Local Tax for Municipal Purpose</b>	14,004,540.09
<b>Addition to Local District School Tax</b>	
<b>Minimum Library Tax</b>	

# BOROUGH OF WATCHUNG SUMMARY OF 2026 BUDGET

Total Budget	21,919,000.00	100.0%	Future Budget Projections					
			2027	2028	2029	2030	2031	
<b>Employee Costs:</b>								
Salaries & Wages								
Sheet 17	6,327,250.00		<b>102.00%</b>	6,453,795.00	6,582,870.90	6,714,528.32	6,848,818.88	6,985,795.26
Sheet 25	15,000.00		<b>102.00%</b>	15,300.00	15,606.00	15,918.12	16,236.48	16,561.21
Total	6,342,250.00			6,469,095.00	6,598,476.90	6,730,446.44	6,865,055.37	7,002,356.47
Social Security								
Sheet 19	277,573.09		<b>102.00%</b>	283,124.55	288,787.04	294,562.78	300,454.04	306,463.12
Pensions etc.								
Sheet 19	288,851.00		<b>102.00%</b>	294,628.02	300,520.58	306,530.99	312,661.61	318,914.84
Sheet 19	1,162,512.00		<b>105.00%</b>	1,220,637.60	1,281,669.48	1,345,752.95	1,413,040.60	1,483,692.63
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	7,150.00		<b>106.00%</b>	7,579.00	8,033.74	8,515.76	9,026.71	9,568.31
Direct Employee Costs	<b>8,078,336.09</b>	<b>36.9%</b>						
<b>General Liability Insurance</b>								
Sheet 14	45,668.00	0.2%						
<b>Debt Service:</b>								
Sheet 27	2,629,600.00	12.0%						
<b>Reserve for Uncollected Taxes:</b>								
Sheet 29	500,000.00	2.3%						
<b>Capital Funds:</b>								
Sheet 26a	1,575,000.00	7.2%						
<b>Deferred Charges:</b>								
Sheet 28	-	0.0%						
<b>Grants:</b>								
Sheet 25 (less Salaries & Wages above)	783,019.91	3.6%						
<b>All Other Departmental OE's:</b>								
Various Line Items	8,307,376.00	37.9%	<b>102.00%</b>	8,473,523.52	8,642,993.99	8,815,853.87	8,992,170.95	9,172,014.37
<b>Projected Budget Totals</b>				16,748,587.69	17,120,481.73	17,501,662.80	17,892,409.28	18,293,009.75

**BOROUGH OF WATCHUNG  
2026 BUDGET FUNDING**

Budget Funding:	
Fund Balance	3,200,000.00
Local Revenues	3,233,000.00
State Aid	708,440.00
Grants	558,019.91
Delinquent Tax	215,000.00
Local Purpose Tax	<u>14,004,540.09</u>
	<u>21,919,000.00</u>
Ratables	2,505,736,500
Tax Rate	0.559
Increase	(0.025)

Project Tax Results				
<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>
	25,000.00	50,000.00	75,000.00	100,000.00
	150,000.00	300,000.00	450,000.00	600,000.00
<u>16,748,587.69</u>	<u>16,945,481.73</u>	<u>17,151,662.80</u>	<u>17,367,409.28</u>	<u>17,593,009.75</u>
<u>16,748,587.69</u>	<u>17,120,481.73</u>	<u>17,501,662.80</u>	<u>17,892,409.28</u>	<u>18,293,009.75</u>
2,513,736,500	2,521,736,500	2,529,736,500	2,537,736,500	2,545,736,500
	<b>0.666</b>	<b>0.672</b>	<b>0.678</b>	<b>0.684</b>
	<b>0.107</b>	<b>0.006</b>	<b>0.006</b>	<b>0.007</b>

Int'l

### COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
<b>REVENUES</b>				
Surplus	3,200,000.00	2,400,000.00	800,000.00	33.33%
Local	3,233,000.00	2,685,519.53	547,480.47	20.39%
State Aid	708,440.00	708,440.00	-	0.00%
State & Federal Grants	558,019.91	444,871.11	113,148.80	25.43%
Delinquent Tax	215,000.00	201,000.00	14,000.00	6.97%
Local Purpose Tax	14,004,540.09	13,698,482.43	306,057.66	2.23%
Minimum Library Tax	-	-	-	#DIV/0!
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
<b>TOTAL REVENUE</b>	<b>21,919,000.00</b>	<b>20,138,313.07</b>	<b>1,780,686.93</b>	<b>8.84%</b>
<b>APPROPRIATIONS</b>				
Salaries & Wages	6,342,250.00	6,224,000.00	118,250.00	1.90%
Other Expenses	8,348,194.00	7,310,787.00	1,037,407.00	14.19%
Statutory & Deferred Charges	1,740,936.09	1,711,479.96	29,456.13	1.72%
State & Federal Grants	783,019.91	659,871.11	123,148.80	18.66%
Capital (without grants)	1,575,000.00	1,299,000.00	276,000.00	21.25%
Debt Service	2,629,600.00	2,433,175.00	196,425.00	8.07%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	500,000.00	500,000.00	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>21,919,000.00</b>	<b>20,138,313.07</b>	<b>1,780,686.93</b>	<b>0.08842</b>
Adopted Emergencies				

### LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	14,004,540.09	13,698,482.43	306,057.66	2.23%
Local Tax Rate	0.5589	0.5840	-0.0251	-4.30%
Assessed Valuation	2,505,736,500	2,346,484,000	159,252,500	6.79%

### STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP
	CAP 2.50%	CAP COLA	
CAP Base from Prior Year	13,901,566.96	13,901,566.96	15,340,195.19 MAX
Rate Applied	2.50%	3.50%	14,004,540.09 ACTUAL
Allowable CAP	14,249,106.13	14,388,121.80	(1,335,655.10) + OR ( )
Additions:			Must be zero or ( ) to Introduce Budget
See Sheet 3b	235,457.97	235,457.97	
Other			
Total CAP Allowable	14,484,564.11	14,623,579.78	
Budget Expenditures Sheet 19	14,446,060.09	14,446,060.09	
Remaining or (Excess)	38,504.02	177,519.69	

### CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	6,134,805.59	5,648,721.62	486,083.97
Used to Fund Budget	3,200,000.00	2,400,000.00	800,000.00
Remaining Balance	2,934,805.59	3,248,721.62	(313,916.03)

### % OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	99.73%	99.39%	0.34%
Used for Reserve for Taxes	98.94%	98.87%	0.07%
Remaining	0.79%	0.52%	0.27%

# BOROUGH OF WATCHUNG

## SUMMARY OF TAX RATES

## LEVY CHANGE PER VARIOUS ASSESSED VALUES

	Estimated 2026		Actual 2025		Change	%	Estimated 2026			Actual 2025		Total Tax Change	Local Tax Change
	Levy Amount	Rate	Levy Amount	Rate			Property Assessment	Total Tax	Local Tax	Total Tax	Local Tax		
<b>COUNTY:</b>													
County Tax (General)	6,514,994.01	0.260	6,356,091.72	0.271	(0.011)	-4.06%	100,000.00	1,889.90	558.90	1,952.00	584.00	(62.10)	(25.10)
County Library	876,017.41	0.035	854,651.13	0.037	(0.002)	-5.51%	125,000.00	2,362.38	698.62	2,440.00	730.00	(77.62)	(31.38)
County Health	-	-	-	-	-	#DIV/0!	150,000.00	2,834.85	838.35	2,928.00	876.00	(93.15)	(37.65)
County Open Space	693,160.38	0.028	676,254.03	0.029	(0.001)	-4.61%	175,000.00	3,307.33	978.07	3,416.00	1,022.00	(108.67)	(43.93)
Total All County Levies	8,084,171.80	0.323	7,886,996.88	0.337	(0.014)	-4.27%	200,000.00	3,779.80	1,117.80	3,904.00	1,168.00	(124.20)	(50.20)
							225,000.00	4,252.28	1,257.52	4,392.00	1,314.00	(139.72)	(56.48)
							250,000.00	4,724.75	1,397.25	4,880.00	1,460.00	(155.25)	(62.75)
<b>SCHOOLS:</b>							275,000.00	5,197.23	1,536.97	5,368.00	1,606.00	(170.77)	(69.03)
Local School	16,314,545.00	0.651	15,485,124.00	0.660	(0.009)	-1.35%	300,000.00	5,669.70	1,676.70	5,856.00	1,752.00	(186.30)	(75.30)
Regional School	8,451,536.03	0.337	8,245,401.00	0.351	(0.014)	-3.91%	325,000.00	6,142.18	1,816.42	6,344.00	1,898.00	(201.82)	(81.58)
Regional High School	-	-	-	-	-	#DIV/0!	350,000.00	6,614.65	1,956.15	6,832.00	2,044.00	(217.35)	(87.85)
Additional Local School							375,000.00	7,087.13	2,095.87	7,320.00	2,190.00	(232.87)	(94.13)
School Debt Service	-	-	-	-	-	#DIV/0!	400,000.00	7,559.60	2,235.60	7,808.00	2,336.00	(248.40)	(100.40)
							425,000.00	8,032.08	2,375.32	8,296.00	2,482.00	(263.92)	(106.68)
							450,000.00	8,504.55	2,515.05	8,784.00	2,628.00	(279.45)	(112.95)
<b>SPECIAL DISTRICTS:</b>							475,000.00	8,977.03	2,654.77	9,272.00	2,774.00	(294.97)	(119.23)
Special District Tax	-	-	-	-	-	#DIV/0!	500,000.00	9,449.51	2,794.50	9,760.00	2,920.00	(310.49)	(125.50)
							600,000.00	11,339.41	3,353.39	11,712.00	3,504.00	(372.59)	(150.61)
<b>LOCAL PURPOSE TAX</b>	14,004,540.09	0.559	13,698,482.43	0.584	(0.025)	-4.30%	750,000.00	14,174.26	4,191.74	14,640.00	4,380.00	(465.74)	(188.26)
Municipal Library	-	-	-	-	-	#DIV/0!	1,000,000.00	18,899.01	5,588.99	19,520.00	5,840.00	(620.99)	(251.01)
Municipal Open Space	501,147.30	0.020	469,296.80	0.020	-	0	1,250,000.00	23,623.76	6,986.24	24,400.00	7,300.00	(776.24)	(313.76)
Arts and Cultural	-	0	-	-	-	#DIV/0!	1,500,000.00	28,348.52	8,383.49	29,280.00	8,760.00	(931.48)	(376.51)
<b>TOTAL ALL LEVIES</b>	<u>47,355,940.22</u>	<u>1.890</u>	<u>45,785,301.11</u>	<u>1.952</u>	<u>-0.0621</u>	<u>-0.03181</u>							
<b>NET VALUATION TAXABLE</b>	<u>2,505,736,500</u>		<u>2,346,484,000</u>										

# 2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

**CAP**

MUNICIPALITY: BOROUGH OF WATCHUNG COUNTY: SOMERSET

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

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

**Official Mailing Address of Municipality**

Watchung Municipal Building  
15 Mountain Boulevard  
Watchung, New Jersey 07069

Fax #: 908-757-7027

Governing Body Members	
Name	Term Expires
<u>Christine Ead</u>	<u>12/31/2027</u>
<u>Curt Dahl</u>	<u>12/31/2027</u>
<u>Paolo Marano</u>	<u>12/31/2029</u>
<u>Paul Fischer</u>	<u>12/31/2029</u>
<u>Sonia Abi-Habib</u>	<u>12/31/2026</u>
<u>Robert Gibbs</u>	<u>12/31/2026</u>



# MUNICIPAL BUDGET NOTICE

## Section 1.

Municipal Budget of the BOROUGH of WATCHUNG, County of SOMERSET for the Fiscal Year 2026

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2026;

Be it Further Resolved, that said Budget be published on the official website https://watchungnj.gov/government/budgets on March 27th, 2026;

Also, if applicable, it will be advertised in the following on-line publication of \_\_\_\_\_ on \_\_\_\_\_, 2026.

The Governing Body of the BOROUGH of WATCHUNG does hereby approve the following as the Budget for the year 2026:

### RECORDED VOTE

(Insert Last Name)

Ayes

--

Nays

--

Abstained

--

Absent

--

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of WATCHUNG, County of SOMERSET, on March 30th, 2026.

A Hearing on the Budget and Tax Resolution will be held at Watchung Municipal Building, on May 7th, 2026 at 7:30 PM o'clock \_\_\_\_\_ at which time and place objections to said Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested persons.

**EXPLANATORY STATEMENT**

**SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET**

		<b>YEAR 2026</b>
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>		XXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>		XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}</b>		14,446,060.09
<b>2. Appropriations excluded from "CAPS" -</b>		XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}</b>		6,972,939.91
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>		-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>		6,972,939.91
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated</b>	<b>98.94%</b>	<b>Percent of Tax Collections</b>
		500,000.00
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	Building Aid Allowance    2026 - \$ _____ for Schools-State Aid    2025 - \$ _____	21,919,000.00
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>		7,914,459.91
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>		XXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>		14,004,540.09
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>		-
<b>(c) Minimum Library Tax</b>		-

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	20,138,313.07	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	20,138,313.07	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	19,474,410.65	-	-	-	-	-	-
Reserved	662,615.14	-	-	-	-	-	-
Unexpended Balances Canceled	1,287.28	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	20,138,313.07	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	19,732,500.00
Cap Base Adjustment:	
Subtotal	<u>19,732,500.00</u>
Exceptions Less:	
Total Other Operations	157,200.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	1,187,500.00
Total Additional Appropriations	
Total Capital Improvements	1,299,000.00
Total Debt Service	2,433,175.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	254,058.04
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	500,000.00
Total Exceptions	<u>5,830,933.04</u>
Amount on Which CAP is Applied	13,901,566.96
2.5% CAP	<u>347,539.17</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	14,249,106.13

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		14,249,106.13
Additions:		
New Construction (Assessor Certification)		175,298.11
2024 Cap Bank Available		-
2025 Cap Bank Available		60,159.86
Total Additions		<u>235,457.97</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	<u>14,484,564.11</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	<u>208,523.50</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>14,693,087.61</u>
Total General Appropriations for Municipal Purposes		<u>14,446,060.09</u>
(Sheet 19, H-1)		
Over or (Under) Appropriations Cap		<u>(247,027.52)</u>

NOTE:

Sheet 3b

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

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

**BUDGET MESSAGE**

**RECAP OF GROUP INSURANCE APPROPRIATION**

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

Estimated Group Insurance Costs - 2026 \$ 3,250,000.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 432,000.00

2,818,000.00

Budgeted Group Insurance - Inside CAP 2,506,180.00

Budgeted Group Insurance - Utilities -

Budgeted Group Insurance - Outside CAP 743,820.00

**TOTAL** 3,250,000.00

Instead of receiving Health Benefits, 7 employees have elected an opt-out for 2026. This opt-out amount is budgeted separately.

Health Benefits Waiver  
Salaries and Wages \$ 50,000.00

**"2010" LEVY CAP BANKS:**

**2023**

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026)	<u>538,868</u>
Amount Used in CY 2026	
Balance to Expire	<u><u>538,868</u></u>

**2024**

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2027)	<u>1,738,164</u>
Amount Used in CY 2026	
Balance to Carry Forward (CY 2027)	<u><u>1,738,164</u></u>

**2025**

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	<u>13,698,482</u>
Amount Used in CY 2026	<u>-</u>
Balance to Carry Forward (CY 2027 - CY2028)	<u><u>-</u></u>

**2026**

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2027 - CY 2029)	<u>15,340,195</u>
	<u>-</u>
	<u><u>15,340,195</u></u>

**Total Levy CAP Bank** 17,078,359

**BUDGET MESSAGE**

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

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

**SUMMARY LEVY CAP CALCULATION**

**LEVY CAP CALCULATION**

Prior Year Amount to be Raised by Taxation	13,698,482.43
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>13,698,482.43</u>
Plus 2% CAP Increase	<u>273,969.65</u>
<b>ADJUSTED TAX LEVY</b>	<u>13,972,452.08</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>13,972,452.08</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

13,972,452.08

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	790,020.00
Allowable Pension Obligations Increases	
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	276,000.00
Allowable Debt Service and Capital Leases Inc.	97,712.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	30,000.00

Add Total Exclusions

1,193,732.00

Less Cancelled or Unexpended Waivers

1,287.00

Less Cancelled or Unexpended Exclusions

**ADJUSTED TAX LEVY**

15,164,897.08

Additions:

New Ratables - Increase for new construction	30,016,800
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.584</u>
New Ratable Adjustment to Levy	175,298.11
Amounts approved by Referendum	
Levy CAP Bank Applied	

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

15,340,195.19

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

14,004,540.09

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

(1,335,655.10)

(must be equal or under for Introduction)

**BUDGET MESSAGE**

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>1. Surplus Anticipated</b>	08-101	3,200,000.00	2,400,000.00	2,400,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102		-	
<b>Total Surplus Anticipated</b>	08-100	3,200,000.00	2,400,000.00	2,400,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	10,000.00	15,000.00	17,500.00
Other	08-104	20,000.00	17,000.00	34,885.00
Fees and Permits	08-105	435,000.00	236,519.53	235,381.82
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	150,000.00	110,000.00	200,103.93
Other	08-109			
Interest and Costs on Taxes	08-112	80,000.00	75,000.00	93,461.73
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	200,000.00	152,000.00	239,258.68
Anticipated Utility Operating Surplus	08-114			
Sewer Rents	08-118	1,350,000.00	1,340,000.00	1,355,006.73





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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	<b>2,245,000.00</b>	<b>1,945,519.53</b>	<b>2,175,597.89</b>

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	708,440.00	708,440.00	708,439.88
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund				
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>708,440.00</b>	<b>708,440.00</b>	<b>708,439.88</b>

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees</b>				
<b>Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	470,000.00	320,000.00	605,384.00
<b>Special Item of General Revenue Anticipated with Prior Written</b>				
<b>Consent of Director of Local Government Services:</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>470,000.00</b>	<b>320,000.00</b>	<b>605,384.00</b>





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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services</b>				
<b>Shared Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section D: Shared Service Agreements Offset With Appropriations</b>	11-001	-	-	-

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of the Director of Local Government Services -</b>				
<b>    Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section E: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    Consent of Director of Local Government Services - Additional Revenues</b>	08-003	-	-	-

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
State of NJ Body Armor Grant	10-703	3,067.91	2,580.78	2,580.78
Alcohol Education and Rehabilitation	10-702		2,785.49	2,785.49
Recycling Tonnage Grant	10-715		21,454.30	21,454.30
Clean Communities	10-770		39,293.54	39,293.54
Sustainable Jersey Grant	10-771	2,000.00	2,500.00	2,500.00
American Water - Fire Grant	10-712		2,498.00	2,498.00
NJ Clean Fleet Grant	10-712		58,000.00	58,000.00
NJ DOT - NJ State Rod Aid	10-712	252,952.00	291,609.00	291,609.00
Safe and Secure Communities Grant	10-712		18,150.00	18,150.00
Somerset County Youth Services Grant	10-712		6,000.00	6,000.00
Recreation Trail Grant	10-712	300,000.00		-
				-
				-
				-
				-
				-
				-
				-

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues</b>	xxxxxxx 10-001	xxxxxxxxxxx 558,019.91	xxxxxxxxxxx 444,871.11	xxxxxxxxxxx 444,871.11



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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Other Special</b>				
<b>    Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    Consent of Director of Local Government Services - Other Special Items</b>	08-004	518,000.00	420,000.00	420,105.97

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2026	2025	Cash in 2025
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	3,200,000.00	2,400,000.00	2,400,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	2,245,000.00	1,945,519.53	2,175,597.89
Total Section B: State Aid Without Offsetting Appropriations	09-001	708,440.00	708,440.00	708,439.88
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	470,000.00	320,000.00	605,384.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	558,019.91	444,871.11	444,871.11
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	518,000.00	420,000.00	420,105.97
<b>Total Miscellaneous Revenues</b>	13-099	4,499,459.91	3,838,830.64	4,354,398.85
<b>4. Receipts from Delinquent Taxes</b>	15-499	215,000.00	201,000.00	246,737.67
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	7,914,459.91	6,439,830.64	7,001,136.52
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	14,004,540.09	13,698,482.43	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	14,004,540.09	13,698,482.43	14,807,899.22
<b>7. Total General Revenues</b>	13-299	21,919,000.00	20,138,313.07	21,809,035.74

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Administrative & Executive	20-100			-		-		-
Salaries & Wages	20-100	1	350,000.00	325,000.00		325,000.00	321,402.87	3,597.13
Other Expenses	20-100	2	68,000.00	67,000.00		67,000.00	66,991.53	8.47
Mayor & Council	20-110			-		-		-
Salaries & Wages	20-110	1	50,000.00	50,000.00		50,000.00	49,999.95	0.05
Other Expenses	20-110	2	128,000.00	128,000.00		128,000.00	127,869.61	130.39
Municipal Clerk	20-120			-		-		-
Salaries & Wages	20-120	1	170,000.00	170,000.00		170,000.00	164,317.20	5,682.80
Other Expenses	20-120	2	104,000.00	102,000.00		102,000.00	94,078.57	7,921.43
Elections	20-110			-		-		-
Other Expenses	20-110	2	8,000.00	8,000.00		8,000.00	7,568.48	431.52
Financial Administration	20-130			-		-		-
Salaries & Wages	20-130	1	210,000.00	200,000.00		200,000.00	193,374.89	6,625.11
Other Expenses	20-130	2	40,000.00	40,000.00		40,000.00	40,000.00	-
Audit Services	20-135	2	44,000.00	43,000.00		43,000.00	43,000.00	-
Assessment of Taxes	20-150			-		-		-
Salaries & Wages	20-150	1	106,000.00	104,000.00		104,000.00	100,417.40	3,582.60
Other Expenses	20-150	2	24,000.00	23,000.00		23,000.00	22,999.56	0.44
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Collection of Taxes	20-145					-		-
Salaries & Wages	20-145	1	89,000.00	87,000.00		87,000.00	82,381.08	4,618.92
Other Expenses	20-145	2	8,000.00	8,000.00		8,000.00	7,987.07	12.93
Legal Services and Costs	20-155					-		-
Other Expenses	20-155	2	205,000.00	200,000.00		200,000.00	190,932.44	9,067.56
Engineering Services and Costs	20-165					-		-
Salaries & Wages	20-165	1	70,100.00	68,000.00		68,000.00	60,215.15	7,784.85
Other Expenses	20-165	2	140,000.00	130,000.00		175,000.00	174,857.89	142.11
Buildings & Grounds	26-310					-		-
Salaries & Wages	26-310	1				-		-
Other Expenses	26-310	2	230,000.00	220,500.00		230,500.00	230,500.00	-
Bulk Clean Up	26-305	2	14,000.00	13,000.00		13,000.00	13,000.00	-
MUNICIPAL LAND USE LAW (NJS40:55D-1)						-		-
Planning Board	21-180					-		-
Salaries & Wages	21-180	1	21,000.00	20,000.00		20,000.00	19,850.03	149.97
Other Expenses	21-180	2	43,000.00	43,000.00		43,000.00	32,147.30	10,852.70
Board of Adjustment	21-185					-		-
Salaries & Wages	21-185	1	21,000.00	20,000.00		20,000.00	18,818.87	1,181.13
Other Expenses	21-185	2	52,500.00	52,500.00		42,500.00	21,062.44	21,437.56
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Fire	25-265					-		-
Other Expenses	25-265	2	209,000.00	202,000.00		202,000.00	157,619.60	44,380.40
UNIFORM FIRE SAFETY ACT (PL 1983, C363)						-		-
Fire Official	25-265					-		-
Salaries & Wages	25-265	1	65,000.00	65,000.00		65,000.00	62,665.24	2,334.76
Other Expenses	25-265	2	8,225.00	8,225.00		8,225.00	3,640.06	4,584.94
Police	25-240					-		-
Salaries & Wages	25-240	1	4,008,000.00	4,006,000.00		4,006,000.00	3,996,580.19	9,419.81
Other Expenses	25-240	2	409,301.00	541,798.00		541,798.00	541,619.22	178.78
First Aid Organization Contribution	25-260	2	45,668.00	44,764.00		44,764.00	44,764.00	-
Emergency Management Services	25-252					-		-
Salaries & Wages	25-252	1	7,150.00	7,000.00		7,000.00	6,903.83	96.17
Other Expenses	25-252	2	14,000.00	14,000.00		14,000.00	1,306.99	12,693.01
Public Defender	43-495					-		-
Salaries & Wages	43-495	1	7,500.00	6,500.00		6,500.00	6,500.00	-
Municipal Court	43-490					-		-
Salaries & Wages	43-490	1	73,000.00	70,500.00		70,500.00	64,221.51	6,278.49
Other Expenses	43-490	2	57,000.00	56,000.00		56,000.00	56,000.00	-
Audit Services	20-135	2	5,000.00	5,000.00		5,000.00	5,000.00	-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Streets and Roads	26-290					-		-
Salaries & Wages	26-290	1	745,000.00	735,000.00		715,000.00	657,917.17	57,082.83
Other Expenses	26-290	2	305,000.00	291,500.00		291,500.00	291,154.43	345.57
						-		-
						-		-
HEALTH AND WELFARE				-		-		-
Dog Regulation	27-340			-		-		-
Other Expenses	27-340	2	26,000.00	25,000.00		25,000.00	24,229.00	771.00
Sewer System	26-305					-		-
Salaries & Wages	26-305	1				-		-
Other Expenses	26-305	2	56,000.00	54,000.00		54,000.00	48,449.63	5,550.37
RECREATION AND EDUCATION	28-370					-		-
Recreation	28-370					-		-
Salaries & Wages	28-370	1	40,000.00	40,000.00		40,000.00	38,853.65	1,146.35
Other Expenses	28-370	2	142,000.00	92,000.00		92,000.00	90,010.84	1,989.16
Traffic and Beautification	26-300					-		-
Other Expenses	26-300	2	7,000.00	7,000.00		7,000.00	7,000.00	-
Historical Preservation	20-175					-		-
Other Expenses	20-175	2	15,000.00	15,000.00		15,000.00	13,075.32	1,924.68
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE	23-220					-		-
Group Insurance for Employees	23-220	2	2,506,180.00	2,152,800.00		2,152,800.00	2,122,002.57	30,797.43
Workers Compensation	23-215	2	165,000.00	155,000.00		155,000.00	155,000.00	-
Other Insurance Premiums	23-210	2	295,000.00	285,000.00		285,000.00	285,000.00	-
Health Insurance Waiver	23-220	2	50,000.00	40,000.00		40,000.00	39,713.33	286.67
						-		-
Condo Act Reimbursement						-		-
Other Expenses	26-325	2	15,000.00	13,000.00		13,000.00		13,000.00
Public Library						-		-
Salaries and Wages		1				-		-
Other Expenses		2	10,000.00	10,000.00		10,000.00	155.71	9,844.29
Environmental Commission						-		-
Other Expenses	27-335	2	5,000.00	5,000.00		5,000.00	863.62	4,136.38
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-









## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	211,000.00	201,500.00		201,500.00	196,698.49	4,801.51
Other Expenses	22-195	2	40,000.00	40,000.00		40,000.00	39,999.75	0.25
Plumbing Inspector						-		-
Salaries and Wages	22-196	1	23,000.00	21,000.00		21,000.00	20,124.96	875.04
Electrical Inspector						-		-
Salaries and Wages	22-197	1	27,500.00	26,500.00		26,500.00	25,950.93	549.07
Fire Sub-Code Inspector						-		-
Salaries and Wages	22-198	1	23,000.00	21,000.00		21,000.00	14,942.28	6,057.72
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Electricity	31-430	2	123,000.00	115,000.00		115,000.00	115,000.00	-
Telephone	31-440	2	150,000.00	145,000.00		145,000.00	145,000.00	-
Water	31-445	2	24,000.00	22,000.00		22,000.00	22,000.00	-
Natural Gas	31-447	2	47,000.00	44,000.00		44,000.00	44,000.00	-
Fire Hydrant Service	31-445	2	260,000.00	260,000.00		260,000.00	186,522.75	73,477.25
Gasoline	31-460	2	170,000.00	120,000.00		120,000.00	77,528.01	42,471.99
Street Lighting	31-435	2	110,000.00	80,000.00		80,000.00	79,847.75	152.25
Salary and Wage Adjustment Account	30-415	1	10,000.00	10,000.00		-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - within "CAPS" - (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Operations {Item 8(A)} within "CAPS"</b>	34-199		12,705,124.00	12,175,087.00	-	12,190,087.00	11,771,633.16	418,453.84
<b>B. Contingent</b>	35-470	2			XXXXXXXXXX	-		-
<b>Total Operations Including Contingent - within "CAPS"</b>	34-201		12,705,124.00	12,175,087.00	-	12,190,087.00	11,771,633.16	418,453.84
<b>Detail:</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	34-201	1	6,327,250.00	6,254,000.00	-	6,224,000.00	6,102,135.69	121,864.31
<b>Other Expenses (Including Contingent)</b>	34-201	2	6,377,874.00	5,921,087.00	-	5,966,087.00	5,669,497.47	296,589.53



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	288,851.00	286,377.00		286,377.00	286,377.00	-
Social Security System (O.A.S.I.)	36-472	277,573.09	265,328.96		255,328.96	245,224.65	10,104.31
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	1,162,512.00	1,159,774.00		1,159,774.00	1,159,774.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225				-		-
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	12,000.00	15,000.00		10,000.00	2,469.07	7,530.93
					-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>	<b>1,740,936.09</b>	<b>1,726,479.96</b>	<b>-</b>	<b>1,711,479.96</b>	<b>1,693,844.72</b>	<b>17,635.24</b>
<b>(F) Judgments</b>	37-480				-		XXXXXXXXXX
<b>(G) Cash Deficit of Preceding Year</b>	46-855				-		-
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>	<b>14,446,060.09</b>	<b>13,901,566.96</b>	<b>-</b>	<b>13,901,566.96</b>	<b>13,465,477.88</b>	<b>436,089.08</b>

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Health Insurance - Out of CAP	23-221	2	743,820.00	157,200.00		157,200.00	157,200.00	-
						-		-
Declared State of Emergency Costs for January Storm	25-251	1	15,000.00			-		-
Response & Recovery: NJSA 40A:4-45.45(b) and	25-251	2	15,000.00			-		-
40A:4-45.3(bb)						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>		773,820.00	157,200.00	-	157,200.00	157,200.00	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Uniform Construction Code</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee					-		-
Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
<b>Total Uniform Construction Code Appropriations</b>	22-999	-	-	-	-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
INTERLOCAL AGREEMENT						-		-
Sewer Interlocal Agreements						-		-
Other Expenses	42-102	2	1,000,000.00	980,000.00		980,000.00	869,483.78	110,516.22
						-		-
SOMERSET COUNTY INTERLOCAL AGREEMENTS						-		-
Recycling	42-103	2	70,000.00	70,000.00		70,000.00	63,700.80	6,299.20
						-		-
Board of Health						-		-
Other Expenses	42-104	2	140,000.00	136,000.00		136,000.00	135,323.19	676.81
						-		-
Municipal Alliance Contribution	42-105					-		-
Other Expenses	42-105	2	1,500.00	1,500.00		1,500.00		1,500.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
<b>Total Interlocal Municipal Service Agreements</b>	<b>42-999</b>		1,211,500.00	1,187,500.00	-	1,187,500.00	1,068,507.77	118,992.23

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
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					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
<b>Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)</b>	<b>34-303</b>	-	-	-	-	-	-	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
Matching Funds for Grants	41-899				-	-	-	
Safe and Secure Communities Program					-	-	-	
State Share	40-704	2		18,150.00	18,150.00	18,150.00	-	
Local Share	40-704	2	225,000.00	215,000.00	215,000.00	215,000.00	-	
Clean Communities Program	40-770	2		39,293.54	39,293.54	39,293.54	-	
Somerset County Youth Services	40-709	2		6,000.00	6,000.00	6,000.00	-	
Alcohol Education, Rehabilitation and Enforcement Fund	40-702	2		2,785.49	2,785.49	2,785.49	-	
Somerset County Historic Grant	40-716	2			-	-	-	
Recycling Tonnage Grant	40-715	2		21,454.30	21,454.30	21,454.30	-	
State of NJ Body Armor Fund	40-708	2	3,067.91	2,580.78	2,580.78	2,580.78	-	
Sustainable Jersey Grant	40-710	2	2,000.00	2,500.00	2,500.00	2,500.00	-	
American Water Fire Grant	40-711	2		2,498.00	2,498.00	2,498.00	-	
NJ Clean Fleet Grant	41-712	2		58,000.00	58,000.00	58,000.00	-	
NJ DOT - NJ State Road Aid	40-713	2	252,952.00	291,609.00	291,609.00	291,609.00	-	
Recreation Trail Grant	40-714	2	300,000.00		-	-	-	
					-	-	-	
					-	-	-	



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(A) Operations - Excluded from "CAPS" (continued)			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>		783,019.91	659,871.11	-	659,871.11	659,871.11	-
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>		2,768,339.91	2,004,571.11	-	2,004,571.11	1,885,578.88	118,992.23
<b>Detail:</b>								
Salaries & Wages	34-305	1	15,000.00	-	-	-	-	-
Other Expenses	34-305	2	2,753,339.91	2,004,571.11	-	2,004,571.11	1,885,578.88	118,992.23

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>Down Payments on Improvements</b>	<b>44-902</b>					-	-	
<b>Capital Improvement Fund</b>	<b>44-901</b>		350,000.00	350,000.00	<b>XXXXXXXXXX</b>	350,000.00	350,000.00	
Buildings & Grounds Improvements and Equipment	<b>44-903</b>	<b>2</b>	60,000.00	65,000.00		65,000.00	65,000.00	
Office Equipment	44-903	2	30,000.00	30,000.00		30,000.00	11,829.46	
Records Archiving	44-903	2	75,000.00	25,000.00		25,000.00	25,000.00	
Infrastructure Improvements	44-903	2	600,000.00	600,000.00		600,000.00	599,928.37	
Fire Department Equipment	44-903	2	100,000.00	100,000.00		100,000.00	55,444.49	
Public Works Department Equipment	44-903	2	150,000.00	-		-	-	
Police Department Equipment	44-903	2	188,000.00	104,000.00		104,000.00	59,263.85	
Rescue Squad Equipment	44-903	2	22,000.00	25,000.00		25,000.00	25,000.00	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(C) Capital Improvements - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>44-999</b>		1,575,000.00	1,299,000.00	-	1,299,000.00	1,191,466.17	107,533.83

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(D) Municipal Debt Service - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		1,930,000.00	1,880,000.00		1,880,000.00	1,880,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925					-		XXXXXXXXXX
Interest on Bonds	45-930		370,000.00	438,575.00		438,575.00	438,575.00	XXXXXXXXXX
Interest on Notes	45-935		215,000.00			-		XXXXXXXXXX
<b>Green Trust Loan Program:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Best Lake Loan	45-942		47,500.00	47,500.00		47,500.00	46,637.38	XXXXXXXXXX
NJEIT Loan Principal and Interest			67,100.00	67,100.00		67,100.00	66,675.34	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2025	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875			XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871			XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
Capital Ordinance 2012/09				XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX	XXXXXXXXXX
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	37-480				-		XXXXXXXXXX	XXXXXXXXXX
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.</b>	29-405			XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	46-885			XXXXXXXXXX	-		XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from</b>	34-309	6,972,939.91	5,736,746.11	-	5,736,746.11	5,508,932.77	226,526.06	

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920				-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925				-		XXXXXXXXXX
Interest on Bonds	48-930				-		XXXXXXXXXX
Interest on Notes	48-935				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
<b>Total of Type 1 District School Debt Service - Excluded from</b>	48-999	-	-	-	-	-	XXXXXXXXXX
<b>(J) Deferred Charges and Statutory Expenditures - Local School -</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407				-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409	-	-	-	-	-	XXXXXXXXXX
<b>(K) District School Purposes {Items (I) and (J) - Excluded from "CAPS"</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399	6,972,939.91	5,736,746.11	-	5,736,746.11	5,508,932.77	226,526.06
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400	21,419,000.00	19,638,313.07	-	19,638,313.07	18,974,410.65	662,615.14
<b>(M) Reserve for Uncollected Taxes</b>	50-899	500,000.00	500,000.00	XXXXXXXXXX	500,000.00	500,000.00	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499	21,919,000.00	20,138,313.07	-	20,138,313.07	19,474,410.65	662,615.14

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2025	
		for 2026	for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Paid or Charged	Reserved
<b>(H-1) Total General Appropriations for</b>	<b>34-299</b>	14,446,060.09	13,901,566.96	-	13,901,566.96	13,465,477.88	436,089.08
<b>Municipal Purposes within "CAPS"</b>	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Other Operations</b>	<b>34-300</b>	773,820.00	157,200.00	-	157,200.00	157,200.00	-
<b>Uniform Construction Code</b>	<b>22-999</b>	-	-	-	-	-	-
<b>Shared Service Agreements</b>	<b>42-999</b>	1,211,500.00	1,187,500.00	-	1,187,500.00	1,068,507.77	118,992.23
<b>Additional Appropriations Offset by Revenues</b>	<b>34-303</b>	-	-	-	-	-	-
<b>Public &amp; Private Programs Offset by Revenues</b>	<b>40-999</b>	783,019.91	659,871.11	-	659,871.11	659,871.11	-
<b>Total Operations Excluded from "CAPS"</b>	<b>34-305</b>	2,768,339.91	2,004,571.11	-	2,004,571.11	1,885,578.88	118,992.23
<b>(C) Capital Improvements</b>	<b>44-999</b>	1,575,000.00	1,299,000.00	-	1,299,000.00	1,191,466.17	107,533.83
<b>(D) Municipal Debt Service</b>	<b>45-999</b>	2,629,600.00	2,433,175.00	-	2,433,175.00	2,431,887.72	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	<b>46-999</b>	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(F) Judgments (Sheet 28)</b>	<b>37-480</b>	-	-	-	-	-	XXXXXXXXXX
<b>(G) Cash Deficit - With Prior Consent of Local Finance Board</b>	<b>46-885</b>	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(K) Local District School Purposes</b>	<b>29-410</b>	-	-	-	-	-	XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	<b>29-405</b>	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	<b>50-899</b>	500,000.00	500,000.00	XXXXXXXXXX	500,000.00	500,000.00	XXXXXXXXXX
<b>Total General Appropriations</b>	<b>34-499</b>	21,919,000.00	20,138,313.07	-	20,138,313.07	19,474,410.65	662,615.14

## DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
Assessment Cash	51-101	30,750.16	30,750.16	30,750.16
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	30,750.16	30,750.16	30,750.16
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2025 Paid or Charged
		2026	2025	
Payment of Bond Principal	51-920	30,750.16	30,750.16	30,750.16
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	30,750.16	30,750.16	30,750.16

## DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
Assessment Cash	52-101			
Deficit ( Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2025 Paid or Charged
		2026	2025	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

## DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
Assessment Cash	53-101			
Deficit ( Utility Budget)	53-885			
<b>Total Utility Assessment Revenues</b>	<b>53-899</b>	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2025 Paid or Charged
		2026	2025	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
<b>Total Utility Assessment Appropriations</b>	<b>53-999</b>	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2026 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income:

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

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

**APPENDIX TO BUDGET STATEMENT**

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

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2025**

<b>ASSETS</b>	
Cash and Investments	8,781,292.04
Due from State of N.J.(c. 20, P.L. 1961)	3,141.79
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	<b>XXXXXXXX</b>
Taxes Receivable	217,244.92
Tax Title Lien Receivable	
Property Acquired by Tax Title Lien Liquidation	
Other Receivables	200,444.46
Deferred Charges Required to be in 2026 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2026	-
<b>Total Assets</b>	<b>9,202,123.21</b>

**LIABILITIES, RESERVES AND SURPLUS**

*Cash Liabilities	2,649,628.24
Reserves for Receivables	417,689.38
Surplus	6,134,805.59
<b>Total Liabilities, Reserves and Surplus</b>	<b>9,202,123.21</b>

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

	<b>YEAR 2025</b>	<b>YEAR 2024</b>
Surplus Balance, January 1	5,648,721.62	7,590,546.15
<b>CURRENT REVENUE ON A CASH BASIS:</b>	<b>XXXXXXXX</b>	<b>XXXXXXXX</b>
Current Taxes:*(Percentage Collected 2025: 99.73%, 2024: 99.39%)	46,546,929.72	42,999,080.42
Delinquent Taxes	246,737.67	200,698.47
Other Revenues and Additions to Income	5,608,106.19	5,904,033.29
<b>Total Funds</b>	<b>58,050,495.20</b>	<b>56,694,358.33</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>	<b>XXXXXXXX</b>	<b>XXXXXXXX</b>
Municipal Appropriations	19,637,025.79	20,681,635.63
School Taxes (Including Local and Regional)	23,762,006.00	22,252,451.00
County Taxes (Including Added Tax Amounts)	8,039,208.70	7,680,004.54
Special District Taxes	469,296.80	431,545.54
Other Expenditures and Deductions from Income	8,152.32	
<b>Total Expenditures and Tax Requirements</b>	<b>51,915,689.61</b>	<b>51,045,636.71</b>
Less: Expenditures to be Raised by Future Taxes	-	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>51,915,689.61</b>	<b>51,045,636.71</b>
<b>Surplus Balance, December 31</b>	<b>6,134,805.59</b>	<b>5,648,721.62</b>

\*Nearest even percentage may be used

**Proposed Use of Current Fund Surplus in 2026 Budget**

Surplus Balance, December 31	6,134,805.59
Current Surplus Anticipated in 2026 Budget	3,200,000.00
<b>Surplus Balance Remaining</b>	<b>2,934,805.59</b>

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

2026

**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

**CAPITAL BUDGET**

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

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

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

**CAPITAL IMPROVEMENT PROGRAM**

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

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

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

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

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

**CAPITAL BUDGET (Current Year Action)  
2026**

Local Unit

**BOROUGH OF WATCHUNG**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026					6 TO BE FUNDED IN FUTURE YEARS
				5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
Fire Department Equipment		1,705,000.00		100,000.00					1,605,000.00
Police Equipment		410,000.00		188,000.00					222,000.00
Buildings & Grounds Equipment & Improvements		2,640,000.00		60,000.00	600,000.00				1,980,000.00
Infrastructure Improvements		4,700,000.00		600,000.00	100,000.00				4,000,000.00
Office Equipment & Records Archiving		255,000.00		105,000.00					150,000.00
Public Works Equipment & Improvements		345,000.00		150,000.00					195,000.00
Rescue Squad Equipment		325,000.00		22,000.00					303,000.00
		-							
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<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	10,380,000.00	-	1,225,000.00	700,000.00	-	-	-	8,455,000.00





**6 YEAR CAPITAL PROGRAM - 2026 to 2031  
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

BOROUGH OF WATCHUNG

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2026	5b 2027	5c 2028	5d 2029	5e 2030	5f 2031
		-							
Fire Department Equipment		1,705,000.00	2,030.00	100,000.00	395,000.00	320,000.00	320,000.00	100,000.00	
Police Equipment		410,000.00	2,030.00	188,000.00	160,000.00	109,200.00	182,200.00	120,600.00	
Buildings & Grounds Equipment & Improvements		2,640,000.00	2,030.00	660,000.00	277,500.00	185,000.00	447,500.00	1,070,000.00	
Infrastructure Improvements		4,700,000.00	2,030.00	700,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	
Office Equipment & Records Archiving		255,000.00	2,030.00	105,000.00	105,000.00	75,000.00	40,000.00	50,000.00	
Public Works Equipment & Improvements		345,000.00	2,030.00	150,000.00	30,000.00	15,000.00	150,000.00	-	
Rescue Squad Equipment		325,000.00	2,030.00	22,000.00	72,000.00	75,000.00	77,000.00	79,000.00	
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<b>TOTAL - THIS PAGE</b>	<b>XXXXX</b>	10,380,000.00	<b>XXXXXXXXXX</b>	1,925,000.00	2,039,500.00	1,779,200.00	2,216,700.00	2,419,600.00	-





**6 YEAR CAPITAL PROGRAM - 2026 to 2031  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

BOROUGH OF WATCHUNG

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2026	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
	-			-						
Fire Department Equipment	1,705,000.00	100,000.00	1,605,000.00	-			-			
Police Equipment	410,000.00	188,000.00	222,000.00	-			-			
Buildings & Grounds Equipment & Improvements	2,640,000.00	60,000.00	1,980,000.00	600,000.00			-			
Infrastructure Improvements	4,700,000.00	600,000.00	4,000,000.00	100,000.00			-			
Office Equipment & Records Archiving	255,000.00	105,000.00	150,000.00	-			-			
Public Works Equipment & Improvements	345,000.00	150,000.00	195,000.00	-			-			
Rescue Squad Equipment	325,000.00	22,000.00	303,000.00	-			-			
	-			-						
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<b>TOTAL - THIS PAGE</b>	10,380,000.00	1,225,000.00	8,455,000.00	700,000.00	-	-	-	-	-	-





**SECTION 2 - UPON ADOPTION FOR YEAR 2026**

**RESOLUTION**

Be it Resolved by the COUNCIL MEMBERS of the BOROUGH  
of WATCHUNG, County of SOMERSET that the budget hereinbefore set forth is hereby  
adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 14,004,540.09 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in  
Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of  
the following summary of general revenues and appropriations.
- (d) \$ 501,147.30 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ - (Item 5 Below) Minimum Library Tax

**RECORDED VOTE**  
(Insert last name)

	<b>Ayes</b>	<b>Nays</b>	
	<input type="text"/>	<input type="text"/>	<b>Abstained</b> <input type="text"/>
			<b>Absent</b> <input type="text"/>

**SUMMARY OF REVENUES**

1. General Revenues			
Surplus Anticipated		<b>08-100</b>	\$ 3,200,000.00
Miscellaneous Revenues Anticipated		<b>13-099</b>	\$ 4,499,459.91
Receipts from Delinquent Taxes		<b>15-499</b>	\$ 215,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)			<b>07-190</b> \$ 14,004,540.09
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	<b>07-195</b>	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	<b>07-191</b>	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			\$ -
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)		<b>07-191</b>	
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			<b>07-192</b> \$ -
<b>Total Revenues</b>		<b>13-299</b>	<b>\$ 21,919,000.00</b>

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 12,705,124.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,740,936.09
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 2,768,339.91
(c) Capital Improvements	44-999	\$ 1,575,000.00
(d) Municipal Debt Service	45-999	\$ 2,629,600.00
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 500,000.00
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	\$ 21,919,000.00

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 30 day of March, 2026. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2026 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 30 day of March, 2026, egil@watchungnj.gov, Clerk  
Signature

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2025	APPROPRIATIONS	FCOA	Appropriated		Expended 2025	
		2026	2025				for 2026	for 2025	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190	501,147.30	469,296.80	469,296.80	Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
					Current Fund MRA		225,000.00	225,000.00	225,000.00	-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	501,147.30	469,296.80	469,296.80	Acquisition of Farmland	54-916-2				-
<b>Summary of Program</b>					Down Payments on Improvements	54-902-2				-
					Year Referendum Passed/Implemented:	1998 / 2003		Debt Service:		xxxxxxxxxx
					(Date)					
Rate Assessed:		\$	0.0200		Payment of Bond Principal	54-920-2				xxxxxxxxxx
Total Tax Collected to date:		\$			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Total Expended to date:		\$			Interest on Bonds	54-930-2				xxxxxxxxxx
Total Acreage Preserved to date:			20.980		Interest on Notes	54-935-2				xxxxxxxxxx
			(Acres)		Reserve for Future Use	54-950-2	290,743.58	244,296.80		244,296.80
Recreation land preserved in 2025:			0.000		Total Trust Fund Appropriations:	54-499	515,743.58	469,296.80	225,000.00	244,296.80
			(Acres)							
Farmland preserved in 2025:			0.000							
			(Acres)							



**Annual List of Change Orders Approved  
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit:     **BOROUGH OF WATCHUNG**    

Year Ending:     December 31, 2025    

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

--

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here  and certify below.

3/30/2026  
Date

egil@watchungnj.gov  
Clerk of the Governing Body

## RESOLUTION: R3

**WHEREAS**, the temporary budget adopted by the Mayor and Council was predicated on a timely adoption of the budget, and

**WHEREAS**, N.J.S.A. 40A:4-20 provides for an emergency temporary budget prior to adoption of the final budget.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of the Borough of Watchung that the following temporary emergency appropriations be made inasmuch as the amounts listed will be included in the final adoption of the budget:

	<u>Salaries &amp; Wages</u>	<u>Other Expenses</u>
Borough Council	\$50,000.00	\$128,000.00
Administrative & Executive	\$350,000.00	\$68,000.00
Borough Clerk	\$170,000.00	\$104,000.00
Elections		\$8,000.00
Financial Administration	\$210,000.00	\$40,000.00
Auditor		\$44,000.00
Assessment of Taxes	\$106,000.00	\$24,000.00
Collection of Taxes	\$89,000.00	\$8,000.00
Legal Services & Costs		\$205,000.00
Engineering Services & Costs	\$70,100.00	\$140,000.00
Public Buildings		\$230,000.00
Bulk Pickup		\$14,000.00
Planning Board	\$21,000.00	\$43,000.00
Zoning Board of Adjustment	\$21,000.00	\$52,500.00
Health Insurance Out of Cap		\$743,820.00
Insurance:		
Group Insurance for Employees		\$2,506,180.00
Workers Compensation		\$165,000.00
Other Insured Premiums		\$295,000.00
Health Insurance Waiver		\$50,000.00
Fire		\$209,000.00
Uniform Fire Safety Act	\$65,000.00	\$8,225.00
Police	\$4,008,000.00	\$409,301.00
Constuction Code		
Building Inspector	\$211,000.00	\$40,000.00
Plumbing Inspector	\$23,000.00	
Fire Protection Official	\$23,000.00	
Electrical Inspector	\$27,500.00	
Emergency Management Services	\$7,150.00	\$14,000.00
First Aid Organization		\$45,668.00

	<u>Salaries &amp; Wages</u>	<u>Other Expenses</u>
Sewer System		\$56,000.00
Sewer Interlocal Agreements		\$1,000,000.00
Recycling		\$70,000.00
Board of Health		\$140,000.00
Dog Regulation		\$26,000.00
Streets & Roads	\$745,000.00	\$305,000.00
Condo Act Reimbursement		\$15,000.00
Salary and Wage Adjustments	\$10,000.00	
Gas & Oil		\$170,000.00
Street Lighting		\$110,000.00
Traffic & Beautification		\$7,000.00
Environmental Commission		\$5,000.00
Historical Commission		\$15,000.00
Recreation Commission	\$40,000.00	\$142,000.00
Library		\$10,000.00
Public Defender		\$7,500.00
Electricity		\$123,000.00
Public Employees Retirement System		\$288,851.00
Police & Fireman Retirement System		\$1,162,512.00
Contribution to Social Security System		\$277,525.09
DCRP		\$12,000.00
Municipal Alliance Contribution		\$1,500.00
Municipal Court	\$73,000.00	\$62,000.00
Safe and Secure Communities-Local		\$225,000.00
Sustainable Jersey Grant		\$2,000.00
NJ Body Armor Grant		\$3,067.91
Snow Emergency	\$15,000.00	\$15,000.00
Water		\$24,000.00
Heating Fuel		\$47,000.00
Fire Hydrant Service		\$260,000.00
Telephone		\$150,000.00
Sub Total	\$6,334,750.00	\$10,326,650.00
Total		\$16,661,400.00
Capital Improvement Fund		\$10,000.00
Buildings & Grounds Improvements & Equipment		\$900,000.00
Office Equipment		\$30,000.00
Infrastructure Improvements		\$700,000.00
Police Department Equipment		\$188,000.00

**Salaries & Wages**

**Other Expenses**

Public Works Equipment	\$150,000.00
Rescue Squad Equipment	\$22,000.00
Fire Department Equipment	\$100,000.00
Records Archiving	\$75,000.00
Payment of Bond Principal	\$1,930,000.00
Interest on Bonds	\$370,000.00
Best Lake Loan	\$47,500.00
NJEIT Loan	\$67,100.00
Interest on Notes	\$215,000.00
Reserve For Uncollected Taxes	\$500,000.00
<hr/>	
Sub Total	<u>\$5,304,600.00</u>
Grand Total	<u>\$21,966,000.00</u>

---

Paul Fischer, Council Member

---

Ronald Jubin, Ph.D., Mayor

Adopted: March 30, 2026  
Index: Finance-Budget  
C: W. Hance

Borough of Watchung

March 19, 2026

MEMO

Edith Gil has resigned with effective day of March 31, 2026

Edith Gil has accumulated 66.50 hours of vacation time to be paid at her regular hourly pay of \$56.76

Vacation time 66.50 Hours x 56.76 = 3,774.54

Total \$3,774.54

Edith Gil

*Edith Gil*

Date

3/19/2026

William Hance CFO

*William J. Hance*

Date

3/19/26

**BOROUGH OF WATCHUNG  
RESOLUTION: R4**

**WHEREAS**, Borough Clerk Edith Gil has resigned from the Borough of Watchung effective March 31, 2026; and

**WHEREAS**, as a result of said resignation, Clerk Gil is entitled to payment for accrued employee benefits; and

**WHEREAS**, Clerk Gil has accumulated 66.50 hours of unused vacation time, payable at her regular hourly rate of \$56.76.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of the Borough of Watchung that the Chief Financial Officer is hereby authorized to remit payment to Edith G. Gil for accrued vacation time in the amount of \$3,774.54, representing 66.50 hours at \$56.76 per hour.

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

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

ADOPTED: MARCH 30, 2026  
INDEX: PERSONNEL,  
C: E.H., B.H.,

**BOROUGH OF WATCHUNG  
ORDINANCE 26/07**

**CALENDAR YEAR 2026**

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

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

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

**WHEREAS**, the COLA for 2025 has been certified by the Director of the Division of Local Government Services in the Department of Community Affairs as 2.5% and,

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

**WHEREAS**, the Borough Council of the Borough of Watchung in the County of Somerset finds it advisable and necessary to increase its 2026 budget by more than 2.50% over the previous year's final appropriations, in the interest of promoting the health, safety and welfare of the citizens; and,

**WHEREAS**, the Borough Council hereby determines that a 3.5% increase in the budget for said year, amounting to \$208,523.50 in excess of the increase in final appropriations otherwise permitted by the Local Government Cap Law, is advisable and necessary; and,

**WHEREAS**, the Borough Council hereby determines that any amount authorized hereinabove that is not appropriated as part of the final budget shall be retained as an exception to final appropriation in either of the next two succeeding years.

**NOW THEREFORE BE IT ORDAINED**, by the Borough Council of the Borough of Watchung, in the County of Somerset, a majority of the full authorized membership of this governing body affirmatively concurring, that, in the 2026 budget year, the final appropriations of the Borough of Watchung shall, in accordance with this ordinance and N.J.S.A. 40A:4-45.14, be increased by 3.5% amounting to \$556,062.67 and that the 2026 municipal budget for the Borough of Watchung be approved and adopted in accordance with this ordinance; and,

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

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

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

INTRODUCED BY: FISCHER  
PASSED:  
PUBLISHED:  
ADOPTED:  
C: CFO, CODE,  
DLGS,

ATTEST:

BOROUGH OF WATCHUNG

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

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

## ORDINANCE #26/08

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 employess, be approved as follows:

<b><u>JOB TITLE</u></b>	<b><u>MINIMUM</u></b>	<b><u>MAXIMUM</u></b>
Administrator	\$75,000.00	\$230,000.00
Borough Clerk	\$45,000.00	\$150,000.00
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	\$170,000.00
Deputy Treasurer / Payroll & Benefits Manager	\$38,000.00	\$70,000.00
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	\$54.00
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	\$145,000.00
Public Works Foreman	\$50,000.00	\$99,000.00
Public Works Driver / Operator Step 1	\$40,000.00	\$59,500.00
Public Works Driver / Operator Step 2	\$40,000.00	\$63,500.00
Public Works Driver / Operator Step 3	\$40,000.00	\$66,760.00
Public Works Driver / Operator Step 4	\$40,000.00	\$70,900.00
Public Works Driver / Operator Step 5	\$40,000.00	\$75,300.00
Public Works Driver / Operator Step 6	\$40,000.00	\$80,250.00
Public Works Driver / Operator Step 7	\$40,000.00	\$84,500.00
Public Works Driver / Operator Step 8	\$40,000.00	\$88,500.00

<u>JOB TITLE</u>	<u>MINIMUM</u>	<u>MAXIMUM</u>
Public Works Laborer / Driver Probationary	\$35,000.00	\$47,000.00
Public Works Laborer / Driver Step 1	\$40,000.00	\$52,800.00
Public Works Laborer / Driver Step 2	\$40,000.00	\$54,900.00
Public Works Laborer / Driver Step 3	\$40,000.00	\$59,000.00
Public Works Laborer / Driver Step 4	\$40,000.00	\$63,500.00
Public Works Laborer / Driver Step 5	\$40,000.00	\$66,800.00
Public Works Laborer / Driver Step 6	\$40,000.00	\$69,900.00
Public Works Laborer / Driver Step 7	\$40,000.00	\$74,250.00
Public Works Laborer / Driver Step 8	\$40,000.00	\$78,250.00
Building Maintenance Worker	\$5,382.00	\$9,100.00
Tax Assessor	\$35,000.00	\$80,000.00
Tax Clerk	\$25,000.00	\$70,000.00
Part Time Tax Assessor Assistant		\$29.50
*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	\$22.00
*Recreation Camp Director	\$27.00	\$35.00
*Recreation Camp Assistant Director	\$25.00	\$33.00
OPRA Coordinator		\$2,850.00

\*Hourly Wage

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Municipal Clerk

Ronald Jubin, Mayor

Introduced by: Fischer

Passed:

Published:

Adopted:

C: CFO,