Borough of Wharton

2013 Comparative Budget

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BUDGET PREPARATION

The Mayor and Council directed the Finance Committee and the Administrator/Chief Financial Officer to prepare the current year's budget. Each department and or board heads were involved in the planning and preparation of their respective budgets.

The budget is traditionally introduced in February or March. The introduction of the budget is dependent upon the State of New Jersey announcing the level of state aid that will be received. The state announced these amounts in mid February. As a result, the budget will be introduced and adopted within the normal budget calendar. The Finance Committee spent a significant amount of time reviewing and analyzing various aspects of the budget to come to a realistic budget that meets the needs of the residents. In April, after a formal public hearing, the budget for 2013 will be adopted. A temporary budget is adopted at the beginning of the year, which provides for the orderly continuation of Borough operations until the budget is officially approved.

The budget process is not a seasonal process, but a continuous process that is discussed by members of the Finance Committee throughout the year. There is a significant amount of planning that leads up to the final development of the budget. Part of this planning involves debt affordability analysis as well as debt structuring. Another step in the process is the preparation of the financial trend and projection analysis which looks five years historically and then five years ahead. This enables the Finance Committee members to better plan for future years and to correct negative trends that may have an impact on the municipality's future.

REVENUES

The current year revenues, that are budgeted, are based upon conservative estimates. New Jersey budget law allows a municipality to budget an amount that is equal to but not greater than what has been realized in the prior year for a revenue category. The Borough of Wharton takes a conservative approach to revenue budgeting to ensure that the Borough does not become dependent upon a revenue source that will not be available in future budget years.

The interest rate environment continues to remain low limiting our ability to offset taxes with interest income. Economists expect the rates to remain stable for the foreseeable future, which means that we will not be able to count on interest earnings in the near future. The favorable increases in interest rates throughout prior years have been a significant contributor to the stabilization of our Fund Balance position.

Revenue that is attributable to State Aid in the current year budget was left unchanged by the State of New Jersey. The State's actions have resulted in a cumulative loss of aid in the amount $375,414 which has been covered through a combination of budget cuts and increase in taxes. As was stated for the last several years, the State continues to shift what was their burden of support back to the taxpayers of our community. The lack of State Aid shifts a disproportionate burden of the budget to our taxpayers. In an effort to head off this burden we actively pursue other sources of revenue and look to regionalize services.

RESERVE FOR UNCOLLECTED TAXES

This account acts as an allowance for doubtful accounts when taxpayers of the Borough do not pay their taxes on time. The Borough is required by statute to pay out County and School tax dollars to those entities prior to satisfying our own obligations. As a result, when taxpayers are delinquent, this can potentially cause the Borough cash flow difficulties. The State of New Jersey requires every municipality to create and fund this reserve for uncollected taxes account in an amount sufficient to guarantee that the municipality will be able to meet its own obligations. The increase in the reserve account takes into consideration the increase in county and school tax requirements as well as the requirements of the Borough.

MANDATED APPROPRIATIONS AND THE BUDGET CAP

It should be noted that the greatest portion of the 2013 budget is mandated by state statutes and federal requirements. Furthermore, the State of New Jersey initially in 1976, placed a statutory limit on the growth of local budgets, commonly referred to as "The CAP Law". "The CAP Law" was substantially changed in August of 1990, by the state legislature and signed by the governor. The CAP Law was again substantially changed again in the summer of 2004. Many of the areas of municipal government which are not controlled by the Mayor and Council must be satisfied within the "CAP" limit. The CAP limit for 2013 is 2.0%. The Borough has passed an ordinance which allows it to exceed the 2.0% by an additional 1.5%. The Borough decided that this was in the best interest of the residents so as not to jeopardize programs that would have otherwise been forced to be cut.

The State of New Jersey again created a new CAP Law for 2008. This new CAP is on the amount to be raised by taxation. The intent of the CAP is to limit tax increases to no greater than 4.0%. However, the State also put in exceptions for its own actions that may negatively impact municipal budgets. One such exception is for State Aid reductions. Not surprisingly, in 2010, the State passed yet another CAP law limiting the amount to be raised by taxation to 2.0% with the exception of Health Benefits, Pension Costs, and Capital and Debt.

In 2013, approximately 5.76% of the proposed budget is at the discretion of the Mayor and Council. Included in this amount are the capital improvements which are used to maintain the Borough's infrastructure and the expenses required for the daily operation of the Borough.

PERSONNEL

The Borough has two labor unions, covering the public works and law enforcement personnel, which have been settled through the end of 2014. The remaining employees are not covered by union contracts; however, these positions are generally professional positions that are statutorily required. Salaries and Wages represent approximately 40.65% and 42.16% of the 2012 and 2013 budgets respectively.

TAX RATES

10-YEAR TAX RATE COMPARISON

Year	Special District	Municipal	Library Tax[3]	Municipal Open Space	District School	Regional School	County	County Open Space	Total Tax Rate
2004	.170	.545	NA	.021	1.719	.837	.371	.077	3.740
2005	.190	.599	NA	.020	1.861	.955	.388	.087	4.100
2006	.208	.625	NA	.020	1.978	.996	.405	.097	4.329
2007	.219	.664	NA	.021	2.037	1.134	.442	.112	4.629
2008[1]	.096	.322	NA	.015	.875	.522	.198	.045	2.073
2009	.100	.341	NA	.015	.882	.538	.198	.033	2.107
2010[2]	.119	.441	NA	.015	1.024	.606	.233	.026	2.464
2011	.125	.442	.035	.015	1.065	.611	.235	.019	2.545
2012	.127	.457	.034	.015	1.105	.621	.236	.016	2.610
2013[4]	.147	.526	.036	.015	1.277 (#)	.685 (#)	.264 (#)	.017 (#)	2.967 (#)

(*) – Amounts not available at this time
(#) – Amounts are estimated and subject to change
1 Property Revaluation was conducted in 2007 which became effective in 2008
2 Property Reassessment was conducted in 2009 which became effective in 2010
3 Chapter 38, P.L. 2011 mandated the separation of the library levy and a new tax line
4 Property Reassessment was conducted in 2012 which became effective in 2013

ADDITIONAL BUDGET INFORMATION

The 2013 budget responds to the needs of the community and maintains services that have come to be relied upon by many residents. Any budget areas where increases are seen were made after considerable review and justification for such increases.

We continue to look for opportunities to either provide services to neighboring communities, or have them provide services for us. We continue in our pledge to make Wharton more efficient and save tax dollars any way that we can.

THE YEAR IN REVIEW

There were many capital projects that were completed in 2012. Here are some of the highlights of these improvements:

Parks:
- Canal Lock 2 East – Restoration Project, Phase I, $582,000 Grant
- Robert Street Park Dugouts

Road Improvements:
- Pine Street Curbing
- Pine Street Resurfacing Project (Shared Project with NJNG)
- West Central Avenue Sidewalk and Street Improvements

Utility Improvements:
- Fern Avenue Water Main Replacement and upgrade, $80,000 Grant

Facilities:
- Town Hall Renovation – Council Room and carpeting
- Public Works Facility Façade Improvements – Began in 2012 to be finished in 2013

THE YEAR AHEAD

We continue to work on the L.E. Carpenter site and the adjoining property owners to move ahead. This is a long awaited project where the new road across the L.E. Carpenter site from Main Street to East Dewey Avenue will be constructed. Borough officials continue to forge ahead with this project in cooperation with Morris County and the State of New Jersey. This project will reroute traffic away from the intersection of Main Street and Dewey Avenue to relieve some of the congestion that we have been seeing. This has been a slow and tedious process but continues to move forward.

The Capital projects that will be completed in 2013 include the following projects:
- Canal Lock Restoration – Phase II, Grant for $286,450
- Solar Program for all municipal buildings is being explored
- Fern Avenue water main improvements Phase II - $80,000 grant
- Princeton Avenue Improvements – Grant for $120,000
- Third Street Improvements – Road Improvements
- Mt Pleasant Avenue – Road Improvements
- Tennis Courts – Robert Street Park
- Police Headquarters Renovation

The Mayor and Council are actively seeking financial aid for all of the projects mentioned above in an attempt to fund these projects with as little tax impact as possible.

As you can see, the Borough is actively maintaining the infrastructure of the town. We are able to accomplish this through active monitoring of our needs and developing long range plans to accomplish these tasks. Please take the time to read the budget material contained in this document to see where we have been and where we are headed.

LOOKING INTO THE FUTURE

The Mayor and Council continue to explore ways to improve the community as a whole and enhance the quality of life for residents. Looking ahead, the 2014 budget will bring with it continued challenges. The State of New Jersey will most likely look to continue holding back on state aid that we receive for both schools and municipalities, forcing municipalities across the state to evaluate the level of service provided to residents in an attempt to control taxes. The Borough has developed a 5-year financial trends and financial projection plan as one way to identify areas of concern in an attempt to control expenses and better plan for future needs of the community. The plan is routinely reviewed and updated and used as a tool to measure our performance overall.

TAX IMPACT

The total estimated impact in 2013 on an average residential property in Wharton is estimated as follows:

	2012	2013
Average Residential Property Valuation	288,695.00	254,593.00
Tax Rate/$100 Assessed Valuation (est.)	$2.610	$2.967
Average Tax Bill	$7,533.23	$7,561.11

The average residential property in town will see an estimated increase of $27.88 for the year or an annual increase of 0.37%.

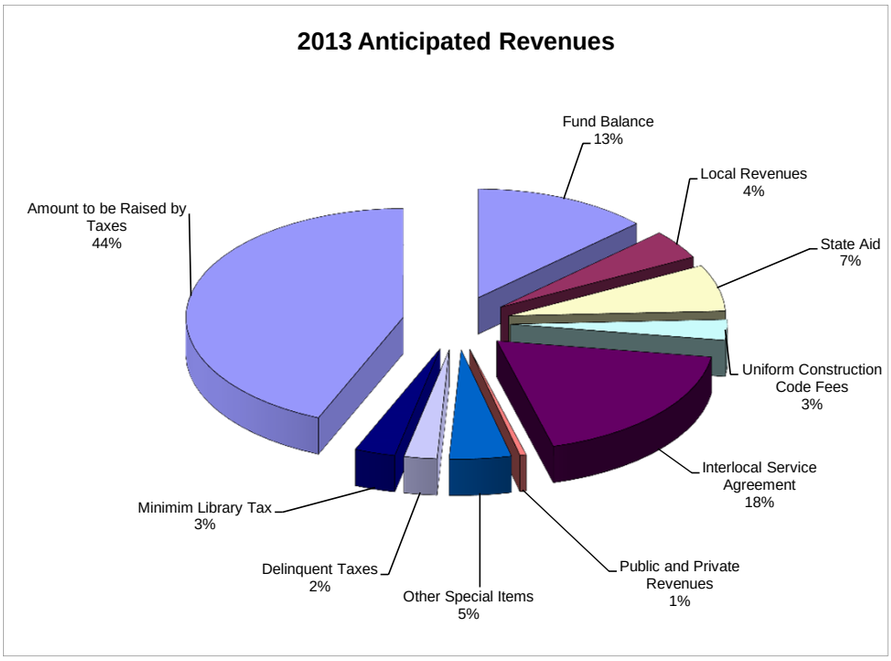
THE GOVERNING BODY

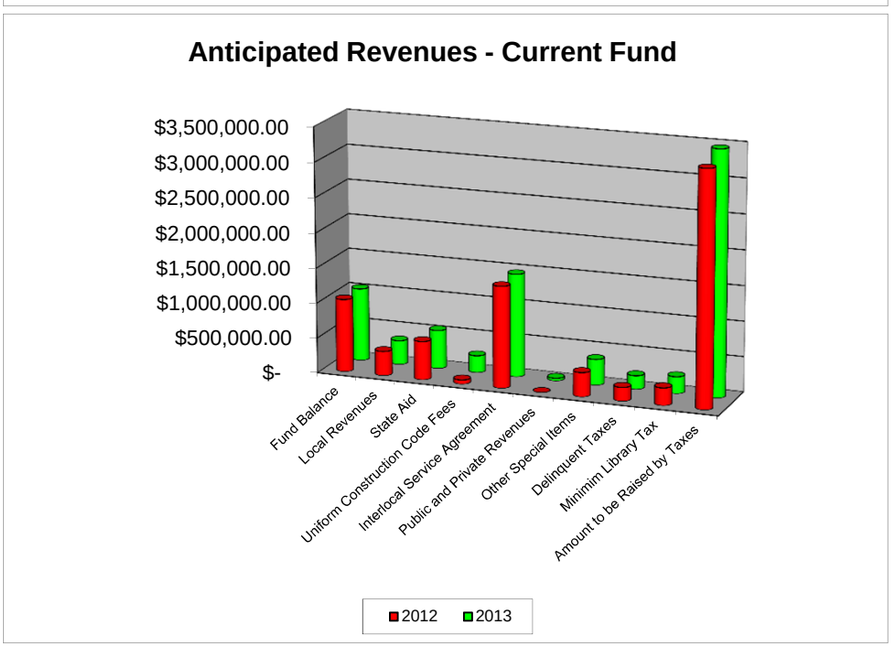
Mayor:

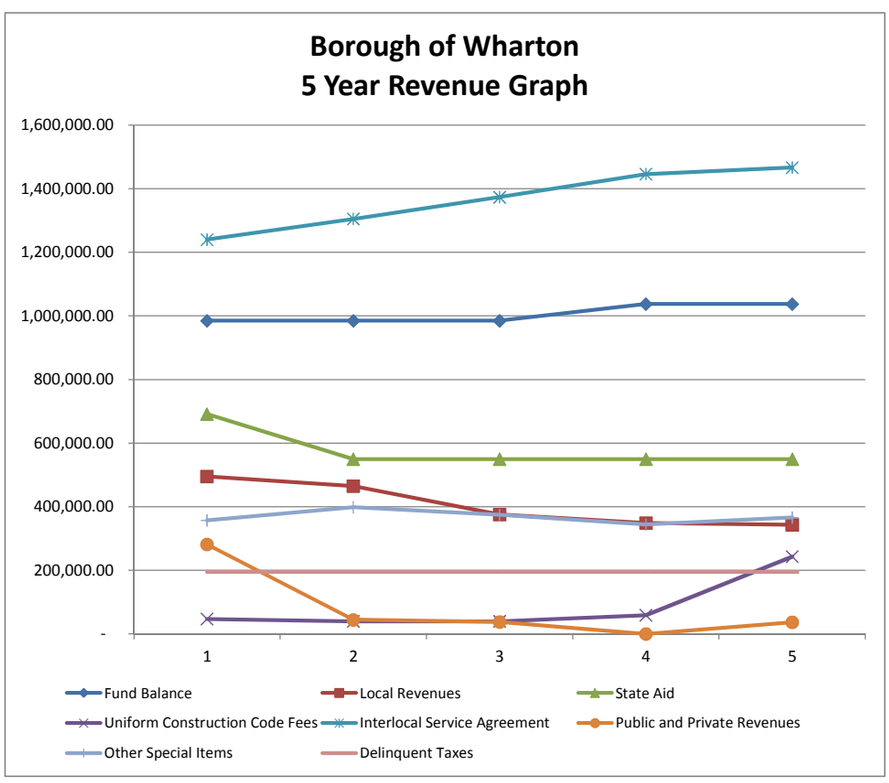
William J. Chegwidden

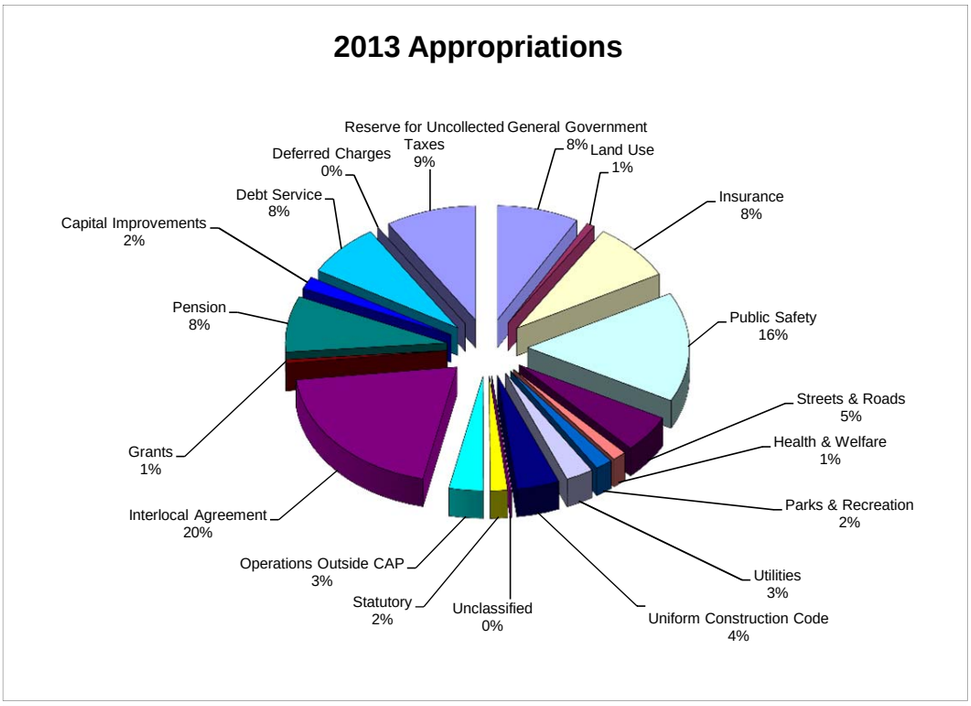
Council:

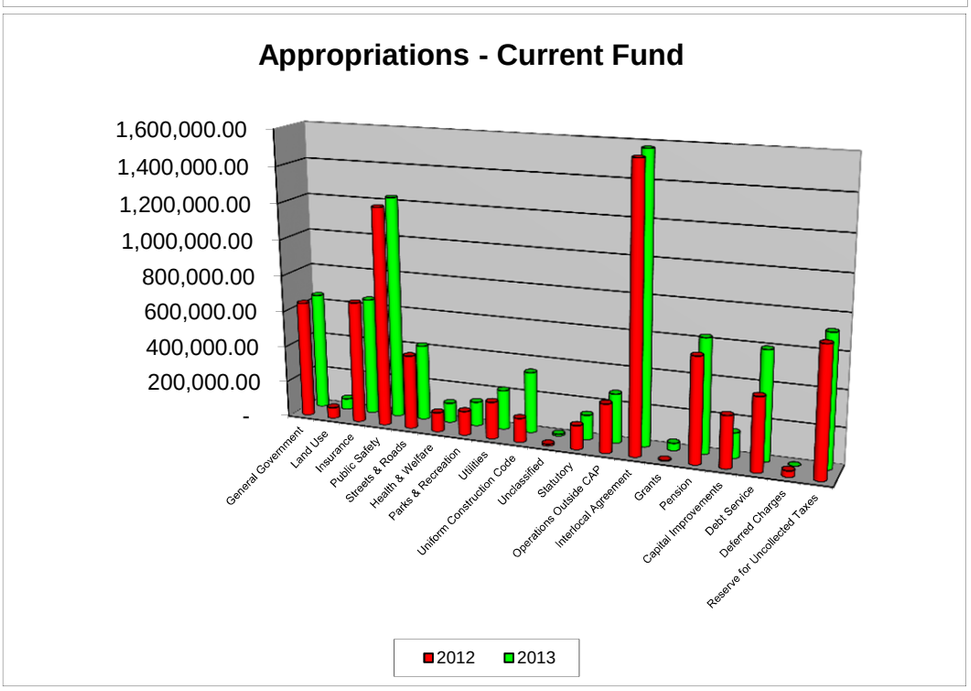
Vincent Binkoski
Glenn Corbett
Sandra Hayes
Scott Hutchins
Nicole Wikenheisser
Tom Yeager

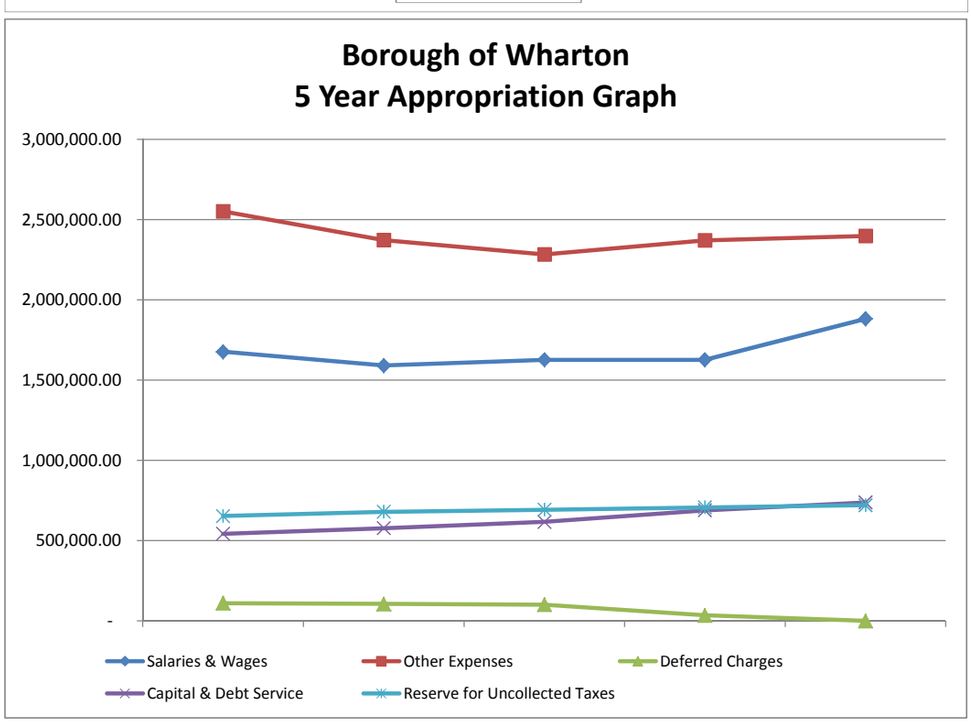

2013 Anticipated Revenues
Fund Balance 13%
Local Revenues 4%
State Aid 7%
Uniform Construction Code Fees 3%
Interlocal Service Agreement 18%
Public and Private Revenues 1%
Other Special Items 5%
Delinquent Taxes 2%
Minimim Library Tax 3%
Amount to be Raised by Taxes 44%


Anticipated Revenues - Current Fund
$3,500,000.00
$3,000,000.00
$2,500,000.00
$2,000,000.00
$1,500,000.00
$1,000,000.00
$500,000.00
$-
Fund Balance
Local Revenues
State Aid
Uniform Construction Code Fees
Interlocal Service Agreement
Public and Private Revenues
Other Special Items
Delinquent Taxes
Minimim Library Tax
Amount to be Raised by Taxes
2012
2013


Borough of Wharton
5 Year Revenue Graph
1,600,000.00
1,400,000.00
1,200,000.00
1,000,000.00
800,000.00
600,000.00
400,000.00
200,000.00
-
1
2
3
4
5
Fund Balance
Local Revenues
State Aid
Uniform Construction Code Fees
Interlocal Service Agreement
Public and Private Revenues
Other Special Items
Delinquent Taxes


2013 Appropriations
Reserve for Uncollected Taxes 9%
General Government 8%
Land Use 1%
Insurance 8%
Public Safety 16%
Streets & Roads 5%
Health & Welfare 1%
Parks & Recreation 2%
Utilities 3%
Uniform Construction Code 4%
Unclassified 0%
Statutory 2%
Operations Outside CAP 3%
Interlocal Agreement 20%
Grants 1%
Pension 8%
Capital Improvements 2%
Debt Service 8%
Deferred Charges 0%


Appropriations - Current Fund
1,600,000.00
1,400,000.00
1,200,000.00
1,000,000.00
800,000.00
600,000.00
400,000.00
200,000.00
-
General Government
Land Use
Insurance
Public Safety
Streets & Roads
Health & Welfare
Parks & Recreation
Utilities
Uniform Construction Code
Unclassified
Statutory
Operations Outside CAP
Interlocal Agreement
Grants
Pension
Capital Improvements
Debt Service
Deferred Charges
Reserve for Uncollected Taxes
2012
2013


Borough of Wharton
5 Year Appropriation Graph
3,000,000.00
2,500,000.00
2,000,000.00
1,500,000.00
1,000,000.00
500,000.00
-
Salaries & Wages
Other Expenses
Deferred Charges
Capital & Debt Service
Reserve for Uncollected Taxes

Borough of Wharton
2009, 2010, 2011, 2012 and 2013 Budget Revenues - Current Fund

	2009	2010		2011		2012		2013	
	Budget	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg
Fund Balance Anticipated	$ 985,124.00	$ 985,124.00	$ -	$ 985,124.00	$ -	$ 1,037,494.00	$ 52,370.00	$ 1,037,494.00	$ -
Fund Balance Anticipated with Consent of Director									
Total Fund Balance Anticipated	985,124.00	985,124.00	-	985,124.00	-	1,037,494.00	52,370.00	1,037,494.00	-
Local Revenues:									
Alcoholic Beverage Licenses	2,860.00	2,860.00	-	3,360.00	500.00	3,660.00	300.00	7,260.00	3,600.00
Other Licenses	11,400.00	9,600.00	(1,800.00)	9,100.00	(500.00)	8,800.00	(300.00)	9,345.00	545.00
Fees and Permits	37,200.00	29,200.00	(8,000.00)	29,200.00	-	29,200.00	-	28,250.00	(950.00)
Municipal Court - Fines & Costs	260,000.00	239,300.00	(20,700.00)	210,300.00	(29,000.00)	215,000.00	4,700.00	165,300.00	(49,700.00)
Interest and Costs on Taxes	35,000.00	35,000.00	-	35,000.00	-	35,000.00	-	75,500.00	40,500.00
Interest on Investments and Deposits	111,000.00	111,000.00	-	51,000.00	(60,000.00)	16,000.00	(35,000.00)	9,550.00	(6,450.00)
Rents - Borough Lease	37,800.00	37,800.00	-	37,800.00	-	40,800.00	3,000.00	48,200.00	7,400.00
Total Local Revenues	495,260.00	464,760.00	(30,500.00)	375,760.00	(89,000.00)	348,460.00	(27,300.00)	343,405.00	(5,055.00)
State Aid without Offsetting Appropriations:									
Legislative Initiative Municipal Block Grants			-		-		-		-
Consolidated Municipal Property Tax Relief Aid	132,260.00	62,684.00	(69,576.00)	51,974.00	(10,710.00)	32,978.00	(18,996.00)	21,994.00	(10,984.00)
Energy Receipts Tax	558,765.00	487,027.00	(71,738.00)	497,737.00	10,710.00	516,733.00	18,996.00	527,717.00	10,984.00
Supplemental Energy Receipts Tax			-		-		-		-
Municipal Homeland Security Assistance			-		-		-		-
Municipal Property Tax Assistance			-		-		-		-
Total State Aid with Offsetting Appropriations	691,025.00	549,711.00	(141,314.00)	549,711.00	-	549,711.00	-	549,711.00	-
Dedicated Uniform Construction Code Fees Offset with Appropiations:									
Uniform Construction Code Fees	46,700.00	39,300.00	(7,400.00)	39,300.00	-	58,300.00	19,000.00	242,600.00	184,300.00
Total Dedicated Uniform Construction Code Fees Offset with Appropiations	46,700.00	39,300.00	(7,400.00)	39,300.00	-	58,300.00	19,000.00	242,600.00	184,300.00

Borough of Wharton
2009, 2010, 2011, 2012 and 2013 Budget Revenues - Current Fund

	2009	2010		2011		2012		2013	
	Budget	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg
Interlocal Municipal Service Agreements Offset with Appropiations:									
Interlocal Service Agreement - Mine Hill Township	1,240,028.00	1,305,129.00	65,101.00	1,373,648.00	68,519.00	1,445,765.00	72,117.00	1,466,620.00	20,855.00
Total Interlocal Municipal Service Agreements Offset with Appropiations	1,240,028.00	1,305,129.00	65,101.00	1,373,648.00	68,519.00	1,445,765.00	72,117.00	1,466,620.00	20,855.00
Public and Private Revenues Offset with Appropriations:									
Clean Communities Program	9,944.92		(9,944.92)		-		-	583.78	583.78
Municipal Alliance on Alcoholism and Drug Abuse	14,396.00	14,396.00	-	14,396.00	-		(14,396.00)	8,773.00	8,773.00
Safe and Secure Communities Program	28,124.00	30,000.00	1,876.00	22,981.00	(7,019.00)		(22,981.00)	22,981.00	22,981.00
Body Armor Replacement Fund	2,045.29		(2,045.29)		-		-	4,455.46	4,455.46
Morris County Historic Preservation Grant	100,000.00		(100,000.00)		-		-		-
New Jersey Historic Trust Grant	37,424.00		(37,424.00)		-		-		-
Federal Recreational Trails Program	25,000.00		(25,000.00)		-		-		-
Highlands Council Plan Conformance Grant	65,000.00		(65,000.00)		-		-		-
Total Public and Private Revenues Offset with Appropriations	281,934.21	44,396.00	(237,538.21)	37,377.00	(7,019.00)	-	(37,377.00)	36,793.24	36,793.24
Other Special Items:									
Water Utility Operating Surplus	105,000.00	155,000.00	50,000.00	222,000.00	67,000.00	150,000.00	(72,000.00)	150,000.00	-
Sewer Utility Operating Surplus	217,000.00	167,000.00	(50,000.00)	100,000.00	(67,000.00)	172,000.00	72,000.00	172,000.00	-
Reserve for Sale of Municipal Assets		52,560.00	52,560.00	52,560.00	-		(52,560.00)		-
Reserve for Payment of Debt Service - General Capital Fund		24,274.88	24,274.88	-	(24,274.88)		-	-	-
Highway Traffic Safety Program			-		-		-		-
Reserve for Library Appropriation	35,145.00		(35,145.00)		-	21,968.64	21,968.64	44,193.00	22,224.36
Total Other Special Items	357,145.00	398,834.88	41,689.88	374,560.00	(24,274.88)	343,968.64	(30,591.36)	366,193.00	22,224.36
Total Miscellaneous Revenues	3,112,092.21	2,802,130.88		2,750,356.00		2,746,204.64		3,005,322.24	

Borough of Wharton
2009, 2010, 2011, 2012 and 2013 Budget Revenues - Current Fund

	2009	2010		2011		2012		2013	
	Budget	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg
Receipts from Delinquent Taxes	194,600.00	194,600.00	-	194,600.00	-	194,600.00	-	194,600.00	-
Subtotal General Revenues	4,291,816.21	3,981,854.88	(309,961.33)	3,930,080.00	(51,774.88)	3,978,298.64	48,218.64	4,237,416.24	259,117.60
Amount to be Raised by Taxes	2,880,503.61	3,281,432.12	400,928.51	3,510,517.79	229,085.67	3,580,386.26	69,868.47	3,706,577.50	126,191.24
Total General Revenues	$ 7,172,319.82	$ 7,263,287.00	$ 90,967.18	$ 7,440,597.79	$ 177,310.79	$ 7,558,684.90	$ 118,087.11	$ 7,943,993.74	$ 385,308.84
Percentage of Total Budget Raised by Taxation	40.16%	45.18%		43.64%		44.08%		43.63%	
Fund Balance as a Percentage of Total Budget	13.74%	13.56%		13.24%		13.73%		13.06%	
Prior Year Results of Operations	1,037,511.73	957,626.17		1,096,937.97		1,067,204.56		1,077,939.65	
Fund Balance as a Percentage of PY Results of Operations	94.95%	102.87%		89.81%		97.22%		96.25%	

Total Appropriations	$ 7,943,993.74
Total General Revenues	(4,237,416.24)
Amount to be Rasied by Taxation	$ 3,706,577.50

Borough of Wharton
2009, 2010, 2011, 2012 and 2013 Budget Revenues
Water, Sewer and Garbage District

	2009	2010		2011		2012		2013	
	Budget	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg
Water Utility Operating Fund:									
Fund Balance Anticipated	$ 525,000.00	$ 525,000.00	$ -	$ 525,000.00	$ -	$ 525,000.00	$ -	$ 525,000.00	$ -
Fund Balance Anticipated with Consent of Director									
Total Fund Balance Anticipated	525,000.00	525,000.00	-	525,000.00	-	525,000.00	-	525,000.00	-
Other Revenues:									
Rents	1,391,694.00	1,413,133.00	21,439.00	1,403,022.00	(10,111.00)	1,465,517.50	62,495.50	1,536,143.05	70,625.55
Miscellaneous	15,400.00	14,400.00	(1,000.00)	13,200.00	(1,200.00)	13,200.00	-	13,200.00	-
Interest on Investments and Deposits	5,000.00	5,000.00	-	5,000.00	-	5,000.00	-		(5,000.00)
Developer's Agreement - MUA Loan Agreement	49,445.00	49,445.00	-	49,445.00	-	49,445.00	-	49,445.00	-
Reserve for Payment of Debt Service				40,000.00				35,056.95	35,056.95
Total Other Revenues	1,461,539.00	1,481,978.00	20,439.00	1,470,667.00	(11,311.00)	1,533,162.50	62,495.50	1,633,845.00	100,682.50
Total Water Utility Revenues	$ 1,986,539.00	$ 2,006,978.00	$ 20,439.00	$ 1,995,667.00	$ (11,311.00)	$ 2,058,162.50	$ 62,495.50	$ 2,158,845.00	$ 100,682.50
Sewer Utility Operating Fund:									
Fund Balance Anticipated	$ 235,000.00	$ 235,000.00	$ -	$ 235,000.00	$ -	$ 235,000.00	$ -	$ 235,000.00	$ -
Fund Balance Anticipated with Consent of Director									
Total Fund Balance Anticipated	235,000.00	235,000.00	-	235,000.00	-	235,000.00	-	235,000.00	-
Other Revenues:									
User Charges	1,091,006.00	1,115,956.00	24,950.00	1,073,660.00	(42,296.00)	1,133,629.50	59,969.50	1,266,608.89	132,979.39
Miscellaneous	5,420.00	5,420.00	-	5,420.00	-	5,420.00	-	5,420.00	-
Reserve for Payment of Debt Service	51,946.00	45,000.00		40,000.00	(5,000.00)		(40,000.00)	12,171.61	12,171.61
Total Other Revenues	1,148,372.00	1,166,376.00	24,950.00	1,119,080.00	(47,296.00)	1,139,049.50	19,969.50	1,284,200.50	145,151.00
Total Sewer Utility Revenues	$ 1,383,372.00	$ 1,401,376.00	$ 24,950.00	$ 1,354,080.00	$ (47,296.00)	$ 1,374,049.50	$ 19,969.50	$ 1,519,200.50	$ 145,151.00

Borough of Wharton
2009, 2010, 2011, 2012 and 2013 Budget Revenues
Water, Sewer and Garbage District

	2009	2010		2011		2012		2013	
	Budget	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg
Special Garbage District:									
Fund Balance Anticipated	$ 62,900.00	$ 62,900.00	$ -	$ 62,900.00	$ -	$ 68,900.00	$ 6,000.00	$ 293,900.00	$ 225,000.00
Fund Balance Anticipated with Consent of Director									
Total Fund Balance Anticipated	62,900.00	62,900.00	-	62,900.00	-	68,900.00	6,000.00	293,900.00	225,000.00
Other Revenues:									
District Taxes	841,220.00	882,164.00	40,944.00	905,913.00	23,749.00	925,450.50	19,537.50	970,951.00	45,500.50
Total Other Revenues	841,220.00	882,164.00	40,944.00	905,913.00	23,749.00	925,450.50	19,537.50	970,951.00	45,500.50
Total Sanitation District Revenues	$ 904,120.00	$ 945,064.00	$ 40,944.00	$ 968,813.00	$ 23,749.00	$ 994,350.50	$ 25,537.50	$ 1,264,851.00	$ 270,500.50

Borough of Wharton
2009, 2010, 2011, 2012 and 2013 Appropriation Budgets

	Adopted Budget								
	2009	2010		2011		2012		2013	
	Budget	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg
CURRENT FUND:									
GENERAL GOVERNMENT									
General Administration									
Salary And Wages	105,545.00	108,325.00	2,780.00	108,325.00	-	110,200.00	1,875.00	112,110.00	1,910.00
Other Expenses	36,850.00	36,850.00	-	36,850.00	-	36,850.00	-	36,850.00	-
Mayor and Council									
Salary And Wages	36,000.00	36,000.00	-	36,000.00	-	36,000.00	-	36,000.00	-
Other Expenses	21,500.00	21,500.00	-	21,500.00	-	21,500.00	-	21,500.00	-
Municipal Clerk									
Salary And Wages	39,265.00	39,355.00	90.00	39,355.00	-	36,920.00	(2,435.00)	37,645.00	725.00
Other Expenses	11,450.00	11,450.00	-	11,450.00	-	11,450.00	-	11,450.00	-
Financial Administration									
Salary And Wages	39,505.00	40,685.00	1,180.00	40,685.00	-	41,485.00	800.00	42,275.00	790.00
Other Expenses	23,355.00	23,355.00	-	23,355.00	-	23,355.00	-	23,355.00	-
Other Expenses - Computer Maintenance	14,000.00	14,000.00	-	14,000.00	-	14,000.00	-	14,000.00	-
Annual Audit	25,500.00	25,500.00	-	25,500.00	-	25,500.00	-	26,010.00	510.00
Assessment of Taxes									
Salary And Wages	21,170.00	21,895.00	725.00	21,895.00	-	22,320.00	425.00	37,760.00	15,440.00
Other Expenses	2,700.00	2,700.00	-	2,700.00	-	2,700.00	-	2,700.00	-
Revision of Tax Map	7,500.00	7,500.00	-	7,500.00	-	7,500.00	-	9,300.00	1,800.00
Tax Appeals	50,000.00	50,000.00	-	64,618.00	14,618.00	83,000.00	18,382.00	66,200.00	(16,800.00)
Revenue Administration (Tax Collection)									
Salary And Wages	29,620.00	30,300.00	680.00	30,300.00	-	34,060.00	3,760.00	34,690.00	630.00
Other Expenses	6,250.00	6,250.00	-	6,250.00	-	6,250.00	-	6,250.00	-
Engineering Services & Costs									
Other Expenses	31,050.00	31,050.00	-	31,050.00	-	31,050.00	-	31,050.00	-

Borough of Wharton
2009, 2010, 2011, 2012 and 2013 Appropriation Budgets

	Adopted Budget								
	2009	2010		2011		2012		2013	
	Budget	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg
Legal Services And Costs									
Other Expenses	54,800.00	54,800.00	-	54,800.00	-	54,800.00	-	54,800.00	-
Codification of Ordinances	1,500.00	4,900.00	3,400.00	4,900.00	-	6,000.00	1,100.00	6,000.00	-
Buildings and Grounds									
Salaries and Wages	25,795.00	26,690.00	895.00	27,090.00	400.00	27,630.00	540.00	28,185.00	555.00
Other Expenses	10,724.00	10,724.00	-	10,724.00	-	10,724.00	-	10,724.00	-
Total General Government	594,079.00	603,829.00	9,750.00	618,847.00	15,018.00	643,294.00	24,447.00	648,854.00	5,560.00
LAND USE ADMINISTRATION									
Municipal Land Use Law (NJSA 40:55D-1)									
Planning Board									
Salary And Wages	10,545.00	10,650.00	105.00	10,650.00	-	10,850.00	200.00	11,055.00	205.00
Other Expenses	12,660.00	12,660.00	-	12,660.00	-	12,660.00	-	12,660.00	-
Zoning Board of Adjustment									
Salary And Wages	36,460.00	36,755.00	295.00	36,755.00	-	37,435.00	680.00	38,125.00	690.00
Total Land Use Administration	59,665.00	60,065.00	400.00	60,065.00	-	60,945.00	880.00	61,840.00	895.00
INSURANCE									
Workers' Compensation Insurance	40,499.00	23,579.00	(16,920.00)	24,381.50	802.50	25,391.00	1,009.50	29,625.00	4,234.00
Liability Insurance	44,013.00	46,501.00	2,488.00	47,131.00	630.00	48,629.00	1,498.00	53,619.00	4,990.00
Group Insurance for Employees	467,864.00	486,579.00	18,715.00	515,527.00	28,948.00	565,397.00	49,870.00	564,242.00	(1,155.00)
Unemployment Compensation Insurance	3,000.00	3,000.00	-	3,000.00	-	3,000.00	-	5,000.00	2,000.00
Total Insurance	555,376.00	559,659.00	4,283.00	590,039.50	30,380.50	642,417.00	52,377.50	652,486.00	10,069.00
PUBLIC SAFETY									
Aid to Volunteer Fire Company									
Other Expenses	42,000.00	42,000.00	-	42,000.00	-	42,000.00	-	42,000.00	-
Fire Department									
Other Expenses - Building Rent	30,883.00	30,883.00	-	30,883.00	-	30,883.00	-	30,883.00	-

Borough of Wharton
2009, 2010, 2011, 2012 and 2013 Appropriation Budgets

	Adopted Budget								
	2009	2010		2011		2012		2013	
	Budget	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg
Police									
Salary And Wages	888,331.00	777,321.00	(111,010.00)	811,021.00	33,700.00	796,314.00	(14,707.00)	819,274.00	22,960.00
Other Expenses	184,350.00	184,350.00	-	185,350.00	1,000.00	194,350.00	9,000.00	197,350.00	3,000.00
Matching Funds - Grants	43,231.00	52,605.00	9,374.00		(52,605.00)		-		-
First Aid Organization Contribution									
Other Expenses	18,025.00	18,025.00	-	18,025.00	-		(18,025.00)		-
Dispatchers									
Other Expenses	110,693.00	121,115.00	10,422.00	129,768.00	8,653.00	141,396.90	11,628.90	138,649.00	(2,747.90)
Emergency Management Services									
Salaries and Wages	2,690.00	2,770.00	80.00	2,770.00	-	2,825.00	55.00	2,885.00	60.00
Other Expenses	1,350.00	1,350.00	-	1,350.00	-	1,350.00	-	1,350.00	-
Total Public Safety	1,321,553.00	1,230,419.00	(91,134.00)	1,221,167.00	(9,252.00)	1,209,118.90	(12,048.10)	1,232,391.00	23,272.10
STREETS AND ROADS									
Streets and Road Repairs Maintenance									
Salaries and Wages	231,497.00	242,475.00	10,978.00	244,585.00	2,110.00	243,055.00	(1,530.00)	248,465.00	5,410.00
Other Expenses	166,400.00	166,400.00	-	166,400.00	-	166,400.00	-	171,400.00	5,000.00
Total Streets and Roads	397,897.00	408,875.00	10,978.00	410,985.00	2,110.00	409,455.00	(1,530.00)	419,865.00	10,410.00
HEALTH AND WELFARE									
Board of Health									
Salaries and Wages	39,150.00	39,660.00	510.00	39,660.00	-	40,460.00	800.00	41,275.00	815.00
Other Expenses	56,802.00	56,802.00	-	56,802.00	-	58,006.00	1,204.00	59,567.00	1,561.00
Mandated Innoculations:Hepatitis B Vaccine									
Other Expenses	500.00	500.00	-	500.00	-	500.00	-	500.00	-

Borough of Wharton
2009, 2010, 2011, 2012 and 2013 Appropriation Budgets

	Adopted Budget								
	2009	2010		2011		2012		2013	
	Budget	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg
HEALTH AND WELFARE (Cont'd)									
Animal Control									
Salaries and Wages	8,375.00	8,655.00	280.00	8,655.00	-	2,655.00	(6,000.00)	2,655.00	-
Other Expenses	4,000.00	4,000.00	-	4,000.00	-	4,000.00	-	4,000.00	-
Contribution to Senior Citizen Center									
Other Expenses	2,500.00	2,500.00	-	2,500.00	-	2,500.00	-	2,500.00	-
Total Health and Welfare	111,327.00	112,117.00	790.00	112,117.00	-	108,121.00	(3,996.00)	110,497.00	2,376.00
PARKS AND RECREATION									
Parks and Playgrounds									
Other Expenses	15,950.00	15,950.00	-	15,950.00	-	15,950.00	-	15,950.00	-
Recreation									
Salaries and Wages	16,780.00	17,370.00	590.00	17,370.00	-	17,570.00	200.00	17,770.00	200.00
Other Expenses	32,894.00	32,894.00	-	32,894.00	-	32,894.00	-	32,894.00	-
Celebration of Public Events									
Other Expenses	19,700.00	19,700.00	-	19,700.00	-	19,700.00	-	19,700.00	-
Senior Citizen Van									
Salaries and Wages	46,145.00	47,530.00	1,385.00	47,530.00	-	44,545.00	(2,985.00)	45,440.00	895.00
Other Expenses	3,500.00	3,500.00	-	3,500.00	-	3,500.00	-	3,500.00	-
Total Parks and Recreation	134,969.00	136,944.00	1,975.00	136,944.00	-	134,159.00	(2,785.00)	135,254.00	1,095.00
UTILITIES & BULK PURCHASES									
Utilities	205,000.00	205,000.00	-	205,000.00	-	205,000.00	-	218,900.00	13,900.00
Total Utilities and Bulk Purchases	205,000.00	205,000.00	-	205,000.00	-	205,000.00	-	218,900.00	13,900.00

Borough of Wharton
2009, 2010, 2011, 2012 and 2013 Appropriation Budgets

	Adopted Budget								
	2009	2010		2011		2012		2013	
	Budget	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg
UNIFORM CONSTRUCTION CODE									
Construction Official									
Salaries and Wages	36,815.00	39,535.00	2,720.00	39,535.00	-	55,635.00	16,100.00	286,660.00	231,025.00
Other Expenses	3,200.00	3,200.00	-	3,200.00	-	3,200.00	-	3,200.00	-
Plumbing Inspector									
Salaries and Wages	10,675.00	10,995.00	320.00	10,995.00	-	11,210.00	215.00		(11,210.00)
Fire Protection Official									
Salaries and Wages	4,600.00	4,765.00	165.00	4,765.00	-	4,860.00	95.00		(4,860.00)
Other Expenses			-		-		-		-
Electrical Inspector									
Salaries and Wages	10,335.00	10,645.00	310.00	10,645.00	-	10,855.00	210.00		(10,855.00)
Housing Inspector									
Salaries and Wages	24,915.00	25,665.00	750.00	25,665.00	-	26,170.00	505.00	26,690.00	520.00
Other Expenses	3,700.00	3,700.00	-	3,700.00	-	3,700.00	-	3,700.00	-
UNIFORM CONSTRUCTION CODE (Cont'd)									
Fire Safety									
Salaries and Wages	12,975.00	13,365.00	390.00	13,365.00	-	13,635.00	270.00	13,910.00	275.00
Other Expenses	4,500.00	4,500.00	-	4,500.00	-	4,500.00	-	4,500.00	-
Total Uniform Construction Code	111,715.00	116,370.00	4,655.00	116,370.00	-	133,765.00	17,395.00	338,660.00	204,895.00
UNCLASSIFIED									
Regionalization Feasability Study									
Other Expenses	3,000.00	3,000.00	-	3,000.00	-	3,000.00	-	3,000.00	-
Evaluation/Upgrade Office Hardware/Software									
Other Expenses	3,715.00	3,715.00	-	3,715.00	-	7,715.00	4,000.00	7,715.00	-

Borough of Wharton
2009, 2010, 2011, 2012 and 2013 Appropriation Budgets

	Adopted Budget								
	2009	2010		2011		2012		2013	
	Budget	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg
Salary Adjustment			-		-		-		-
Total Unclassified	6,715.00	6,715.00	-	6,715.00	-	10,715.00	4,000.00	10,715.00	-
TOTAL OPERATIONS WITHIN "CAPS"	3,498,296.00	3,439,993.00	(58,303.00)	3,478,249.50	38,256.50	3,556,989.90	78,740.40	3,829,462.00	272,472.10
STATUTORY EXPENDITURES									
STATUTORY EXPENDITURES									
Public Employees Retirement System	77,267.00	76,230.00	(1,037.00)	98,826.00	22,596.00	102,170.00	3,344.00	106,968.00	4,798.00
Social Security System (O.A.S.I.)	122,616.00	127,938.00	5,322.00	127,938.00	-	133,095.00	5,157.00	136,717.50	3,622.50
Police and Firemen's Retirement System	213,582.00	221,708.00	8,126.00	539,657.00	317,949.00	475,802.00	(63,855.00)	521,377.00	45,575.00
Defined Contribution Retirement Program			-		-	500.00	500.00	1,000.00	500.00
Total Statutory Expenditures	413,465.00	425,876.00	12,411.00	766,421.00	340,545.00	711,567.00	(54,854.00)	766,062.50	54,495.50
TOTAL GENERAL APPROPRIATIONS WITHIN "CAPS"	3,911,761.00	3,865,869.00	(45,892.00)	4,244,670.50	378,801.50	4,268,556.90	23,886.40	4,595,524.50	326,967.60
Operations Excluded from "CAPS"									
Maintenance of Free Public Library	321,287.00	291,072.00	(30,215.00)	263,517.00	(27,555.00)	270,706.00	7,189.00	273,431.00	2,725.00
P.L. 2003, C.92:									
Group Insurance for Employees		55,919.00	55,919.00		(55,919.00)	32,478.00	32,478.00		(32,478.00)
P.L. 2003, C.108:									
Police and Firemen's Retirement System		226,730.00	226,730.00		(226,730.00)		-		-
Public Employees Retirement System			-		-		-		-
Total Operations Excluded from "CAPS"	321,287.00	573,721.00	252,434.00	263,517.00	(310,204.00)	303,184.00	39,667.00	273,431.00	(29,753.00)
INTERLOCAL MUNICIPAL SERVICE AGREEMENTS									
Interlocal Service Agreement - Mine Hill Township - Police	1,240,028.00	1,305,129.00	65,101.00	1,373,648.00	68,519.00	1,445,765.00	72,117.00	1,466,620.00	20,855.00
Interlocal Service Agreement - Shared Court	105,500.00	105,500.00	-	105,500.00	-	105,500.00	-	107,600.00	2,100.00
Total Interlocal Municipal Service Agreement	1,345,528.00	1,410,629.00	65,101.00	1,479,148.00	68,519.00	1,551,265.00	72,117.00	1,574,220.00	22,955.00

Borough of Wharton
2009, 2010, 2011, 2012 and 2013 Appropriation Budgets

	Adopted Budget								
	2009	2010		2011		2012		2013	
	Budget	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg
CURRENT FUND (Cont'd):									
FEDERAL AND STATE GRANTS									
Clean Communities Program	9,944.92		(9,944.92)		-		-	583.78	583.78
Safe and Secure Communities	28,124.00	30,000.00	1,876.00	22,981.00	(7,019.00)		(22,981.00)	22,981.00	22,981.00
Municipal Alliance - State	14,396.00	14,396.00	-	14,396.00	-		(14,396.00)	8,773.00	8,773.00
Municipal Alliance - Local	4,880.00	4,880.00	-	4,880.00	-	4,880.00	-	4,880.00	-
Body Armor Replacement Fund	2,045.29		(2,045.29)		-		-	4,455.46	4,455.46
Morris County Historic Preservation Grant	100,000.00		(100,000.00)		-		-		-
New Jersey Historic Trust Grant	37,424.00		(37,424.00)		-		-		-
Federal Recreational Trails Program	25,000.00		(25,000.00)		-		-		-
Highlands Council Plan Conformance Grant	65,000.00		(65,000.00)		-		-		-
Total Federal and State Grants	286,814.21	49,276.00	(237,538.21)	42,257.00	(7,019.00)	4,880.00	(37,377.00)	41,673.24	36,793.24
CAPITAL IMPROVEMENTS EXCLUDED FROM CAPS									
Capital Improvement Fund	90,000.00	124,203.00	34,203.00	160,447.00	36,244.00	232,307.00	71,860.00	100,500.00	(131,807.00)
Down Payment on Improvements:									
Senior Bus	7,500.00	7,500.00	-	7,500.00	-	7,500.00	-	7,500.00	-
Emergency Services Vehicles	45,500.00	45,500.00	-	45,500.00	-	31,000.00	(14,500.00)	31,000.00	-
Garbage Truck			-		-	14,500.00	14,500.00		(14,500.00)
Office Equipment	10,000.00	10,000.00	-	10,000.00	-		(10,000.00)		-
Total Capital Improvements	153,000.00	187,203.00	34,203.00	223,447.00	36,244.00	285,307.00	61,860.00	139,000.00	(146,307.00)
DEBT SERVICE									
Payment of Bond Principal			-		-		-		-
Payment of Bond Anticipation Notes and Capital Notes	310,000.00	378,000.00	68,000.00	378,000.00	-	385,000.00	7,000.00	574,000.00	189,000.00
Interest on Bonds			-		-		-		-
Interest on Notes	80,550.00	13,172.00	(67,378.00)	15,694.00	2,522.00	18,487.00	2,793.00	25,000.00	6,513.00
Total Debt Service	390,550.00	391,172.00	622.00	393,694.00	2,522.00	403,487.00	9,793.00	599,000.00	195,513.00

Borough of Wharton
2009, 2010, 2011, 2012 and 2013 Appropriation Budgets

	Adopted Budget								
	2009	2010		2011		2012		2013	
	Budget	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg
DEFERRED CHARGES									
Deferred Charges:									
Special Emergency (5 Years)	39,000.00	39,000.00	-	39,000.00	-	35,000.00	(4,000.00)		(35,000.00)
Deferred Charges to Future Taxation - Unfunded									
Unfunded Ordinance Balances	71,093.61	67,000.00	(4,093.61)	61,859.29	(5,140.71)		(61,859.29)		-
Total Deferred Charges	110,093.61	106,000.00	(4,093.61)	100,859.29	(5,140.71)	35,000.00	(65,859.29)	-	(35,000.00)
RESERVE FOR UNCOLLECTED TAXES	653,286.00	679,417.00	26,131.00	693,005.00	13,588.00	707,005.00	14,000.00	721,145.00	14,140.00
TOTAL CURRENT FUND	7,172,319.82	7,263,287.00	90,967.18	7,440,597.79	177,310.79	7,558,684.90	118,087.11	7,943,993.74	385,308.84

Borough of Wharton
2009, 2010, 2011, 2012 and 2013 Appropriation Budgets

	Adopted Budget								
	2009	2010		2011		2012		2013	
	Budget	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg
WATER UTILITY OPERATING FUND:									
OPERATING									
Salaries and Wages	291,525.00	299,370.00	7,845.00	301,735.00	2,365.00	304,895.00	3,160.00	331,700.00	26,805.00
Other Expenses	1,134,410.00	1,147,234.00	12,824.00	1,167,472.00	20,238.00	1,185,087.50	17,615.50	1,195,135.00	10,047.50
CAPITAL IMPROVEMENTS	50,000.00	50,000.00	-	50,000.00	-	50,000.00	-	50,000.00	-
CAPITAL OUTLAY	60,000.00	60,000.00	-	60,000.00	-	60,000.00	-	60,000.00	-
DEBT SERVICE	402,500.00	402,500.00	-	403,000.00	500.00	404,000.00	1,000.00	468,500.00	64,500.00
STATUTORY EXPENDITURES	48,104.00	47,874.00	(230.00)	53,460.00	5,586.00	54,180.00	720.00	53,510.00	(670.00)
TOTAL WATER UTILITY OPERATING FUND	1,986,539.00	2,006,978.00	20,439.00	2,035,667.00	28,689.00	2,058,162.50	22,495.50	2,158,845.00	100,682.50
SEWER UTILITY OPERATING FUND:									
OPERATING									
Salaries and Wages	264,065.00	269,945.00	5,880.00	270,930.00	985.00	273,590.00	2,660.00	300,985.00	27,395.00
Other Expenses	777,480.00	789,804.00	12,324.00	806,240.00	16,436.00	822,909.50	16,669.50	859,005.50	36,096.00
CAPITAL IMPROVEMENTS	50,000.00	50,000.00	-	10,000.00	(40,000.00)	10,000.00	-	10,000.00	-
CAPITAL OUTLAY	50,000.00	50,000.00	-	20,000.00	(30,000.00)	20,000.00	-	20,000.00	-
DEBT SERVICE	200,000.00	200,000.00	-	200,000.00	-	200,000.00	-	280,000.00	80,000.00
STATUTORY EXPENDITURES	41,827.00	41,627.00	(200.00)	46,910.00	5,283.00	47,550.00	640.00	49,210.00	1,660.00
TOTAL SEWER UTILITY OPERATING FUND	1,383,372.00	1,401,376.00	18,004.00	1,354,080.00	(47,296.00)	1,374,049.50	19,969.50	1,519,200.50	145,151.00

Borough of Wharton
2009, 2010, 2011, 2012 and 2013 Appropriation Budgets

	Adopted Budget								
	2009	2010		2011		2012		2013	
	Budget	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg
SPECIAL GARBAGE DISTRICT:									
OPERATING									
Salaries and Wages	286,370.00	294,915.00	8,545.00	296,525.00	1,610.00	301,860.00	5,335.00	303,340.00	1,480.00
Other Expenses	569,296.00	601,935.00	32,639.00	618,088.00	16,153.00	636,510.50	18,422.50	680,386.00	43,875.50
CAPITAL PROJECTS								225,000.00	225,000.00
STATUTORY EXPENDITURES	48,454.00	48,214.00	(240.00)	54,200.00	5,986.00	55,980.00	1,780.00	56,125.00	145.00
TOTAL SPECIAL GARBAGE DISTRICT	904,120.00	945,064.00	40,944.00	968,813.00	23,749.00	994,350.50	25,537.50	1,264,851.00	270,500.50

Borough of Wharton
2009, 2010, 2011, 2012 and 2013 Appropriation Budgets

	Adopted Budget								
	2009	2010		2011		2012		2013	
	Budget	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg	Budget	$ Chg
Budget Recap by Budget Category:									
General Government	594,079.00	603,829.00	9,750.00	618,847.00	15,018.00	643,294.00	24,447.00	648,854.00	5,560.00
Land Use	59,665.00	60,065.00	400.00	60,065.00	-	60,945.00	880.00	61,840.00	895.00
Insurance	555,376.00	615,578.00	60,202.00	590,039.50	(25,538.50)	674,895.00	84,855.50	652,486.00	(22,409.00)
Public Safety	1,321,553.00	1,230,419.00	(91,134.00)	1,221,167.00	(9,252.00)	1,209,118.90	(12,048.10)	1,232,391.00	23,272.10
Streets & Roads	397,897.00	408,875.00	10,978.00	410,985.00	2,110.00	409,455.00	(1,530.00)	419,865.00	10,410.00
Health & Welfare	111,327.00	112,117.00	790.00	112,117.00	-	108,121.00	(3,996.00)	110,497.00	2,376.00
Parks & Recreation	134,969.00	136,944.00	1,975.00	136,944.00	-	134,159.00	(2,785.00)	135,254.00	1,095.00
Utilities	205,000.00	205,000.00	-	205,000.00	-	205,000.00	-	218,900.00	13,900.00
Uniform Construction Code	111,715.00	116,370.00	4,655.00	116,370.00	-	133,765.00	17,395.00	338,660.00	204,895.00
Unclassified	6,715.00	6,715.00	-	6,715.00	-	10,715.00	4,000.00	10,715.00	-
Statutory	122,616.00	127,938.00	5,322.00	127,938.00	-	133,595.00	5,657.00	137,717.50	4,122.50
Operations Outside CAP	321,287.00	291,072.00	(30,215.00)	263,517.00	(27,555.00)	270,706.00	7,189.00	273,431.00	2,725.00
Interlocal Agreement	1,345,528.00	1,410,629.00	65,101.00	1,479,148.00	68,519.00	1,551,265.00	72,117.00	1,574,220.00	22,955.00
Grants	286,814.21	49,276.00	(237,538.21)	42,257.00	(7,019.00)	4,880.00	(37,377.00)	41,673.24	36,793.24
Pension	290,849.00	524,668.00	233,819.00	638,483.00	113,815.00	577,972.00	(60,511.00)	628,345.00	50,373.00
Capital Improvements	153,000.00	187,203.00	34,203.00	223,447.00	36,244.00	285,307.00	61,860.00	139,000.00	(146,307.00)
Debt Service	390,550.00	391,172.00	622.00	393,694.00	2,522.00	403,487.00	9,793.00	599,000.00	195,513.00
Deferred Charges	110,093.61	106,000.00	(4,093.61)	100,859.29	(5,140.71)	35,000.00	(65,859.29)	-	(35,000.00)
Reserve for Uncollected Taxes	653,286.00	679,417.00	26,131.00	693,005.00	13,588.00	707,005.00	14,000.00	721,145.00	14,140.00
	7,172,319.82	7,263,287.00	90,967.18	7,440,597.79	177,310.79	7,558,684.90	118,087.11	7,943,993.74	385,308.84
Budget Recap By Major Category:									
Salaries & Wages	1,677,188.00	1,591,406.00	(85,782.00)	1,627,616.00	36,210.00	1,626,689.00	(927.00)	1,882,869.00	256,180.00
Other Expenses	2,551,825.21	2,372,792.00	(179,033.21)	2,284,345.50	(88,446.50)	2,371,959.90	87,614.40	2,399,414.74	27,454.84
Interlocal Contracts	1,345,528.00	1,410,629.00	65,101.00	1,479,148.00	68,519.00	1,551,265.00	72,117.00	1,574,220.00	22,955.00
Deferred Charges	110,093.61	106,000.00	(4,093.61)	100,859.29	(5,140.71)	35,000.00	(65,859.29)	-	(35,000.00)
Pension	290,849.00	524,668.00	233,819.00	638,483.00	113,815.00	577,972.00	(60,511.00)	628,345.00	50,373.00
Capital & Debt Service	543,550.00	578,375.00	34,825.00	617,141.00	38,766.00	688,794.00	71,653.00	738,000.00	49,206.00
Reserve for Uncollected Taxes	653,286.00	679,417.00	26,131.00	693,005.00	13,588.00	707,005.00	14,000.00	721,145.00	14,140.00
	7,172,319.82	7,263,287.00	90,967.18	7,440,597.79	177,310.79	7,558,684.90	118,087.11	7,943,993.74	385,308.84
Discretionary Appropriations	460,229	499,187		535,431		585,881		457,079	
% of Budget that is Discretionary	6.42%	6.87%		7.20%		7.75%		5.75%	

Borough of Wharton
6 Year Condensed Capital Budget

		2013 Projects					
	Estimated Total Cost	Total Cost	Capital Improvement Fund	Capital Fund Balance	Grants in Aid and Other Funds	Debt Authorized	Future Funding Required
General Capital:							
Acquisition of Various Vehicles & Equipment	1,038,000	-					1,038,000
Various Street Improvements	1,410,000	20,000	20,000				1,390,000
Emergency Services Equipment	210,000	60,000	60,000				150,000
Various Office Equipment & Software	70,000	20,000	20,000				50,000
Various Municipal Building Improvements	830,000	800,000	40,000			760,000	30,000
Parks and Playgrounds	255,000	200,000	10,000			190,000	55,000
Total General Improvements	3,813,000	1,100,000	150,000	-	-	950,000	2,713,000
Water Utility Capital:							
Water System Improvements and Updates	1,700,000	375,000			80,000	295,000	1,325,000
Total Water Utility Improvements	1,700,000	375,000	-	-	80,000	295,000	1,325,000
Sewer Utility Capital:							
Sewer System Improvements and Updates	705,000	-					705,000
Total Water Utility Improvements	705,000	-	-	-	-	-	705,000
	6,218,000	1,475,000	150,000	-	80,000	1,245,000	4,743,000

- 2013 -
Where Your Tax Dollar Goes

5% 19% 43% 23% 10%

Regional School Tax

County Tax & County Open Space Tax

District School Tax

Municipal Tax, Library Tax & Municipal Open Space Tax

Special District – Garbage Collection

10-YEAR TAX RATE COMPARISON

Year	Special District	Municipal	Library Tax[3]	Municipal Open Space	District School	Regional School	County	County Open Space	Total Tax Rate
2003	.159	.526	NA	.011	1.599	.708	.345	.061	3.409
2004	.170	.545	NA	.021	1.719	.837	.371	.077	3.740
2005	.190	.599	NA	.020	1.861	.955	.388	.087	4.100
2006	.208	.625	NA	.020	1.978	.996	.405	.097	4.329
2007	.219	.664	NA	.021	2.037	1.134	.442	.112	4.629
2008[1]	.096	.322	NA	.015	.875	.522	.198	.045	2.073
2009	.100	.341	NA	.015	.882	.538	.198	.033	2.107
2010[2]	.119	.441	NA	.015	1.024	.606	.233	.026	2.464
2011	.125	.442	.035	.015	1.065	.611	.235	.019	2.545
2012	.127	.457	.034	.015	1.105	.621	.236	.016	2.610
2013[4]	.147	.526	.036	.015	1.277[#]	.685[#]	.264[#]	.017[#]	.2967[#]

[1] Revaluation was performed.
[2] Property Reassessment was conducted in 2009 which became effective in 2010
[3] Chapter 38, P.L. 2011 mandated the separation of the library levy and a new tax line
[4] Property Reassessment was conducted in 2012 which became effective in 2013
[#] Amounts are estimated and subject to change