

# Borough of Wharton



## 2010 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 2010 budget has been delayed as a result of the Governor's reduction in state aid to municipalities. 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 July, after a formal public hearing, the budget for 2010 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 municipal 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 at least the next 18 months, 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 severely reduced again by the Governor of the State of New Jersey. The Governor's actions have resulted in a loss of aid in the amount of \$216,382 in 2008, \$17,718 in 2009, and \$141,314 in 2010. This is a total loss of \$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.

### **APPROPRIATIONS**

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 2010 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 2010 is 2.5%. The Borough has passed an ordinance which allows it to exceed the 2.5% by an additional 1.0%. 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.

In 2010, approximately 6.87% of the proposed budget is at the discretion of the Mayor and Council as compared to 6.42% in the 2009 Budget. 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 2010. 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 42.59 and 41.84% of the 2009 and 2010 budgets respectively.

## TAX RATES

<b>10-YEAR TAX RATE COMPARISON</b>								
<b>Year</b>	<b>Special District</b>	<b>Municipal</b>	<b>Municipal Open Space</b>	<b>District School</b>	<b>Regional School</b>	<b>County</b>	<b>County Open Space</b>	<b>Total Tax Rate</b>
2001	.145	.457	.011	1.532	.648	.313	.039	3.145
2002	.145	.477	.010	1.535	.664	.329	.045	3.205
2003	.159	.526	.011	1.599	.708	.345	.061	3.409
2004	.170	.545	.021	1.719	.837	.371	.077	3.740
2005	.190	.599	.020	1.861	.955	.388	.087	4.100
2006	.208	.625	.020	1.978	.996	.405	.097	4.329
2007	.219	.664	.021	2.037	1.134	.442	.112	4.629
2008 <sup>1</sup>	.096	.322	.015	.875	.522	.198	.045	2.073
2009	.100	.341	.015	.882	.538	.198	.033	2.107
2010 <sup>2</sup>	.118	.441	.015	(*)	(*)	(*)	(*)	(*)

(\*) – Amounts not available at this time

1 Property Revaluation was conducted in 2007 which became effective in 2008

2 Property Reassessment was conducted in 2009 which became effective in 2010

## ADDITIONAL BUDGET INFORMATION

The 2010 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 2009. Here are some of the highlights of these improvements:

- February 2009, 5-Town Joint Court began
- Phase 1, Birch, Elm, Oak and Laurel Streets – replacement of the water, sewer and storm water systems.
- Lafayette Soccer Field renovation
- Senior Bus replaced
- LE Carpenter Building is demolished

## THE YEAR AHEAD

We continue to work on the L.E. Carpenter site and the 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 2010 include the following projects: Safe Routes to Schools sidewalk improvements are anticipated to begin, Phase 2 of Birch, Elm, Oak and Laurel streets, Paving of Ford, Walnut, Elizabeth, and Rutgers streets, and the restoration of portions of the canal lock with funding coming from the State of New Jersey.

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 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 2011 budget will bring with it continued challenges. The State of New Jersey will most likely look to continue reducing the 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. The State of New Jersey continues to pass “Band-Aid” legislation in an attempt to reduce the property tax burden without addressing the whole problem. The State places the blame of the property tax dilemma on local government while its own spending remains uncurbed over the past decade.

### **THE GOVERNING BODY**

**Mayor:**

William J. Chegwiddden

**Council:**

Vincent Binkoski

Glenn Corbett

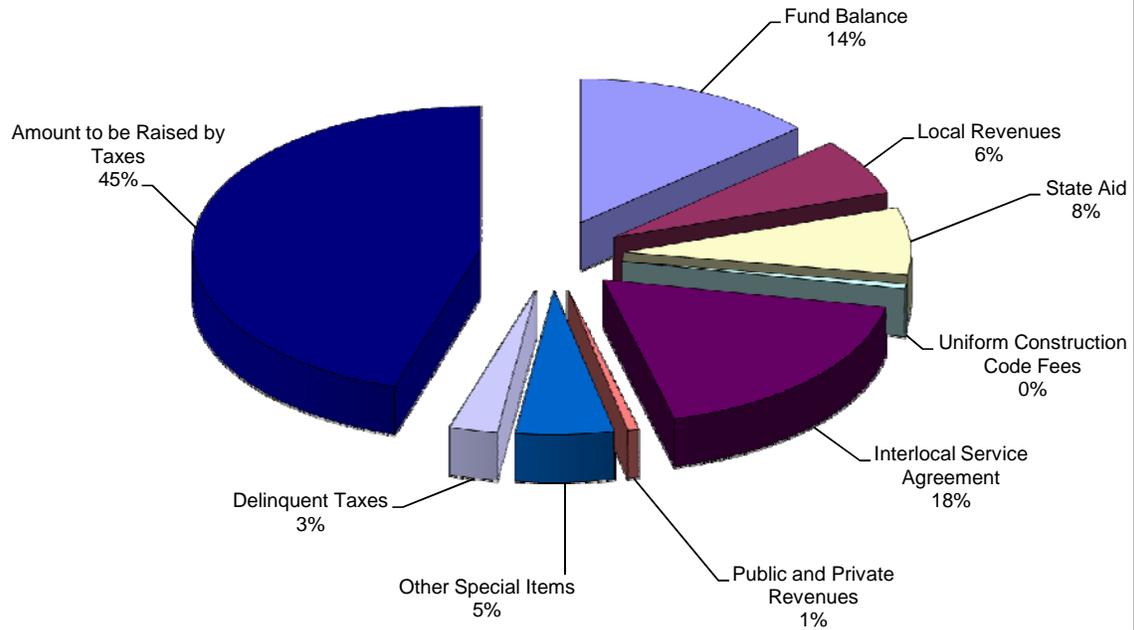
Brian Gillen

Scott Hutchins

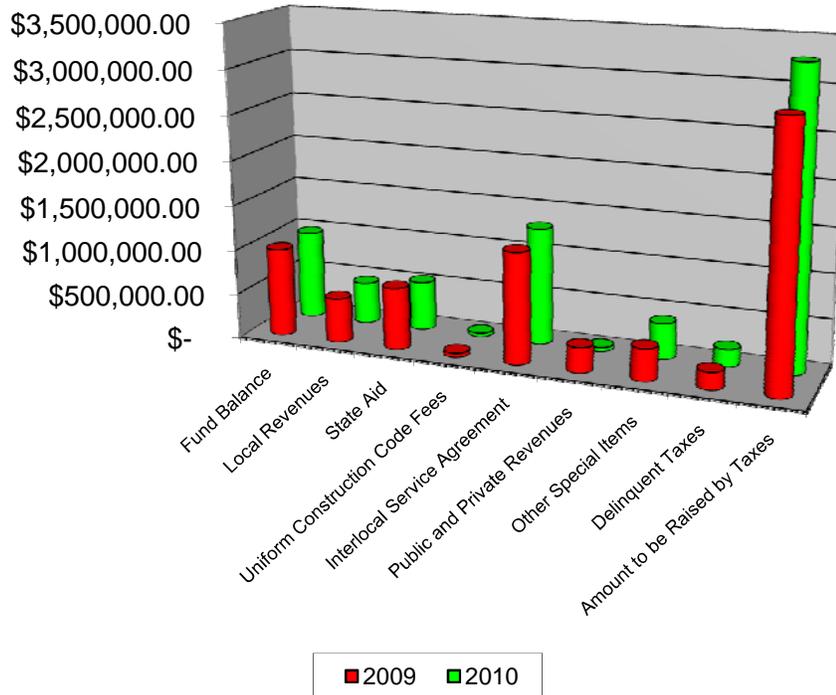
Tom Yeager

David Young

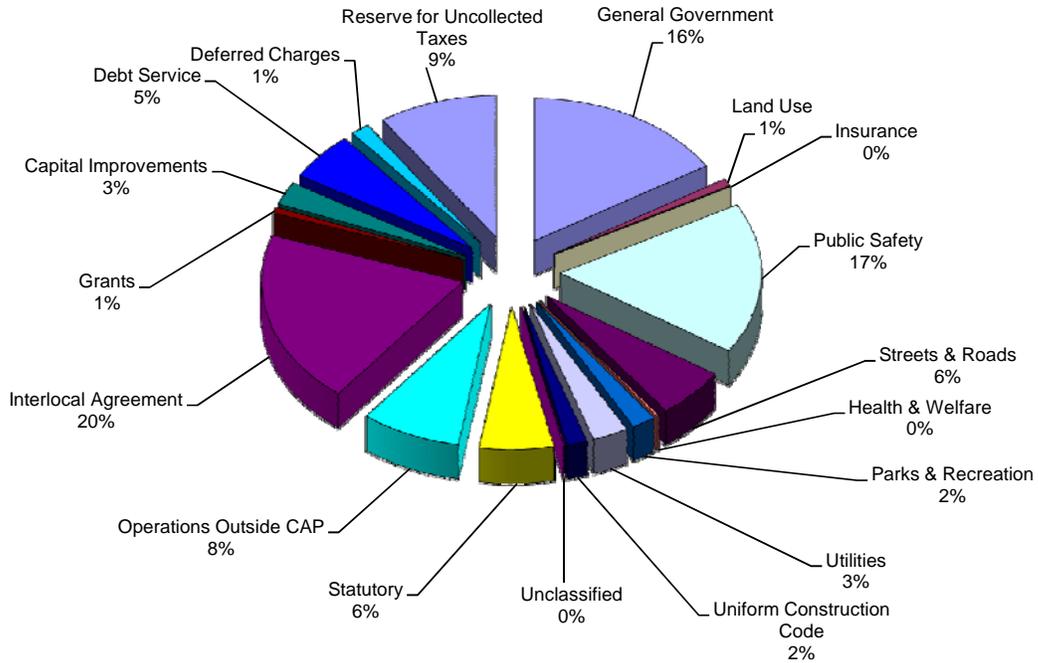
## 2010 Anticipated Revenues - Current Fund



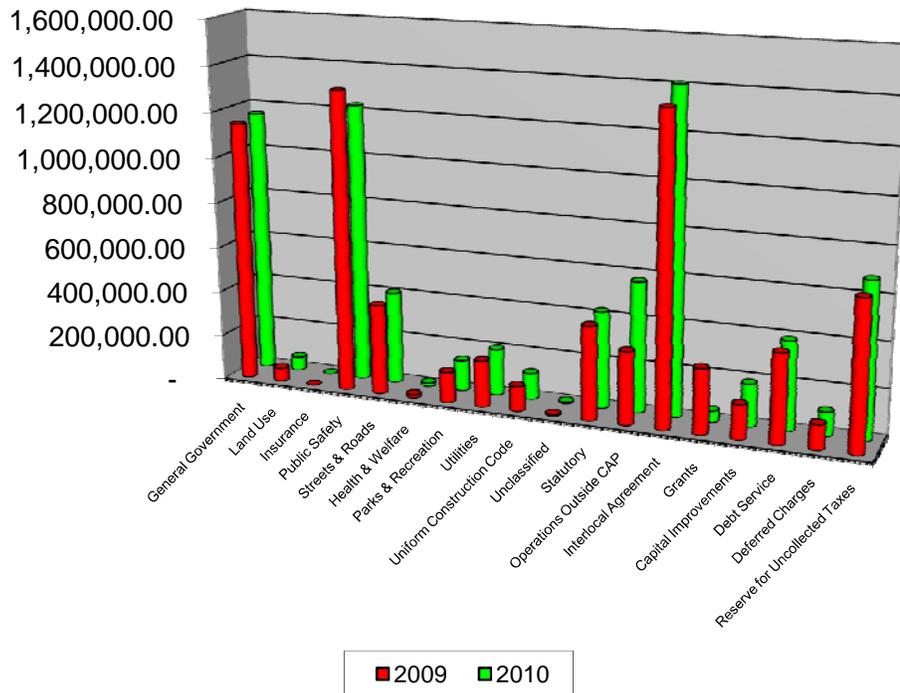
## Anticipated Revenues - Current Fund



## 2010 Appropriations



## Appropriations - Current Fund



**Borough of Wharton**  
**2008, 2009 and 2010 Budget Revenues - Current Fund**

	2008 Adopted Budget	2009 Adopted Budget	2010 Adopted Budget
Fund Balance Anticipated	\$ 1,266,900.00	\$ 985,124.00	\$ 985,124.00
Fund Balance Anticipated with Consent of Director			
Total Fund Balance Anticipated	<u>1,266,900.00</u>	<u>985,124.00</u>	<u>985,124.00</u>
<b>Local Revenues:</b>			
Alcoholic Beverage Licenses	6,540.00	2,860.00	2,860.00
Other Licenses	11,500.00	11,400.00	9,600.00
Fees and Permits	37,000.00	37,200.00	29,200.00
Municipal Court - Fines & Costs	260,000.00	260,000.00	239,300.00
Interest and Costs on Taxes	35,000.00	35,000.00	35,000.00
Interest on Investments and Deposits	200,000.00	111,000.00	111,000.00
Rents - Borough Lease	37,600.00	37,800.00	37,800.00
Total Local Revenues	<u>587,640.00</u>	<u>495,260.00</u>	<u>464,760.00</u>
<b>State Aid without Offsetting Appropriations:</b>			
Consolidated Municipal Property Tax Relief Aid	179,917.00	132,260.00	62,684.00
Energy Receipts Tax	528,826.00	558,765.00	487,027.00
Total State Aid with Offsetting Appropriations	<u>708,743.00</u>	<u>691,025.00</u>	<u>549,711.00</u>
<b>Dedicated Uniform Construction Code Fees</b>			
<b>Offset with Appropriations:</b>			
Uniform Construction Code Fees	55,000.00	46,700.00	39,300.00
Total Dedicated Uniform Construction Code			
Fees Offset with Appropriations	<u>55,000.00</u>	<u>46,700.00</u>	<u>39,300.00</u>
<b>Interlocal Municipal Service Agreements</b>			
<b>Offset with Appropriations:</b>			
Interlocal Service Agreement - Mine Hill Township	1,178,174.00	1,240,028.00	1,305,129.00
Total Interlocal Municipal Service			
Agreements	<u>1,178,174.00</u>	<u>1,240,028.00</u>	<u>1,305,129.00</u>

**Borough of Wharton**  
**2008, 2009 and 2010 Budget Revenues - Current Fund**

	2008 Adopted Budget	2009 Adopted Budget	2010 Adopted Budget
<b>Public and Private Revenues Offset with Appropriations:</b>			
Drunk Driving Enforcement Fund	9,806.06		
Clean Communities Program	6,341.92	9,944.92	
Alcohol Education and Rehabilitation Fund	2,088.28		
Recreational Opportunities for Individuals with Disabilities			
Municipal Alliance on Alcoholism and Drug Abuse	17,895.00	14,396.00	14,396.00
Safe and Secure Communities Program	25,098.00	28,124.00	30,000.00
Body Armor Replacement Fund	2,240.91	2,045.29	
Trans Options Grant	4,500.00		
Artifact Conservation Grant	3,920.00		
Morris County Historic Preservation Grant		100,000.00	
New Jersey Historic Trust Grant		37,424.00	
Federal Recreational Trails Program		25,000.00	
Highlands Council Plan Conformance Grant		65,000.00	
Total Public and Private Revenues Offset with	71,890.17	281,934.21	44,396.00
<b>Other Special Items:</b>			
Water Utility Operating Surplus	105,000.00	105,000.00	155,000.00
Sewer Utility Operating Surplus	115,000.00	217,000.00	167,000.00
Reserve for Sale of Municipal Assets			52,560.00
Reserve for Payment of Debt Service - General Capital Fund			24,274.88
Reserve for Library Appropriation		35,145.00	
Total Other Special Items	220,000.00	357,145.00	398,834.88
<b>Total Miscellaneous Revenues</b>	2,821,447.17	3,112,092.21	2,802,130.88

**Borough of Wharton**  
**2008, 2009 and 2010 Budget Revenues - Current Fund**

	2008 Adopted Budget	2009 Adopted Budget	2010 Adopted Budget
<b>Receipts from Delinquent Taxes</b>	142,000.00	194,600.00	194,600.00
Subtotal General Revenues	<u>4,230,347.17</u>	<u>4,291,816.21</u>	<u>3,981,854.88</u>
<b>Amount to be Raised by Taxes</b>	<u>2,724,464.05</u>	<u>2,880,503.61</u>	<u>3,281,432.12</u>
<b>Total General Revenues</b>	<u><u>\$ 6,954,811.22</u></u>	<u><u>\$ 7,172,319.82</u></u>	<u><u>\$ 7,263,287.00</u></u>
Percentage of Total Budget Raised by Taxation	<u>39.17%</u>	<u>40.16%</u>	<u>45.18%</u>
Total Appropriations			\$ 7,263,287.00
Total General Revenues			<u>(3,981,854.88)</u>
Amount to be Rased by Taxation			<u><u>\$ 3,281,432.12</u></u>

**Borough of Wharton**  
**2008, 2009 and 2010 Budget Revenues**  
**Water, Sewer and Garbage District**

	2008 Adopted Budget	2009 Adopted Budget	2010 Adopted Budget
<b><u>Water Utility Operating Fund:</u></b>			
Fund Balance Anticipated	\$ 525,000.00	\$ 525,000.00	\$ 525,000.00
Fund Balance Anticipated with Consent of Director			
Total Fund Balance Anticipated	<u>525,000.00</u>	<u>525,000.00</u>	<u>525,000.00</u>
<b>Other Revenues:</b>			
Rents	1,373,788.00	1,391,694.00	1,413,133.00
Miscellaneous	15,400.00	15,400.00	14,400.00
Interest on Investments and Deposits	5,000.00	5,000.00	5,000.00
Developer's Agreement - MUA Loan Agreement	49,445.00	49,445.00	49,445.00
Total Other Revenues	<u>1,443,633.00</u>	<u>1,461,539.00</u>	<u>1,481,978.00</u>
<b>Total Water Utility Revenues</b>	<b><u>\$ 1,968,633.00</u></b>	<b><u>\$ 1,986,539.00</u></b>	<b><u>\$ 2,006,978.00</u></b>
<b><u>Sewer Utility Operating Fund:</u></b>			
Fund Balance Anticipated	\$ 287,000.00	\$ 235,000.00	\$ 235,000.00
Fund Balance Anticipated with Consent of Director			
Total Fund Balance Anticipated	<u>287,000.00</u>	<u>235,000.00</u>	<u>235,000.00</u>
<b>Other Revenues:</b>			
User Charges	1,022,703.00	1,091,006.00	1,115,956.00
Miscellaneous	5,420.00	5,420.00	5,420.00
Reserve for Payment of Debt Service		51,946.00	45,000.00
Total Other Revenues	<u>1,028,123.00</u>	<u>1,148,372.00</u>	<u>1,166,376.00</u>
<b>Total Sewer Utility Revenues</b>	<b><u>\$ 1,315,123.00</u></b>	<b><u>\$ 1,383,372.00</u></b>	<b><u>\$ 1,401,376.00</u></b>
<b><u>Special Garbage District:</u></b>			
Fund Balance Anticipated	\$ 62,900.00	\$ 62,900.00	\$ 62,900.00
Fund Balance Anticipated with Consent of Director			
Total Fund Balance Anticipated	<u>62,900.00</u>	<u>62,900.00</u>	<u>62,900.00</u>
<b>Other Revenues:</b>			
District Taxes	808,866.00	841,220.00	882,164.00
Total Other Revenues	<u>808,866.00</u>	<u>841,220.00</u>	<u>882,164.00</u>
<b>Total Sanitation District Revenues</b>	<b><u>\$ 871,766.00</u></b>	<b><u>\$ 904,120.00</u></b>	<b><u>\$ 945,064.00</u></b>

**Borough of Wharton**  
**2008, 2009 and 2010 Appropriation Budgets**

	<b>Adopted Budget</b>		
	<b>2008</b>	<b>2009</b>	<b>2010</b>
<b><u>CURRENT FUND:</u></b>			
<b><u>GENERAL GOVERNMENT</u></b>			
General Administration			
Salary And Wages	97,055.00	105,545.00	108,325.00
Other Expenses	36,850.00	36,850.00	36,850.00
Mayor and Council			
Salary And Wages	36,000.00	36,000.00	36,000.00
Other Expenses	21,500.00	21,500.00	21,500.00
Municipal Clerk			
Salary And Wages	39,305.00	39,265.00	39,355.00
Other Expenses	12,161.00	11,450.00	11,450.00
Financial Administration			
Salary And Wages	38,170.00	39,505.00	40,685.00
Other Expenses	23,355.00	23,355.00	23,355.00
Other Expenses - Computer Maintenance	14,000.00	14,000.00	14,000.00
Annual Audit	25,600.00	25,500.00	25,500.00
Workers' Compensation Insurance	40,510.00	40,499.00	23,579.00
Liability Insurance	46,750.00	44,013.00	46,501.00
Group Insurance for Employees	480,397.00	467,864.00	486,579.00
Assessment of Taxes			
Salary And Wages	20,970.00	21,170.00	21,895.00
Other Expenses	2,700.00	2,700.00	2,700.00
Revision of Tax Map	7,500.00	7,500.00	7,500.00
Tax Appeals	20,000.00	50,000.00	50,000.00
Revenue Administration (Tax Collection)			
Salary And Wages	28,665.00	29,620.00	30,300.00
Other Expenses	6,250.00	6,250.00	6,250.00
Engineering Services & Costs			
Other Expenses	31,050.00	31,050.00	31,050.00
Legal Services And Costs			
Salary And Wages	1,280.00	-	-
Other Expenses	55,595.00	54,800.00	54,800.00
Codification of Ordinances	1,250.00	1,500.00	4,900.00
Buildings and Grounds			
Salaries and Wages	25,206.00	25,795.00	26,690.00
Other Expenses	10,570.00	10,724.00	10,724.00
Total General Government	<u>1,122,689.00</u>	<u>1,146,455.00</u>	<u>1,160,488.00</u>
<b><u>LAND USE ADMINISTRATION</u></b>			
<b><u>Municipal Land Use Law (NJSA 40:55D-1)</u></b>			
Planning Board			
Salary And Wages	9,310.00	10,545.00	10,650.00
Other Expenses	12,660.00	12,660.00	12,660.00

**Borough of Wharton**  
**2008, 2009 and 2010 Appropriation Budgets**

	<b>Adopted Budget</b>		
	<b>2008</b>	<b>2009</b>	<b>2010</b>
<b><u>CURRENT FUND (Cont'd):</u></b>			
Zoning Board of Adjustment			
Salary And Wages	28,980.00	36,460.00	36,755.00
Other Expenses	-		
Total Land Use Administration	<u>50,950.00</u>	<u>59,665.00</u>	<u>60,065.00</u>
<b><u>INSURANCE</u></b>			
Unemployment Compensation Insurance	3,000.00	3,000.00	3,000.00
<b><u>PUBLIC SAFETY</u></b>			
Aid to Volunteer Fire Company			
Other Expenses	42,000.00	42,000.00	42,000.00
Fire Department			
Other Expenses - Building Rent	30,883.00	30,883.00	30,883.00
Police			
Salary And Wages	879,715.00	888,331.00	777,321.00
Other Expenses	180,300.00	184,350.00	184,350.00
Matching Funds - Grants	38,633.00	43,231.00	52,605.00
First Aid Organization Contribution			
Other Expenses	18,025.00	18,025.00	18,025.00
Dispatchers			
Other Expenses	108,290.00	110,693.00	121,115.00
Emergency Management Services			
Salaries and Wages	3,205.00	2,690.00	2,770.00
Other Expenses	1,350.00	1,350.00	1,350.00
Total Public Safety	<u>1,302,401.00</u>	<u>1,321,553.00</u>	<u>1,230,419.00</u>
<b><u>STREETS AND ROADS</u></b>			
Streets and Road Repairs Maintenance			
Salaries and Wages	246,183.00	231,497.00	242,475.00
Other Expenses	151,100.00	166,400.00	166,400.00
Total Streets and Roads	<u>397,283.00</u>	<u>397,897.00</u>	<u>408,875.00</u>
<b><u>HEALTH AND WELFARE</u></b>			
Board of Health			
Salaries and Wages	37,820.00	39,150.00	39,660.00
Other Expenses	55,369.00	56,802.00	56,802.00
Mandated Innoculations:Hepatitis B Vaccine			
Other Expenses	500.00	500.00	500.00

**Borough of Wharton**  
**2008, 2009 and 2010 Appropriation Budgets**

	<b>Adopted Budget</b>		
	<b>2008</b>	<b>2009</b>	<b>2010</b>
<b><u>CURRENT FUND (Cont'd):</u></b>			
<b><u>HEALTH AND WELFARE (Cont'd)</u></b>			
Animal Control			
Salaries and Wages	8,375.00	8,375.00	8,655.00
Other Expenses	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
Total Health and Welfare	<u>14,875.00</u>	<u>14,875.00</u>	<u>15,155.00</u>
<b><u>PARKS AND RECREATION</u></b>			
Parks and Playgrounds			
Other Expenses	15,950.00	15,950.00	15,950.00
Recreation			
Salaries and Wages	16,205.00	16,780.00	17,370.00
Other Expenses	32,894.00	32,894.00	32,894.00
Celebration of Public Events			
Other Expenses	19,700.00	19,700.00	19,700.00
Senior Citizen Van			
Salaries and Wages	44,580.00	46,145.00	47,530.00
Other Expenses	3,500.00	3,500.00	3,500.00
Total Parks and Recreation	<u>132,829.00</u>	<u>134,969.00</u>	<u>136,944.00</u>
<b><u>UTILITIES &amp; BULK PURCHASES</u></b>			
Utilities	184,200.00	205,000.00	205,000.00
Total Utilities and Bulk Purchases	<u>184,200.00</u>	<u>205,000.00</u>	<u>205,000.00</u>
<b><u>UNIFORM CONSTRUCTION CODE</u></b>			
Construction Official			
Salaries and Wages	35,575.00	36,815.00	39,535.00
Other Expenses	3,250.00	3,200.00	3,200.00
Plumbing Inspector			
Salaries and Wages	10,310.00	10,675.00	10,995.00
Fire Protection Official			
Salaries and Wages	4,625.00	4,600.00	4,765.00
Other Expenses			
Electrical Inspector			
Salaries and Wages	9,985.00	10,335.00	10,645.00
Housing Inspector			
Salaries and Wages	24,115.00	24,915.00	25,665.00
Other Expenses	4,000.00	3,700.00	3,700.00

**Borough of Wharton**  
**2008, 2009 and 2010 Appropriation Budgets**

	<b>Adopted Budget</b>		
	<b>2008</b>	<b>2009</b>	<b>2010</b>
<b><u>CURRENT FUND (Cont'd):</u></b>			
<b><u>UNIFORM CONSTRUCTION CODE (Cont'd)</u></b>			
Fire Safety			
Salaries and Wages	12,530.00	12,975.00	13,365.00
Other Expenses	4,500.00	4,500.00	4,500.00
Total Uniform Construction Code	<u>108,890.00</u>	<u>111,715.00</u>	<u>116,370.00</u>
<b><u>UNCLASSIFIED</u></b>			
Regionalization Feasibility Study			
Other Expenses	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
Salary Adjustment	47,900.00		
Total Unclassified	<u>54,615.00</u>	<u>6,715.00</u>	<u>6,715.00</u>
<b>TOTAL OPERATIONS WITHIN "CAPS"</b>	<u>3,465,421.00</u>	<u>3,498,296.00</u>	<u>3,439,993.00</u>
<b><u>STATUTORY EXPENDITURES</u></b>			
<b><u>STATUTORY EXPENDITURES</u></b>			
Public Employees Retirement System		77,267.00	76,230.00
Social Security System (O.A.S.I.)	117,119.00	122,616.00	127,938.00
Police and Firemen's Retirement System		213,582.00	221,708.00
Total Statutory Expenditures	<u>117,119.00</u>	<u>413,465.00</u>	<u>425,876.00</u>
<b>TOTAL GENERAL APPROPRIATIONS WITHIN "CAPS"</b>	<u>3,582,540.00</u>	<u>3,911,761.00</u>	<u>3,865,869.00</u>
<b><u>Operations Excluded from "CAPS"</u></b>			
Maintenance of Free Public Library			
Salaries and Wages	142,848.00	137,643.00	142,573.00
Other Expenses	146,685.00	183,644.00	148,499.00
P.L. 2003, C.108:			
Police and Firemen's Retirement System	363,000.00		226,730.00
Public Employees Retirement System	62,000.00		
Group Health Insurance			55,919.00
Total Operations Excluded from "CAPS"	<u>714,533.00</u>	<u>321,287.00</u>	<u>573,721.00</u>
<b><u>INTERLOCAL MUNICIPAL SERVICE AGREEMENTS</u></b>			
Interlocal Service Agreement - Mine Hill Township - Police	1,178,174.00	1,240,028.00	1,305,129.00
Interlocal Service Agreement - Shared Court	149,600.00	105,500.00	105,500.00
Total Interlocal Municipal Service Agreement	<u>1,327,774.00</u>	<u>1,345,528.00</u>	<u>1,410,629.00</u>

**Borough of Wharton**  
**2008, 2009 and 2010 Appropriation Budgets**

	<b>Adopted Budget</b>		
	<b>2008</b>	<b>2009</b>	<b>2010</b>
<b><u>CURRENT FUND (Cont'd):</u></b>			
<b><u>FEDERAL AND STATE GRANTS</u></b>			
Clean Communities Program	6,341.92	9,944.92	
Drunk Driving Enforcement Fund	9,806.06		
Safe and Secure Communities	25,098.00	28,124.00	30,000.00
Municipal Alliance - State	17,895.00	14,396.00	14,396.00
Municipal Alliance - Local	5,579.00	4,880.00	4,880.00
Body Armor Replacement Fund	2,240.91	2,045.29	
Alcohol Education Rehabilitation Fund	2,088.28		
TransOptions Grant	4,500.00		
Artifact Conservation / Preservation Grant	3,920.00		
Morris County Historic Preservation Grant		100,000.00	
New Jersey Historic Trust Grant		37,424.00	
Federal Recreational Trails Program		25,000.00	
Highlands Council Plan Conformance Grant		65,000.00	
Total Federal and State Grants	<u>77,469.17</u>	<u>286,814.21</u>	<u>49,276.00</u>
<b><u>CAPITAL IMPROVEMENTS EXCLUDED FROM CAPS</u></b>			
Capital Improvement Fund	100,121.00	90,000.00	124,203.00
Down Payment on Improvements:			
Senior Bus	7,500.00	7,500.00	7,500.00
Emergency Services Vehicles	45,500.00	45,500.00	45,500.00
Reserve for:			
Office Equipment		10,000.00	10,000.00
Total Capital Improvements	<u>153,121.00</u>	<u>153,000.00</u>	<u>187,203.00</u>
<b><u>DEBT SERVICE</u></b>			
Payment of Bond Principal	113,000.00		
Payment of Bond Anticipation Notes and Capital Notes	253,000.00	310,000.00	378,000.00
Interest on Bonds	6,272.00		
Interest on Notes	59,190.00	80,550.00	13,172.00
Total Debt Service	<u>431,462.00</u>	<u>390,550.00</u>	<u>391,172.00</u>
<b><u>DEFERRED CHARGES</u></b>			
Deferred Charges:			
Special Emergency (5 Years)	39,000.00	39,000.00	39,000.00
Deferred Charges to Future Taxation - Unfunded			
Unfunded Ordinance Balances	752.05	71,093.61	67,000.00
Total Deferred Charges	<u>39,752.05</u>	<u>110,093.61</u>	<u>106,000.00</u>
<b><u>RESERVE FOR UNCOLLECTED TAXES</u></b>	<u>628,160.00</u>	<u>653,286.00</u>	<u>679,417.00</u>
<b>TOTAL CURRENT FUND</b>	<u>6,954,811.22</u>	<u>7,172,319.82</u>	<u>7,263,287.00</u>

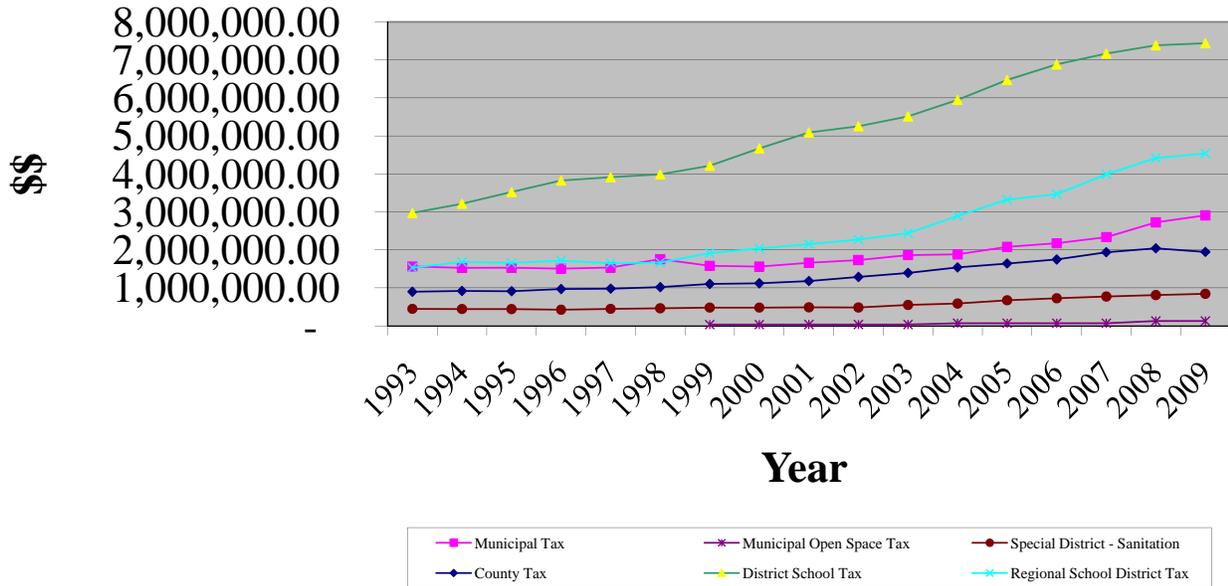
**Borough of Wharton**  
**2008, 2009 and 2010 Appropriation Budgets**

	<b>Adopted Budget</b>		
	<b>2008</b>	<b>2009</b>	<b>2010</b>
<b><u>WATER UTILITY OPERATING FUND:</u></b>			
OPERATING			
Salaries and Wages	293,300.00	291,525.00	299,370.00
Other Expenses	1,104,003.00	1,134,410.00	1,147,234.00
CAPITAL IMPROVEMENTS	75,000.00	50,000.00	50,000.00
CAPITAL OUTLAY	80,000.00	60,000.00	60,000.00
DEBT SERVICE	372,500.00	402,500.00	402,500.00
STATUTORY EXPENDITURES	43,830.00	48,104.00	47,874.00
	<u>1,968,633.00</u>	<u>1,986,539.00</u>	<u>2,006,978.00</u>
TOTAL WATER UTILITY OPERATING FUND			
<b><u>SEWER UTILITY OPERATING FUND:</u></b>			
OPERATING			
Salaries and Wages	265,840.00	264,065.00	269,945.00
Other Expenses	736,253.00	777,480.00	789,804.00
Miscellaneous Other Expenses			
CAPITAL IMPROVEMENTS	50,000.00	50,000.00	50,000.00
CAPITAL OUTLAY	50,000.00	50,000.00	50,000.00
DEBT SERVICE	175,000.00	200,000.00	200,000.00
STATUTORY EXPENDITURES	38,030.00	41,827.00	41,627.00
	<u>1,315,123.00</u>	<u>1,383,372.00</u>	<u>1,401,376.00</u>
TOTAL SEWER UTILITY OPERATING FUND			
<b><u>SPECIAL GARBAGE DISTRICT:</u></b>			
OPERATING			
Salaries and Wages	291,315.00	286,370.00	294,915.00
Other Expenses	536,541.00	569,296.00	601,935.00
STATUTORY EXPENDITURES	43,910.00	48,454.00	48,214.00
	<u>871,766.00</u>	<u>904,120.00</u>	<u>945,064.00</u>
TOTAL SPECIAL GARBAGE DISTRICT			

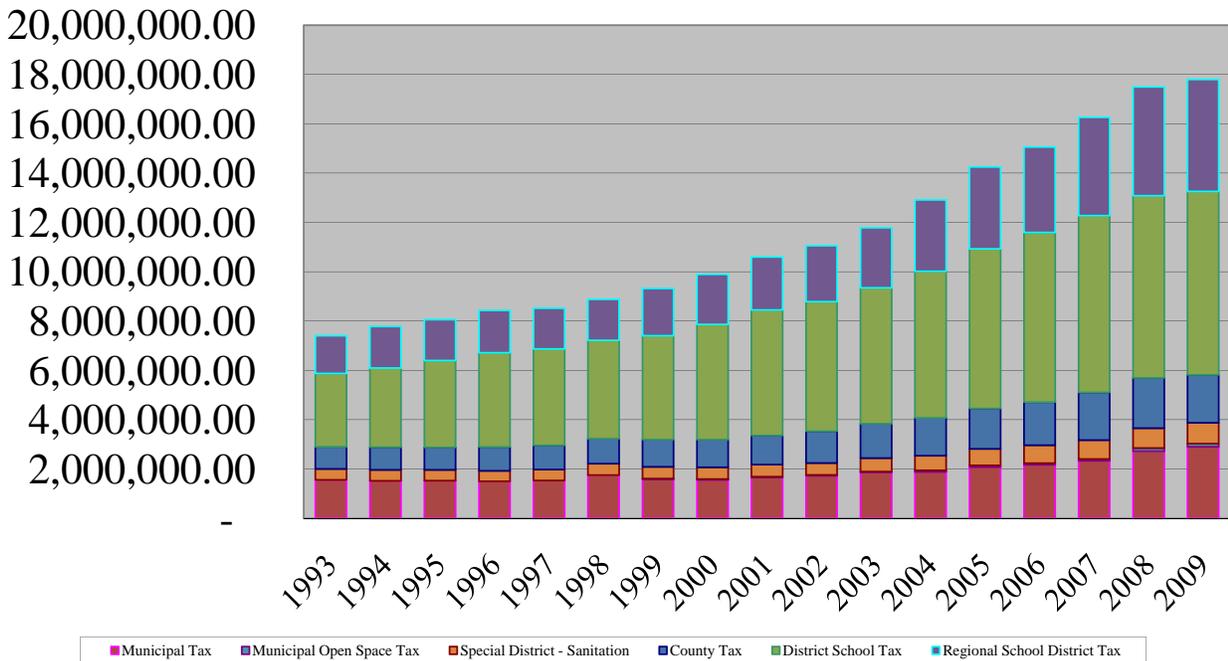
**Borough of Wharton**  
**Condensed Capital Budget**

	<u>2010 Projects</u>							
	<u>Estimated Total Cost</u>	<u>Reserved in Prior Years</u>	<u>Total Cost</u>	<u>Capital Improvement Fund</u>	<u>Current Year Reserve</u>	<u>Grants in Aid and Other Funds</u>	<u>Debt Authorized</u>	<u>Future Funding Required</u>
<b>General Capital:</b>								
Acquisition of Various Vehicles & Equipment	1,145,000		204,000	64,000			140,000	941,000
Various Street Improvements	2,208,200		545,000	85,000		130,000	330,000	1,663,200
Emergency Services Equipment	250,000		50,000	50,000				200,000
Various Office Equipment & Software	60,000		10,000			10,000		50,000
Various Municipal Building Improvements	1,830,000		-					1,830,000
Parks and Playgrounds	1,057,200		782,000	10,000		582,000	190,000	275,200
Total General Improvements	<u>6,550,400</u>	<u>-</u>	<u>1,591,000</u>	<u>209,000</u>	<u>-</u>	<u>722,000</u>	<u>660,000</u>	<u>4,959,400</u>
<b>Water Utility Capital:</b>								
Water System Improvements and Updates	1,125,000		-					1,125,000
Total Water Utility Improvements	<u>1,125,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,125,000</u>
<b>Sewer Utility Capital:</b>								
Sewer System Improvements and Updates	705,000		-					705,000
Total Water Utility Improvements	<u>705,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>705,000</u>
	<u>8,380,400</u>	<u>-</u>	<u>1,591,000</u>	<u>209,000</u>	<u>-</u>	<u>722,000</u>	<u>660,000</u>	<u>6,789,400</u>

## Borough of Wharton Tax Dollar Trend

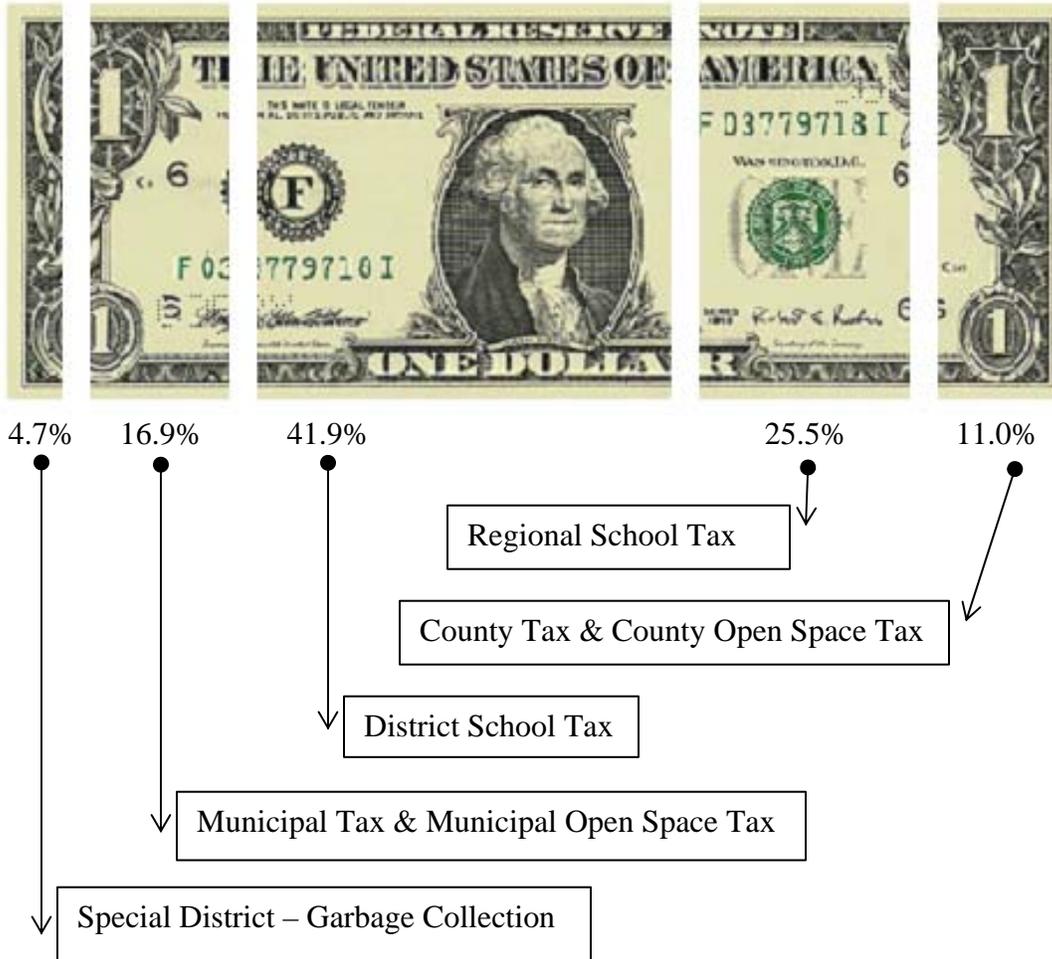


## Borough of Wharton Tax Dollar Trend



# - 2009 -

## Where Your Tax Dollar Goes



<b>10-YEAR TAX RATE COMPARISON</b>								
<b>Year</b>	<b>Special District</b>	<b>Municipal</b>	<b>Municipal Open Space</b>	<b>District School</b>	<b>Regional School</b>	<b>County</b>	<b>County Open Space</b>	<b>Total Tax Rate</b>
2000	.143	.457	.010	1.390	.607	.299	.037	2.943
2001	.145	.457	.011	1.532	.648	.313	.039	3.145
2002	.145	.477	.010	1.535	.664	.329	.045	3.205
2003	.159	.526	.011	1.599	.708	.345	.061	3.409
2004	.170	.545	.021	1.719	.837	.371	.077	3.740
2005	.190	.599	.020	1.861	.955	.388	.087	4.100
2006	.208	.625	.020	1.978	.996	.405	.097	4.329
2007	.219	.664	.021	2.037	1.134	.442	.112	4.629
2008 <sup>1</sup>	.096	.322	.015	.875	.522	.198	.045	2.073
2009	.100	.341	.015	.882	.538	.198	.033	2.107

<sup>1</sup> Revaluation was performed.