



State of New Jersey Local Government Services

Year: 2021 **Municipal User Friendly Budget**

MUNICIPALITY: 1439 Wharton Borough - County of Morris Introduced ▼

Municode: 1439 **Filename:** 1439_fbi_2021.xlsm

Website: www.whartonnj.com

Phone Number: 973-361-8444

Mailing Address: 10 Robert Street

[Email the UFB if not using Outlook](#)

Municipality: Wharton **State:** NJ **Zip:** 07885

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
William		Chegwidden	12/31/2022	wchegwidden@whartonnj.com

Chief Administrative Officer

Jon		Rheinhardt		jrheinhardt@whartonnj.com
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Chief Financial Officer

Jon		Rheinhardt		jrheinhardt@whartonnj.com
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Municipal Clerk

Gabrielle		Evangelista		gevangelista@whartonnj.com
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Registered Municipal Accountant

Raymond		Sarinelli		rasarinelli@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Vincent		Binkoski	12/31/2023	vbinkoski@whartonnj.com
Robert		Norton	12/31/2022	rnorton@whartonnj.com
Sandra		Hayes	12/31/2023	shayes@whartonnj.com
Paola		Vasquez	12/31/2022	pvasquez@whartonnj.com
Nicole		Wickenheisser	12/31/2021	nwickenheisser@whartonnj.com
Tom		Yeager	12/31/2021	Tyeager@whartonnj.com

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Water Utility	Sewer Utility	Special Distr. Utility	Utility	Utility
08	Surplus	10.88%	\$359,857.00	\$3,307,194.00	\$3,667,051.00	\$2,459,151.00		\$0.00	\$525,000.00	\$375,000.00	\$307,900.00		
08	Local Revenue	-2.14%	(\$96,903.04)	\$4,531,235.04	\$4,434,332.00	\$338,035.00			\$2,335,830.00	\$1,760,467.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.01	\$549,710.99	\$549,711.00	\$549,711.00							
08	Uniform Construction Code Fees	-6.82%	(\$13,184.00)	\$193,184.00	\$180,000.00	\$180,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	4.11%	\$71,562.62	\$1,742,084.38	\$1,813,647.00	\$1,813,647.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-86.61%	(\$11,971.25)	\$13,821.67	\$1,850.42	\$1,850.42							
08	Other Special Items	-48.23%	(\$300,000.00)	\$622,000.00	\$322,000.00	\$322,000.00							
15	Receipts from Delinquent Taxes	-10.54%	(\$26,750.98)	\$253,750.98	\$227,000.00	\$227,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-10.17%	(\$580,244.09)	\$5,703,703.59	\$5,123,459.50	\$3,925,365.00					\$1,198,094.50		
07	Minimum Library Tax	2.47%	\$6,099.36	\$246,681.64	\$252,781.00	\$252,781.00							
54	Open Space Levy Tax	3.71%	\$4,047.99	\$109,201.40	\$113,249.39		\$113,249.39						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-3.40%	(\$587,486.38)	\$17,272,567.69	\$16,685,081.31	\$10,069,540.42	\$113,249.39	\$0.00	\$2,860,830.00	\$2,135,467.00	\$1,505,994.50	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Water Utility	Sewer Utility	Special District Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	3.23	8.25	-3.77%	(\$29,083.00)	\$771,495.00	\$742,412.00									
21	Land-Use Administration	1.00	1.00	16.64%	\$18,160.00	\$109,150.00	\$127,310.00									
22	Uniform Construction Code	1.02	7.00	-6.10%	(\$13,125.00)	\$215,210.00	\$202,085.00									
23	Insurance			13.53%	\$101,237.00	\$748,137.00	\$849,374.00						\$152,035.00			
25	Public Safety	22.03	2.00	0.75%	\$11,908.15	\$1,587,820.27	\$1,599,728.42		\$6,850.42							
26	Public Works	19.08	9.75	1.56%	\$81,221.00	\$5,208,784.50	\$5,290,005.50				\$1,886,430.00	\$1,769,567.00	\$1,054,559.50			
27	Health and Human Services	0.13	1.00	1.81%	\$2,890.00	\$159,295.00	\$162,185.00									
28	Parks and Recreation	0.11	8.00	13.82%	\$20,853.39	\$150,855.00	\$171,708.39		\$97,649.39							
29	Education (including Library)			2.26%	\$6,099.36	\$270,289.64	\$276,389.00									
30	Unclassified			11.66%	\$4,000.00	\$34,300.00	\$38,300.00									
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$221,240.00	\$221,240.00									
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			4.27%	\$50,461.00	\$1,181,816.00	\$1,232,277.00				\$79,400.00	\$75,900.00	\$74,400.00			
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			4.28%	\$81,922.00	\$1,911,925.00	\$1,993,847.00									
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			0.77%	\$22,000.00	\$2,858,000.00	\$2,880,000.00				\$860,000.00	\$290,000.00	\$225,000.00			
45	Debt			-24.48%	(\$16,400.00)	\$67,000.00	\$50,600.00		\$15,600.00		\$35,000.00					
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			2.00%	\$16,620.00	\$831,000.00	\$847,620.00									
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	46.60	37.00	2.20%	\$358,763.90	\$16,326,317.41	\$16,685,081.31		\$6,850.42	\$113,249.39	\$0.00	\$2,860,830.00	\$2,135,467.00	\$1,505,994.50	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</u>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	82	\$14,406,400.00	1.91%	15A Public Schools	1	\$20,931,000.00	19.13%	
2 Residential	1,685	\$498,177,500.00	65.98%	15B Other Schools			0.00%	
3A/3B Farm	4	\$659,100.00	0.09%	15C Public Property	65	\$33,850,200.00	30.93%	
4A Commercial	83	\$100,490,100.00	13.31%	15D Church and Charities	7	\$11,994,800.00	10.96%	
4B Industrial	12	\$115,222,600.00	15.26%	15E Cemeteries & Graveyards			0.00%	
4C Apartments	13	\$26,040,200.00	3.45%	15F Other Exempt	14	\$42,663,100.00	38.98%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property			0.00%					
Total	1,879	\$754,995,900.00	100.00%	Total	87	\$109,439,100.00	100.00%	
Average Ratio (%), Assessed to True Value		96.00%		Percentage of Exempt vs. Non-Exempt Properties				14.50%
Equalized Valuation, Taxable Properties		\$786,454,062.50						
Total # of property tax appeals filed in 2020		County Tax Board				13.00		
		State Tax Court				2.00		
Number of 2020 County Tax Board decisions appealed to Tax Court						0.00		
Number of pending property tax appeals in State Tax Court						4.00		
Amount paid out by municipality for tax appeals in 2020						\$0.00		

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2020 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	7.00	99,650.43	\$81,175.00	\$0.00	\$12,265.54	\$0.00	\$6,209.89
Supervisory Staff (Department Heads & Managers)	3.60	1.00	913,877.14	\$607,996.50	\$0.00	\$91,868.27	\$167,500.64	\$46,511.73
Police Officers (Including Superior Officers)	23.00	0.00	3,886,743.83	\$2,220,526.74	\$190,362.60	\$780,404.88	\$525,723.00	\$169,726.61
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	16.00	0.00	1,637,898.01	\$879,709.20	\$218,352.19	\$165,917.08	\$289,917.85	\$84,001.70
All Other Non-Union Employees not listed above	4.00	29.00	1,132,661.54	\$759,328.80	\$0.00	\$114,734.58	\$200,509.51	\$58,088.65
Totals	46.60	37.00	7,670,830.95	\$4,548,736.24	\$408,714.79	\$1,165,190.35	\$1,183,651.00	\$364,538.58

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

NO

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	15.00	\$20,372.10	\$305,581.50			\$0.00
Parent & Child	4.00	\$20,297.63	\$81,190.52			\$0.00
Employee & Spouse (or Partner)	8.00	\$30,596.84	\$244,774.72			\$0.00
Family	23.00	\$36,927.52	\$849,332.96			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$247,000.00)			
Subtotal	50.00		\$1,233,879.70	0.00		\$0.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$7,776.00	\$7,776.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$35,916.00	\$35,916.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	2.00		\$43,692.00	0.00		\$0.00
GRAND TOTAL	52.00		\$1,277,571.70	0.00		\$0.00

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

No

Is prescription drug coverage provided by the SHBP (Yes or No)?

No

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2022	2023	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$673,000.00	\$673,000.00	\$26,824.88	\$26,400.40	\$25,975.92	\$50,680.59
Regional School Debt	\$1,513,349.05	\$1,513,349.05	\$3,281.26	\$2,625.00	\$1,968.76	\$1,968.76
Utility Fund Debt						
Arts and Culture		\$0.00				
Water	\$129,879.79	\$129,879.79				
Sewer		\$0.00				
Special Distr.		\$0.00				
0		\$0.00				
0		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized		\$0.00				
Notes Outstanding		\$0.00				
Bonds Outstanding		\$0.00				
Loans and Other Debt	\$15,391.87	\$15,391.87				
Total (Current Year)	\$2,331,620.71	\$2,316,228.84	\$30,106.14	\$29,025.40	\$27,944.68	\$52,649.35
Population (2010 census)	<u>6,522</u>					
Per Capita Gross Debt	<u>\$357.50</u>					
Per Capita Net Debt	<u>\$2.36</u>					
3 Yr. Average Property Valuation		<u>\$736,446,201.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.00%</u>				
Utility Fund - Principal			\$26,824.88	\$26,400.40	\$25,975.92	\$50,680.59
Utility Fund - Interest			\$3,281.26	\$2,625.00	\$1,968.76	\$1,968.76
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$30,106.14	\$29,025.40	\$27,944.68	\$52,649.35
Total Principal			\$26,824.88	\$26,400.40	\$25,975.92	\$50,680.59
Total Interest			\$3,281.26	\$2,625.00	\$1,968.76	\$1,968.76
% of Total Current Year Budget			<u>0.18%</u>			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating						
Year of Last Rating						
Mark "X" if Municipality has no bond rating				X		

USER FRIENDLY BUDGET SECTION - Notes

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