2026
MUNICIPAL BUDGET

Municipal Budget of the Borough of Wharton Borough, County of Morris for the Fiscal Year 2026

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 16th day of March, 2026 and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 17th day of March, 2026

Cheryl Muzzillo
Clerk
10 Robert Street
Address
Wharton, NJ 07885
Address
973-361-8444
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 16th day of March, 2026

Ray Sarinelli
Registered Municipal Accountant
Mount Arlington NJ 07856
Address
200 Valley Road Suite 300
Address
973-298-8500
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S.A. 40A:4-1 et seq.

Certified by me, this 16th day of March, 2026

Jason Gabloff
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amounts to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: ______________, **By:** ______________________

Sheet 1

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

Contracting Unit: Wharton Borough

Year Ending: December 31, 2026

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.

03/17/2026
Date

Signed by:
Cheryl Muzzillo
EFB73BD68E844DC...
Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets.**

b) It is designed to automatically calculate amounts linked from various data entry points.

c) The individual tabs containing formulas are locked to protect the formulas.

d) Fill in only the gray sections of the worksheet.

e) **Begin by navigating to the "Key Inputs" tab.**

f) Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.

g) In all applicable signature lines, insert the email address of the applicable official.

h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**

i) Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included)**.

j) Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included)**.

k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.

l) If copying data from a prior workbook, copy and use **<u>Paste Values</u>** to preserve formatting.

m) On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**

n) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf

Instructions to Complete the 2025 to 2026 "Data Rollover" Process

a) Download from FAST or have saved on your computer the 2025 adopted budget workbook.

b) On the 2026 budget, navigate to the "Key Inputs" tab.
****IMPORTANT: Macros must be enabled in excel in order for the data rollover process to run successfully.****

c) On "Key Inputs", there will be two "data migration" buttons; one for current fund and one for utilities.

d) First, click the button for current fund. It will prompt you to select your 2025 adopted excel budget from your computer.

e) Once the 2025 adopted budget is selected, the function runs automatically. <u>**WARNING**</u>: **The functionality may cause the screen to briefly flash rapidly.**

f) Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same as the current fund process.

g) Once complete, review the 2026 template to ensure information has successfully copied from the 2024 adopted budget.

PLEASE NOTE:

If an incorrect version of the budget template was used in 2025, the budget data may not migrate properly to the 2025 budget template.

Docusign Envelope ID: B65B1AD9-405E-4192-A57E-9C146541B0F2

Information Required for Municipal Budget Document:	Municipal Budget Version 2026.0 Responses and Data		
Name and County of Municipality	Wharton Borough, Morris County		
Full Name of Municipality	BOROUGH OF WHARTON		
County of Municipality	MORRIS		
Name of Municipality	WHARTON		
Type	BOROUGH		
Governing Body Type	COUNCIL MEMBERS		
Location	Borough of Wharton		
Address	10 Robert Street		
Address	Wharton, NJ 07885		
Phone	973-361-8444		
Fax	973-361-5281		
			Cert #
Clerk	Cheryl Muzzillo		
Tax Collector	Diana Spina		T-8352
Chief Financial Officer	Jason Gabloff		N-0457
Registered Municipal Accountant	Raymond A. Sarinelli		563
Municipal Attorney	Roman Hirniak		
Website URL for Publishing	https://www.whartonnj.com/index.php/borough/legal-advertising		
Date of Website Posting	25th	March	3/25/2026
On-line Publication for Publishing	N/A		4/20/2026
Date of On-line Publication Posting			
	Day	**Month**	
Date of Introduction	16th	March	3/16/2026
Date of Public Hearing	20th	April	4/20/2026
Time of Public Hearing	7:00		
Net Valuation Taxable Current		1,100,527,700	
Net Valuation Taxable Prior		994,357,000	
		106,170,700	
Budget Year	**2026**	**Budget Year Type:**	**Calendar Year**
Municipal Code	1439		

How many utilities does municipality have?*	2	*One (1) utility listed by default. Select "0"	
Utility #	**Utility Name**	**Utility Type**	**Ca**
Utility 1	Water		**# of Years**
Utility 2	Sewer		**Beginning Year**
Utility 3			**Ending Year**
Utility 4			
Utility 5			
Utility 6			
Utility Assessment (Tab 37)			
Utility Assessment (Tab 38)			

Page Count - Standard or Expanded:		Start with "Standard" and mov
Grant Revenues (Sheet 9)	Standard	*"Standard" will provide two (2) sheets for Grant Re*
Other Special Item Revenues (Sheet 10)	Standard	*"Standard" will provide two (2) sheets for Other Sp*
General Appropriations (Sheet 15)	Standard	*"Standard" will provide nine (9) sheets for General*
Grant Appropriations (Sheet 24)	Standard	*"Standard" will provide three (3) sheets for Grant A*
Capital Improvements (Sheets 40b, 40c, 40d)	Standard	*"Standard" will provide three (3) sheets per sectior*

Hide/Unhide "Summary" Tabs:	
Summary Data, Budget Summary, Tax Summary	Unhidden

Date of Original Appt.

26 day(s) between publication and hearing

35 day(s) between intro and hearing

Calendar or State Fiscal

if you do not have any utilities.

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2031

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2026 Municipal Budget

of the BOROUGH of WHARTON County of MORRIS for the fiscal year 2026.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated 2026	Anticipated 2025
1. Surplus	3,124,030.00	2,934,030.00
2. Total Miscellaneous Revenues	4,306,022.27	4,402,865.80
3. Receipts from Delinquent Taxes	330,000.00	330,000.00
4. a) Local Tax for Municipal Purposes	5,733,918.95	5,676,374.00
b) Addition to Local School District Tax		
c) Minimum Library Tax	358,481.51	339,301.68
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	6,092,400.46	6,015,675.68
Total General Revenues	13,852,452.73	13,682,571.48

Summary of Appropriations		2026 Budget	Final 2025 Budget
1. Operating Expenses:	Salaries & Wages	5,206,031.00	4,933,122.00
	Other Expenses	3,217,334.49	3,119,762.80
2. Deferred Charges & Other Appropriations		1,429,467.49	1,330,066.93
3. Capital Improvements		3,024,805.00	3,324,805.00
4. Debt Service (Include for School Purposes)			
5. Reserve for Uncollected Taxes		974,814.75	974,814.75
Total General Appropriations		13,852,452.73	13,682,571.48
Total Number of Employees		64	64

2026 Dedicated Water Utility Budget

Summary of Revenues	Anticipated 2026	Anticipated 2025
1. Surplus	694,910.25	663,000.00
2. Miscellaneous Revenues	2,668,042.75	2,716,566.95
3. Deficit (General Budget)		
Total Revenues	3,362,953.00	3,379,566.95

Summary of Appropriations		2026 Budget	Final 2025 Budget
1. Operating Expenses:	Salaries & Wages	592,825.00	577,750.00
	Other Expenses	1,565,580.00	1,527,169.75
2. Capital Improvements		1,100,000.00	1,150,000.00
3. Debt Service			26,500.00
4. Deferred Charges & Other Appropriations		104,548.00	98,147.20
5. Surplus (General Budget)			
Total Appropriations		3,362,953.00	3,379,566.95
Total Number of Employees		6	6

2026 Dedicated Sewer Utility Budget

Summary of Revenues	Anticipated 2026	Anticipated 2025
1. Surplus	617,100.59	634,000.00
2. Miscellaneous Revenues	2,126,111.51	1,989,642.89
3. Deficit (General Budget)		
Total Revenues	2,743,212.10	2,623,642.89

Summary of Appropriations		2026 Budget	Final 2025 Budget
1. Operating Expenses:	Salaries & Wages	607,170.00	597,455.00
	Other Expenses	1,565,045.59	1,537,945.00
2. Capital Improvements		465,000.00	390,000.00
3. Debt Service			
4. Deferred Charges & Other Appropriations		105,996.51	98,242.89
5. Surplus (General Budget)			
Total Appropriations		2,743,212.10	2,623,642.89
Total Number of Employees		5	5

Balance of Outstanding Debt								
Interest								
Principal								
Outstanding Balance								

Notice is hereby given that the budget and tax resolution was approved by the COUNCIL MEMBERS of the BOROUGH of WHARTON, County of MORRIS on March 16, 2026.

A hearing on the budget and tax resolution will be held at the Muncipal Building, on April 20, 2026 at 7:00 o'clock PM at which time and place objections to the Budget and Tax Resolution for the year 2026 may be presented by taxpayers or other interested parties.

Copies of the budget are available in the office of the Municipal Clerk at the Municipal Building, 10 Robert Street Wharton New Jersey, Monday through Friday during the hours of 8:30AM to 4:30PM.

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)		12,877,637.98	XXXXXXXXXXX
2	Local District School Tax	Actual		10,474,239.00
		Estimate	10,683,723.78	XXXXXXXXXXX
3	Regional School District Tax	Actual		
		Estimate		XXXXXXXXXXX
4	Regional High School Tax	Actual		6,788,028.00
		Estimate	6,923,788.56	XXXXXXXXXXX
5	County Tax	Actual		2,487,681.43
		Estimate	2,537,435.06	XXXXXXXXXXX
6	Special District Tax	Actual		1,381,427.90
		Estimate	1,409,056.46	XXXXXXXXXXX
7	Municipal Open Space	Actual		149,153.55
		Estimate	165,079.16	XXXXXXXXXXX
8	Municipal Arts and Culture	Actual		
		Estimate		XXXXXXXXXXX
9	Total General Appropriations & Other Taxes		34,596,720.99	
10	Less: Total Anticipated Revenues from 2026 in Municipal Budget (Item 5)		7,760,052.27	
11	Cash Required from 2026 to Support Local Municipal Budget and Other Taxes		26,836,668.72	
12	Amount of Item 11 divided by **96.49%** equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, AFS Sheet 22)		27,811,483.47	

Analysis of Item 12:		
Local School District Tax (Line 2 Above)	10,683,723.78	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	6,923,788.56	
County Tax (Line 5 Above)	2,537,435.06	
Special District Tax (Line 6 Above)	1,409,056.46	
Municipal Open Space Tax (Line 7 Above)	165,079.16	
Municipal Arts and Culture Tax (Line 8 Above)	-	
Tax in Local Municipal Budget	6,092,400.46	
Total Amount (Line 12)	27,811,483.47	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)		974,814.75
Computation of "Tax in Local Municipal Budget"		
Item 1 - Total General Appropriations		12,877,637.98
Item 13 - Appropriation: Reserve for Uncollected Taxes		974,814.75
Subtotal		13,852,452.73
Less: Item 10 - Total Anticipated Revenues		7,760,052.27
Amount to Be Raised by Taxation in Municipal Budget		6,092,400.46

Local Tax for Municipal Purpose	5,733,918.95
Addition to Local District School Tax	
Minimum Library Tax	358,481.51

BOROUGH OF WHARTON
SUMMARY OF 2026 BUDGET

					Future Budget Projections				
					2027	2028	2029	2030	2031
Total Budget		13,852,452.73	100.0%						
Employee Costs:									
Salaries & Wages									
Sheet 17	3,182,011.00			***102.00%***	3,245,651.22	3,310,564.24	3,376,775.53	3,444,311.04	3,513,197.26
Sheet 25	2,024,020.00			***102.00%***	2,064,500.40	2,105,790.41	2,147,906.22	2,190,864.34	2,234,681.63
Total		5,206,031.00			5,310,151.62	5,416,354.65	5,524,681.75	5,635,175.38	5,747,878.89
Social Security									
Sheet 19		197,321.99		***102.00%***	201,268.43	205,293.80	209,399.67	213,587.67	217,859.42
Pensions etc.									
Sheet 19		200,012.50		***102.00%***	204,012.75	208,093.01	212,254.87	216,499.96	220,829.96
Sheet 19		1,017,133.00		***105.00%***	1,067,989.65	1,121,389.13	1,177,458.59	1,236,331.52	1,298,148.09
Sheet 19		-							
Sheet 20		-							
Insurance									
Sheet 14		140,760.00		***106.00%***	149,205.60	158,157.94	167,647.41	177,706.26	188,368.63
Direct Employee Costs		**6,761,258.49**	**48.8%**						
General Liability Insurance									
Sheet 14		226,210.00	1.6%						
Debt Service:									
Sheet 27		-	0.0%						
Reserve for Uncollected Taxes:									
Sheet 29		974,814.75	7.0%						
Capital Funds:									
Sheet 26a		3,024,805.00	21.8%						
Deferred Charges:									
Sheet 28		-	0.0%						
Grants:									
Sheet 25 (less Salaries & Wages above)		-	0.0%						
All Other Departmental OE's:									
Various Line Items		2,865,364.49	20.7%	***102.00%***	2,922,671.78	2,981,125.22	3,040,747.72	3,101,562.67	3,163,593.93
				Projected Budget Totals	9,855,299.83	10,090,413.74	10,332,190.01	10,580,863.46	10,836,678.93

BOROUGH OF WHARTON
2026 BUDGET FUNDING

Project Tax Results

Budget Funding:	2026	2027	2028	2029	2030	2031
Fund Balance	3,124,030.00		25,000.00	50,000.00	75,000.00	100,000.00
Local Revenues	3,749,756.27		150,000.00	300,000.00	450,000.00	600,000.00
State Aid	556,266.00					
Grants	-					
Delinquent Tax	330,000.00					
Local Purpose Tax	6,092,400.46	9,855,299.83	9,915,413.74	9,982,190.01	10,055,863.46	10,136,678.93
	13,852,452.73	9,855,299.83	10,090,413.74	10,332,190.01	10,580,863.46	10,836,678.93
Ratables	1,100,527,700	1,108,527,700	1,116,527,700	1,124,527,700	1,132,527,700	1,140,527,700
Tax Rate	0.521	***0.889***	***0.888***	***0.888***	***0.888***	***0.889***
Increase	(0.162)	***0.368***	***(0.001)***	***(0.000)***	***0.000***	***0.001***

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	3,124,030.00	2,934,030.00	190,000.00	6.48%
Local	3,749,756.27	3,788,625.27	(38,869.00)	-1.03%
State Aid	556,266.00	556,266.00	-	0.00%
State & Federal Grants	-	57,974.53	(57,974.53)	-100.00%
Delinquent Tax	330,000.00	330,000.00	-	0.00%
Local Purpose Tax	5,733,918.95	5,676,374.00	57,544.95	1.01%
Minimum Library Tax	358,481.51	339,301.68	19,179.83	5.65%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	13,852,452.73	13,682,571.48	169,881.25	1.24%
APPROPRIATIONS				
Salaries & Wages	5,206,031.00	4,923,922.00	282,109.00	5.73%
Other Expenses	3,217,334.49	3,064,988.27	152,346.22	4.97%
Statutory & Deferred Charges	1,429,467.49	1,330,066.93	99,400.56	7.47%
State & Federal Grants	-	63,974.53	(63,974.53)	-100.00%
Capital (without grants)	3,024,805.00	3,324,805.00	(300,000.00)	-9.02%
Debt Service	-	-	-	#DIV/0!
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	974,814.75	974,814.75	-	0.00%
TOTAL APPROPRIATIONS	13,852,452.73	13,682,571.48	169,881.25	0.012416
Adopted Emergencies		-		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	3,782,013.08	3,450,925.71	331,087.37
Used to Fund Budget	3,124,030.00	2,934,030.00	190,000.00
Remaining Balance	657,983.08	516,895.71	141,087.37

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	5,733,918.95	5,676,374.00	57,544.95	1.01%
Local Tax Rate	0.5210	0.6830	-0.1620	-23.72%
Assessed Valuation	1,100,527,700	994,357,000	106,170,700	10.68%

STATUS OF "CAPS"

SPENDING CAP	CAP 2.00%	CAP COLA	2% LEVY CAP	
			6,144,324.92	MAX
			5,733,918.95	ACTUAL
CAP Base from Prior Year	6,761,184.77	6,761,184.77	(410,405.97)	+ OR ( )
Rate Applied	2.00%	3.50%		
Allowable CAP	6,896,408.47	6,997,826.24	Must be zero or ( ) to Introduce Budget	
Additions:				
See Sheet 3b	116,095.49	116,095.49		
Other				
Total CAP Allowable	7,012,503.96	7,113,921.73		
Budget Expenditures Sheet 19	7,077,613.93	7,077,613.93		
Remaining or (Excess)	(65,109.97)	36,307.80		

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection			0.00%
Used for Reserve for Taxes	96.49%		96.49%
Remaining	-96.49%	0.00%	-96.49%

BOROUGH OF WHARTON

SUMMARY OF TAX RATES

	Estimated 2026		Actual 2025			
	Levy Amount	Rate	Levy Amount	Rate	Change	%
COUNTY:						
County Tax (General)	2,495,020.99	0.227	2,422,350.48	0.244	(0.017)	-7.09%
County Library		-			-	#DIV/0!
County Health		-			-	#DIV/0!
County Open Space	67,290.88	0.006	65,330.95	0.007	(0.001)	-12.65%
Total All County Levies	2,562,311.87	0.233	2,487,681.43	0.251	(0.018)	-7.24%
SCHOOLS:						
Local School	10,683,723.78	0.971	10,474,239.00	1.054	(0.083)	-7.90%
Regional School	-	-	-		-	#DIV/0!
Regional High School	6,923,788.56	0.629	6,788,028.00	0.683	(0.054)	-7.89%
Additional Local School						
School Debt Service	-	-	-		-	#DIV/0!
SPECIAL DISTRICTS:						
Special District Tax	1,409,056.46		1,381,427.90		-	#DIV/0!
LOCAL PURPOSE TAX	5,733,918.95	0.521	5,676,374.00	0.683	(0.162)	-23.72%
Municipal Library	358,481.51	0.033	339,301.68	0.034	(0.001)	-4.20%
Municipal Open Space	165,079.16	0.015	149,153.55	0.015	-	0
Arts and Cultural	-	0	-		-	#DIV/0!
TOTAL ALL LEVIES	27,836,360.29	2.401	27,296,205.56	2.720	-0.3187	-0.11716
NET VALUATION TAXABLE	1,100,527,700		994,357,000			

LEVY CHANGE PER VARIOUS ASSESSED VALUES

	Estimated 2026		Actual 2025		Total	Local
Property Assessment	Total Tax	Local Tax	Total Tax	Local Tax	Tax Change	Tax Change
100,000.00	2,401.33	521.02	2,720.00	683.00	(318.67)	(161.98)
125,000.00	3,001.66	651.27	3,400.00	853.75	(398.34)	(202.48)
150,000.00	3,602.00	781.52	4,080.00	1,024.50	(478.00)	(242.98)
175,000.00	4,202.33	911.78	4,760.00	1,195.25	(557.67)	(283.47)
200,000.00	4,802.66	1,042.03	5,440.00	1,366.00	(637.34)	(323.97)
225,000.00	5,402.99	1,172.28	6,120.00	1,536.75	(717.01)	(364.47)
250,000.00	6,003.33	1,302.54	6,800.00	1,707.50	(796.67)	(404.96)
275,000.00	6,603.66	1,432.79	7,480.00	1,878.25	(876.34)	(445.46)
300,000.00	7,203.99	1,563.05	8,160.00	2,049.00	(956.01)	(485.95)
325,000.00	7,804.32	1,693.30	8,840.00	2,219.75	(1,035.68)	(526.45)
350,000.00	8,404.66	1,823.55	9,520.00	2,390.50	(1,115.34)	(566.95)
375,000.00	9,004.99	1,953.81	10,200.00	2,561.25	(1,195.01)	(607.44)
400,000.00	9,605.32	2,084.06	10,880.00	2,732.00	(1,274.68)	(647.94)
425,000.00	10,205.65	2,214.32	11,560.00	2,902.75	(1,354.35)	(688.43)
450,000.00	10,805.99	2,344.57	12,240.00	3,073.50	(1,434.01)	(728.93)
475,000.00	11,406.32	2,474.82	12,920.00	3,244.25	(1,513.68)	(769.43)
500,000.00	12,006.65	2,605.08	13,600.00	3,415.00	(1,593.35)	(809.92)
600,000.00	14,407.98	3,126.09	16,320.00	4,098.00	(1,912.02)	(971.91)
750,000.00	18,009.98	3,907.62	20,400.00	5,122.50	(2,390.02)	(1,214.88)
1,000,000.00	24,013.30	5,210.15	27,200.00	6,830.00	(3,186.70)	(1,619.85)
1,250,000.00	30,016.63	6,512.69	34,000.00	8,537.50	(3,983.37)	(2,024.81)
1,500,000.00	36,019.95	7,815.23	40,800.00	10,245.00	(4,780.05)	(2,429.77)

2026 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2026 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF WHARTON **COUNTY:** MORRIS

William J. Chegwidden	December 31, 2026
Mayor's Name	**Term Expires**

Municipal Officials

	Date of Orig. Appt.
Cheryl Muzzillo	
Municipal Clerk	**Cert. No.**
Diana Spina	T-8352
Tax Collector	**Cert. No.**
Jason Gabloff	N-0457
Chief Financial Officer	**Cert. No.**
Raymond A. Sarinelli	563
Registered Municipal Accountant	**Lic. No.**
Roman Hirniak	
Municipal Attorney	

Governing Body Members

Name	Term Expires
Vince Binkoski	12/31/2026
Ana Jones	12/31/2026
Nicole Wickenheisser	12/31/2027
Tom Yeager	12/31/2027
Marisa Gonzalez	12/31/2028
Jennifer Hobbs	12/31/2028

Official Mailing Address of Municipality

Borough of Wharton
10 Robert Street
Wharton, NJ 07885

Fax #: 973-361-5281

Sheet A

2026
MUNICIPAL BUDGET

Municipal Budget of the **BOROUGH** of **WHARTON**, County of **MORRIS** for the Fiscal Year 2026.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 16th day of March, 2026 and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 16th day of March, 2026

cmuzzillo@whartonnj.com
Clerk

10 Robert Street
Address

Wharton, NJ 07885
Address

973-361-8444
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 16th day of March, 2026

rasarinelli@nisivoccia.com
Registered Municipal Accountant

200 Valley Road Suite 300
Address

Mount Arlington, NJ 07856
Address

973-298-8500
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S.A. 40A:4-1 et seq.

Certified by me, this 16th day of March, 2026

cfo@whartonnj.com
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amounts to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: ____________ **, 2026** **By:** ____________________

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of WHARTON, County of MORRIS 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 offical website s://www.whartonnj.com/index.php/borough/legal-advert on March 25th, 2026;

Also, if applicable, it will be advertised in the following on-line publication of N/A on , 2026.

The Governing Body of the BOROUGH of WHARTON 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 WHARTON, County of MORRIS, on March 16th, 2026.

A Hearing on the Budget and Tax Resolution will be held at Borough of Wharton, on April 20th, 2026 at 7:00 o'clock P.M. 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

	YEAR 2026
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	xxxxxxxxxxxx
1. Appropriations within "CAPS" -	xxxxxxxxxxxx
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	7,077,613.93
2. Appropriations excluded from "CAPS" -	xxxxxxxxxxxx
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	5,800,024.05
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	5,800,024.05
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated *96.49%* Percent of Tax Collections	974,814.75
Building Aid Allowance for Schools-State Aid 2026 - $ 2025 - $	
4. Total General Appropriations (Item 9, Sheet 29)	13,852,452.73
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	7,760,052.27
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	xxxxxxxxxxxx
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	5,733,918.95
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	358,481.51

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2025 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	13,626,775.00	3,379,566.95	2,623,642.89	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	55,796.48						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	13,682,571.48	3,379,566.95	2,623,642.89	-	-	-	-
Expenditures: Paid or Charged (Including Reserve for Uncollected Taxes)	12,649,620.90	2,961,559.80	2,126,837.58	-	-	-	-
Reserved	1,032,950.58	416,908.46	496,805.31	-	-	-	-
Unexpended Balances Canceled	0.00	1,098.69	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	13,682,571.48	3,379,566.95	2,623,642.89	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2025	13,626,775.00
Cap Base Adjustment:	
Subtotal	13,626,775.00
Exceptions Less:	
Total Other Operations	366,301.68
Total Uniform Construction Code	
Total Interlocal Service Agreement	2,191,490.75
Total Additional Appropriations	
Total Capital Improvements	3,324,805.00
Total Debt Service	
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	8,178.05
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	974,814.75
Total Exceptions	6,865,590.23
Amount on Which CAP is Applied	6,761,184.77
2.0% CAP	135,223.70
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)	6,896,408.47

CAP CALCULATION

Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)		6,896,408.47
Additions:		
New Construction (Assessor Certification)		109,663.44
2024 Cap Bank Available		
2025 Cap Bank Available		6,432.05
Total Additions		116,095.49
Maximum Appropriations within "CAPS" Sheet 19 @	2.0%	7,012,503.96
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.5%	101,417.77
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	7,113,921.73
Total General Appropriations for Municipal Purposes *(Sheet 19, H-1)*		7,077,613.93
Over or (Under) Appropriations Cap		(36,307.80)

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE <u>MUST</u> 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.)**

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2026		$ 1,797,026.80
Estimated Amounts to be Contributed by Employees:		
Contribution from all eligible emp.	(351,000.00)	
		1,446,026.80
Budgeted Group Insurance - Inside CAP		520,980.80
Budgeted Group Insurance - Utilities		763,767.00
Budgeted Group Insurance - Outside CAP		161,279.00
TOTAL		1,446,026.80

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

Health Benefits Waiver Salaries and Wages	

"2010" LEVY CAP BANKS:

2023	
Maximum Allowable Amount to be Raised by Taxation	4,522,033
Amount to be Raised by Taxation for Municipal Purpose	4,522,033
Available for Banking (CY 2026)	
Amount Used in CY 2026	
Balance to Expire	-
2024	
Maximum Allowable Amount to be Raised by Taxation	6,716,233
Amount to be Raised by Taxation for Municipal Purpose	5,782,972
Available for Banking (CY 2026 - CY 2027)	933,261
Amount Used in CY 2026	
Balance to Carry Forward (CY 2027)	933,261
2025	
Maximum Allowable Amount to be Raised by Taxation	6,141,779
Amount to be Raised by Taxation for Municipal Purpose	5,676,374
Available for Banking (CY 2026 - CY 2028)	465,405
Amount Used in CY 2026	
Balance to Carry Forward (CY 2027 - CY2028)	465,405
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)	-
Total Levy CAP Bank	1,398,666

EXPLANATORY STATEMENT - (Continued)

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	5,676,374.00
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	5,676,374.00
Plus 2% CAP Increase	113,527.48
ADJUSTED TAX LEVY	5,789,901.48
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	5,789,901.48

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		5,789,901.48
Exclusions:		
Allowable Shared Service Agreements Increase		
Allowable Health Insurance Costs Increase	171,296.00	
Allowable Pension Obligations Increases	73,464.00	
Allowable LOSAP Increase		
Allowable Capital Improvements Increase		
Allowable Debt Service and Capital Leases Inc.		
Recycling Tax appropriation		
Deferred Charge to Future Taxation Unfunded		
Current Year Deferred Charges: Emergencies		
Add Total Exclusions		244,760.00
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		
ADJUSTED TAX LEVY		6,034,661.48
Additions:		
New Ratables - Increase for new construction	19,239,200	
Prior Year's Local Purpose Tax Rate (per $100)	0.570	
New Ratable Adjustment to Levy		109,663.44
Amounts approved by Referendum		
Levy CAP Bank Applied		
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		6,144,324.92
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES		5,733,918.95
OVER OR (UNDER) 2% LEVY CAP		(410,405.97)
(must be equal or under for Introduction)		

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
1. Surplus Anticipated	08-101	3,124,030.00	2,934,030.00	2,934,030.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	3,124,030.00	2,934,030.00	2,934,030.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	7,000.00	7,000.00	7,000.00
Other	08-104	7,500.00	7,500.00	18,880.00
Fees and Permits	08-105	55,000.00	55,000.00	59,400.00
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	115,000.00	115,000.00	140,721.94
Other	08-109			
Interest and Costs on Taxes	08-112	50,000.00	50,000.00	76,808.94
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	270,000.27	170,000.27	493,659.24
Anticipated Utility Operating Surplus	08-114			
Rents - Borough Lease	08-118	47,000.00	47,000.00	50,160.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	551,500.27	451,500.27	846,630.12

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	556,266.00	556,266.00	556,266.18
Garden State Trust	09-206			
Watershed Aid	09-207			
Municipal Relief Fund				
Total Section B: State Aid Without Offsetting Appropriations	**09-001**	556,266.00	556,266.00	556,266.18

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Uniform Construction Code Fees	08-160	125,000.00	180,000.00	129,210.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
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	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	**08-002**	125,000.00	180,000.00	129,210.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Interlocal Service Agreement - Mine Hill Township	11-106	1,973,520.00	1,934,825.00	1,934,825.00
Interlocal Service Agreement - Wharton Public Schools	11-110	50,500.00	48,300.00	31,228.27

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	2,024,020.00	1,983,125.00	1,966,053.27

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
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:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Body Armor Replacement Fund	10-505		2,178.05	2,178.05
Clean Communities Grant	10-602		16,204.29	16,204.29
Recylcing Tonnage Grant	10-569		32,857.19	32,857.19
Municipal Alliance Grant	10-506		6,735.00	6,735.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
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):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	-	57,974.53	57,974.53

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Utility Operating Surplus of Prior Year - Water	08-116	512,000.00	612,000.00	612,000.00
Utility Operating Surplus of Prior Year - Sewer	08-116	432,000.00	432,000.00	432,000.00
Reserve for Sale of Municipal Assets	08-124	5,236.00	130,000.00	130,000.00
Local Cannabis Tax Revenue	08-240	100,000.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	1,049,236.00	1,174,000.00	1,174,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES		FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Summary of Revenues		XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)		08-101	3,124,030.00	2,934,030.00	2,934,030.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)		08-102	-	-	-
3. Miscellaneous Revenues:		XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Total Section A:	Local Revenues	08-001	551,500.27	451,500.27	846,630.12
Total Section B:	State Aid Without Offsetting Appropriations	09-001	556,266.00	556,266.00	556,266.18
Total Section C:	Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	125,000.00	180,000.00	129,210.00
Total Section D:	Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	2,024,020.00	1,983,125.00	1,966,053.27
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	-	57,974.53	57,974.53
Total Section G:	Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	1,049,236.00	1,174,000.00	1,174,000.00
Total Miscellaneous Revenues		13-099	4,306,022.27	4,402,865.80	4,730,134.10
4. Receipts from Delinquent Taxes		15-499	330,000.00	330,000.00	430,851.21
5. Subtotal General Revenues (Items 1, 2, 3 and 4)		13-199	7,760,052.27	7,666,895.80	8,095,015.31
6. Amount to be Raised by Taxes for Support of Municipal Budget:		XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes		07-190	5,733,918.95	5,676,374.00	XXXXXXXXXXX
b) Addition to Local District School Tax		07-191	-	-	XXXXXXXXXXX
c) Minimum Library Tax		07-192	358,481.51	339,301.68	XXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget		07-199	6,092,400.46	6,015,675.68	6,756,095.55
7. Total General Revenues		13-299	13,852,452.73	13,682,571.48	14,851,110.86

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
GENERAL GOVERNMENT:						-		-
General Administration:						-		-
Salaries & Wages	20-100	1	132,025.00	144,595.00		144,895.00	144,613.44	281.56
Other Expenses	20-100	2	68,700.00	68,700.00		68,700.00	64,635.41	4,064.59
Mayor and Council:						-		-
Salaries & Wages	20-110	1	89,665.00	87,935.00		87,935.00	87,900.00	35.00
Other Expenses	20-110	2	124,000.00	124,000.00		124,000.00	113,902.61	10,097.39
Municipal Clerk:						-		-
Salaries & Wages	20-120	1	61,417.00	89,645.00		89,345.00	60,209.25	29,135.75
Other Expenses	20-120	2	27,500.00	27,500.00		27,500.00	26,737.72	762.28
Financial Administration:						-		-
Salaries & Wages	20-130	1	62,110.00	56,970.00		57,270.00	56,191.98	1,078.02
Other Expenses	20-130	2	24,700.00	25,000.00		24,700.00	18,512.94	6,187.06
Other Expenses - Computer Maintenance/Support	20-140	2	30,000.00	30,000.00		30,000.00	23,590.86	6,409.14
Annual Audit	20-135	2	40,000.00	40,000.00		40,000.00		40,000.00
Tax Assessment Administration:						-		-
Salaries & Wages	20-150	1	44,190.00	43,600.00		43,600.00	43,122.98	477.02
Other Expenses	20-150	2	3,200.00	3,200.00		3,200.00	2,127.75	1,072.25
Revision of Tax Map	20-150	2	10,100.00	10,100.00		10,100.00		10,100.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
GENERAL GOVERNMENT (Continued):						-		-
Revenue Administration:						-		-
Salaries & Wages	20-145	1	60,727.00	59,640.00		59,640.00	53,114.32	6,525.68
Other Expenses	20-145	2	11,950.00	11,500.00		11,500.00	5,494.22	6,005.78
Engineering Services and Costs:						-		-
Other Expenses	20-165	2	36,000.00	36,000.00		46,000.00	45,757.50	242.50
Legal Services and Costs:						-		-
Other Expenses	20-155	2	71,975.00	71,975.00		71,975.00	61,277.00	10,698.00
Codification of Ordinances	20-155	2	22,000.00	22,000.00		22,000.00	4,120.00	17,880.00
						-		-
						-		-
LAND USE ADMINISTRATION:						-		-
Municipal Land Use Law (NJSA 40:55D-1):						-		-
Planning Board:						-		-
Salaries & Wages	21-180	1	13,685.00	13,335.00		13,335.00	12,962.99	372.01
Other Expenses	21-180	2	20,660.00	20,660.00		30,660.00	27,122.16	3,537.84
Zoning Officer:						-		-
Salaries & Wages	21-185	1	75,885.00	71,645.00		71,645.00	65,679.90	5,965.10
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
INSURANCE:						-		-
Workers' Compensation Insurance	23-215	2	41,116.19	34,816.19		34,816.19	34,805.75	10.44
Liability Insurance	23-210	2	60,994.41	60,994.41		60,994.41	42,741.28	18,253.13
Group Insurance for Employees	23-220	2	520,980.80	592,365.24		500,865.24	335,506.77	165,358.47
Unemployment Compensation Insurance	23-225	2	5,000.00	5,000.00		5,000.00	5,000.00	-
						-		-
PUBLIC SAFETY:						-		-
Police:						-		-
Salaries & Wages	25-240	1	1,802,137.00	1,633,167.00		1,588,167.00	1,366,565.37	221,601.63
Other Expenses	25-240	2	226,210.00	208,500.00		253,500.00	222,880.92	30,619.08
Dispatch:						-		-
Other Expenses	25-250	2	140,760.00	138,000.00		138,000.00	137,393.61	606.39
Emergency Management Services:						-		-
Salaries & Wages	25-252	1	4,880.00	4,790.00		4,790.00	4,290.00	500.00
Other Expenses	25-252	2	1,350.00	1,350.00		1,350.00	240.00	1,110.00
Fire Department:						-		-
Other Expenses	25-255	2	45,043.00	44,250.00		44,250.00	43,945.25	304.75
Aid to Volunteer Fire Company	25-255	2	57,490.00	54,875.00		54,875.00	49,139.44	5,735.56
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
PUBLIC WORKS:						-		-
Street and Road Repairs and Maintenance:						-		-
Salaries & Wages	26-290	1	368,470.00	295,270.00		345,270.00	332,249.96	13,020.04
Other Expenses	26-290	2	242,590.00	228,600.00		243,600.00	228,884.59	14,715.41
Public Buildings and Grounds:						-		-
Salaries & Wages	26-310	1	21,750.00	21,750.00		6,750.00		6,750.00
Other Expenses	26-310	2	48,724.00	43,724.00		58,724.00	46,963.30	11,760.70
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HEALTH AND HUMAN SERVICES:						-		-
Board of Health:						-		-
Salaries & Wages	27-330	1	19,680.00	19,745.00		19,745.00	19,489.62	255.38
Other Expenses	27-330	2	132,475.00	132,475.00		132,475.00	103,291.00	29,184.00
Animal Control:						-		-
Salaries & Wages	27-340	1	58,750.00	58,750.00		58,750.00	54,775.00	3,975.00
Other Expenses	27-340	2	15,900.00	15,150.00		15,150.00	5,853.73	9,296.27
Contribution to Senior Citizen's Center (40:48-9.4)	27-365	2	2,500.00	2,500.00		2,500.00	2,500.00	-
Senior Citizen Van:						-		-
Salaries & Wages	27-365	1	54,125.00	53,065.00		52,765.00	39,235.52	13,529.48
Other Expenses	27-365	2	15,150.00	15,200.00		15,200.00	4,101.51	11,098.49
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
PARKS AND RECREATION:						-		-
Parks and Playgrounds:						-		-
Other Expenses	28-375	2	52,900.00	49,150.00		55,650.00	55,571.69	78.31
Recreation:						-		-
Salaries & Wages	28-370	1	49,340.00	46,045.00		46,045.00	43,475.52	2,569.48
Other Expenses	28-370	2	36,894.00	36,894.00		36,894.00	18,640.99	18,253.01
						-		-
UTILITIES EXPENSES AND BULK PURCHASES:						-		-
Bulk Utilities	31-430	2	254,723.04	248,592.00		248,592.00	215,678.51	32,913.49
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	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
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	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
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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
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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
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 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	203,885.00	193,115.00		193,115.00	164,283.10	28,831.90
Other Expenses	22-195	2	9,150.00	9,150.00		9,150.00	4,483.10	4,666.90
Housing Inspector:						-		-
Salaries and Wages	22-196	1	34,555.00	33,890.00		33,890.00	31,765.13	2,124.87
Other Expenses	22-196	2	7,400.00	7,400.00		7,400.00	1,586.83	5,813.17
Fire Safety:						-		-
Salaries and Wages	22-197	1	24,735.00	23,045.00		23,845.00	23,488.46	356.54
Other Expenses	22-197	2	4,000.00	4,500.00		4,000.00	1,322.70	2,677.30
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	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
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
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Appropriated Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Celebration of Public Events	30-420	2	41,500.00	41,500.00		41,500.00	36,170.60	5,329.40
Regionalization Feasibility Study	30-411	2		3,000.00		3,000.00		3,000.00
Evaluation/Upgrade Office Hardware/Software	30-411	2	12,500.00	12,500.00		12,500.00		12,500.00
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Appropriated Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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Total Operations {Item 8(A)} within "CAPS"	34-199		5,648,146.44	5,431,117.84	-	5,431,117.84	4,593,392.28	837,725.56
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		5,648,146.44	5,431,117.84	-	5,431,117.84	4,593,392.28	837,725.56
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	3,182,011.00	2,949,997.00	-	2,940,797.00	2,603,412.54	337,384.46
Other Expenses (Including Contingent)	34-201	2	2,466,135.44	2,481,120.84	-	2,490,320.84	1,989,979.74	500,341.10

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
Emergency Authorizations	46-870			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
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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
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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" - (continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to: Public Employees' Retirement System	36-471	200,012.50	196,448.00		196,448.00	196,448.00	-
Social Security System (O.A.S.I.)	36-472	197,321.99	193,452.93		193,452.93	155,387.44	38,065.49
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	1,017,133.00	925,166.00		925,166.00	925,166.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225				-		-
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	15,000.00	15,000.00		15,000.00	2,876.17	12,123.83
					-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	**34-209**	1,429,467.49	1,330,066.93	-	1,330,066.93	1,279,877.61	50,189.32
(F) Judgments	37-480				-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855				-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	**34-299**	7,077,613.93	6,761,184.77	-	6,761,184.77	5,873,269.89	887,914.88

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Maintenance of Free Public Library	29-390	2	358,481.51	339,301.68		339,301.68	339,301.68	-
						-		-
						-		-
Tax Appeals	20-150	2	20,000.00	27,000.00		27,000.00	10,716.16	16,283.84
						-		-
Group Insurance for Employees	23-221	2	161,279.00			-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
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Total Other Operations - Excluded from "CAPS"	**34-300**		539,760.51	366,301.68	-	366,301.68	350,017.84	16,283.84

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
Uniform Construction Code	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
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Police Services - Mine Hill Township	42-106	**1**	1,973,520.00	1,934,825.00		1,934,825.00	1,934,825.00	-
Shared Court - Mount Arlington Borough	42-108	**2**	211,438.54	208,365.75		208,365.75	80,081.40	128,284.35
Class III Special Officer - Wharton Board of Education	42-110	1	50,500.00	48,300.00		48,300.00	47,832.49	467.51
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "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
Shared Service Agreements	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "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
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		2,235,458.54	2,191,490.75	-	2,191,490.75	2,062,738.89	128,751.86

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899	2		6,000.00		6,000.00	6,000.00	-
						-	-	-
Clean Communities Program	41-602	2		16,204.29		16,204.29	16,204.29	-
Municipal Alliance on Alcoholism and Drug Abuse	41-506	2		6,735.00		6,735.00	6,735.00	-
						-	-	-
						-	-	-
Body Armor Replacement Fund	41-505	2		2,178.05		2,178.05	2,178.05	-
Recycling Tonnage	41-569	2		32,857.19		32,857.19	32,857.19	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

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
Public and Private Programs Offset by Revenues								
Click-It-or-Ticket	41-507	2				-	-	-
						-	-	-
NJ Department of Transportation:	41-559	2				-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	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
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-		-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		-	63,974.53	-	63,974.53	63,974.53	-
Total Operations - Excluded from "CAPS"	34-305		2,775,219.05	2,621,766.96	-	2,621,766.96	2,476,731.26	145,035.70
Detail:								
Salaries & Wages	34-305	1	2,024,020.00	1,983,125.00	-	1,983,125.00	1,982,657.49	467.51
Other Expenses	34-305	2	751,199.05	638,641.96	-	638,641.96	494,073.77	144,568.19

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Appropriated Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		3,024,805.00	3,324,805.00	XXXXXXXXXX	3,324,805.00	3,324,805.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Public and Private Programs Offset by Revenues:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865				-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Capital Improvements Excluded from "CAPS"	44-999	3,024,805.00	3,324,805.00	-	3,324,805.00	3,324,805.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Payment of Bond Principal	45-920				-		XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925				-		XXXXXXXXXX
Interest on Bonds	45-930				-		XXXXXXXXXX
Interest on Notes	45-935				-		XXXXXXXXXX
Green Trust Loan Program:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Principal & Interest Payments	45-942				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS" (cont.)	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
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		-	-	-	-	-	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875			XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480				-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309	5,800,024.05	5,946,571.96	-	5,946,571.96	5,801,536.26	145,035.70

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	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
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School -	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
(K) District School Purposes {Items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	5,800,024.05	5,946,571.96	-	5,946,571.96	5,801,536.26	145,035.70
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	12,877,637.98	12,707,756.73	-	12,707,756.73	11,674,806.15	1,032,950.58
(M) Reserve for Uncollected Taxes	50-899	974,814.75	974,814.75	XXXXXXXXXX	974,814.75	974,814.75	XXXXXXXXXX
9. Total General Appropriations	34-499	13,852,452.73	13,682,571.48	-	13,682,571.48	12,649,620.90	1,032,950.58

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
(H-1) Total General Appropriations for	34-299	7,077,613.93	6,761,184.77	-	6,761,184.77	5,873,269.89	887,914.88
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	539,760.51	366,301.68	-	366,301.68	350,017.84	16,283.84
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	2,235,458.54	2,191,490.75	-	2,191,490.75	2,062,738.89	128,751.86
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	-	63,974.53	-	63,974.53	63,974.53	-
Total Operations Excluded from "CAPS"	34-305	2,775,219.05	2,621,766.96	-	2,621,766.96	2,476,731.26	145,035.70
(C) Capital Improvements	44-999	3,024,805.00	3,324,805.00	-	3,324,805.00	3,324,805.00	-
(D) Municipal Debt Service	45-999	-	-	-	-	-	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Boar	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	974,814.75	974,814.75	XXXXXXXXXX	974,814.75	974,814.75	XXXXXXXXXX
Total General Appropriations	34-499	13,852,452.73	13,682,571.48	-	13,682,571.48	12,649,620.90	1,032,950.58

DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Operating Surplus Anticipated	08-501	694,910.25	663,000.00	663,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	694,910.25	663,000.00	663,000.00
Rents	08-503	2,668,042.75	2,491,566.95	2,951,248.01
Miscellaneous	08-505			
Water Capital Fund Balance	08-509		225,000.00	225,000.00
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Governement Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total Water Utility Revenues	08-599	3,362,953.00	3,379,566.95	3,839,248.01

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY	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
Operating:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	55-501	592,825.00	577,750.00		577,750.00	441,069.17	136,680.83
Other Expenses	55-502	1,565,580.00	1,527,169.75		1,527,169.75	1,255,562.38	271,607.37
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY	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
Operating:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated for 2026	Appropriated for 2025	Appropriated for 2025 By Emergency Appropriation	Appropriated Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Operating:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	1,100,000.00	1,150,000.00	xxxxxxxxxx	1,150,000.00	1,150,000.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment on Bond Principal	55-520				-		xxxxxxxxxx
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		xxxxxxxxxx
Interest on Bonds	55-522				-		xxxxxxxxxx
Interest on Notes	55-523				-		xxxxxxxxxx
NJEIT Loan	55-524		26,500.00		26,500.00	25,401.31	xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx

DEDICATED WATER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated for 2026	Appropriated for 2025	for 2025 By Emergency Appropriation	Total for 2025 As Modified By All Transfers	Expended 2025 Paid or Charged	Expended 2025 Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To: Public Employee's Retirement System	55-540	54,548.00	52,147.20		52,147.20	52,147.20	-
Social Security System (O.A.S.I.)	55-541	45,000.00	41,000.00		41,000.00	32,379.74	8,620.26
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	5,000.00	5,000.00		5,000.00	5,000.00	-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL WATER UTILITY APPROPRIATIONS	55-599	3,362,953.00	3,379,566.95	-	3,379,566.95	2,961,559.80	416,908.46

DEDICATED SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM SEWER UTILITY	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Operating Surplus Anticipated	08-501	617,100.59	634,000.00	634,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	617,100.59	634,000.00	634,000.00
Rents	08-503	2,126,111.51	1,989,642.89	2,531,144.62
Miscellaneous	08-505			
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Governement Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total Sewer Utility Revenues	08-599	2,743,212.10	2,623,642.89	3,165,144.62

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	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
Operating:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	55-501	607,170.00	597,455.00		597,455.00	403,891.83	193,563.17
Other Expenses	55-502	1,565,045.59	1,537,945.00		1,537,945.00	1,244,478.74	293,466.26
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	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
Operating:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	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
Operating:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511	465,000.00	390,000.00	xxxxxxxxxx	390,000.00	390,000.00	-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment on Bond Principal	55-520				-		xxxxxxxxxx
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		xxxxxxxxxx
Interest on Bonds	55-522				-		xxxxxxxxxx
Interest on Notes	55-523				-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	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
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To: Public Employee's Retirement System	55-540	54,548.00	54,104.14		54,104.14	53,931.34	172.80
Social Security System (O.A.S.I.)	55-541	46,448.51	39,138.75		39,138.75	29,535.67	9,603.08
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	5,000.00	5,000.00		5,000.00	5,000.00	-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL SEWER UTILITY APPROPRIATIONS	55-599	2,743,212.10	2,623,642.89	-	2,623,642.89	2,126,837.58	496,805.31

DEDICATED ASSESSMENT BUDGET

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

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		**Appropriated 2026**	**Appropriated 2025**	**Expended 2025 Paid or Charged**
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 2026	Anticipated 2025	Realized in Cash in 2025
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-

15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated 2026	Appropriated 2025	Expended 2025 Paid or Charged
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

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:

Housing and Community Development Act of 1974, Uniform Fire Safety Act Penalty Monies (NJSA 52:27D-192)), Developer's Escrow Fund (NJSA 40:55D-53.1),
Municipal Public Defender P.L. 1997 c.256, Open Space, Recreation, Farmland and Historic Preservation Trust, Accumulated Absences NJAC 5:30-15,
Storm Emergency Trust Fund P.L. 2001 c.138, Disposal of Forfeited Property P.L. 1986, c.135, Recycling Program P.L. 1981 c.278 amended by P.L. 1987, c.102,
Parking Offenses Adjudication Act P.L. 1989, c.137, Wharton Pride Donations NJSA 40A:5-29, Uniform Fire Safety Act Penalty Monies (NJSA 52:27D-192),
Recreation Trust Fund P.L. 199, c.292, Self Insurance Programs (NJSA 40:10-1), Relocation Assistance Fund (NJSA 20:4-4.1a); Outside Employement of Off Duty Police Officer

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

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2025

ASSETS	
Cash and Investments	6,219,729.74
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	355,322.76
Tax Title Lien Receivable	231,847.09
Property Acquired by Tax Title Lien Liquidation	71,300.00
Other Receivables	9,598.61
Deferred Charges Required to be in 2026 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2026	-
Total Assets	6,887,798.20

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2,437,716.66
Reserves for Receivables	668,068.46
Surplus	3,782,013.08
Total Liabilities, Reserves and Surplus	6,887,798.20

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

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

	YEAR 2025	YEAR 2024
Surplus Balance, January 1	3,450,925.71	3,856,797.52
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2025: 98.65%, 2024: 98.12%)	27,143,862.09	26,601,596.63
Delinquent Taxes	430,851.21	345,530.51
Other Revenues and Additions to Income	6,829,462.09	7,777,459.01
Total Funds	37,855,101.10	38,581,383.67
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	12,707,756.73	14,291,039.24
School Taxes (Including Local and Regional)	17,262,267.00	16,999,389.00
County Taxes (Including Added Tax Amounts)	2,531,531.04	2,244,285.42
Special District Taxes	1,419,629.70	1,420,283.20
Other Expenditures and Deductions from Income	151,903.55	175,461.10
Total Expenditures and Tax Requirements	34,073,088.02	35,130,457.96
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	34,073,088.02	35,130,457.96
Surplus Balance, December 31	3,782,013.08	3,450,925.71

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2026 Budget

Surplus Balance, December 31	3,782,013.08
Current Surplus Anticipated in 2026 Budget	3,124,030.00
Surplus Balance Remaining	657,983.08

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:

[X] 3 years. (Population under 10,000)

[ ] 6 years. (Over 10,000 and all county governments)

[3] 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 WHARTON
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The following pages reflect the estimated needs for the Borough for the years of 2026 through 2028, as required by New Jersey Statute. The Borough retains the right to make changes as a result of growth or as occasions merit.

CAPITAL BUDGET (Current Year Action)
2026

Local Unit BOROUGH OF WHARTON

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 Pumper	1	50,000.00			50,000.00				
Mower	2	200,000.00			200,000.00				
Pine Street Parking	3	2,000,000.00			2,000,000.00				
Field of Orchard Mine	4	2,528,009.00	1,828,009.00		200,000.00		500,000.00		
Various Paving	5	900,000.00	900,000.00						
Police Equipment	6	250,000.00			250,000.00				
Fire Equipment	7	102,375.00			102,375.00				
Recycling Center Improvements	8	100,000.00			100,000.00				
Various Facilities	9	50,000.00			50,000.00				
Records Management		400,000.00	400,000.00						
		-							
		-							
		-							
Sewer Utility:		-							
Various Infrastructure	1	400,000.00			400,000.00				
TOTAL - THIS PAGE	xxxxx	6,980,384.00	3,128,009.00	-	3,352,375.00	-	500,000.00	-	-

CAPITAL BUDGET (Current Year Action)
2026

Local Unit BOROUGH OF WHARTON

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026 5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	6 TO BE FUNDED IN FUTURE YEARS
		-							
Sanitation:		-							
Various Equipment	1	250,000.00			250,000.00				
		-							
Water Utility		-							
Lead Service Line Replacement	1	1,150,000.00							1,150,000.00
Transmission & Mains	2	1,000,000.00			1,000,000.00				
Transmission & Mains	3	1,600,000.00							1,600,000.00
Transmission & Mains	4	3,900,000.00							3,900,000.00
Transmission & Mains	5	5,200,000.00							5,200,000.00
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	13,100,000.00	-	-	1,250,000.00	-	-	-	11,850,000.00

CAPITAL BUDGET (Current Year Action)
2026

Local Unit BOROUGH OF WHARTON

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2026 5a 2026 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	6 TO BE FUNDED IN FUTURE YEARS
		-							
		-							
		-							
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		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	20,080,384.00	3,128,009.00	-	4,602,375.00	-	500,000.00	-	11,850,000.00

Sheet 40b - Totals

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

Local Unit BOROUGH OF WHARTON

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 Pumper	1	50,000.00	1.00	50,000.00					
Mower	2	200,000.00	1.00	200,000.00					
Pine Street Parking	3	2,000,000.00	1.00	2,000,000.00					
Field of Orchard Mine	4	2,528,009.00	1.00	2,528,009.00					
Various Paving	5	900,000.00	1.00	900,000.00					
Police Equipment	6	250,000.00	1.00	250,000.00					
Fire Equipment	7	102,375.00	1.00	102,375.00					
Recycling Center Improvements	8	100,000.00	1.00	100,000.00					
Various Facilities	9	50,000.00	1.00	50,000.00					
Records Management		400,000.00	1.00	400,000.00					
		-							
		-							
		-							
Sewer Utility:		-							
Various Infrastructure	1	400,000.00	1.00	400,000.00					
TOTAL - THIS PAGE	XXXXX	6,980,384.00	XXXXXXXXXX	6,980,384.00	-	-	-	-	-

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

Local Unit BOROUGH OF WHARTON

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
		-							
Sanitation:		-							
Various Equipment	1	250,000.00		250,000.00					
		-							
Water Utility		-							
Lead Service Line Replacement	1	1,150,000.00			1,150,000.00				
Transmission & Mains	2	1,000,000.00		1,000,000.00					
Transmission & Mains	3	1,600,000.00				1,000,000.00	600,000.00		
Transmission & Mains	4	3,900,000.00					1,000,000.00	1,000,000.00	1,900,000.00
Transmission & Mains	5	5,200,000.00							5,200,000.00
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	13,100,000.00	XXXXXXXXXX	1,250,000.00	1,150,000.00	1,000,000.00	1,600,000.00	1,000,000.00	7,100,000.00

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

Local Unit BOROUGH OF WHARTON

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
		-							
		-							
		-							
		-							
		-							
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		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	20,080,384.00	XXXXXXXXXX	8,230,384.00	1,150,000.00	1,000,000.00	1,600,000.00	1,000,000.00	7,100,000.00

Sheet 40c - Totals

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

Local Unit BOROUGH OF WHARTON

1	2	BUDGET APPROPRIATIONS		4	5	6	BONDS AND NOTES			
Project Title	Estimated Total Costs	3a Current Year 2026	3b Future Years	Capital Improvement Fund	Capital Surplus	Grants - in - Aid and Other Funds	7a General	7b Self Liquidating	7c Assessment	7d School
	-			-						
	-			-						
	-			-						
Fire Pumper	50,000.00			50,000.00						
Mower	200,000.00			200,000.00						
Pine Street Parking	2,000,000.00			2,000,000.00		2,328,009.00				
Field of Orchard Mine	2,528,009.00			200,000.00		2,328,009.00				
Various Paving	900,000.00					900,000.00				
Police Equipment	250,000.00			250,000.00						
Fire Equipment	102,375.00			102,375.00						
Recycling Center Improvements	100,000.00			100,000.00						
Various Facilities	50,000.00			50,000.00						
Records Management	400,000.00					400,000.00				
	-			-						
	-			-						
	-			-						
Sewer Utility:	-			-						
Various Infrastructure	400,000.00			400,000.00						
TOTAL - THIS PAGE	6,980,384.00	-	-	3,352,375.00	-	5,956,018.00	-	-	-	-

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

Local Unit BOROUGH OF WHARTON

1	2	BUDGET APPROPRIATIONS		4	5	6	BONDS AND NOTES			
Project Title	Estimated Total Costs	3a Current Year 2026	3b Future Years	Capital Improvement Fund	Capital Surplus	Grants - in - Aid and Other Funds	7a General	7b Self Liquidating	7c Assessment	7d School
	-			-						
Sanitation:	-			-						
Various Equipment	250,000.00			250,000.00						
	-			-						
Water Utility	-			-						
Lead Service Line Replacement	1,150,000.00			1,150,000.00						
Transmission & Mains	1,000,000.00			1,000,000.00						
Transmission & Mains	1,600,000.00			1,600,000.00						
Transmission & Mains	3,900,000.00			3,900,000.00						
Transmission & Mains	5,200,000.00			5,200,000.00						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
TOTAL - THIS PAGE	13,100,000.00	-	-	13,100,000.00	-	-	-	-	-	-

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

Local Unit BOROUGH OF WHARTON

1	2	BUDGET APPROPRIATIONS		4	5	6	BONDS AND NOTES			
Project Title	Estimated Total Costs	3a Current Year 2026	3b Future Years	Capital Improvement Fund	Capital Surplus	Grants - in - Aid and Other Funds	7a General	7b Self Liquidating	7c Assessment	7d School
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
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	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
TOTAL - ALL PROJECTS	20,080,384.00	-	-	16,452,375.00	-	5,956,018.00	-	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2026

RESOLUTION

Be it Resolved by the **COUNCIL MEMBERS** of the **BOROUGH** of **WHARTON**, County of **MORRIS** 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) $ 5,733,918.95 (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) $ 165,079.16 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
(e) $ - (Sheet 44) Arts and Culture Trust Fund Levy
(f) $ 358,481.51 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes	Nays	Abstained	Absent

SUMMARY OF REVENUES

1.	General Revenues				
	Surplus Anticipated			08-100	$ 3,124,030.00
	Miscellaneous Revenues Anticipated			13-099	$ 4,306,022.27
	Receipts from Delinquent Taxes			15-499	$ 330,000.00
2.	AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)			07-190	$ 5,733,918.95
3.	AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:				
	Item 6, Sheet 42	07-195	$ -		
	Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	$ -		
	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)			07-191	
5.	AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			07-192	$ 358,481.51
	Total Revenues			13-299	$ 13,852,452.73

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	xxxxxx	xxxxxxxxxxxxx
Within "CAPS"	xxxxxx	xxxxxxxxxxxxx
(a & b) Operations Including Contingent	34-201	$ 5,648,146.44
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	$ 1,429,467.49
(g) Cash Deficit	46-885	$ -
Excluded from "CAPS"	xxxxxx	xxxxxxxxxxxxx
(a) Operations - Total Operations Excluded from "CAPS"	34-305	$ 2,775,219.05
(c) Capital Improvements	44-999	$ 3,024,805.00
(d) Municipal Debt Service	45-999	$ -
(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	$ 974,814.75
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	$ 13,852,452.73

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 ________ day of __________, 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 ________ day of __________, 2026, ____________________, Clerk

Signature

BOROUGH OF WHARTON **OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2025
		2026	2025	
Amount to be Raised By Taxation	54-190	165,079.16	149,153.55	149,153.55
Interest Income	54-113			
Reserve Funds:	54-101			
Total Trust Fund Revenues:	54-299	165,079.16	149,153.55	149,153.55

APPROPRIATIONS	FCOA	Appropriated		Expended 2025	
		for 2026	for 2025	Paid or Charged	Reserved
Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	54-385-1				-
Other Expenses	54-385-2				-
Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
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	165,079.16	149,153.55	36,133.81	113,019.74
					-
Acquisition of Lands for Recreation and Conservation	54-915-2				-
Acquisition of Farmland	54-916-2				-
Down Payments on Improvements	54-902-2				-
Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	54-920-2				xxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Interest on Bonds	54-930-2				xxxxxxxxxx
Interest on Notes	54-935-2				xxxxxxxxxx
Reserve for Future Use	54-950-2				-
Total Trust Fund Appropriations:	54-499	165,079.16	149,153.55	36,133.81	113,019.74

Summary of Program

Year Referendum Passed/Implemented:		1998 *(Date)*
Rate Assessed:	$	0.0150
Total Tax Collected to date:	$	2,368,316.56
Total Expended to date:	$	2,005,291.43
Total Acreage Preserved to date:		138.130 *(Acres)*
Recreation land preserved in 2025:		*(Acres)*
Farmland preserved in 2025:		*(Acres)*

BOROUGH OF WHARTON ARTS AND CULTURE TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated 2026	Anticipated 2025	Realized in Cash in 2025
Amount to be Raised By Taxation	56-190			
Reserve Funds:	56-101			
Total Trust Fund Revenues:	56-299	-	-	-

Summary of Program

Year Referendum Passed/Implemented: ____________ *(Date)*

Rate Assessed: $ ____________

Total Tax Collected to date: $ ____________

Total Expended to date: $ ____________

APPROPRIATIONS	FCOA	Appropriated for 2026	Appropriated for 2025	Expended 2025 Paid or Charged	Expended 2025 Reserved
xxxxxxxxxxxxxxxxxxx	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
Total Trust Fund Appropriations:	56-499	-	-	-	-

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

Contracting Unit: **BOROUGH OF WHARTON** 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.

Date

Clerk of the Governing Body