



State of New Jersey
Local Government Services

Year: 2026 Municipal User Friendly Budget

MUNICIPALITY: 0001 Select your Local Government Adopted

Municode: 0001 Filename: 0001_fba_2026.xlsm

Website: www.whartonnj.com

Phone Number: 973-361-8444

Mailing Address: 10 Robert Street

Municipality: Wharton State: NJ Zip: 07885

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
William		Chegwidden	12/31/2026	bchegwidden@whartonnj.com

Chief Administrative Officer

David		Young		dyoung@whartonpd.org
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Chief Financial Officer

Cert. Number

Jason		Gabloff	N0457	cfo@whartonnj.org
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Municipal Clerk

Cheryl		Muzzillo		cmuzzillo@whartonnj.org
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Registered Municipal Accountant

Raymond		Sarinelli	7/16/1901	rarsarineeli@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Vince		Binkoski	12/31/2026	vbinkoski@whartonnj.org
Ana		Jones	12/31/2026	ajones@whartonnj.org
Nicole		Wickenheisser	12/31/2027	nwickenheisser@whartonj.org
Tom		Yeager	12/31/2027	tyeager@whartonnj.org
Marisa		Gonzalez	12/31/2028	mgonzalez@whartonnj.org
Jennifer		Hobbs	12/31/2028	jhobbs@whartonnj.org

Government Type: Borough

Election Type: Partisan

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2025 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2026 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.570	\$5,676,374.00	21.90%	\$2,204.75	Municipal Purpose Tax	ACTUAL	\$5,733,918.95
Municipal Library	0.034	\$339,301.68	1.31%	\$131.51	Municipal Library	ACTUAL	\$358,481.51
Municipal Open Space	0.015	\$149,153.55	0.58%	\$58.02	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)	ACTUAL	\$1,420,348.59
Local School District	1.054	\$10,474,239.00	40.42%	\$4,076.86	Local School District	ESTIMATED	\$10,683,723.78
Regional School District	0.683	\$6,788,028.00	26.19%	\$2,641.83	Regional School District	ESTIMATED	\$6,923,788.56
County Purposes	0.244	\$2,422,350.48	9.35%	\$943.79	County Purposes	ESTIMATED	\$2,537,435.06
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.007	\$65,330.95	0.25%	\$27.08	County Open Space	ACTUAL	\$165,079.16
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2025 Budget)	2.607	\$25,914,777.66	100.00%	\$10,083.84	Total ESTIMATED amount to be raised by taxes		\$27,822,775.61
Total Taxable Valuation as of October 1, 2025 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy		
Current Year (2026) Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
Prior Year (2025) Average Residential Assessment					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		

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

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Water Utility	Sewer Utility	Special District Utility	Utility	Utility
08	Surplus	11.45%	\$505,010.84	\$4,409,030.00	\$4,914,040.84	\$3,124,030.00			\$694,910.25	\$617,100.59	\$478,000.00		
08	Local Revenue	-7.63%	(\$441,866.49)	\$5,787,521.02	\$5,345,654.53	\$551,500.27			\$2,668,042.75	\$2,126,111.51			
09	State Aid (without offsetting appropriation)	0.00%	(\$0.18)	\$556,266.18	\$556,266.00	\$556,266.00							
08	Uniform Construction Code Fees	-3.26%	(\$4,210.00)	\$129,210.00	\$125,000.00	\$125,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-1.32%	(\$27,133.27)	\$2,051,053.27	\$2,023,920.00	\$2,023,920.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-100.00%	(\$57,974.53)	\$57,974.53	\$0.00								
08	Other Special Items	-24.99%	(\$349,664.00)	\$1,399,000.00	\$1,049,336.00	\$1,049,336.00							
15	Receipts from Delinquent Taxes	-23.41%	(\$100,851.21)	\$430,851.21	\$330,000.00	\$330,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-7.77%	(\$647,050.59)	\$8,324,878.80	\$7,677,828.21	\$6,092,400.46	\$165,079.16				\$1,420,348.59		
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-4.86%	(\$1,123,739.43)	\$23,145,785.01	\$22,022,045.58	\$13,852,452.73	\$165,079.16	\$0.00	\$3,362,953.00	\$2,743,212.10	\$1,898,348.59	\$0.00	\$0.00

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

FCOA		Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Water Utility	Sewer Utility	Special District Utility	Utility	Utility
20	General Government	4.66	8.25	-51.35%	(\$1,166,894.89)	\$2,272,233.05	\$1,105,338.16	\$940,259.00		\$165,079.16						
21	Land-Use Administration	1.00	1.00	-4.68%	(\$5,410.00)	\$115,640.00	\$110,230.00	\$110,230.00								
22	Uniform Construction Code	1.02	7.00	4.54%	\$12,325.00	\$271,400.00	\$283,725.00	\$283,725.00								
23	Insurance			12.65%	\$113,230.81	\$895,079.59	\$1,008,310.40	\$789,370.40						\$218,940.00		
25	Public Safety	24.00	2.00	9.14%	\$190,759.95	\$2,087,110.05	\$2,277,870.00	\$2,277,870.00								
26	Public Works	20.08	9.75	38.29%	\$1,736,584.06	\$4,535,437.03	\$6,272,021.09	\$681,534.00				\$2,158,405.00	\$2,172,215.59	\$1,259,866.50		
27	Health and Human Services	0.13	1.00	0.67%	\$1,995.00	\$296,585.00	\$298,580.00	\$298,580.00								
28	Parks and Recreation	0.11	8.00	0.39%	\$545.00	\$138,589.00	\$139,134.00	\$139,134.00								
29	Education (including Library)			3.60%	\$12,444.83	\$346,036.68	\$358,481.51	\$358,481.51								
30	Unclassified			-5.26%	(\$3,000.00)	\$57,000.00	\$54,000.00	\$54,000.00								
31	Utilities and Bulk Purchases			2.47%	\$6,131.04	\$248,592.00	\$254,723.04	\$254,723.04								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			8.41%	\$136,550.62	\$1,623,003.47	\$1,759,554.09	\$1,429,467.49				\$104,548.00	\$105,996.51	\$119,542.09		
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			2.01%	\$43,967.79	\$2,191,490.75	\$2,235,458.54	\$2,235,458.54								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			-1.11%	(\$55,000.00)	\$4,944,805.00	\$4,889,805.00	\$3,024,805.00				\$1,100,000.00	\$465,000.00	\$300,000.00		
45	Debt			#DIV/0!	\$0.00		\$0.00									
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$974,814.75	\$974,814.75	\$974,814.75								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		51.00	37.00	4.88%	\$1,024,229.21	\$20,997,816.37	\$22,022,045.58	\$13,852,452.73	\$0.00	\$165,079.16	\$0.00	\$3,362,953.00	\$2,743,212.10	\$1,898,348.59	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	84	\$20,736,200.00	1.88%
2 Residential	1,759	\$760,022,200.00	69.06%
3A/3B Farm	2	\$469,900.00	0.04%
4A Commercial	81	\$117,350,500.00	10.66%
4B Industrial	12	\$149,594,100.00	13.59%
4C Apartments	14	\$52,354,800.00	4.76%
5A/5B Railroad	3	\$0.00	0.00%
6A/6B Business Personal Property	1	\$0.00	0.00%
Total	1,956	\$1,100,527,700.00	100.00%

Average Ratio (%), Assessed to True Value	100.58%
Equalized Valuation, Taxable Properties	\$1,094,181,447.60

Total # of property tax appeals filed in 2025	County Tax Board	1.00
	State Tax Court	
Number of 2025 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		2.00

Amount paid out by municipality for tax appeals in 2025	
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Property Tax Assessments - Exempt Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$20,931,000.00	14.58%
15B Other Schools	0		0.00%
15C Public Property	67	\$42,572,800.00	29.66%
15D Church and Charities	7	\$13,123,200.00	9.14%
15E Cemeteries & Graveyards	0		0.00%
15F Other Exempt	22	\$66,913,900.00	46.62%
Total	97	\$143,540,900.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		13.04%	

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2025 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	7.00	112,314.38	\$89,665.00		\$15,790.01	\$0.00	\$6,859.37
Supervisory Staff (Department Heads & Managers)	3.60	1.00	1,047,827.40	\$697,991.53		\$122,916.31	\$173,523.21	\$53,396.35
Police Officers (Including Superior Officers)	24.00	0.00	3,826,046.28	\$2,438,209.39	\$207,994.75	\$429,368.67	\$563,950.45	\$186,523.02
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00			\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	16.00	0.00	1,908,613.17	\$1,005,020.33	\$240,870.86	\$176,984.08	\$390,427.24	\$95,310.68
All Other Non-Union Employees not listed above	4.00	29.00	1,404,746.65	\$867,492.21		\$152,765.38	\$318,125.90	\$66,363.15
Totals	47.60	37.00	8,299,547.88	\$5,098,378.46	\$448,865.61	\$897,824.45	\$1,446,026.80	\$408,452.57

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

NO

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

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	10.00	\$20,007.51	\$200,075.15	10.00	\$17,100.44	\$171,004.40
Parent & Child	3.00	\$28,020.27	\$84,060.81	3.00	\$23,948.95	\$71,846.85
Employee & Spouse (or Partner)	7.00	\$45,020.97	\$315,146.78	7.00	\$38,479.46	\$269,356.22
Family	18.00	\$50,026.91	\$900,484.32	18.00	\$42,758.04	\$769,644.72
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	38.00		\$1,499,767.06	38.00		\$1,281,852.19
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$46,328.95	\$46,328.95	1	\$39,597.39	\$39,597.39
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	1.00		\$46,328.95	1.00		\$39,597.39
GRAND TOTAL	39.00		\$1,546,096.01	39.00		\$1,321,449.58

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

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

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

ACCUMULATED ABSENCE LIABILITY

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police*	875.00	\$158,895.30	165.00		520.00	\$225,848.29	-	\$0.00	-	\$0.00	x		
Public Works*	280.00	\$72,456.76	115.00		40.00	\$11,017.75	-	\$0.00	-	\$0.00	x		
Non-Union Employees*	140.00	\$21,557.61	25.00		0.62	\$190.54	-	\$0.00	-	\$0.00		x	
Business Administrator/CFO	-	\$0.00	-		-	\$0.00	-	\$0.00	-	\$0.00		x	
Municipal Clerk	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00		x	
Police Chief	260.00	\$10,000.00	5.99	\$4,322.09		\$0.00	-	\$0.00	-	\$0.00		x	
Lieutenant	40.00	\$10,000.00	10.00	\$5,889.13	40.00	\$19,949.39	-	\$0.00	-	\$0.00		x	
Captain	55.00	\$10,000.00	0.18	\$14.14		\$0.00	-	\$0.00	-	\$0.00		x	
Public Works Director	60.00	\$1,000.00	-	\$0.00		\$0.00							
*Denotes Estimate													
TOTALS (THIS PAGE ONLY)	1,710.00	\$283,909.67	321.17	\$10,225.36	600.62	\$257,005.96	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

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

Gross Debt		Deductions		Net Debt	Current Year Budget		2027 Budget	2028 Budget	All Additional Future Years' Budgets
Local School Debt				\$0.00	Utility Fund - Principal	NO DEBT			
Regional School Debt	\$1,226,976.35	\$1,226,976.35		\$0.00	Utility Fund - Interest				
					Bond Anticipation Notes - Principal	NO DEBT			
<u>Utility Fund Debt</u>					Bond Anticipation Notes - Interest				
Water	\$0.00			\$0.00	Bonds - Principal	NO DEBT			
Sewer	\$0.00			\$0.00	Bonds - Interest				
Special District	\$0.00			\$0.00	Loans & Other Debt - Principal				
				\$0.00	Loans & Other Debt - Interest				
				\$0.00					
					Total	\$0.00	\$0.00	\$0.00	\$0.00
<u>Municipal Purposes</u>									
Debt Authorized (BNI)	\$0.00			\$0.00	Total Principal	#VALUE!	\$0.00	\$0.00	\$0.00
Notes Outstanding	\$0.00			\$0.00	Total Interest	\$0.00	\$0.00	\$0.00	\$0.00
Bonds Outstanding	\$0.00			\$0.00	% of Total Current Year Budget	0.00%			
Loans and Other Debt				\$0.00					
					Description	Debt Not Listed Above			
Total (Current Year)					Total Guarantees - Governmental				
					Total Guarantees - Other				
					Total Capital/Equipment Leases				
					Total Other				
					Bond Rating	Moody's	Standard & Poors	Fitch	
Population (2020 census)					Rating				
Per Capita Gross Debt					Year of Last Rating				
Per Capita Net Debt									
3 Year Average Property Valuation					Mark "X" if Municipality has no bond rating		X		
Net Debt as % of 3 Year Average Property Valuation									
					Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
