

**2008 MUNICIPAL DATA SHEET**  
(MUST ACCOMPANY 2008 BUDGET)

AMENDED

CAP

MUNICIPALITY: Borough of Wharton

COUNTY: Morris

<u>William Chegwidden</u> Mayor's Name	<u>12/31/2010</u> Term Expires
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Municipal Officials	
<u>Gabrielle Voight-Cherna</u> Municipal Clerk	<u>Acting</u> Date of Orig. Appt.
<u>Patricia Oriolo</u> Tax Collector	<u>T1447</u> Cert. No.
<u>Jon Rheinhardt</u> Chief Financial Officer	<u>N-0402</u> Cert. No.
<u>Raymond Sarinelli</u> Registered Municipal Accountant	<u>383</u> Lic. No.
<u>George Johnson</u> Municipal Attorney	

Official Mailing Address of Municipality

Borough of Wharton

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10 Robert Street

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Wharton, New Jersey, 07885

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Phone #: (973) 361-8444

Fax #: (973) 361-5281

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Governing Body Members	
Name	Term Expires
<u>Vincent Binkoski</u>	<u>12/31/2008</u>
<u>Glenn Corbett</u>	<u>12/31/2010</u>
<u>Brian Gillen</u>	<u>12/31/2009</u>
<u>Scott Hutchins</u>	<u>12/31/2010</u>
<u>Tom Yeager</u>	<u>12/31/2009</u>
<u>David Young</u>	<u>12/31/2008</u>

Please attach this to your 2008 Budget and Mail to:

Director  
Division of Local Government Services  
Department of Community Affairs  
P.O. BOX 803  
Trenton, NJ 08625

<u>Division Use Only</u> Municode: _____ Public Hearing: _____
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# 2008 MUNICIPAL BUDGET

Municipal Budget of the \_\_\_\_\_ Borough of \_\_\_\_\_ Wharton \_\_\_\_\_, County of \_\_\_\_\_ Morris \_\_\_\_\_ for the Fiscal Year 2008

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

\_\_\_\_\_ 2nd \_\_\_\_\_ day of \_\_\_\_\_ June \_\_\_\_\_, 2008

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 \_\_\_\_\_ 2nd \_\_\_\_\_ day of \_\_\_\_\_ June \_\_\_\_\_, 2008

Gabrielle Voight-Cherna  
 Clerk  
10 Robert Street  
 Address  
Wharton, New Jersey, 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 \_\_\_\_\_ 2nd \_\_\_\_\_ day of \_\_\_\_\_ June \_\_\_\_\_, 2008

Raymond Sarinelli of Nisivoccia & Company, LLP

Registered Municipal Accountant

Randolph, NJ 07869

Address

5 Emery Ave.

Address

(973) 328-1825

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 and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this \_\_\_\_\_ 2nd \_\_\_\_\_ day of \_\_\_\_\_ June \_\_\_\_\_, 2008

Jon Rheinhardt

Chief Financial Officer

**DO NOT USE THESE SPACES**

CERTIFICATION OF ADOPTED BUDGET	<i>(Do not advertise this Certification form)</i>	CERTIFICATION OF APPROVED BUDGET
<p>It is hereby certified that the amount 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.</p> <p style="text-align: center;"><b>STATE OF NEW JERSEY</b>            Department of Community Affairs            Director of the Division of Local Government Services</p> <p>Dated: _____, 2008 By: _____</p>		<p>It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S.A. 40A:4-79.</p> <p style="text-align: center;"><b>STATE OF NEW JERSEY</b>            Department of Community Affairs            Director of the Division of Local Government Services</p> <p>Dated: _____, 2008 By: _____</p>

**COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES**

The changes or comments which follow must be considered in connection with further action on this budget.

Borough of Wharton, County of Morris



# EXPLANATORY STATEMENT

## SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2008
<b>General Appropriations For : (Reference to Item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXXXXXXXXXX
<b>1. Appropriations within "CAPS"</b>	XXXXXXXXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S.A. 40A:4-45.2)}</b>	3,582,540.00
<b>2. Appropriations excluded from "CAPS"</b>	XXXXXXXXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S.A. 40A:4-45.3 as amended)}</b>	2,744,111.22
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>	
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>	2,744,111.22
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29)- Based on Estimated</b> <span style="float: right;"><u>96.44%</u> Percent of Tax Collections</span>	628,160.00
<b>4. Total General Appropriations (Item 9, Sheet 29)</b> <span style="float: right;">Building Aid Allowance 2008 - \$ _____ for Schools-State Aid 2007 - \$ _____</span>	6,954,811.22
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>	4,230,347.17
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>	2,724,464.05
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>	

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2007 APPROPRIATIONS EXPENDED AND CANCELLED**

	General Budget	Water Utility	Sewer Utility	Utility
<b>Budget Appropriations - Adopted Budget</b>	7,173,291.25	1,948,842.00	1,158,806.00	
<b>Budget Appropriations Added by N.J.S.A. 40A:4-87</b>	53,019.57			
<b>Emergency Appropriations</b>	175,000.00			
<b>Total Appropriations</b>	7,401,310.82	1,948,842.00	1,158,806.00	
<b>Expenditures:</b>				
<b>Paid or Charged (Including Reserve for     Uncollected Taxes)</b>	6,945,206.64	1,398,113.47	939,544.39	
<b>Reserved</b>	408,199.88	538,029.13	210,659.74	
<b>Unexpended Balances Cancelled</b>	47,904.30	12,699.40	8,601.87	
<b>Total Expenditures and Unexpended     Balances Cancelled</b>	7,401,310.82	1,948,842.00	1,158,806.00	
<b>Overexpenditures*</b>				

Explanations of Appropriations for  
"Other Expenses"

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages".

Some of the items included in "Other Expenses" are:

Materials, supplies and non-bondable equipment;

Repairs and maintenance of buildings, equipment, roads, etc.;

Contractual Services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.;

Printing and advertising, utility services, insurance and many other items essential to the services rendered by municipal government.

\* See Budget Appropriation Items so marked to the right of column "Expended 2007 Reserved."

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

Information on the 2008 budget, together with a true copy of the entire budget, is available to the public for their inspection by contacting Gabrielle Voight-Cherna, Borough Clerk at (973) 361-8444 x13.

The Borough of Wharton was ordered to perform a property tax revaluation of all property within the Borough during 2007 to be utilized during the 2008 calendar year. The change in rates reflected in the chart to the right are based on the assessed values in each of those years and are not based on the same denominator in the equation used to come up with the estimated tax rate shown for 2008.

**I. Tax Rate**

As of the date of introduction of this budget, the Local and Regional School and County Tax Rates have not been determined. Therefore, the 2008 Tax Rate and levies are subject to rate revision when final certification is made by the County Board of Taxation.

	<u>2008 (Estimate)</u>		<u>2007 (Actual)</u>	
	<u>Amount</u>	<u>Tax Rate</u>	<u>Amount</u>	<u>Tax Rate</u>
Local Taxes	\$ 2,790,745.05	\$ 0.330	\$ 2,335,590.00	\$ 0.664
Special District Taxes	808,866.00	0.095	771,098.00	0.219
Municipal Open Space Tax	126,642.12	0.015	69,000.00	0.020

**NOTE:**

MANDATORY MINIMUM BUDGET MESSAGE MUST 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 "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

**III. Appropriation "CAPS"**

The following "CAP" calculation as required by the Division of Local Government Services, Department of Community Affairs, is based on the Cost of Living Adjustment (COLA) ordinance adopted by the Borough Council.

**CAP Calculation**

<b>Total Appropriations for 2007</b>	<b>\$ 7,173,291.00</b>
<b>Cap Base Adjustment</b>	
<b>Exceptions:</b>	<b>7,173,291.00</b>
<b>Other Operations</b>	<b>\$ 555,242.00</b>
<b>Capital Improvements</b>	<b>742,809.00</b>
<b>Debt Service</b>	<b>416,741.00</b>
<b>Public &amp; Private Programs</b>	<b>62,302.25</b>
<b>Interlocal Service Agreements</b>	<b>1,255,405.00</b>
<b>Deferred Charges</b>	<b>4,450.00</b>
<b>Reserve for Uncollected Taxes</b>	<b>604,000.00</b>
<b>Total Exceptions</b>	<b>3,640,949.25</b>
<b>Amount on Which 3.5% CAP is Applied</b>	<b>3,532,341.75</b>
<b>CAP (3.5%)</b>	<b>123,631.96</b>
<b>Allowable Appropriations before Additional Exceptions per N.J.S.A. 40A:45.3</b>	<b>3,655,973.71</b>
<b>Modifications:</b>	
<b>CAP Bank - 2006</b>	<b>28,395.81</b>
<b>CAP Bank - 2007</b>	<b>103,114.23</b>
<b>Assessed Value of New Construction at     2008 Local Tax Rate</b>	
<b>(\$2,517,300 x .625 per hundred)</b>	<b>3,433.97</b>
<b>Maximum Allowable General Appropriations for Municipal Purposes Within "CAPS"</b>	<b>\$ 3,790,917.72</b>

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST 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 "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

**III. Appropriation "CAPS"**

N.J.S.A. 40A:4-45.44 through 45.47 established a formula that limits increase in each local units "Amount to be Raised by Taxation". The Borough's Tax Levy Cap for 2008 is calculated as follows:

**Levy "CAP" Calculation:**

Prior Year Amount to be Raised by Taxation for Municipal Purpose	\$ 2,355,590
Less: Prior Year Capital Improvement Fund & Down Payments	(159,909)
Less: Prior Year Deferred Charges to Future Taxation Unfunded	(450)
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Net Prior Year Tax Levy for Municipal Purposes Tax for Cap Calculation	2,195,231
Plus: 4% CAP Increase	87,809
	<hr/>
Adjusted Tax Levy Prior to Exclusion	2,283,040
	<hr/>
Exclusions:	
Changes in Debt Service & Existing County Leases	\$ 22,275
Offsets to State formula aid loss	216,382
Allowable Pension Increases	142,380
Capital Imprvmnt Fund and/or Down Pmt on Impr.	153,121
Deferred Charges to Future Taxation Unfunded	752
	<hr/>
Total Exclusions	534,911
Less Cancelled or Unexpended Exclusions	(1,597)
	<hr/>
Adjusted Tax Levy	2,816,354
	<hr/>
Additions:	
New Ratables - Increase on Valuations (New Construction & Additions)	
Prior Year's Local Municipal Purpose Tax Rate (Per \$100)	
(\$517,164 x \$0.664/\$100)	3,434
	<hr/>
Maximum Allowable Amount to be Raised by Taxation	\$ 2,819,788
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Amount to be Raised by Taxation for Municipal Purposes	\$ 2,790,746
	<hr/>
Amount of Levy CAP Remaining	\$ 29,042
	<hr/>

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

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- 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 "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

**EXPLANATORY STATEMENT - (Continued)**

**Analysis of Compensated Absence Liability**

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Non Union Employees	557.92	\$ 52,012.85		✓	
Police	328.98	195,557.79	✓		
Public Works	75.98	12,582.92	✓		
<b>Totals</b>	962.88 days	\$ 260,153.56			
<b>Total Funds Reserved as of end of 2007:</b>		\$ 46,871.12			
<b>Total Funds Appropriated in 2008:</b>		\$ -			

## CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in
		2008	2007	Cash in 2007
1. Surplus Anticipated	08-101	1,266,900.00	1,257,900.00	1,257,900.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,266,900.00	1,257,900.00	1,257,900.00
3. Miscellaneous Revenues - Section A:Local Revenues	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103	6,540.00	7,500.00	6,540.00
Other	08-104	11,500.00	11,500.00	11,510.00
Fees and Permits	08-105	37,000.00	27,000.00	42,489.98
Fines and Costs:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court	08-110	260,000.00	245,000.00	313,052.88
Other	08-109			
Interest and Costs on Taxes	08-112	35,000.00	32,000.00	52,480.80
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest of Investments and Deposits	08-113	200,000.00	185,000.00	307,948.27
Anticipated Utility Operating Surplus	08-114			
Rents - Borough Lease	08-116	37,600.00	39,000.00	37,634.25

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

	FCOA Account Number	Anticipated		Realized in Cash in 2007
		2008	2007	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (Continued):</b>				
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	<b>587,640.00</b>	<b>547,000.00</b>	<b>771,656.18</b>



**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2007
		2008	2007	
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees</b>				
<b>Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C.5:23-4.17)</b>	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
<b>Uniform Construction Code Fees</b>	<b>08-160</b>	<b>55,000.00</b>	<b>45,000.00</b>	<b>71,452.00</b>
<b>Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:</b>	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
<b>Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17):</b>	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
<b>Uniform Construction Code Fees</b>	<b>08-160</b>			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>55,000.00</b>	<b>45,000.00</b>	<b>71,452.00</b>

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2007
		2008	2007	
<b>3. Miscellaneous Revenues - Section D: Special Items of Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services- Interlocal</b>				
<b>Municipal Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
<b>Interlocal Service Agreement - Mine Hill Township</b>	11-100	1,178,174.00	1,119,405.00	1,119,405.00
<b>Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations</b>	11-001	1,178,174.00	1,119,405.00	1,119,405.00



## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2007
		2008	2007	
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:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Drunk Driving Enforcement Fund	10-745	9,806.06	10,661.37	10,661.37
Clean Communities Program	10-770	6,341.92	6,615.22	6,615.22
Alcohol Education and Rehabilitation Fund	10-702	2,088.28	2,367.98	2,367.98
Municipal Alliance on Alcoholism and Drug Abuse	10-703	17,895.00	16,495.00	16,495.00
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704	25,098.00	30,000.00	30,000.00
Handicapped Recreation Opportunities Grant	10-706		3,420.00	3,420.00
Body Armor Replacement Fund	10-708	2,240.91	1,988.25	1,988.25
Northern NJ Safe Kids / Safe Communities	10-710		300.00	300.00
SHARE Grant	10-711		33,375.00	33,375.00
Wharton American Legion - Flag Program	10-712		3,000.00	3,000.00
Mayor's Wellness Campaign	10-713		500.00	500.00
TransOptions Grant	10-716	4,500.00	1,300.00	1,300.00
Artifact Conservation Grant	10-715	3,920.00		







## CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2007
		2008	2007	
<b>Summary of Revenues</b>	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	1,266,900.00	1,257,900.00	1,257,900.00
<b>2. Surplus Anticipated with Prior Written consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102			
<b>3. Miscellaneous Revenues</b>	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section A: Local Revenues</b>	08-001	587,640.00	547,000.00	771,656.18
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	09-001	708,743.00	858,843.00	858,843.00
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	08-002	55,000.00	45,000.00	71,452.00
<b>Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agreements</b>	11-001	1,178,174.00	1,119,405.00	1,119,405.00
<b>Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues</b>	08-003			
<b>Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	71,890.17	110,022.82	110,022.82
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items</b>	08-004	220,000.00	810,550.00	810,550.00
<b>Total Miscellaneous Revenues</b>	13-099	2,821,447.17	3,490,820.82	3,741,929.00
<b>4. Receipts from Delinquent Taxes</b>	15-499	142,000.00	142,000.00	212,337.73
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	13-199	4,230,347.17	4,890,720.82	5,212,166.73
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	xxxxxx			
<b>a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes</b>	07-190	2,724,464.05	2,335,590.00	2,755,225.98
<b>b) Addition to Local District School Tax</b>	07-191			
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	2,724,464.05	2,335,590.00	2,755,225.98
<b>7. Total General Revenues</b>	13-299	6,954,811.22	7,226,310.82	7,967,392.71

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2007	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT:</b>							
<b>General Administration:</b>							
Salaries & Wages	20-100-1	97,055.00	89,025.00		89,025.00	88,930.50	94.50
Other Expenses	20-100-2	36,850.00	36,400.00		36,400.00	26,618.71	9,781.29
<b>Mayor and Council:</b>							
Salaries & Wages	20-110-1	36,000.00	36,000.00		36,000.00	36,000.00	
Other Expense	20-110-2	21,500.00	21,500.00		21,500.00	20,284.79	1,215.21
<b>Municipal Clerk:</b>							
Salaries & Wages	20-120-1	39,305.00	39,200.00		39,200.00	36,659.20	2,540.80
Other Expenses	20-120-2	12,161.00	10,600.00		10,600.00	8,717.94	1,882.06
<b>Financial Administration:</b>							
Salaries & Wages	20-130-1	38,170.00	37,075.00		37,075.00	36,858.00	217.00
Other Expenses	20-130-2	23,355.00	23,175.00		23,175.00	12,147.94	11,027.06
Other Expenses - Computer Maintenance/Support	20-135-2	14,000.00	14,000.00		14,000.00	11,464.00	2,536.00
Annual Audit	20-135-2	25,600.00	24,210.00		24,210.00	23,940.00	270.00
Workers' Compensation Insurance	23-215-2	40,510.00	35,520.00		35,520.00	35,519.58	0.42
Liability Insurance	23-210-2	46,750.00	46,004.00		46,004.00	38,909.34	7,094.66
Group Insurance for Employees	23-220-2	480,397.00	474,771.00		474,771.00	438,340.89	36,430.11

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2007	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT (Continued):</b>							
<b>Tax Assessment Administration:</b>							
Salaries & Wages	20-150-1	20,970.00	20,765.00		20,765.00	20,755.00	10.00
Other Expenses	20-150-2	2,700.00	2,700.00		2,700.00	2,033.61	666.39
Revision of Tax Map	20-150-2	7,500.00	10,000.00		10,000.00	10,000.00	
Property Revaluation				175,000.00	175,000.00	149,600.00	25,400.00
Other Expenses - Tax Appeals - Professional Fees	20-150-2	20,000.00	20,000.00		20,000.00	1,275.00	18,725.00
<b>Revenue Administration (Tax Collection):</b>							
Salaries & Wages	20-145-1	28,665.00	32,930.00		32,930.00	31,860.77	1,069.23
Other Expenses	20-145-2	6,250.00	6,250.00		6,250.00	6,234.25	15.75
<b>Engineering Services and Costs:</b>							
Other Expenses	20-165-2	31,050.00	31,050.00		31,050.00	21,418.49	9,631.51
<b>Legal Services and Costs:</b>							
Salaries & Wages	20-155-1	1,280.00	35,620.00		35,620.00	35,620.00	
Other Expenses	20-155-2	55,595.00	20,000.00		18,700.00	3,826.00	14,874.00
Codification of Ordinances	20-155-2	1,250.00	1,000.00		1,000.00		1,000.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	Appropriated					Expended 2007	
	FCOA Account Number	for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT (Continued):</b>							
<b>Public Buildings and Grounds:</b>							
Salaries & Wages	26-310-1	25,206.00	24,352.00		24,352.00	24,347.80	4.20
Other Expenses	26-310-2	10,570.00	9,238.00		9,238.00	9,183.69	54.31
<b>Municipal Land Use Law (N.J.S.A. 40:55D-1):</b>							
<b>Planning Board:</b>							
Salaries & Wages	21-180-1	9,310.00	15,610.00		15,610.00	15,605.00	5.00
Other Expenses	21-180-2	12,660.00	12,660.00		12,660.00	8,211.80	4,448.20
<b>Zoning Board of Adjustment:</b>							
Salaries & Wages	21-185-1	28,980.00	28,950.00		28,950.00	28,758.05	191.95
Other Expenses	21-185-2		4,500.00		4,500.00	2,491.66	2,008.34
Unemployment Compensation Insurance	23-225-2	3,000.00	3,000.00		3,000.00	3,000.00	
Aid to Volunteer Fire Company	25-255-2	42,000.00	42,000.00		42,000.00	41,552.62	447.38

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2007	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
<b>PUBLIC SAFETY:</b>							
<b>Fire Department:</b>							
Other Expenses - Building Rent	25-255-2	30,883.00	29,980.00		29,980.00	29,980.00	
<b>Police:</b>							
Salaries & Wages	25-240-1	879,715.00	831,370.00		831,370.00	810,434.13	20,935.87
Other Expenses	25-240-2	180,300.00	178,250.00		178,250.00	176,574.51	1,675.49
<b>Matching Funds:</b>							
Safe and Secure Communities Program	41-704-2	38,633.00	26,610.00		26,610.00	26,610.00	
First Aid Organization Contribution	25-260-2	18,025.00	17,584.00		17,584.00	12,460.79	5,123.21
<b>Dispatchers:</b>							
Other Expenses	25-250-2	108,290.00	102,860.00		102,860.00	99,097.03	3,762.97
<b>Emergency Management Services:</b>							
Salaries & Wages	25-252-1	3,205.00	3,090.00		3,090.00	3,090.00	
Other Expenses	25-252-2	1,350.00	1,349.00		1,349.00		1,349.00
<b>PUBLIC WORKS:</b>							
<b>Street and Road Repairs and Maintenance:</b>							
Salaries & Wages	25-252-1	246,183.00	275,830.00		275,830.00	222,525.06	53,304.94
Other Expenses	25-252-2	151,100.00	144,600.00		144,600.00	126,148.24	18,451.76

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2007	
(A) Operations - Within "CAPS"	FCOA Account Number	for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
<b>HEALTH AND HUMAN SERVICES:</b>							
<b>Board of Health:</b>							
Salaries & Wages	27-330-1	37,820.00	31,205.00		31,205.00	27,777.12	3,427.88
Other Expenses	27-330-2	55,369.00	54,038.00		54,038.00	46,677.18	7,360.82
Mandated Inoculations: Hepatitis B Vaccine	27-330-2	500.00	500.00		500.00		500.00
<b>Animal Control</b>							
Salaries & Wages	27-340-1	8,375.00	8,089.00		8,089.00	2,772.50	5,316.50
Other Expenses	27-340-2	4,000.00	4,500.00		4,500.00	530.20	3,969.80
Contribution to Senior Citizen's Center (40:48-9.4)	27-360-2	2,500.00	2,500.00		2,500.00	2,500.00	
<b>RECREATION AND EDUCATION:</b>							
<b>Parks and Playgrounds:</b>							
Other Expenses	28-375-2	15,950.00	15,950.00		15,950.00	14,792.75	1,157.25
<b>Recreation:</b>							
Salaries & Wages	28-370-1	16,205.00	15,650.00		15,650.00	12,969.68	2,680.32
Other Expenses	28-370-2	32,894.00	32,061.00		32,061.00	26,793.48	5,267.52
Celebration of Public Events, Anniversary or Holiday							
(R.S. 40:48-5.4):	30-420-2	19,700.00	19,700.00		19,700.00	12,553.26	7,146.74





## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	Do Not Write in This Space	Appropriated				Expended 2007	
(A) Operations - Within "CAPS"		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code-	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Appropriation Offset by Dedicated							
Revenues (N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
<b>Construction Official:</b>							
Salaries & Wages	22-195-1	35,575.00	35,265.00		35,965.00	35,950.10	14.90
Other Expenses	22-195-2	3,250.00	2,550.00		3,150.00	2,982.67	167.33
<b>Other Code Enforcement Functions:</b>							
<b>Plumbing Inspector:</b>							
Salaries & Wages	22-200-1	10,310.00	9,965.00		9,965.00	9,965.00	
Other Expenses	22-200-2						
<b>Fire Protection Official:</b>							
Salaries & Wages	22-200-1	4,625.00	4,465.00		4,465.00	4,465.00	
Other Expenses	22-200-2		800.00		800.00	344.85	455.15
<b>Electrical Inspector:</b>							
Salaries & Wages	22-200-1	9,985.00	9,645.00		9,645.00	9,645.00	
<b>Housing Inspector:</b>							
Salaries & Wages	22-200-1	24,115.00	21,110.00		21,110.00	16,202.95	4,907.05
Other Expenses	22-200-2	4,000.00	2,000.00		2,000.00	1,022.42	977.58



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	Appropriated					Expended 2007	
	FCOA Account Number	for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Regionalization Feasibility Study	20-170-2	3,000.00	3,000.00		3,000.00		3,000.00
Evaluation/Upgrade Office Hardware/Software:							
Other Expenses	26-310-2	3,715.00	41,715.00		25,715.00		25,715.00
Salary Adjustment	30-425-2	47,900.00	47,900.00		47,900.00		
<b>Total Operations (Item 8(A)) within "CAPS"</b>	34-199	3,465,421.00	3,417,476.00	175,000.00	3,576,476.00	3,172,010.65	356,565.35
<b>B. Contingent</b>	35-470			xxxxxxxxxxxxxx			
<b>Total Operations Including Contingent     within "CAPS"</b>	34-201	3,465,421.00	3,417,476.00	175,000.00	3,576,476.00	3,172,010.65	356,565.35
Detail:							
Salaries & Wages	34-201-1	1,658,164.00	1,658,451.00		1,659,151.00	1,562,644.86	96,506.14
Other Expenses (Including Contingent)	34-201-2	1,807,257.00	1,759,025.00	175,000.00	1,917,325.00	1,609,365.79	260,059.21



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2007	
	FCOA Account Number	for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures-	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
(2) STATUTORY EXPENDITURES:							
Contribution to: Public Employees' Retirement System	36-471						
Social Security (O.A.S.I)	36-472	117,119.00	114,866.00		114,866.00	88,984.89	25,881.11
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475						
<b>Total Deferred Charges and Statutory Expenditures - Municipal Within "CAPS"</b>	<b>34-209</b>	<b>117,119.00</b>	<b>114,866.00</b>		<b>114,866.00</b>	<b>88,984.89</b>	<b>25,881.11</b>
<b>G) Cash Deficit of Preceeding Year</b>	<b>46-855</b>						
<b>(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"</b>	<b>34-299</b>	<b>3,582,540.00</b>	<b>3,532,342.00</b>	<b>175,000.00</b>	<b>3,691,342.00</b>	<b>3,260,995.54</b>	<b>382,446.46</b>



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2007	
	FCOA Account Number	for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>	<b>714,533.00</b>	<b>555,242.00</b>		<b>555,242.00</b>	<b>531,858.09</b>	<b>23,383.91</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2007	
	FCOA Account Number	for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Uniform Construction Code	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Appropriation Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>Total Uniform Construction Code Appropriations</b>	<b>22-999</b>						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2007	
	FCOA Account Number	for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Interlocal Municipal Service Agreements	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Interlocal Service Agreement - Mine Hill Township:							
Police Salaries & Wages	42-100-1	1,178,174.00	1,119,405.00		1,119,405.00	1,119,405.00	
Mine Hill Shared Court - Interlocal Agreement	43-490-2	149,600.00	136,000.00		152,000.00	149,630.49	2,369.51
<b>Total Interlocal Municipal Service Agreements</b>	42-999	1,327,774.00	1,255,405.00		1,271,405.00	1,269,035.49	2,369.51

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2007	
	FCOA Account Number	for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-43.3h)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-43.3h)	34-303						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	Appropriated					Expended 2007	
	FCOA Account Number	for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>							
<b>Clean Communities Program</b>	41-770-2	6,341.92	6,615.22		6,615.22	6,615.22	
<b>Drunk Driving Enforcement Fund</b>	41-745-2	9,806.06	10,661.37		10,661.37	10,661.37	
<b>Safe and Secure Communities Program</b>	41-704-2	25,098.00	30,000.00		30,000.00	30,000.00	
<b>Municipal Alliance on Alcoholism and Drug Abuse</b>	41-703-2	17,895.00	16,495.00		16,495.00	16,495.00	
<b>Matching Funds:</b>							
<b>Municipal Alliance on Alcoholism and Drug Abuse</b>	41-899-2	5,579.00	5,299.00		5,299.00	5,299.00	
<b>Body Armor Replacement Fund</b>	41-708-2	2,240.91	1,988.25		1,988.25	1,988.25	
<b>Recreational Opp. For Individuals with Disabilities</b>	41-706-2		3,420.00		3,420.00	3,420.00	
<b>Alcohol Education and Rehabilitation Fund</b>	41-702-2	2,088.28	2,367.98		2,367.98	2,367.98	
<b>Northern NJ Safe Kids / Safe Communities</b>	41-710-2		300.00		300.00	300.00	
<b>Wharton American Legion - Flag Program</b>	41-712-2		3,000.00		3,000.00	3,000.00	
<b>Artifact Conservation / Preservation Grant</b>	41-715-2	3,920.00					
<b>Mayor's Wellness Campaign</b>	41-713-2		500.00		500.00	500.00	
<b>TransOptions Grant</b>	41-716-2	4,500.00	1,300.00		1,300.00	1,300.00	
<b>SHARE Grant</b>	41-711-2		33,375.00		33,375.00	33,375.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2007	
(A) Operations-Excluded from "CAPS"(continued)	FCOA Account Number	for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (continued)	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>Total Public and Private Programs Offset by Revenues</b>	40-999	77,469.17	115,321.82		115,321.82	115,321.82	
<b>Total Operations - Excluded from "CAPS"</b>	34-305	2,119,776.17	1,925,968.82		1,941,968.82	1,916,215.40	25,753.42
Detail:							
Salaries & Wages	34-305-1	1,321,022.00	1,257,416.00		1,257,416.00	1,238,431.91	18,984.09
Other Expenses	34-305-2	798,754.17	668,552.82		684,552.82	677,783.49	6,769.33

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	Appropriated					Expended 2007	
	FCOA Account Number	for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902						
Capital Improvement Fund	44-901	100,121.00	159,909.00	xxxxxxxxxxx	159,909.00	159,909.00	
Reserve for Senior Bus	44-903		7,500.00		7,500.00	7,500.00	
Reserve for Emergency Service Vehicles	44-907		45,400.00		45,400.00	45,400.00	
Reserve for Real Estate Purchase and Improvement	44-908		380,000.00		380,000.00	380,000.00	
Reserve for Building Improvements	44-909		150,000.00		150,000.00	150,000.00	
Down Payments on Improvements:							
Senior Bus	44-902	7,500.00					
Emergency Service Vehicles	44-902	45,500.00					

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	Appropriated					Expended 2007	
	FCOA Account Number	for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues:</b>	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>New Jersey Transportation Trust Fund Authority Act</b>	41-865						
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999	153,121.00	742,809.00		742,809.00	742,809.00	

**CURRENT FUND - APPROPRIATIONS**

GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	Appropriated					Expended 2007	
	FCOA Account Number	for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	113,000.00	160,000.00		160,000.00	160,000.00	xxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	45-925	253,000.00	184,000.00		184,000.00	184,000.00	xxxxxxxxxx
Interest on Bonds	45-930	6,272.00	15,155.00		15,155.00	15,151.50	xxxxxxxxxx
Interest on Notes	45-935	59,190.00	57,586.00		57,586.00	57,585.20	xxxxxxxxxx
Green Trust Loan Program:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Loan Repayments for Principal and Interest	45-940						xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
Capital Lease Obligation Approved prior to 7/1/2007							xxxxxxxxxx
Principal	45-941						xxxxxxxxxx
Interest	45-941						xxxxxxxxxx
Capital Lease Obligation Approved after 7/1/2007							xxxxxxxxxx
Principal	45-941						xxxxxxxxxx
Interest	45-941						xxxxxxxxxx
<b>Total Municipal Debt Service-Excluded from "CAPS"</b>	<b>45-999</b>	<b>431,462.00</b>	<b>416,741.00</b>		<b>416,741.00</b>	<b>416,736.70</b>	<b>xxxxxxxxxx</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	Appropriated					Expended 2007	
	FCOA Account Number	for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 5 Years (N.J.S.A.40A:4-55)	46-875	39,000.00	4,000.00	xxxxxxxxxxx	4,000.00	4,000.00	xxxxxxxxxxx
Special Emergency Authorizations- 3 Years (N.J.S.A.40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
<b>Deferred Charges to Future Taxation Unfunded:</b>				xxxxxxxxxxx			xxxxxxxxxxx
Ordinance 17-04	46-872	752.05		xxxxxxxxxxx			xxxxxxxxxxx
Ordinance 15-05	46-872		450.00	xxxxxxxxxxx	450.00	450.00	xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	49-999	39,752.05	4,450.00	xxxxxxxxxxx	4,450.00	4,450.00	xxxxxxxxxxx
<b>(F) Judgements</b>	37-480			xxxxxxxxxxx			xxxxxxxxxxx
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.40:48-17.1 &amp; 17.3)</b>	29-405			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	46-885			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	34-309	2,744,111.22	3,089,968.82		3,105,968.82	3,080,211.10	25,753.42

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	Appropriated					Expended 2007	
	FCOA Account Number	for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	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
Total of Type 1 District School Debt Service -Excluded from "CAPS"	48-999						
(J) Deferred Charges and Statutory Expenditures- Local School - Excluded from "CAPS"	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations - Schools	29-406			xxxxxxxxxx			xxxxxxxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expend- itures-Local School-Excluded from "CAPS"	29-409						
(K) Total Municipal Appropriations for Local District School Purposes {Items(I) and (J)}-Excluded from "CAPS"	29-410						
(O) Total General Appropriations - Excluded from "CAPS"	34-399	2,744,111.22	3,089,968.82		3,105,968.82	3,080,211.10	25,753.42
(L) Subtotal General Appropriations {Items (H-I) and (O)}	34-400	6,326,651.22	6,622,310.82	175,000.00	6,797,310.82	6,341,206.64	408,199.88
(M) Reserve for Uncollected Taxes	50-899	628,160.00	604,000.00	xxxxxxxxxxxxxx	604,000.00	604,000.00	xxxxxxxxxxxxxx
9. Total General Appropriations	34-499	6,954,811.22	7,226,310.82	175,000.00	7,401,310.82	6,945,206.64	408,199.88

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	Appropriated					Expended 2007	
	FCOA Account Number	for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations:</b>							
<b>(a+b) Within "CAPS" - Including Contingent</b>	34-299	3,465,421.00	3,417,476.00	175,000.00	3,576,476.00	3,172,010.65	356,565.35
Statutory Expenditures	xxxxxxx	117,119.00	114,866.00		114,866.00	88,984.89	25,881.11
<b>(a) Operations - Excluded from "CAPS"</b>	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Other Operations	34-300	714,533.00	555,242.00		555,242.00	531,858.09	23,383.91
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999	1,327,774.00	1,255,405.00		1,271,405.00	1,269,035.49	2,369.51
Additional Appropriations Offset by Revs.	34-303						
Public & Private Progs Offset by Revs.	40-999	77,469.17	115,321.82		115,321.82	115,321.82	
<b>Total Operations - Excluded from "CAPS"</b>	34-305	2,119,776.17	1,925,968.82		1,941,968.82	1,916,215.40	25,753.42
<b>(C) Capital Improvements</b>	44-999	153,121.00	742,809.00		742,809.00	742,809.00	
<b>(D) Municipal Debt Service</b>	45-999	431,462.00	416,741.00		416,741.00	416,736.70	
<b>(E) Deferred Charges - Excluded from "CAPS"</b>	46-999	39,752.05	4,450.00		4,450.00	4,450.00	
<b>(F) Judgements</b>	37-480						
<b>(G) Cash Deficit - With Prior Consent of LFB</b>	46-885						
<b>(K) Local School District Purposes</b>	29-410						
<b>(N) Transferred to Board of Education</b>	29-405						
<b>(M) Reserve for Uncollected Taxes</b>	50-899	628,160.00	604,000.00		604,000.00	604,000.00	
<b>Total General Appropriations</b>	34-499	6,954,811.22	7,226,310.82	175,000.00	7,401,310.82	6,945,206.64	408,199.88

## DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2007
	Account Number	for 2008	for 2007	
Operating Surplus Anticipated	08-501	525,000.00	525,000.00	525,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	525,000.00	525,000.00	525,000.00
Rents	08-503	1,373,788.00	1,353,997.00	1,392,405.90
Fire Hydrant Service	08-504			
Miscellaneous	08-505	15,400.00	15,400.00	22,740.64
Interest on Investments and Deposits	08-506	5,000.00	5,000.00	102,742.80
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Developer's Agreement - MUA Loan Repayment	08-507	49,445.00	49,445.00	49,444.44
Deficit (General Budget)	08-549			
<b>Total Water Utility Revenues</b>	<b>08-599</b>	<b>1,968,633.00</b>	<b>1,948,842.00</b>	<b>2,092,333.78</b>

\* Note: Use pages 31,32 and 33 for water utility only.  
All other utilities use sheets 34,35 and 36.

**DEDICATED WATER UTILITY BUDGET - (Continued)**

Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	Appropriated					Expended 2007	
	FCOA Account Number	for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Salaries &amp; Wages</b>	55-501	293,300.00	284,835.00		284,835.00	253,034.85	31,800.15
<b>Other Expenses</b>	55-502	1,104,003.00	1,085,767.00		1,085,767.00	634,040.83	451,726.17
<b>Capital Improvements:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Down Payments on Improvements</b>	55-510						
<b>Capital Improvement Fund</b>	55-511	75,000.00	100,000.00	xxxxxxxxxxx	100,000.00	100,000.00	
<b>Capital Outlay</b>	55-512	80,000.00	80,000.00		80,000.00	30,091.14	49,908.86
<b>Debt Service:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Payment of Bond Principal</b>	55-520						xxxxxxxxxxx
<b>Payment of Bond Anticipation Notes and     Capital Notes</b>	55-521	200,000.00	200,000.00		200,000.00	200,000.00	xxxxxxxxxxx
<b>Interest on Bonds</b>	55-522						xxxxxxxxxxx
<b>Interest on Notes</b>	55-523	60,000.00	50,000.00		50,000.00	44,919.00	xxxxxxxxxxx
<b>Developer's MUA Loan Repayment</b>	55-525	54,000.00	54,000.00		54,000.00	49,230.21	xxxxxxxxxxx
<b>Water Rehabilitation Loan - Prinicpal &amp; Interest</b>	55-525	24,000.00	24,000.00		24,000.00	22,607.37	xxxxxxxxxxx
<b>NJEIT Loan - Principal &amp; Interest</b>	55-525	34,500.00	34,500.00		34,500.00	33,044.02	xxxxxxxxxxx

**DEDICATED WATER UTILITY BUDGET - (Continued)**

Note: Use Sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA Account Number	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>DEFERRED CHARGES:</b>	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorization	55-530			xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
<b>STATUTORY EXPENDITURES:</b>	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540	13,430.00	7,740.00		7,740.00	7,740.00	
Social Security System (O.A.S.I.)	55-541	26,400.00	24,000.00		24,000.00	19,406.05	4,593.95
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	4,000.00	4,000.00		4,000.00	4,000.00	
Judgments	55-531						
Deficit in Operations in Prior years	55-532			xxxxxxxxxx			xxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxx			xxxxxxxxxx
<b>Total Water Utility Appropriations</b>	<b>55-599</b>	<b>1,968,633.00</b>	<b>1,948,842.00</b>		<b>1,948,842.00</b>	<b>1,398,113.47</b>	<b>538,029.13</b>

**DEDICATEI SEWER UTILITY BUDGET**

12. DEDICATED REVENUES FROM <u>Sewer Utility</u>	FCOA Account Number	Anticipated		Realized in Cash in 2007
		for 2008	for 2007	
Operating Surplus Anticipated	08-501	287,000.00	287,000.00	287,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	287,000.00	287,000.00	287,000.00
User Charges	08-503	1,022,703.00	866,386.00	1,129,542.37
Miscellaneous	08-505	5,420.00	5,420.00	104,261.31
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Deficit (General Budget)	08-549			
Total Sewer Utility Revenues	08-599	1,315,123.00	1,158,806.00	1,520,803.68

Use a separate set of sheets for each separate utility.

**DEDICATED SEWER UTILITY BUDGET - (Continued)**

13. APPROPRIATIONS FOR Sewer Utility	FCOA Account Number	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Salaries & Wages	55-501	265,840.00	260,100.00		260,100.00	224,697.01	35,402.99
Other Expenses	55-502	736,253.00	622,886.00		622,886.00	502,439.84	120,446.16
					-		-
<b>Capital Improvements:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						-
Capital Improvement Fund	55-511	50,000.00	50,000.00	xxxxxxxxxxx	50,000.00	50,000.00	-
Capital Outlay	55-512	50,000.00	50,000.00		50,000.00		50,000.00
							-
							-
<b>Debt Service:</b>	xxxxxxx	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	55-520				-		xxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521	150,000.00	120,000.00		120,000.00	120,000.00	xxxxxxxxxxx
Interest on Bonds	55-522				-		xxxxxxxxxxx
Interest on Notes	55-523	25,000.00	25,000.00		25,000.00	16,398.13	xxxxxxxxxxx
							xxxxxxxxxxx

**DEDICAT SEWER UTILITY BUDGET - (Continued)**

13. APPROPRIATIONS FOR Sewer Utility	Appropriated					Expended 2007	
	FCOA Account Number	for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540	11,830.00	6,820.00		6,820.00	6,820.00	-
Social Security System (O.A.S.I.)	55-541	24,200.00	22,000.00		22,000.00	17,189.41	4,810.59
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542	2,000.00	2,000.00		2,000.00	2,000.00	-
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
<b>Total Sewer Utility Appropriations</b>	<b>55-599</b>	<b>1,315,123.00</b>	<b>1,158,806.00</b>		<b>1,158,806.00</b>	<b>939,544.39</b>	<b>210,659.74</b>

## DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2007 Paid or Charged
		2008	2007	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

## ATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2007 Paid or Charged
		2008	2007	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

**UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
Assessment Cash	53-101			
Deficit ( _____)	53-885			
Total _____	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2007 Paid or Charged
		2008	2007	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total	53-999			

Dedication by Rider - (N.J.S.A. 40A:4-39) "The dedicated revenues anticipated during the year 2003 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; Construction Code Fees Due Hackensack 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 c256, Open Space, Recreation, Farmland and Historic Preservation Trust, Accumulated Absences NJAC 5:30-15, Snow Removal Trust Fund PL 2001 c.138, Disposal of Forfeited Property P.L. 1986, c.135, Parking Offenses Adjudication Act P.L. 1989, c.137, Recycling Program P.L. 1981 c278 amended by PL 1987,c 102), Wharton Pride Donations NJSA 40A:5-29, Relocation Assistance Fund NJSA 20:4-4.1a are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

*(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)*

**APPENDIX TO BUDGET STATEMENT**

**COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS**

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2007**

ASSETS		
Cash and Investments	1110100	3,992,756.62
Due from State of N.J.(c.20 P.L. 1971)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxx
Taxes Receivable	1110300	217,788.12
Tax Title Liens Receivable	1110400	4,726.73
Property Acquired by Tax Title Lien Liquidation	1110500	71,300.00
Other Receivables	1110600	75,871.23
Deferred Charges Required to be in 2008 Budget	1110700	39,000.00
Deferred Charges Required to be in Budgets Subsequent to 2008	1110800	152,000.00
<b>Total Assets</b>	<b>1110900</b>	<b>4,553,442.70</b>

**LIABILITIES, RESERVES, AND SURPLUS**

* Cash Liabilities	2110100	2,816,782.55
Reserves for Receivables	2110200	369,686.08
Surplus	2110300	1,366,974.07
<b>Total Liabilities, Reserves and Surplus</b>		<b>4,553,442.70</b>

School Tax Levy Unpaid	2220100	
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	

(Important: This appendix must be included in advertisement of budget.)

		YEAR 2007	YEAR 2006
Surplus Balance, January 1st	2310100	1,419,899.07	1,424,775.40
<b>CURRENT REVENUES ON A CASH BASIS:</b>			
Current Taxes *(Percentage collected: 2007 98.63% 2006 98.44%)	2310200	16,082,951.40	14,912,541.25
Delinquent Taxes	2310300	212,337.73	213,535.96
Other Revenues and Additions to Income	2310400	4,233,789.04	3,658,936.34
<b>Total Funds</b>	<b>2310500</b>	<b>21,948,977.24</b>	<b>20,209,788.95</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	6,574,406.52	5,894,440.65
School Taxes (Including Local and Regional)	2310700	11,152,764.30	10,343,580.71
County Taxes (Including Added Tax Amounts)	2310800	1,938,570.59	1,755,883.92
Special District Taxes	2310900	840,390.53	795,984.60
Other Expenditures and Deductions from Income	2311000	75,871.23	
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>20,582,003.17</b>	<b>18,789,889.88</b>
Less: Expenditures to be Raised by Future Taxes	2311200		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>20,582,003.17</b>	<b>18,789,889.88</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>1,366,974.07</b>	<b>1,419,899.07</b>

\* Nearest even percentage may be used

**Proposed Use of Current Fund Surplus in 2008 Budget**

Surplus Balance December 31, 2007	2311500	1,366,974.07
Current Surplus Anticipated in 2008 Budget	2311600	1,266,900.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>100,074.07</b>

**2008**  
**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**

- 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 on improvements.

**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:

- 3 years. (Population under 10,000)
- 6 years. (Over 10,000 and all county governments)
- \_\_\_\_\_ 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.

## NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The following pages reflect the estimated needs for the Borough of Wharton for the years 2008 thru 2010, as required by New Jersey State Statute. We retain the right to make changes as a result of our growth or as the occasion merits.

**CAPITAL BUDGET (Current Year Action)  
2008**

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 - 2008					6 TO BE FUNDED IN FUTURE YEARS
				5a 2008 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
<b>General Capital:</b>									
Acquisition of Various Vehicles & Equipment		-							
Various Street Improvements		467,000			344,400		75,000	47,600	
Emergency Services Equipment		116,500			8,500		47,000	61,000	
Various Office Equipment & Software		10,000			10,000				
Various Municipal Building Improvements		425,000			9,800		230,000	185,200	
Parks and Playgrounds		72,325			29,325		43,000		
<b>Total General Improvements</b>		<b>1,090,825</b>	-	-	<b>402,025</b>	-	<b>395,000</b>	<b>293,800</b>	-
<b>TOTALS - ALL PROJECTS</b>	<b>33-199</b>								

**CAPITAL BUDGET (Current Year Action)  
2008**

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 - 2008					6 TO BE FUNDED IN FUTURE YEARS
				5a 2008 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
<b>Water Utility Capital:</b>									
Water System Improvements and Updates		-							
<b>Total Water Utility Improvements</b>		-	-	-	-	-	-	-	-
<b>Sewer Utility Capital:</b>									
Sewer System Improvements and Updates		600,000						600,000	
<b>Total Water Utility Improvements</b>		600,000	-	-	-	-	-	600,000	-
<b>TOTALS - ALL PROJECTS</b>	<b>33-199</b>	<b>1,690,825</b>	-	-	402,025	-	395,000	893,800	-

**3 YEAR CAPITAL PROGRAM - 2008 - 2010**  
**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 2008	5b 2009	5c 2010	5d 2011	5e 2012	5f 2013
<b>General Capital:</b>									
Acquisition of Various Vehicles &									
Equipment		1,021,000			123,000	135,000	188,000	360,000	215,000
Various Street Improvements		2,130,200			467,000	295,400	337,800	490,000	270,000
Emergency Services Equipment		158,500			116,500	16,000	8,000	8,000	5,000
Various Office Equipment & Software		60,000			10,000	10,000	10,000	10,000	10,000
Various Municipal Building Improvements		5,105,000			425,000	4,680,000	-	-	-
Parks and Playgrounds		97,525			72,325	25,200			
<b>Total General Improvements</b>		<b>8,572,225</b>			<b>1,090,825</b>	<b>5,149,600</b>	<b>490,800</b>	<b>696,000</b>	<b>500,000</b>
<b>TOTAL ALL PROJECTS</b>	33-299								

**3 YEAR CAPITAL PROGRAM - 2008 - 2010**  
**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 2008	5b 2009	5c 2010	5d 2011	5e 2012	5f 2013
<b>Water Utility Capital:</b>									
Water System Improvements and		1,125,000				125,000	125,000	200,000	675,000
<b>Total Water Utility Improvements</b>		<b>1,125,000</b>		-	-	125,000	125,000	200,000	675,000
<b>Sewer Utility Capital:</b>									
Sewer System Improvements and		1,305,000		600,000	270,000	135,000	100,000	100,000	100,000
<b>Total Water Utility Improvements</b>		<b>1,305,000</b>		600,000	270,000	135,000	100,000	100,000	100,000
<b>TOTAL ALL PROJECTS</b>	33-299	<b>11,002,225</b>		1,690,825	5,419,600	750,800	921,000	945,000	1,275,000

**3 YEAR CAPITAL PROGRAM - 2008 - 2010  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

**Local Unit**

**Borough of Wharton**

1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants-in- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2008	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
<b>General Capital:</b>										
Acquisition of Various Vehicles &							-			
Equipment	1,021,000			102,100			918,900			
Various Street Improvements	2,130,200			123,020		900,000	1,107,180			
Emergency Services Equipment	158,500			11,150		47,000	100,350			
Various Office Equipment & Software	60,000			60,000						
Various Municipal Building Improvements	5,105,000			510,500			4,594,500			
Parks and Playgrounds	97,525			54,525		43,000				
Total General Improvements	8,572,225	-	-	861,295	-	990,000	6,720,930	-	-	-
<b>TOTAL ALL PROJECTS 33-399</b>										

**3 YEAR CAPITAL PROGRAM - 2008 - 2010  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

Borough of Wharton

1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants-in- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2008	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
<b>Water Utility Capital:</b>										
Water System Improvements and Updates	1,125,000			200,000				925,000		
Total Water Utility Improvements	1,125,000	-	-	200,000	-	-	-	925,000	-	-
<b>Sewer Utility Capital:</b>										
Sewer System Improvements and Updates	1,305,000			200,000				1,105,000		
Total Water Utility Improvements	1,305,000	-	-	200,000	-	-	-	1,105,000	-	-
<b>TOTAL ALL PROJECTS 33-399</b>	11,002,225	-	-	1,261,295	-	990,000	6,720,930	2,030,000	-	-

**SECTION 2 - UPON ADOPTION FOR YEAR 2008**

(Only to be included in the Budget as Finally Adopted)

**RESOLUTION**

Be It Resolved by the Governing Body of the Borough of Wharton, County of Morris that the budget herein before 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) \$ 2,724,464.05 (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. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.

Abstained

**RECORDED VOTE**

(insert last name)

AYES

Nays

Absent

**SUMMARY OF REVENUES**

**1. General Revenues**

Surplus Anticipated	08-100	\$	1,266,900.00
Miscellaneous Revenues Anticipated	13-099	\$	2,821,447.17
Receipts from Delinquent Taxes	15-499	\$	142,000.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	07-190	\$	2,724,464.05
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I</u> SCHOOL DISTRICTS ONLY:</b>			
Item 6, Sheet 11	07-195	\$	
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	
<b>Total Amount to be Raised by Taxation for Schools in Type I School Districts Only</b>			
<b>4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II</u> SCHOOL DISTRICTS ONLY:</b>			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	
<b>Total Revenues</b>	13-299	\$	6,954,811.22

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	xxxxxxx	xxxxxxxxxxxxxx
Within "CAPS"	xxxxxxx	xxxxxxxxxxxxxx
(a&b) Operations Including Contingent	34-201	\$ 3,465,421.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 117,119.00
(g) Cash Deficit	46-885	
Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxxxxx
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 2,119,776.17
(c) Capital Improvements	44-999	\$ 153,121.00
(d) Municipal Debt Service	45-999	\$ 431,462.00
(e) Deferred Charges - Municipal	46-999	\$ 39,752.05
(f) Judgements	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 (Include Other Reserves If Any)	50-899	\$ 628,160.00
<b>6. SCHOOL APPROPRIATIONS - TYPE 1 SCHOOL DISTRICTS ONLY (N.J.S.A. 40A:4-13)</b>	07-195	\$
<b>Total Appropriations</b>	34-499	<b>\$ 6,954,811.22</b>

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on \_\_\_\_\_ day of \_\_\_\_\_, 2008. 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 2007 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 \_\_\_\_\_, 2008, \_\_\_\_\_, Clerk  
Signature

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2007	APPROPRIATIONS	FCOA	Appropriated		Expended 2007																								
		2008	2007				for 2008	for 2007	Paid or Charged	Reserved																							
Amount To Be Raised By Taxation	54-190	126,642.12	69,000.00	69,000.00	Development of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx																							
					Salaries & Wages	54-385-1																											
Interest Income	54-113				Other Expenses	54-385-2																											
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx																							
Reserve Funds:					Salaries & Wages	54-375-1																											
Reserve for Municipal					Other Expenses	54-375-2	55,000.00	55,300.00	46,176.77	9,123.23																							
Open Space Trust Fund	54-115		18,300.00	18,300.00	Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx																							
					Salaries & Wages	54-176-1																											
Public & Private Revenues:					Other Expenses	54-176-2																											
					Acquisition of Lands for Recreation and Conservation	54-915-2																											
Total Trust Fund Revenues:	54-299	126,642.12	87,300.00	87,300.00	Acquisition of Farmland	54-916-2																											
<p style="text-align: center;"><b>Summary of Program</b></p> <table border="1" style="width: 100%;"> <tr> <td>Year Referendum Passed/Implemented</td> <td style="text-align: center;">1998</td> </tr> <tr> <td></td> <td style="text-align: center;"><i>(Date)</i></td> </tr> <tr> <td>Rate Assessed</td> <td style="text-align: center;">\$ 0.015</td> </tr> <tr> <td>Total Tax Collected to date</td> <td style="text-align: center;">\$ 446,394.63</td> </tr> <tr> <td>Total Expended to date</td> <td style="text-align: center;">\$ 495,262.81</td> </tr> <tr> <td>Total Acreage Preserved to date</td> <td style="text-align: center;">138.13</td> </tr> <tr> <td></td> <td style="text-align: center;"><i>(Acres)</i></td> </tr> <tr> <td>Recreation land preserved in 2007:</td> <td style="text-align: center;">None</td> </tr> <tr> <td></td> <td style="text-align: center;"><i>(Acres)</i></td> </tr> <tr> <td>Farmland preserved in 2007:</td> <td style="text-align: center;">None</td> </tr> <tr> <td></td> <td style="text-align: center;"><i>(Acres)</i></td> </tr> </table>					Year Referendum Passed/Implemented	1998		<i>(Date)</i>	Rate Assessed	\$ 0.015	Total Tax Collected to date	\$ 446,394.63	Total Expended to date	\$ 495,262.81	Total Acreage Preserved to date	138.13		<i>(Acres)</i>	Recreation land preserved in 2007:	None		<i>(Acres)</i>	Farmland preserved in 2007:	None		<i>(Acres)</i>	Down Payments on Improvements	54-902-2					
					Year Referendum Passed/Implemented	1998																											
						<i>(Date)</i>																											
					Rate Assessed	\$ 0.015																											
					Total Tax Collected to date	\$ 446,394.63																											
					Total Expended to date	\$ 495,262.81																											
					Total Acreage Preserved to date	138.13																											
						<i>(Acres)</i>																											
					Recreation land preserved in 2007:	None																											
						<i>(Acres)</i>																											
Farmland preserved in 2007:	None																																
	<i>(Acres)</i>																																
					Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx																							
					Payment of Bond Principal	54-920-2				xxxxxxx																							
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx																							
					Interest on Bonds	54-930-2				xxxxxxx																							
					Interest on Notes	54-935-2				xxxxxxx																							
					Green Acres Trust Loan	54-936-2	32,000.00	32,000.00	31,091.59	xxxxxxx																							
					Reserve for Future Use	54-950-2	39,642.12																										
					Total Trust Fund Appropriations:	54-499	126,642.12	87,300.00	77,268.36	9,123.23																							

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

Contracting Unit      Borough of Wharton

Year Ending: December 31, 2007

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.S.A. 5:30-11.1 et.seq. Please identify each change order by name of the project.

1.

2.

3.

4.

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.S.A. 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