



State of New Jersey Local Government Services

Year: **2018** Municipal User Friendly Budget

MUNICIPALITY: 1439 Wharton Borough - County of Morris

Introduced

Municode: 1439

Filename: 1439_fbi_2018.xlsm

Website: www.whartonnj.com

Phone Number:

973-361-8444

Mailing Address:

10 Robert Street

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

Municipality:

Wharton

State:

NJ

Zip:

07885

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
William		Chegwidden	12/31/2018	wchegwidden@whartonnj.com

Chief Administrative Officer

Jon		Rheinhardt		jrheinhardt@whartonnj.com
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Chief Financial Officer

Jon		Rheinhardt		jrheinhardt@whartonnj.com
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Municipal Clerk

Gabrielle		Evangelista		gevangelista@whartonnj.com
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Registered Municipal Accountant

Raymond		Sarinelli		rsarinelli@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Vincent		Binkoski	12/31/2017	vbinkoski@whartonnj.com
Glenn		Corbett	12/31/2019	gcorbett@whartonnj.com
Sandra		Hayes	12/31/2017	shayes@whartonnj.com
Patricia		Veres	12/31/2019	pveres@whartonnj.com
Nicole		Wickenheisser	12/31/2018	nwickenheisser@whartonnj.com
Tom		Yeager	12/31/2018	tyeager@whartonnj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year	Calendar Year	% of	Avg Residential
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>
Municipal Purpose Tax	0.572	\$3,785,980.00	18.73%	\$1,474.55
Municipal Library	0.033	\$221,493.00	1.10%	\$86.27
Municipal Open Space	0.015	\$99,242.75	0.49%	\$38.65
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)	0.167	\$1,104,741.00	5.47%	\$430.27
Local School District	1.378	\$9,112,016.00	45.09%	\$3,548.92
Regional School District	0.627	\$4,148,696.00	20.53%	\$1,615.82
County Purposes	0.254	\$1,677,872.63	8.30%	\$653.49
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.009	\$58,850.31	0.29%	\$22.92
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	3.055	\$20,208,891.69	100.00%	\$7,870.89

Total Taxable Valuation as of	October 1, 2017	\$661,618,300.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		\$257,685.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.572	0.565	-1.22%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,785,980.00	\$3,860,887.00	1.98%	\$74,907.00

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,474.55	\$1,455.92	-1.26%	(\$18.63)

Sheet UFB-1

<u>Current Year 2018 Budget</u>		
<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$3,860,887.00
Municipal Library	ACTUAL	\$223,354.00
Municipal Open Space	ACTUAL	\$102,390.95
Fire Districts (total levies)		
Other Special Districts (total levies)	ACTUAL	\$1,126,511.00
Local School District	ESTIMATED	\$9,294,256.32
Regional School District	ESTIMATED	\$4,231,669.92
County Purposes	ESTIMATED	\$1,711,430.08
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$60,027.32
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$20,610,526.59

Revenue Anticipated, Excluding Tax Levy	5,551,432.90
Budget Appropriations, before Reserve for Uncollected Taxes	8,837,673.90
Total Non-Municipal Tax Levy	\$16,526,285.59
Amount to be Raised by Taxes - Before RUT	\$19,812,526.59
Reserve for Uncollected Taxes (RUT)	\$798,000.00
Total Amount to be Raised by Taxes	\$20,610,526.59

% of Tax Collections used to Calculate RUT	96.13%
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If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2017	19,971,038.06
Total Tax Levy, CY 2017	20,229,873.36
% of Taxes Collected, CY 2017	98.72%

Delinquent Taxes - December 31, 2017	\$252,823.03
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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	Water Utility	Sewer Utility	Special District Utility	Utility	Utility	Utility
08	Surplus	-1.89%	(\$59,000.00	\$3,125,194.00	\$3,066,194.00	\$2,127,294.00		\$525,000.00	\$335,000.00	\$78,900.00			
08	Local Revenue	-7.07%	(\$297,295.96	\$4,206,210.96	\$3,908,915.00	\$337,685.00		\$1,893,852.00	\$1,677,378.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$549,711.00	\$549,711.00	\$549,711.00							
08	Uniform Construction Code Fees	-10.26%	(\$8,632.00	\$84,132.00	\$75,500.00	\$75,500.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	2.95%	\$46,490.20	\$1,573,645.80	\$1,620,136.00	\$1,620,136.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-92.27%	(\$25,154.63	\$27,261.53	\$2,106.90	\$2,106.90							
08	Other Special Items	93.17%	\$300,000.00	\$322,000.00	\$622,000.00	\$622,000.00							
15	Receipts from Delinquent Taxes	2.59%	\$5,482.72	\$211,517.28	\$217,000.00	\$217,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-8.21%	(\$445,951.75	\$5,433,349.75	\$4,987,398.00	\$3,860,887.00				\$1,126,511.00			
07	Minimum Library Tax	0.84%	\$1,861.00	\$221,493.00	\$223,354.00	\$223,354.00							
54	Open Space Levy Tax	3.17%	\$3,148.20	\$99,242.75	\$102,390.95		\$102,390.95						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-3.02%	(\$479,052.22	\$15,853,758.07	\$15,374,705.85	\$9,635,673.90	\$102,390.95	\$2,418,852.00	\$2,012,378.00	\$1,205,411.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Water Utility	Sewer Utility	Special District Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20 General Government	3.07	9.41	3.58%	\$25,116.00	\$701,369.00	\$726,485.00	\$726,485.00								
21 Land-Use Administration	0.93		1.53%	\$1,005.00	\$65,475.00	\$66,480.00	\$66,480.00								
22 Uniform Construction Code	0.25	7.84	2.26%	\$3,290.00	\$145,700.00	\$148,990.00	\$148,990.00								
23 Insurance			2.83%	\$25,420.00	\$898,463.00	\$923,883.00	\$696,485.00					\$227,398.00			
25 Public Safety	22.06	2.00	1.81%	\$26,245.37	\$1,450,157.50	\$1,476,402.90	\$1,469,296.00	\$7,106.90							
26 Public Works	19.45	2.75	1.99%	\$90,965.60	\$4,578,016.40	\$4,668,982.00	\$538,219.00			\$1,644,192.00	\$1,576,718.00	\$909,853.00			
27 Health and Human Services	0.13	2.00	1.82%	\$2,809.00	\$154,736.00	\$157,545.00	\$157,545.00								
28 Parks and Recreation	0.11	8.00	3.29%	\$4,533.20	\$137,726.70	\$142,259.90	\$71,869.00		\$70,390.90						
29 Education (including Library)		12.00	0.76%	\$1,860.00	\$245,104.00	\$246,964.00	\$246,964.00								
30 Unclassified			1.53%	\$500.00	\$32,700.00	\$33,200.00	\$33,200.00								
31 Utilities and Bulk Purchases			0.00%	\$0.00	\$222,200.00	\$222,200.00	\$222,200.00								
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			8.65%	\$86,063.00	\$995,415.00	\$1,081,478.00	\$877,498.00			\$69,660.00	\$66,160.00	\$68,160.00			
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			4.17%	\$70,793.00	\$1,699,543.00	\$1,770,336.00	\$1,770,336.00								
43 Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44 Capital			-4.61%	(\$97,000.00)	\$2,105,000.00	\$2,008,000.00	\$1,805,000.00			\$110,000.00	\$93,000.00				
45 Debt			6.92%	\$58,500.00	\$845,000.00	\$903,500.00			\$32,000.00	\$595,000.00	\$276,500.00				
46 Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			2.05%	\$16,000.00	\$782,000.00	\$798,000.00	\$798,000.00								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	46.00	44.00	2.10%	\$316,100.17	\$15,058,605.68	\$15,374,705.85	\$9,628,567.00	\$7,106.90	\$102,390.95	\$2,418,852.00	\$2,012,378.00	\$1,205,411.00	\$0.00	\$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, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	81	\$12,873,400.00	1.89%
2 Residential	1,685	\$446,757,300.00	65.56%
3A/3B Farm	4	\$602,200.00	0.09%
4A Commercial	84	\$93,118,800.00	13.66%
4B Industrial	12	\$105,321,100.00	15.46%
4C Apartments	12	\$22,772,700.00	3.34%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	1,878	\$681,445,500.00	100.00%

Average Ratio (%), Assessed to True Value	101.54%
Equalized Valuation, Taxable Properties	\$671,110,399.84

Total # of property tax appeals filed in 2017	County Tax Board	4.00
	State Tax Court	2.00
Number of 2017 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		4.00

Amount paid out by municipality for tax appeals in 2017	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$20,931,000.00	20.48%
15B Other Schools			0.00%
15C Public Property	64	\$31,969,900.00	31.29%
15D Church and Charities	7	\$11,129,700.00	10.89%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	13	\$38,151,700.00	37.34%
Total	85	\$102,182,300.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		14.99%	

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 2017 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
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		7.00	89,797.03	\$76,435.00		\$7,514.75		\$5,847.28
Supervisory Staff (Department Heads & Managers)	5.00	1.00	789,728.85	\$537,810.00		\$52,875.12	\$157,901.26	\$41,142.47
Police Officers (Including Superior Officers)	21.00		3,492,136.12	\$2,143,552.50	\$179,380.00	\$588,827.00	\$402,672.28	\$177,704.34
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	15.00		1,471,339.27	\$807,550.00	\$206,270.00	\$79,394.78	\$300,567.26	\$77,557.23
All Other Non-Union Employees not listed above	5.00	36.00	1,133,733.20	\$732,655.00		\$72,031.43	\$272,998.66	\$56,048.11
Totals	46.00	44.00	6,976,734.47	\$4,298,002.50	\$385,650.00	\$800,643.09	\$1,134,139.46	\$358,299.42

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

No

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

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	14.00	\$13,359.99	\$187,039.91	10.00	\$12,553.60	\$125,536.00
Parent & Child	2.00	\$19,648.47	\$39,296.93	2.00	\$25,637.61	\$51,275.22
Employee & Spouse (or Partner)	9.00	\$27,286.35	\$245,577.12	12.00	\$29,822.30	\$357,867.60
Family	28.00	\$29,323.27	\$821,051.61	27.00	\$25,814.77	\$696,998.79
Employee Cost Sharing Contribution (enter as negative -)			(\$275,000.00)			(\$225,000.00)
Subtotal	53.00		\$1,017,965.57	51.00		\$1,006,677.61
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	1	\$10,368.00	\$10,368.00	1	\$9,000.00	\$9,000.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$24,780.00	\$24,780.00	1	\$31,344.00	\$31,344.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	2.00		\$35,148.00	2.00		\$40,344.00
GRAND TOTAL	55.00		\$1,053,113.57	53.00		\$1,047,021.61

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

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

No

No

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

USER FRIENDLY BUDGET SECTION

ACCUMULATED ABSENCE LIABILITY

	Legal basis for benefit (check applicable items)				
Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police	389.30	\$201,453.79	X		
Public Works	194.38	\$41,074.21	X		
Non-Union Employees	244.01	\$17,545.27		X	
Business Administrator / CFO	119.57	\$8,479.96		X	
Municipal Clerk	4.04	\$398.63		X	
Police Chief	60.25	\$7,925.84		X	
Lieutenant	215.84	\$7,288.08		X	
Public Works Director	35.00	\$6,175.96		X	
Totals	1262.39	\$290,341.74			
Total Funds Reserved as of end of 2017		\$197,864.03			
Total Funds Appropriated in 2018		\$0.00			

UFB-9 Accumulated Absence Liability

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

		Gross Debt	Deductions	Net Debt			Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt		\$1,423,000.00	\$1,423,000.00	\$0.00	Utility Fund - Principal		\$788,086.20	\$27,673.86	\$27,261.50	\$26,824.88
Regional School Debt		\$1,798,280.48	\$1,798,280.48	\$0.00	Utility Fund - Interest		\$81,731.26	\$4,593.76	\$3,956.26	\$3,281.26
					Bond Anticipation Notes - Principal					
Utility Fund Debt					Bond Anticipation Notes - Interest					
Water		\$3,220,901.35	\$3,220,901.35	\$0.00	Bonds - Principal					
Sewer		\$260,000.00	\$260,000.00	\$0.00	Bonds - Interest					
Special District				\$0.00	Loans & Other Debt - Principal					
0				\$0.00	Loans & Other Debt - Interest					
0				\$0.00						
0				\$0.00	Total		\$869,817.46	\$32,267.62	\$31,217.76	\$30,106.14
<u>Municipal Purposes</u>										
Debt Authorized				\$0.00	Total Principal		\$788,086.20	\$27,673.86	\$27,261.50	\$26,824.88
Notes Outstanding				\$0.00	Total Interest		\$81,731.26	\$4,593.76	\$3,956.26	\$3,281.26
Bonds Outstanding				\$0.00	% of Total Current Year Budget		5.66%			
Loans and Other Debt		\$104,595.14		\$104,595.14						
					Description	Debt Not Listed Above				
Total (Current Year)		\$6,806,776.97	\$6,702,181.83	\$104,595.14	Total Guarantees - Governmental					
					Total Guarantees - Other					
					Total Capital/Equipment Leases					
					Total Other					
					Bond Rating	Moody's	Standard & Poors	Fitch		
					Rating					
					Year of Last Rating					
					Mark "X" if Municipality has no bond rating		X			
					Sheet UFB-10					

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)
