

MINUTES
Special Meeting of the Mayor and Council
Thursday, April 7, 2011
8:00 PM

CALL THE MEETING TO ORDER –

Mayor Bazela called the meeting to order at 8:00 PM in the Council Chambers of the Municipal Building located at 116 Paris Avenue, Northvale, New Jersey 07647.

STATEMENT –

Mayor Bazela read the Sunshine Statement into the record as follows:

“This is a Special Meeting of the Mayor and Council of the Borough of Northvale. The date, time and location of this meeting has been advertised in the official Newspapers of the Borough, filed with the Borough Clerk and posted on the bulletin board in the Municipal Building. All notice requirements of the Open Public Meetings Act for this meeting have been fulfilled. Please note the fire exits as required by law at public meetings.”

SALUTE TO THE FLAG – SILENT PRAYER –

Mayor Bazela asked all in attendance to rise and join him in a Salute to the Flag and then called for a moment of silent prayer.

ROLL CALL –

Mayor Bazela, Councilman Amend, Councilwoman Libby, Councilman Marana, Councilman Piehler, Councilman Sokoloski and Councilman Sotiropoulos were present.

Also present: Gregg Paster, Borough Attorney, Steven Wielkocz, Borough Auditor, Shuaib Firozvi, Chief Financial Officer and Wanda A. Worner, Borough Clerk.

INTRODUCTION OF THE 2011 MUNICIPAL BUDGET –

Steven Wielkocz – stated that this evening is the introduction of the 2011 Budget and the resolutions that go along with it. He gave an analysis of the budget as it stands at introduction. He stated that salaries and wages line item went down about \$50,000 due to recent retirements. He stated that operating costs for all departments have gone down by \$54,000 over the past five years and in fact to his recollection they have not gone up in a couple of years. He further reported that he and the Mayor were in Trenton to appear before the Local Finance Board in order to defend the Borough’s application for the refunding bond ordinance to finance tax court judgments, in particular one tax appeal, which will enable the Borough to pay back the appeal over a 3 year period starting in 2012. He stated that this will be helpful to the Borough on an ongoing basis. Mr. Wielkocz further explained that in 2010, there was a one time revenue of \$500,000, but, that only helped the 2010 budget. That revenue is now gone. Mr. Wielkocz stated that if the referendum passes, that it will make easier for next year and that 2012 will start at least \$200,000 in the plus.

Motion by Councilman Amend; seconded by Councilman Marana to approve Resolution #'s 2011-45 through 2011-47, on Consent Agenda, as follows:

RESOLUTION #2011-45

RESOLUTION BY THE MAYOR AND COUNCIL OF THE BOROUGH OF NORTHVALE, COUNTY OF BERGEN AND STATE OF NEW JERSEY AUTHORIZING MUNICIPAL LEVY CAP REFERENDUM ON APRIL 27, 2011

WHEREAS, N.J.S.A. 40A:4-45.45 provides that in preparation of its budget, a municipality shall, subject to certain statutory exceptions, limit any increase in its allowable municipal tax levy to two percent (2%) over the previous year’s tax levy; and,

WHEREAS, N.J.S.A. 40A:4-45.46, permits a municipality to increase its allowable tax levy by a percentage rate greater than otherwise authorized where said increase is approved by referendum; and,

WHEREAS, N.J.S.A. 40A:4-45.3(i) provides that in preparation of its budget a municipality may add to its allowable final appropriations any amount approved by referendum; and

WHEREAS, the Mayor and Council of the Borough of Northvale, in the County of Bergen has called for a special referendum election pursuant to N.J.S.A. 40A:4-45.46 and N.J.S.A. 40A:4-45.3a, because it finds it advisable and necessary to increase its 2011 allowable tax levy and allowable final appropriations by more than otherwise authorized; and,

WHEREAS, the Mayor and Council of the Borough of Northvale hereby determines that a 8.9% increase in the allowable tax levy, which is \$500,000 in excess of the increase in allowable tax levy, and that an increase of 8.9% or \$500,000 over its otherwise allowable final appropriations shall be added, will only become effective upon authorization by the voters by referendum; and,

WHEREAS, set forth below are those that have given rise to the need to seek an increase in the allowable tax levy and final appropriations from what would otherwise be provided under the limitations of state law:

Loss of Revenue Line Items	Amount of Loss
General Capital Fund Balance	\$286,947
Tect Danzig Lease Revenue	\$300,000
Rental of Borough Property	\$ 70,000

Increase in Appropriation Line Items	Amount of Increase
Public Employees Retirement System	\$ 24,543
Police & Firemens Retirement System	\$ 66,090
Reserve for Uncollected Taxes	\$153,200

NOW, THEREFORE BE IT RESOLVED, that the question to be placed on the ballot shall be as follows:

Public Question

“Shall the Mayor and Council of the Borough of Northvale be authorized to increase its adjusted tax levy by \$500,000 more than the allowable adjusted tax levy, which is 8.9% more than the allowable adjusted tax levy as provided by N.J.S.A. 40A:4-45.44 et seq. and shall it be authorized to increase to adopt the 2011 Municipal Purposes Budget in excess of the increase limitation by 8.9% or \$500,000 as provided by N.J.S.A. 40A:4-45.3(i).”

Explanatory Statement

The following identifies the changes in appropriations or revenues that warranted the governing body's decision to ask the public question.

(Include below line items as appropriate or an alternative explanatory narrative approved by Director, Division of Local Government Services.)

Loss of Revenue Line Items	Amount of Loss
General Capital Fund Balance	\$286,947
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Rental of Borough Property	\$ 70,000

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Public Employees Retirement System	\$ 24,543
Police and Firemens Retirement System	\$ 66,090
Reserve for Uncollected Taxes	\$153,200

A "yes" vote will authorize the governing body of the municipality to adopt the budget that was introduced and published that provided for an increase in the tax levy over the allowable property tax levy cap, and an increase in the allowable municipal purposes appropriations over the amount authorized by State law at the rate of increase described in the ballot question. (The additional municipal tax levied on the average assessed property of \$386,900 will be \$228.27)

A "no" vote means that the governing body must amend the budget through appropriation reductions or allowable non-property tax revenue increases in order to adopt the budget within the tax levy and appropriation increase limits set forth by law.

BE IT FURTHER RESOLVED, that said referendum be, and the same is scheduled for April 27, 2011, between the hours of 7:00 AM and 9:00 PM prevailing time, in the manner provided by statute.

RESOLUTION #2011-46

Resolution Providing for Increase in Reserve for Uncollected Taxes Percentage

WHEREAS, the Borough of Northvale collected only 96.91% of the 2010 taxes due to higher uncollected taxes being delinquent for 2010; and

WHEREAS, the Borough of Northvale’s average collection percentage for the prior 3 years is 97.41%, as calculated below; and

	Collection Percentage
2010	96.91
2009	97.45
2008	97.86
Total	292.22
3 year average	97.41

WHEREAS, the lower percentage collected in 2010 has an effect on the “Reserve for Uncollected Taxes” in 2010; and

WHEREAS, the governing body desires to anticipate 97.41% collection for 2011, to help reduce the “Reserve for Uncollected Taxes”, with prior written consent of the Director of Local Government Services,

NOW, THEREFORE, **BE IT RESOLVED** by the governing body of the Borough of Northvale, County of Bergen, State of New Jersey, that the prior written consent of the Director of Local Government Services be requested to anticipate 97.41% collection of taxes in 2011 in figuring the “Reserve for Uncollected Taxes”.

BE IT FURTHER RESOLVED that three certified copies of this resolution be forwarded to the Office of the Director of Local Government Services.

RESOLUTION #2011-47

Introduction of the 2011 Municipal Budget

BE IT RESOLVED, that the following statement of revenue and appropriation attached hereto constitute the local budget of the Borough of Northvale, County of Bergen, New Jersey for the year 2011.

BE IT FURTHER RESOLVED, that said budget is to be published in the Press Journal in the issue of April 21, 2011 and that a hearing on the Budget will be held at the Municipal Complex on May 10, 2011 at 8:00 PM or as soon thereafter as the matter may be reached.

Revenue and Appropriation Summaries - Anticipated

Summary of Revenues	2011	2010
1. Surplus		
2. Total Miscellaneous Revenues	1,568,138.00	2,296,708.13
3. Receipts from Delinquent Taxes	570,200.00	448,200.00
4. a) Local Tax for Municipal Purposes	6,094,143.00	5,057,198.59
b) Addition to Local District School Tax		
Total Amount to be Raised by Taxes for Municipal	6,094,143.00	5,057,198.59
Total General Revenues	8,232,481.00	7,801,906.72
Summary of Appropriations	2011	2010
1. Operating Expenses: Salaries & Wages	2,841,788.00	2,891,946.00
Other Expenses	3,113,458.00	3,294,638.73
2. Deferred Charges & Other Appropriations	969,816.00	470,114.99
3. Capital Improvements	0.00	0.00
4. Debt Service	763,519.00	754,507.00
5. Reserve for Uncollected Taxes	543,900.00	390,700.00
Total General Appropriations	8,232,481.00	7,801,906.72

ROLL CALL VOTE: All present in favor.

The entire budget is as follows:

2011
NORTHVALE MUNICIPAL BUDGET

Borough of Northvale
116 Paris Avenue
Northvale, New Jersey 07647
201-767-3330

Mayor Paul Bazela – 12/31/14
Council President – Ed Piehler – 12/31/12
Councilman William Amend – 12/31/2011
Councilwoman Gloria Libby – 12/31/13
Councilman Pat Marana - 12/31/13
Councilman Roy Sokoloski – 12/31/2011
Councilman Peter Sotiropoulos – 12/31/12

MUNICIPAL OFFICIALS	CERTIFICATE OR LICENSE NUMBER
Municipal Clerk – Wanda A. Worner	#0752
Tax Collector – Suzanne Burroughs	#T1282
Chief Financial Officer – Shuaib Firozvi	#N-0652
Registered Municipal Accountant – Steven D. Wielkotz	CR#00413
Municipal Attorney – Gregg Paster, Esq.	

2011 MUNICIPAL BUDGET

Municipal Budget of the Borough of Northvale, County of Bergen for the Fiscal Year 2011.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part thereof is a true copy of the Budget and Capital budget approved by resolution of the Governing Body on the 7th day of April 2011 and that public advertise will be made in accordance with the provisions of NJSA 40A:4-6 and NJAC 5:30-4.4(d).

Certified by me this 7th day of April, 2011
Wanda A. Worner, Borough Clerk
Shuaib Firozvi, Chief Financial Officer
116 Paris Avenue, Northvale, New Jersey 07647
201-767-3330

Steven D. Wielkotz, Registered Municipal Accountant
Ferraioli, Wielkotz, Cerullo & Cuva, PA
401 Wanaque Avenue, Pompton Lakes, New Jersey 07442
973-835-7900

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 Northvale, County of Bergen

MUNICIPAL BUDGET NOTICE

SECTION 1.

Municipal Budget of the Borough of Northvale, County of Bergen for the Fiscal Year 2011

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2010; Be it Further Resolved that said Budget be published in the Press Journal in the issue of April 21st, 2011. The Governing Body of the Borough of Northvale does hereby approve the following as the Budget for the year 2011:

Notice is hereby given that the Budget and Tax Resolution was approved by the Mayor and Council of the Borough of Northvale, County of Bergen on April 7th 2011. A Hearing of the Budget and Tax Resolution will be held at Borough Hall on May 10th, 2011 at 8:00 PM at which time and place objections to said Budget and Tax Resolution for the year 2011 may be presented by taxpayers of other interested persons.

EXPLANATORY STATEMENT
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2011
General Appropriations	
1. Appropriations within "CAPS"	
(a) Municipal Purposes	5,397,461.00
2. Appropriations excluded from "CAPS"	
(a) Municipal Purposes	2,291,120.00
Total General Appropriations excluded from "CAPS"	2,291,120.00
3. Reserve for Uncollected Taxes	543,900.00
4. Total General Appropriations	8,232,481.00
5. Less Anticipated Revenues Other Than Current Property Tax	2,138,338.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	6,094,143.00

SUMMARY OF 2010 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget
Budget Appropriations – Adopted Budget	7,720,983.59
Budget Appropriations Added by NJS 40A:4-87	80,923.13
Emergency Appropriations	245,500.00
Total Appropriations	8,047,406.72
Expenditures: Paid or charged (Including Reserve for Uncollected Taxes)	7,916,040.62
Reserved	131,115.60
Unexpected Balances Canceled	250.50
Total Expenditures and Unexpended Balances Canceled	8,047,406.72

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.

2011 "CAPS" CALCULATION

General Appropriations for 2011	7,720,984.00
Exceptions:	
Less:	
Other Operations	1,084,006.00
Total Public & Private Programs – excluded from "CAPS"	
Total municipal debt service – excluded from "CAPS"	754,507.00
Reserve for Uncollected Taxes	390,700.00
Deferred Charges	30,000.00
Interlocal Agreements	365,000.00
Total Exceptions	2,624,213.00
Amount on which 2.0% CAP is applied	5,096,771.00
2.0% CAP	101,935.42
Allowable operating appropriations before additional exceptions per NJSA 40A:4-5.2	5,198,706.42
Add on modifications: 3,400,339*.503	17,103.71
CAP Ordinance to 3.50%	76,451.57
2009 CAP Bank	586,883.46
2010 CAP Bank	223,665.02
Total allowable appropriations	6,102,810.17

SUMMARY LEVY CAP CALCULATION

Prior year amount to be raised by taxation for municipal purposes		5,057,199.00
Less: Prior years capital improvement fund		0.00
Net prior year tax levy for municipal purpose tax for CAP calculation		5,057,199.00
Plus: 2% CAP increase		101,144.00
Adjusted tax levy prior to exclusions		5,158,343.00
Exclusions:		
Allowable increase in debt service	295,959.00	
Allowable health care increases	30,678.00	
Allowable pension increases	82,059.00	
Current year deferred charges: Emergency	10,000.00	
Add total exclusions		418,696.00
Less cancelled or unexpended exclusions		
Adjusted tax levy		5,577,039.00
New ratables	3,400,339.00	

Prior years local municipal tax rate	0.503	
New ratable adjustment		17,104.00
Referendum		500,000.00
Maximum allowable amount to be raised by taxation		6,094,143.00

CURRENT FUND- ANTICIPATED REVENUES

GENERAL REVENUES	ANTICIPATED 2011	ANTICIPATED 2010	REALIZED IN CASH 2010
Surplus anticipated	0.00	0.00	0.00
Total Surplus Anticipated	0.00	0.00	0.00
Miscellaneous revenues			
Licenses:			
Alcoholic Beverages	15,200.00	15,200.00	15,266.25
Other	11,700.00	11,900.00	11,725.00
Fees and Permits	24,700.00	26,300.00	24,705.75
Fines and Costs:			
Municipal Court	90,500.00	96,800.00	90,515.40
Interest and Cost on Taxes	70,000.00	57,000.00	79,540.54
Interest on investments and deposits	3,800.00	11,300.00	3,840.41
Total Section A: Local revenues	215,900.00	218,500.00	225,593.35
Miscellaneous revenues – Section B: State aid without offsetting appropriations			
Consolidated municipal property tax relief aid	66,347.00	77,265.00	77,005.09
Energy receipts tax	494,958.00	484,040.00	484,040.00
Extraordinary aid			
Total State Aid Without Offsetting Appropriations	561,305.00	561,305.00	561,045.09
Dedicated Uniform Construction Code Fees Offset without Appropriations	85,000.00	98,000.00	85,702.00
Total Uniform Construction Code Fees Offset without Appropriations	85,000.00	98,000.00	85,702.00
Special Items of Revenue Anticipated with Prior Written Approval of the Director of LGS	383,934.00	365,000.00	385,442.00
Total Interlocal Municipal Service Agreements with Appropriations	383,934.00	365,000.00	385,442.00
Municipal Alliance on Alcoholism and Drug Abuse		17,170.00	17,170.00
USDA Commodities		2,640.00	2,640.00
Division of Highway Safety			
Clean Communities Program		8,044.46	8,044.46
Title III		13,522.00	13,522.00
Alcohol Education Rehabilitation Fund		1,508.19	1,508.19
Body Armor		2,391.28	2,391.28
DDEF		3,852.88	3,852.88
Northvale Municipal Alliance		10,000.00	10,000.00
Recycling Tonnage Grant		14,066.55	14,066.55
Over the Limit Under Arrest		3,844.78	3,844.78
Total Special Items of Revenue		80,923.13	80,923.13
General Revenues			
Life Hazard Use Fees	27,400.00	28,100.00	27,445.58
Recreation Fees	14,600.00	30,200.00	14,657.00
Rent – Library	85,600.00	88,845.00	86,845.00
Donations – Senior Center	6,000.00	6,000.00	6,471.00
Rental of Borough Property		70,000.00	35,000.04
Summer Recreation	34,800.00	35,000.00	34,859.00
Senior Van Drive – Senior Financial Association	24,000.00	24,000.00	24,024.00
Compost Program – Hillsdale	44,739.00	45,400.00	45,415.00
FEMA	19,900.00		
General Capital Fund Balance	13,053.00	300,000.00	300,000.00
Tect Danzig Lease Revenue		300,000.00	500,000.00
Total Special Items of Revenues – Other Special Items	321,999.00	972,980.00	1,122,652.47
Summary of Revenues			
Surplus Anticipated	0.00	0.00	0.00
Local Revenues	215,900.00	218,500.00	225,593.35
State Aid without Offsetting Appropriations	561,305.00	561,305.00	561,045.09
Dedicated UCC Fees Offset with Appropriations	85,000.00	98,000.00	85,702.00
Special Items of Revenue – Interlocal Service Agreements	383,934.00	365,000.00	385,442.00
Special Items of Revenue – Public and Private Revenues	0.00	80,923.13	80,923.13
Special Items of Revenue – Other Special Items	321,999.00	972,980.00	1,122,652.47
Total Miscellaneous Revenues	1,568,138.00	2,296,708.13	2,461,358.04
Receipts from Delinquent Taxes	570,200.00	448,000.00	480,135.44
Subtotal General Revenues	2,138,338.00	2,744,708.13	2,941,493.48
Amount to be Raised by Taxes for Support of Budget			
Local tax for municipal purpose including reserve for uncollected taxes	6,094,143.00	5,057,198.59	
Total Amount to be Raised by Taxes	6,094,143.00	5,057,198.59	4,871,132.60
Total General Revenues	8,232,481.00	7,801,906.72	7,812,626.08

CURRENT FUND – APPROPRIATIONS

General Appropriations within CAPS	Appropriated 2011	Appropriated 2010	Total 2010w/transfers	Paid or charged	Reserved
Administrative & Executive					
Salaries & Wages	100,719.00	98,383.00	98,290.62	98,290.62	.00
Other Expenses	80,000.00	80,000.00	83,100.00	80,110.52	2,989.48
Grantsperson Other Expenses					0.00
Financial Administration					
Salaries & Wages	53,239.00	50,923.00	51,941.68	51,941.68	.00
Other Expenses	20,000.00	22,000.00	20,000.00	19,702.33	297.67

Annual Audit	35,500.00	35,500.00	38,250.00	38,250.00	.00
Collection of Taxes					
Salaries & Wages	51,975.00	49,713.00	50,705.94	50,705.94	.00
Other Expenses	13,000.00	10,000.00	13,500.00	13,300.50	199.50
Assessment of Taxes					
Salaries & Wages	10,811.00	10,558.00	10,668.80	10,668.80	.00
Other Expenses	2,500.00	3,000.00	2,500.00	2,371.90	128.10
Legal Services & Costs					
Salaries & Wages		14,737.00			.00
Other Expenses	85,000.00	70,000.00	163,737.00	146,865.72	16,871.28
Planner – Other Expenses		10,000.00	23,000.00	10,000.00	13,000.00
Engineering Services & Costs					
Other Expenses	25,000.00	20,000.00	45,000.00	44,199.24	800.76
Planning Board Salary & Wages	4,063.00	3,886.00	3,963.05	3,963.05	.00
Other Expenses	7,000.00	10,000.00	7,000.00	6,026.71	973.29
Municipal Court					
Salaries & Wages	71,450.00	69,740.00	70,379.74	70,366.04	13.70
Other Expenses	6,000.00	6,000.00	6,200.00	6,190.36	9.65
Public Defender					
Salaries & Wages	4,438.00	4,245.00	4,329.03	4,329.03	.00
Public Safety					
Police					
Salaries & Wages	1,443,531.00	1,531,000.00	1,587,000.00	1,586,826.68	173.32
Other Expenses	68,000.00	68,000.00	68,000.00	66,908.15	1,091.85
Purchase of new vehicles		0.00	0.00	0.00	.00
First Aid Contribution	2,000.00	2,000.00	2,000.00		.00
Ambulance Other Expenses	3,000.00	3,000.00	3,000.00	3,000.00	.00
Emergency Management Services					
Salaries & Wages	1,163.00	1,100.00	1,134.10	1,134.10	.00
Other Expenses	1,000.00	1,000.00	500.00	280.00	220.00
Insurance					
Workers Compensation	110,000.00	104,000.00	104,500.00	104,180.97	319.03
Other Insurance	7,500.00	7,500.00	41,000.00	40,996.69	3.31
Liability Insurance	110,000.00	104,000.00	104,500.00	104,403.64	96.36
Group Insurance Plan Employees	425,199.00	387,919.60	381,119.60	381,041.39	78.21
Fire:					
Rental of Fire House	25,590.00	25,590.00	25,590.00	25,590.00	.00
Miscellaneous Other Expenses	38,000.00	38,000.00	41,500.00	41,262.24	237.76
Fire Hydrant Service	82,000.00	77,000.00	71,521.13	71,459.36	61.77
Interborough Radio	81,000.00	81,000.00	84,972.00	84,972.00	.00
Fire Prevention Bureau					
Salaries & Wages	35,839.00	34,500.00	33,00.56	33,700.56	.00
Other Expenses	3,500.00	3,500.00	2,000.00	1,718.06	281.94
Prosecutor					
Salaries & Wages	11,333.00	10,840.00	11,056.96	11,056.96	.00
Public Works Functions					
Roads Salaries & Wages	525,000.00	510,000.00	484,700.00	484,687.61	12.39
Other Expenses	40,000.00	40,000.00	40,000.00	37,956.51	2,043.49
Garbage & Trash Removal					
Contractual	255,000.00	255,000.00	255,000.00	254,923.20	76.80
BCUA Tipping Fees	176,868.00	175,000.00	169,000.00	168,966.07	33.93
Norwood - Contractual	14,000.00	14,000.00	14,000.00	14,000.00	.00
Recycling Salaries & Wages	5,715.00	5,466.00	5,575.46	5,575.46	.00
Other Expenses	12,000.00	12,000.00	18,000.00	13,974.16	4,205.84
Buildings & Grounds Other	30,000.00	30,000.00	43,000.00	42,545.25	454.75
Sewer Repairs Other Expenses	6,000.00	6,000.00	3,500.00	3,110.22	389.78
Compost Leaf Program	5,000.00				0.00
Vehicle – Senior Van Repairs					
Salaries & Wages	21,000.00	21,000.00	20,000.00	19,607.00	393.00
Other	3,000.00	3,000.00	3,000.00	2,916.50	83.50
Health & Welfare					
Board of Health					
Salaries & Wages	22,795.00	21,824.00	22,251.12	22,251.12	.00
Other Expenses	34,000.00	34,000.00	34,000.00	33,981.74	18.26
Animal Control					
Other Expenses	7,000.00	7,000.00	7,000.00	5,650.00	1,350.00
Recreation O & E	30,000.00	28,000.00	28,000.00	24,466.78	3,533.22
Golden Age O & E	3,000.00	3,000.00			.00
McGuire Center Salaries & Wages	10,000.00	10,000.00	11,000.00	10,934.00	66.00
Other Expenses	33,000.00	33,000.00	38,000.00	35,110.24	2,889.76
Parks & Playgrounds O& E	10,000.00	10,000.00			.00
Summer Recreation O & E	32,500.00	32,500.00	33,211.42	32,926.08	285.34
Senior Trips O& E	6,000.00	6,000.00	5,500.00	5,325.00	175.00
Public Events O& E	2,000.00	2,000.00	2,000.00	1,875.95	124.05
UCC Salaries & Wages	70,985.00	67,896.00	69,252.06	69,252.06	.00
Other Expenses	3,700.00	3,700.00	2,700.00	2,563.00	137.00
Code Compliance S & W	13,732.00	13,135.00	13,396.92	13,396.92	.00
Other Expenses	1,000.00	1,000.00	1,000.00	746.75	253.25
Unclassified:					
Electricity	75,000.00	70,000.00	74,100.00	69,239.00	4,860.10
Street Lighting	65,000.00	60,000.00	60,000.00	52,631.07	7,368.93
Telephone	35,000.00	35,000.00	33,000.00	28,572.87	4,427.13
Water	5,000.00	5,000.00	4,500.00	3,881.14	618.86
Gas	35,000.00	35,000.00	35,000.00	34,864.33	135.67
Gasoline	60,000.00	60,000.00	60,000.00	56,612.34	3,387.66
Reassessment of Real Property			50,000.00		50,000.00
Total Operations within CAPS	4,662,645.00	4,656,155.60	4,893,347.19	4,768,176.50	125,170.69
Contingent	500.00	500.00		500.00	500.00

Total including contingent	4,663,145.00	4,656,655.60	4,893,847.19	4,768,176.50	125,670.69
Statutory Expenses					
PERS Contributions	99,014.00	42,182.00	43,569.15	43,569.15	.00
Social Security	215,000.00	210,000.00	210,000.00	209,986.42	13.58
PFRS Contributions	420,302.00	173,065.00	173,065.00	173,065.00	.00
Total Deferred Charges	734,316.00	425,247.00	426,634.15	426,620.57	13.58
Cash deficit of preceeding year		14,867.99	21,789.25	21,789.25	
Total General Appropriations Municipal Purposes within CAPS	5,397,461.00	5,096,770.59	5,342,270.59	5,216,586.32	125,684.27
Aid to Library Privately Owned	335,600.00	336,845.00	336,845.00	336,845.00	.00
BCUA	495,000.00	451,000.00	451,000.00	450,814.83	185.17
PERS		32,289.00	32,289.00	32,289.00	
PFRS		181,147.00	181,147.00	181,147.00	
Health Benefits	22,501.00	27,725.00	27,725.00	27,725.00	
LOSAP	50,000.00	50,000.00	50,000.00	46,150.00	3,850.00
Stormwater Management O & E	5,000.00	5,000.00	5,000.00	3,603.84	1,396.16
Total Other Operations	908,101.00	1,084,006.00	1,084,006.00	1,078,574.67	5,431.33
Operations Excluded from CAPS					
Interlocal Agreements					
Rockleigh Police & Court S& W	364,000.00	350,000.00	350,000.00	350,000.00	.00
Rockleigh DPW S & W	20,000.00	15,000.00	15,000.00	15,000.00	.00
Total Interlocal Agreements	384,000.00	365,000.00	365,000.00	365,000.00	.00
Public & Private Programs Offset by Revenues					
Municipal Alliance O/E		10,000.00	10,000.00	10,000.00	0.00
Recycling Tonnage Grant O/E		14,066.55	14,066.55	14,066.55	0.00
Title III Senior Citizens		13,522.00	13,522.00	13,522.00	0.00
Drunk Driving Enforcement		3,852.88	3,852.88	3,852.88	0.00
Body Armor O/E		2,391.28	2,391.28	2,391.28	0.00
Clean Communities O/E		8,044.46	8,044.46	8,044.46	0.00
Alcohol Education Rehab O/E		1,508.19	1,508.19	1,508.19	0.00
Click it or Ticket It O/E		3,882.99	3,882.99	3,882.99	0.00
USDA Food Program		2,640.00	2,640.00	2,640.00	0.00
Over the Limit Under Arrest		3,844.78	3,844.78	3,844.78	0.00
Northvale Drug Alliance		17,170.00	17,170.00	17,170.00	0.00
Total Public & Private Programs		80,923.13	80,923.13	80,923.13	0.00
Total Excluded from CAPS	1,292,101.00	1,529,929.13	1,529,929.13	1,524,497.80	5,431.33
Payment of Bond Principal	635,000.00	600,000.00	600,000.00	600,000.00	0.00
Interest on Bonds	127,519.00	154,507.00	154,507.00	154,256.50	0.00
Interest on Notes	1,000.00				
Total for Debt Service	763,519.00	754,507.00	754,507.00	754,256.50	0.00
Deferred Charges					
Emergency Authorization	195,500.00				
Special Emergency	40,000.00	30,000.00	30,000.00	30,000.00	
Total Deferred Charges	235,500.00	30,000.00	30,000.00	30,000.00	
Total General Appropriations Municipal Purposes Excluded from CAPS	2,291,120.00	2,314,436.13	2,314,436.13	2,308,754.30	5,431.33
Subtotal General Appropriations	7,688,581.00	7,411,206.72	7,656,706.72	7,525,340.62	131,115.60
Reserve for Uncollected Taxes	543,900.00	390,700.00	390,700.00	390,000.00	
Total General Appropriations	8,232,481.00	7,801,906.72	8,047,406.72	7,916,040.62	131,115.60
Within CAPS Including Contingent	4,663,145.00	4,656,655.60	4,893,847.19	4,768,176.50	125,670.69
Statutory Expenditures	734,316.00	425,247.00	426,634.15	426,620.57	13.58
Operations Excluded from CAPS					
Other Operations	908,101.00	1,084,006.00	1,084,006.00	1,078,574.67	5,431.33
Interlocal Service Agreements	384,000.00	365,000.00	365,000.00	365,000.00	0.00
Public and Private Programs		80,923.13	80,923.13	80,923.13	0.00
Total Operations Excluded from CAPS	1,292,101.00	1,529,929.13	1,529,929.13	1,524,497.80	5,431.33
Capital Improvements		0.00	0.00	0.00	0.00
Municipal Debt Service	763,519.00	754,507.00	754,507.00	754,256.50	0.00
Total Deferred Charges	235,500.00	30,000.00	30,000.00	30,000.00	0.00
Reserve for Uncollected Taxes	543,900.00	390,700.00	390,700.00	390,700.00	0.00
Total General Appropriations	8,232,481.00	7,787,038.73	8,025,617.47	7,894,251.37	131,115.00

APPENDIX TO BUDGET STATEMENT

**CURRENT FUND BALANCE SHEET – 12/31/10
ASSETS**

Cash and Investments	298,983.97
Due From State of New Jersey	451.71
Receivables with Offsetting Reserves	
Taxes Receivable	573,661.72
Tax Title Liens Receivable	37,446.22
Property Acquired by Tax Title Lien Liquidation	2,156,700.00
Other Receivables	19,767.87
Deferred Charges Required in 2010 Budget	235,500.00
Deferred Charges Required to be in Budgets Subsequent to 2011	40,000.00
Total Assets	3,362,511.49

LIABILITIES, RESERVES AND SURPLUS

Cash Liabilities	444,672.91
Reserves for Receivables	2,787,521.37

Surplus	130,317.21
Total Liabilities	3,362,511.49

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

	2010	2009
Surplus Balance 01/01	91,513.50	390,513.30
Current Taxes	19,219,708.96	18,513,285.00
Delinquent Taxes	480,135.44	259,334.47
Other Revenues/Income	2,525,232.22	2,653,111.00
Total Funds	22,316,589.92	21,816,243.77
Expenditures Required	7,656,456.22	7,458,523.38
School Taxes	12,627,066.16	12,023,087.40
County Taxes	2,011,547.03	2,038,014.64
Special District Taxes	100,663.17	100,212.58
Other Expenditures	36,040.13	126,681.47
Total	22,431,772.71	21,746,519.47
Less: to be raised by future taxes	245,500.00	21,789.00
Total Adjusted Expenditures	22,186,272.71	21,724,730.47
Surplus Balance	130,317.21	91,513.30

PROPOSED USE OF SURPLUS IN 2011 BUDGET

Surplus Balance December 31, 2010	130,317.21
Anticipated in 2011 Budget	
Surplus Balance Remaining	130,317.21

ORDINANCES – 1st reading –

Motion by Councilman Piehler; seconded by Councilman Sotiropoulos to introduce Ordinance #894-2011, as follows:

ORDINANCE #894-2011

AN ORDINANCE TO EXCEED THE MUNICIPAL BUDGET APPROPRIATION LIMITS AND TO ESTABLISH A CAP BANK (NJS A 40A:4-45.14)

WHEREAS, the Local Government Cap Law, NJS 40A:4-45.1 et seq., provides that in the preparation of its annual budget, a municipality shall limit any increase in said budget to 2.0% unless authorized by ordinance to increase it to 3.5% over the previous year's final appropriations, subject to certain exceptions; and

WHEREAS, NJS A 40A:4-45.15a provides that a municipality may, when authorized by ordinance, appropriate the difference between the amount of its actual final appropriation and the 3.5% percentage rate as an exception to its final appropriations in either of the next two succeeding years; and

WHEREAS, the Borough Council of the Borough of Northvale in the County of Bergen finds it advisable and necessary to increase its CY 2011 budget by up to 3.5% over the previous year's final appropriations, in the interest of promoting the health, safety and welfare of the citizens; and

WHEREAS, the Borough Council hereby determines that a 1.5% increase in the budget for said year, amounting to \$76,451.57 in excess of the increase in final appropriations otherwise permitted by the Local Government Cap Law, is advisable and necessary; and

WHEREAS, the Borough Council hereby determines that any amount authorized hereinabove that is not appropriated as part of the final budget shall be retained as an exception to final appropriation in either of the next two succeeding years.

NOW, THEREFORE, BE IT ORDAINED, by the Borough Council of the Borough of Northvale, in the County of Bergen, a majority of the full authorized membership of this governing body affirmatively concurring, that in the CY 2011 budget year, the final appropriations for the Borough of Northvale shall, in accordance with this ordinance and NJS A 40A:4-45.14, be increased by 3.50% amounting to \$178,386.99, and

that the CY 2011 municipal budget for the Borough of Northvale be approved and adopted in accordance with this ordinance; and

BE IT FURTHER ORDAINED, that any amount authorized hereinabove that is not appropriated as part of the final budget shall be retained as an exception to final appropriation in either of the next two succeeding years; and

BE IT FURTHER ORDAINED, that a certified copy of this ordinance as introduced be filed with the Director of the Division of Local Government Services within 5 days of introduction; and

BE IT FURTHER ORDAINED, that a certified copy of this ordinance upon adoption, with the recorded vote included thereon, be filed with said Director within 5 days after such adoption.

ROLL CALL VOTE: All present in favor.

ADJOURNMENT –

Motion by Councilman Amend; seconded by Councilman Marana to adjourn the meeting at 8:18 PM.

PAUL BAZELA, MAYOR

ATTEST:

Wanda A. Worner
Borough Clerk

Approved: June 8, 2011