

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 – Hillsdae	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	5,397,461.00	5,096,770.59	5,342,270.59	5,216,586.32	125,684.27
Municipal Purposes within CAPS					
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	2,291,120.00	2,314,436.13	2,314,436.13	2,308,754.30	5,431.33
Municipal Purposes Excluded from CAPS					
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