

**SPECIAL BUDGET MEETING
Mayor and Council
Borough of Harrington Park, New Jersey
February 27, 2012**

MINUTES

(PAH) Call Meeting to Order Time: 7:10pm

Mayor's Announcement:

In compliance with Chapter 231, Public Law 1975, adequate notice of the meeting was made. It is included in the Annual Meetings posted on the bulletin board in the Municipal Center. Copies have been mailed to the PRESS JOURNAL, BERGEN RECORD and SUBURBANITE. A copy has been filed with the Borough Clerk, and copies have been mailed to individuals requesting the same.

(ALB) Roll Call:

Councilman Napolitano-Present	Councilman Quantmeyer-Absent
Councilman Evanella-Present	Councilman Roth-Absent
Councilman Dunlea-Present	Councilwoman Chung-Present

Also present:

Ms. Ann H. Bistriz, Borough Clerk
Ms. Anne Murphy, CFO

Ms. Murphy commended Council on their budget work over the last few weeks. Some very wise decisions and cuts were made from the budget, and it is still very workable for all departments.

(JR) BUDGET INTRODUCTION

Ordinance #667

**CALENDAR YEAR 2012 ORDINANCE TO EXCEED THE MUNICIPAL
BUDGET APPROPRIATION LIMITS AND TO ESTABLISH A CAP BANK –**

Addendum A

Motion: JD

Second: GE

No Discussion

Roll Call-AIF

Consent Budget Agenda

Motion: JD

Second: GE

No Discussion

Roll Call-AIF

Introduction of 2011 Budget-Addendum B

Self Examination of Budget-Addendum C

Computation of Reserve for Uncollected Taxes-2012 Budget-Addendum D

**Addendum
Ordinance #667
BOROUGH OF HARRINGTON PARK**

**BERGEN COUNTY, NEW JERSEY
CALENDAR YEAR 2012 ORDINANCE TO EXCEED
THE MUNICIPAL BUDGET APPROPRIATION LIMITS
AND TO ESTABLISH A CAP BANK
(N.J.S.A. 40A-4-45.14)**

WHEREAS, the Local Government Cap Law, N.J.S. 40A:4-45.1 et seq., provides that in the preparation of its annual budget, a municipality shall limit any increase in said budget up to 2.5% unless authorized by ordinance to increase it to 3.5% over the previous year's final appropriations, subject to certain exceptions; and,

WHEREAS, N.J.S.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 Harrington Park in the County of Bergen finds its advisable and necessary to increase its CY 2012 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 1.0% increase in the budget of said year, amount to \$43,430 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 Harrington Park, in the County of Bergen, a majority of the full authorized membership of this governing body affirmatively concurring, that, in the 2012 budget year, the final appropriations of the Borough of Harrington Park shall, in accordance with this ordinance and N.J.S.A. 40A:4-45.14, be increased by 1.0%, amounting to \$43,430, and that the 2012 municipal budget for the Borough of Harrington Park be approved and adopted in accordance with this ordinance; and,

BE IT FURTHER ORDAINED, that any that 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.

**Addendum B
RESOLUTION
Introduction of 2012 Budget**

BE IT RESOLVED, that the following statements of revenues and appropriations attached hereto constitute the local Budget of the Borough of Harrington Park, Bergen County, New Jersey for the year 2012.

BE IT FURTHER RESOLVED, that the said budget be published in The Bergen Record in the issue of March 2, 2012, and that a hearing on the Budget will be held at the Municipal Building on April 16th, 2012 at 7:00 o'clock (P.M.) or as soon thereafter as the matter may be reached.

**Addendum C
RESOLUTION
RE: Self Examination of Budget**

WHEREAS, N.J.S.A. 40A:4-78b has authorized the Local Finance Board to adopt rules that permit municipalities in sound fiscal condition to assume the responsibility, normally granted to the Director of the Division of Local Government Services, of conducting the annual budget examination, and

WHEREAS, N.J.A.C. 5:30-7 was adopted by the Local Finance Board on February 11, 1997, and

WHEREAS, pursuant to N.J.A.C. 5:30-7.2 thru 7.5 the Borough of Harrington Park has been declared eligible to participate in the program by the Division of Local Government Services, and the Chief Financial Officer has determined that the Borough meets the necessary conditions to participate in the program for the 2012 budget year.

NOW, THEREFORE, BE IT RESOLVED, by the Borough Council of the Borough of Harrington Park that the 2012 annual budget be examined in accordance with N.J.A.C. 5:30-7.6a & b and based upon the Chief Financial Officer's certification. The governing body has found the budget has met the following requirements:

1. That with reference to the following items, if applicable, the amounts have been calculated pursuant to law and appropriated as such in the budget.
 - a. Payment of interest and debt redemption charges
 - b. Deferred charges and statutory expenditures
 - c. Cash deficit of preceding year
 - d. Reserve for uncollected taxes
 - e. Other reserves and non-disbursement items
 - f. Any inclusions of amounts required for school purposes.

2. That the provisions relating to limitation on increases of appropriations pursuant to N.J.S.A. 40A:4-45.2 and appropriations for exceptions to limits on appropriations found at 40A:4-45.3 et seq. are fully met. (Complies with the “CAP” law).
3. That the budget is in such form, arrangement, and content as required by the Local Budget Law and N.J.A.C. 5:30-4 and 5:30-5.
4. That pursuant to the Local Budget Law:
 - a. All estimates of revenue are reasonable, accurate, and correctly stated;
 - b. Items of appropriations are properly set forth
 - c. In itemization, form, arrangement, and content the budget will permit the exercise of the comptroller function within the municipality.
5. The budget and associated amendments have been introduced, publicly advertised, and adopted in accordance with the relevant provisions of the Local Budget Law, except that failure to meet the deadlines of N.J.S.A. 40A:4-5 shall not prevent such certification.
6. That all other applicable statutory requirements have been fulfilled.

BE IT FURTHER RESOLVED, that a copy of this resolution be forwarded to the Director of the Division of Local Government Services.

**Addendum D
Resolution**

Computation of Reserve for Uncollected Taxes – 2012 Budget

WHEREAS, pursuant to N.J.S.A. 40A:4-41, a municipality must include an appropriation for “Reserve for Uncollected Taxes” in its annual budget where less than 100% of current tax collections may be and are anticipated; and

WHEREAS, receipts from the collection of taxes levied or to be levied in the municipality and payable in the fiscal year shall be anticipated in an amount which is not in excess of the percentage of taxes levied and payable during the next preceding fiscal year which was received in cash by the last day of the preceding fiscal year; and

WHEREAS, if tax appeal judgments of the county tax board pursuant to R.S. 54:3-21 et seq. and/or the State tax court pursuant to R.S. 54:48-1 et seq. result in tax reductions for the previous fiscal year, the governing body of the municipality may elect to calculate the current year reserve for uncollected taxes by reducing the certified tax levy of the prior year by the amount of the tax levy adjustments resulting from those judgments; and

WHEREAS, Sheet 22 of the Borough’s Annual Financial Statement for the year 2011 reflects reductions due to tax appeals of \$228,115 which when reduced from the 2011 tax levy results in the 2011 tax collection rate being 99.28 percent; and

WHEREAS, the election of this choice to calculate the “Reserve for Uncollected Taxes” for the 2012 municipal budget shall be made by resolution approved by a majority of the full membership of the governing body prior to the introduction of the 2012 municipal budget pursuant to N.J.S.A. 40A:4-5.

NOW, THEREFORE, BE IT RESOLVED, that the governing body of the Borough of Harrington Park elects to calculate the “Reserve for Uncollected Taxes” appropriation for the 2012 municipal budget by reducing the certified tax levy of the prior year by the amount of tax levy adjustments of the county tax board pursuant to R.S. 54:3-21 et seq., and State tax court pursuant to R.S. 54:48-1 et seq., in order to calculate the prior year tax collection rate.

Meeting open to Public:

Motion: GE

Second: JD

Vote: AIF

Meeting Closed to Public

Motion: GE

Second: JD

Vote: AIF

Adjourn Time: 7:21pm

Motion: GE

Second: JD

Vote: AIF