2011 MUNICIPAL BUDGET NEWSLETTER

Borough of

WOODCLIFF LAKE

Woodcliff Lake, New Jersey April 2011

OVERVIEW

2011 Municipal Budget

The goal of the governing body has been and continues to be the providing of municipal services to our residents at existing or higher levels while controlling the increase in the municipal tax burden. The proposed budget expenditures for 2011 are slightly less than in 2010. **Only 21.81% of your total Property Tax bill is controlled by the Mayor and Council.** The balance of 78.19% is controlled by the Boards of Education of the local and regional school districts totaling 65.71% and the County of Bergen at 12.1%. The current economic conditions in the State have had an adverse affect on our total assessed property values and our surplus. **The result is an increase in the 2010 municipal budget tax rate of 4.97%.**

The Finance Committee along with the Mayor and Council carefully examine and monitor the expenditures of all the various Borough Departments on an ongoing basis throughout the year. The total municipal budgeted expenditures including debt service for 2011 is $10,902,745. This amount is a decrease from 2010 of $27,465 (-0.25%). See the list on the opposite column for significant budget impact items.

The 2011 budget utilizes as an offset to our total tax levy $800,000 or 73.19% of the total surplus available at December 31, 2010. That amount of surplus utilized was $350,000 less than the amount used in 2010.

The complete 2011 Municipal Budget, as introduced, is summarized on page 3 and itemized on pages 4-7 for your review.

BUDGET HIGHLIGHTS

- **Assessed Values** – Aggregate property values decreased by $9,035,000 (0.52%) from 2010
- **Total Budgeted Expenditures** – including Capital Improvements – were $27,465 (0.25%) less than 2010.
- **State Aid** – no increase from 2010.
- **Municipal Tax** – increase in the municipal tax rate of 4.97% or $141 per average home.

10 Largest Budget Increases:

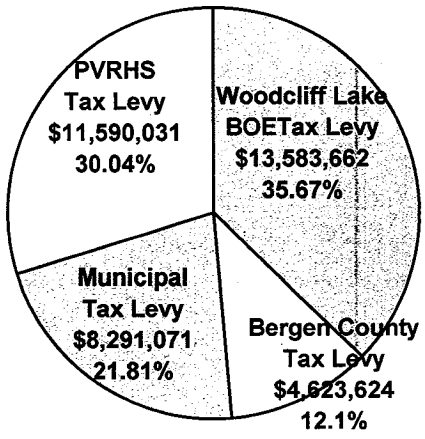
Police - Salary & Wages Negotiated contract increase	$ 90,983
PFRS (Police Officer Pensions) Police officer pension program	$ 55,832
Sewer Charges – Other Expenses Increase in annual charges	$ 51,049
Streets & Roads – Salary & Wages Annual increases for Public Works employees	$ 47,187
PERS (Public Employee Pensions) Public employee pension program	$ 47,201
Capital Improvement Fund DPW & Fire Dept equipment upgrade	$ 40,000
Reserve for Uncollected Taxes Statutory requirement	$ 39,550
Deferred Charges Townwide property revaluation	$ 38,829
Municipal Court Transition to merged Pascack Joint Court	$25,650
Police Dispatch/911 Equipment upgrade	$25,500

TAX IMPACT ON AVERAGE HOME ASSESSED AT $624,000

	2011	2010	CHANGE
Woodcliff Lake Board of Education	$4,975	$4,945	$30
Pascack Valley Regional High School	$4,011	$4,048	($37)
Municipal	$3,032	$2,889	$143
Bergen County	$1,592	$1,561	$31
TOTAL TAXES:	$13,610	$13,443	$167

NOTES:
1. Tax Impact does not include the Municipal or County Open Space Tax.
2. The County Tax has not been finalized and has been calculated on a 2% increase.

TOTAL WOODCLIFF LAKE PROPERTY TAX LEVY BREAKDOWN



BOROUGH OF WOODCLIFF LAKE

2011 MUNICIPAL BUDGET
AS INTRODUCED

TOTAL BUDGET

2011 General Budget Appropriations (Expenditures)	$ 10,902,745	
2010 General Budget Appropriations (Expenditures)	10,930,210	
Increase	$ (27,465)	-0.25%

TOP 10 BUDGET IMPACT ITEMS ($)

		% of Total Budget
Police Department - Salary & Wages	$2,242,077	20.56%
Debt Service	$1,082,828	9.93%
DPW - Salary & Wages	$952,350	8.73%
Employee Group Health Insurance	$843,270	7.73%
Borough (All Other Departments) - Salary & Wages	$827,000	7.59%
Sewerage Disposal	$635,300	5.83%
PFRS Pension (Police Employees)	$539,493	4.95%
Utilities (Electric, Street Lighting, Gasoline, Water, etc.)	$355,950	3.26%
Solid Waste Disposal	$207,250	1.90%
PERS Pension (Public Employees)	$193,794	1.78%
	$7,879,312	72.27%

TAXATION

Municipal (excluding Open Space)		
2011 Amount to be Raised by Tax	$ 8,291,071	
2011 Municipal Tax Rate (per $100)	$ 0.486	
2010 Municipal Tax Rate (per $100)	$ 0.463	
Increase	$ 0.0230	4.97%

TAX IMPACT ON AVERAGE HOUSE

		2011	2010	Increase
Assessed at	$624,000.00	$3,032	$2,889	$ 143

SUMMARY OF GENERAL REVENUES

	Budget 2011	Budget 2010	Actual 2010
SURPLUS - Utilized to offset Tax Levy	**800,000**	**1,150,000**	**1,150,000**
MISCELLANEOUS LOCAL REVENUES			
Alcoholic Beverages Licenses	2,200	2,200	2,228
Other Licenses	475	500	475
Fees & Permits	45,000	37,900	51,628
Municipal Court Fines & Costs	38,215	44,000	38,984
Interest & Costs on Taxes	60,700	55,500	66,701
Uniform Fire Safety Act - Local	46,250	46,700	46,422
Park and Recreation Receipts	210,000	204,000	212,227
Upper Saddle River Sewer Charges	3,300	3,300	3,300
Cablevision Franchise Fees	58,900	58,975	58,986
Verizon Franchise Fees	15,200	15,285	15,288
Dept. of Public Works Recyclables	44,000	19,300	54,138
Hotel Tax	280,000	275,000	280,190
MEL - JIF TriBoro Ambulance	9,486		-
Total Miscellaneous Local Revenues	**813,726**	**762,660**	**830,567**
STATE AID			
Energy Receipt Tax	509,389	509,389	509,389
Watershed Moratorium Offset Aid	22,372	0	0
Total State Aid	**531,761**	**509,389**	**509,389**
CONSTRUCTION CODE FEES	**210,000**	**206,000**	**236,156**
SPECIAL ITEMS OF GENERAL REVENUE			
Handicapped Recreation Opportunities Grant	12,000	12,000	12,000
Handicapped Recreation Opportunities Grant - Match	3,150	3,150	3,150
Municipal Alliance on Alcoholism and Drug Abuse	10,356	10,356	10,356
Drunk Driving Enforcement Fund		785	785
NJDOT Grant - Highview Avenue		130,000	130,000
Body Armor Replacement Program		4,051	4,051
Clean Communities Program		11,363	11,363
Senior Activity Grant	4,950	4,950	4,950
FEMA Reimbursement	43,385		
Uniform Fire Safety Act - LEA	15,000	10,000	15,996
County of Bergen - Prosecutor Forfeiture Funds		5,090	5,090
Aid in Lieu of Taxes - Reserve	17,346	18,521	18,521
Total Special Items of General Revenue	**106,187**	**210,266**	**216,262**
Total Miscellaneous Revenues	**2,461,674**	**2,838,315**	**2,942,374**
RECEIPTS FROM DELINQUENT TAXES	150,000	150,000	232,315
MUNICIPAL TAX LEVY	**8,291,071**	**7,941,895**	**8,229,752**
TOTAL GENERAL REVENUES	**10,902,745**	**10,930,210**	**11,404,441**

SUMMARY OF GENERAL APPROPRIATIONS
(EXPENDITURES)

	2011 BUDGET	2010 BUDGET	INC./DEC.	% CHANGE
GENERAL ADMINISTRATION				
Salary & Wages	187,000	218,000	(31,000)	-14.22%
Other Expenses	92,250	87,750	4,500	5.13%
MAYOR AND COUNCIL				
Salary & Wages	23,000	23,000	0	0.00%
Other Expenses	4,250	3,300	950	28.79%
MUNICIPAL CLERK				
Salary & Wages	68,800	66,769	2,031	3.04%
Other Expenses	20,450	20,550	(100)	-0.49%
FINANCIAL ADMINISTRATION				
Salary & Wages	77,900	77,000	900	1.17%
Other Expenses	19,200	23,700	(4,500)	-18.99%
AUDIT SERVICES				
Other Expenses	40,000	36,500	3,500	9.59%
REVENUE ADMINISTRATION				
Salary & Wages	55,800	53,740	2,060	3.83%
Other Expenses	11,900	12,150	(250)	-2.06%
TAX ASSESSMENT ADMINISTRATION				
Salary & Wages	29,100	29,355	(255)	-0.87%
Other Expenses	100,525	116,465	(15,940)	-13.69%
LEGAL SERVICES				
Other Expenses	156,000	156,000	0	0.00%
ENGINEERING SERVICES				
Other Expenses	32,000	34,000	(2,000)	-5.88%
PLANNING BOARD				
Salary & Wages	37,600	36,190	1,410	3.90%
Other Expenses	45,350	22,700	22,650	99.78%
ZONING BOARD OF ADJUSTMENT				
Salary & Wages	18,800	18,097	703	3.88%
Other Expenses	15,050	15,150	(100)	-0.66%
OTHER CODE ENFORCEMENT FUNCTIONS				
Salary & Wages	166,000	158,105	7,895	4.99%
Other Expenses	8,200	7,700	500	6.49%
LIABILITY INSURANCE				
Other Expenses	304,385	302,317	2,068	0.68%
EMPLOYEE GROUP INSURANCE				
Other Expenses	843,270	972,500	(129,230)	-13.29%
UNEMPLOYMENT INSURANCE				
Other Expenses	10,000	10,000	0	0.00%
POLICE DEPARTMENT				
Salary & Wages	2,242,077	2,151,094	90,983	4.23%
Other Expenses	107,150	96,335	10,815	11.23%
POLICE DISPATCH/911				
Other Expenses	195,000	169,500	25,500	15.04%
OFFICE OF EMERGENCY MANAGEMENT				
Salary & Wages	8,000	8,069	(69)	-0.86%
Other Expenses	4,160	5,700	(1,540)	-27.02%
AID TO VOLUNTEER FIRE COMPANIES				
Salary & Wages	0	2,500	(2,500)	-100.00%
Other Expenses	124,850	122,250	2,600	2.13%
Other Expenses - LOSAP	41,400	41,400	0	0.00%

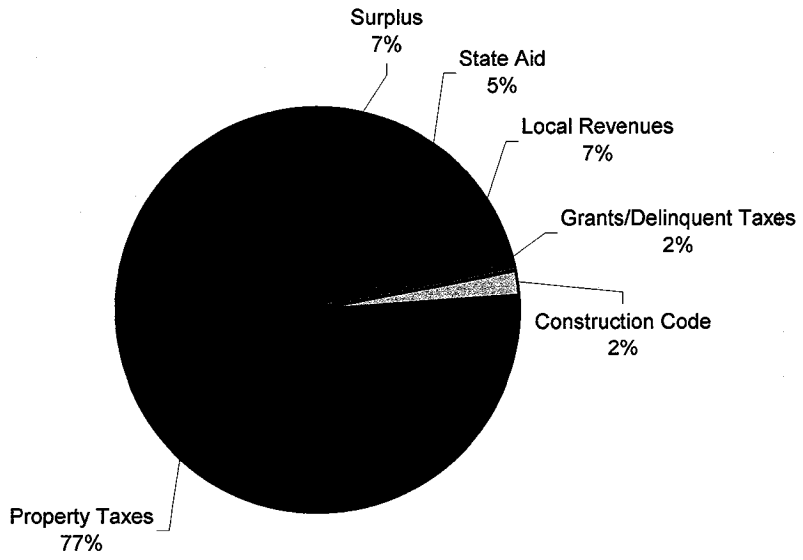
SUMMARY OF GENERAL APPROPRIATIONS
(EXPENDITURES)

	2011 BUDGET	2010 BUDGET	INC./DEC.	% CHANGE
AID TO VOLUNTEER AMBULANCE COMPANIES				
Other Expenses	17,500	17,500	0	0.00%
Other Expenses - LOSAP	20,000	20,000	0	0.00%
FIRE DEPARTMENT (PREVENTION)				
Salary & Wages	42,100	40,381	1,719	4.26%
Other Expenses	29,100	23,500	5,600	23.83%
MUNICIPAL PROSECUTOR				
Other Expenses	2,375	9,500	(7,125)	-75.00%
STREETS AND ROAD MAINTENANCE				
Salary & Wages	693,100	645,313	47,787	7.41%
Other Expenses	56,300	68,250	(11,950)	-17.51%
OTHER PUBLIC WORKS FUNCTIONS				
Other Expenses	8,100	8,100	0	0.00%
SOLID WASTE COLLECTION				
Salary & Wages	187,000	183,958	3,042	1.65%
Other Expenses	68,675	68,675	0	0.00%
BUILDINGS AND GROUNDS				
Salary & Wages	40,800	36,715	4,085	11.13%
Other Expenses	82,650	83,400	(750)	-0.90%
VEHICLE MAINTENANCE				
Other Expenses	90,575	73,825	16,750	22.69%
PUBLIC HEALTH SERVICES				
Salary & Wages	1,000	9,450	(8,450)	-89.42%
Other Expenses	53,565	54,950	(1,385)	-2.52%
ANIMAL CONTROL				
Other Expenses	4,110	4,110	0	0.00%
WELFARE ADMINISTRATION				
Salary & Wages	2,000	2,009	(9)	-0.45%
Other Expenses	250	250	0	0.00%
RECREATION SERVICES AND PROGRAMS				
Salary & Wages	155,000	150,700	4,300	2.85%
Other Expenses	106,025	111,375	(5,350)	-4.80%
MAINTENANCE OF PARKS				
Other Expenses	20,500	22,500	(2,000)	-8.89%
MUNICIPAL LIBRARY				
Other Expenses	50,000	55,000	(5,000)	-9.09%
CELEBRATION OF PUBLIC EVENTS				
Other Expenses	21,250	18,500	2,750	14.86%
ELECTRICITY				
Other Expenses	116,300	125,800	(9,500)	-7.55%
STREET LIGHTING				
Other Expenses	94,000	94,000	0	0.00%
TELEPHONE				
Other Expenses	29,450	32,700	(3,250)	-9.94%
WATER				
Other Expenses	6,800	7,000	(200)	-2.86%
FUEL OIL				
Other Expenses	4,000	4,000	0	0.00%

SUMMARY OF GENERAL APPROPRIATIONS
(EXPENDITURES)

	2011 BUDGET	2010 BUDGET	INC./DEC.	% CHANGE
SEWERAGE DISPOSAL				
Salary & Wages	72,250	197,683	(125,433)	-63.45%
Other Expenses	10,800	10,800	0	0.00%
BCUA Sewer Charges	569,100	522,000	47,100	9.02%
Borough of Montvale - Sewer Charges	44,450	42,251	2,199	5.20%
Borough of Hillsdale - Sewer Charges	21,750	20,000	1,750	8.75%
Recycling Tax	8,000			
GASOLINE				
Other Expenses	105,400	96,825	8,575	8.86%
SOLID WASTE DISPOSAL				
Other Expenses	207,250	217,843	(10,593)	-4.86%
PUBLIC EMPLOYEES RETIREMENT SYSTEM				
Other Expenses	193,794	146,593	47,201	32.20%
SOCIAL SECURITY				
Other Expenses	189,250	184,165	5,085	2.76%
POLICE AND FIREMEN'S RETIREMENT SYSTEM				
Other Expenses	539,493	483,661	55,832	11.54%
GRANTS				
Other Expenses	33,045	51,745	(18,700)	-36.14%
NJDOT GRANT TRUST FUND				
Other Expenses - Highview Ave.		130,000	(130,000)	-100.00%
MUNICIPAL COURT				
Salary & Wages	18,000	73,130	(55,130)	-75.39%
Other Expenses	31,800	6,150	25,650	417.07%
PUBLIC DEFENDER				
Other Expenses	625	2,500	(1,875)	-75.00%
CAPITAL IMPROVEMENT FUND				
Other Expenses	40,000	10,000	30,000	300.00%
BOND PRINCIPAL				
Other Expenses	880,000	865,000	15,000	1.73%
INTEREST ON BONDS				
Other Expenses	196,268	235,517	(39,249)	-16.67%
INTEREST ON NOTES				
Other Expenses	6,600	0	6,600	100.00%
DEFERRED CHARGES				
Other Expenses	38,829	0	38,829	100.00%
RESERVE FOR UNCOLLECTED TAXES				
Other Expenses	604,550	565,000	39,550	7.00%
	10,902,745	10,930,210	(27,465)	-0.25%

REVENUE SOURCES FOR MUNICIPAL BUDGET



The Mayor and Council have completed the prepration of the 2011 Budget and invite all interested residents to attend **A PUBLIC HEARING ON THE PROPOSED MUNICIPAL BUDGET TO BE HELD AT BOROUGH HALL ON WEDNESDAY, APRIL 20, 2011 AT 8:00 PM.**

If you have any questions, thoughts and/or comments on the budget, please share them with us at the Budget Hearing. Copies of the full municipal budget are available for your review at the Borough Hall.

Joseph T. LaPaglia, Mayor **Jeff Bader, Council President**

John Glaser Paul Camella Jeffrey Hoffman Michael Struk Kenneth Baum