

Woodcliff Lake

Woodcliff Lake, New Jersey

April 2009

OVERVIEW

No Municipal Tax Rate Increase in 2009

The goal of the governing body has been and continues to be to provide municipal services to our residents at existing or higher levels while controlling the increase in the municipal tax burden. **Only 22% of your total Property Tax bill is controlled by the Mayor and Council.** The balance of 78% is controlled by the Boards of Education of the local and regional school districts totaling 67% and the County of Bergen at 11%. **The 2009 municipal budget results in no increase in the municipal tax rate.** The Borough will maintain the current level of service provided to our residents and to pay our debt service and other obligations without a tax rate increase due to additional tax ratables, utilization of additional surplus and expense control.

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. Departmental budgets submitted by Department Heads were modified to more closely reflect the actual prior year expenditures as well as changed conditions. The total municipal budgeted expenditures including debt service for 2009 is \$10,999,649. This amount includes \$372,225 dedicated toward Capital Improvements. The amount to be raised by property taxes in 2009 for the municipal budget is \$7,538,747 reflecting offsets for budgeted revenues of \$2,010,893 and the utilization of previously accumulated surplus of \$1,450,000. See the list on the opposite column for significant budget impact items.

The 2009 budget utilizes \$1,450,000 (or 81.03%) of the total surplus available at December 31, 2008. In general there was a slight decrease in other miscellaneous revenues anticipated by the Borough for 2009 over 2008. The complete 2009 Municipal Budget, as introduced, is summarized on page 3 and itemized on pages 4-7 for your review.

BUDGET HIGHLIGHTS

- **Assessed Values** - property value growth of **3.20%** over 2008 (largest increase in ratable growth in past 10 years).
- **Total Budgeted Expenditures** – including Capital Improvements – \$10.99 million an increase of 0.84% over 2008.
- **State Aid** decrease of **\$124,868 or 15.74%** since the 2008 Budget.
- **Municipal Tax** – No increase in the municipal tax rate for 2008.

10 Largest Budget Increases:

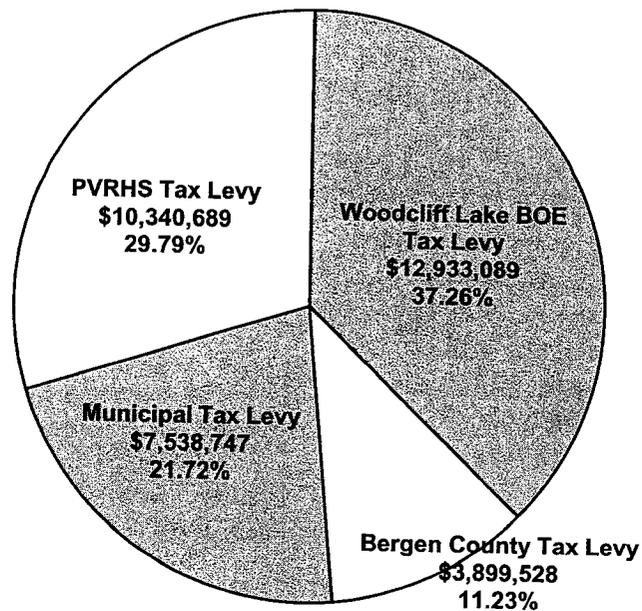
Police Department – Salary & Wages	\$ 135,366
Contractual increases for police officers in accordance with PBA contract	
PFRS (Police Officer Pensions)	\$ 53,373
Police officer pension program	
Reserve for Uncollected Taxes	\$ 36,000
Statutory requirement	
Legal Services	\$ 35,400
Additional services to defend litigation Against the Borough	
PERS (Public Employee Pensions)	\$ 33,807
Public employee pension program	
Tax Assessment – Other Expenses	\$ 30,550
Increase to prepare for revaluation	
Parks & Recreation – Other Expenses	\$ 29,279
Senior/P&R program improvements	
Streets & Roads – Salary & Wages	\$ 23,500
Annual cost of living increases for Public Works employees	
Sewer Charges – Other Expenses	\$ 21,350
Increase in annual charges	
Debt Service – Other Expenses	\$ 18,219
Increase in annual debt service	

TAX IMPACT ON AVERAGE HOME ASSESSED AT \$624,000

	2009	2008	INCREASE
Woodcliff Lake Board of Education	\$4,732	\$4,732	\$0
Pascack Valley Regional High School	\$3,701	\$3,651	\$50
Municipal	\$2,758	\$2,758	\$0
Bergen County	\$1,516	\$1,472	\$44
TOTAL TAXES:	\$12,707	\$12,613	\$94

- 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 3% increase.

TOTAL WOODCLIFF LAKE PROPERTY TAX LEVY BREAKDOWN



BOROUGH OF WOODCLIFF LAKE

**2009 MUNICIPAL BUDGET
AS INTRODUCED**

TOTAL BUDGET

2009 General Budget Appropriations (Expenditures)	\$ 10,999,640	
2008 General Budget Appropriations (Expenditures)	<u>10,907,619</u>	
 Increase	 <u>\$ 92,021</u>	 <u>0.84%</u>

TOP 10 BUDGET IMPACT ITEMS (\$)

		% of Total Budget
Police Department - Salary & Wages	\$2,285,453	20.78%
DPW - Salary & Wages	\$1,042,235	9.48%
Borough (All Other Departments) - Salary & Wages	\$966,055	8.78%
Debt Service	\$934,000	8.49%
Employee Group Health Insurance	\$858,300	7.80%
Sewerage Disposal	\$501,450	4.56%
PFRS Pension (Police Employees)	\$452,839	4.12%
Utilities (Electric, Street Lighting, Gasoline, Water, etc.)	\$366,960	3.34%
Solid Waste Disposal	\$220,645	2.01%
PERS Pension (Public Employees)	<u>\$129,699</u>	<u>1.18%</u>
	\$7,757,636	70.53%

TAXATION

Municipal (excluding Open Space)		
2009 Amount to be Raised by Taxation	\$ 7,538,747	
 2009 Municipal Tax Rate (per \$100)	 \$ 0.442	
2008 Municipal Tax Rate (per \$100)	\$ 0.442	
Increase	<u>\$ -</u>	<u>0.00%</u>

TAX IMPACT ON AVERAGE HOUSE

	<u>2009</u>	<u>2008</u>	<u>Increase</u>
Assessed at \$624,000	<u>\$ 2,758</u>	<u>\$ 2,758</u>	<u>\$ -</u>

SUMMARY OF GENERAL REVENUES

	Budget 2009	Budget 2008	Actual Receipts
SURPLUS - Utilized to offset Tax Levy	1,450,000	1,350,000	1,350,000
MISCELLANEOUS LOCAL REVENUES			
Alcoholic Beverages Licenses	2,000	2,000	2,225
Other Licenses	500	500	706
Fees & Permits	42,000	52,500	42,052
Municipal Court Fines & Costs	41,000	46,500	41,662
Interest & Cost on Taxes	62,708	36,000	67,733
Uniform Fire Safety Act - Local	50,000	45,000	50,382
Park Receipts	200,000	200,000	225,921
Upper Saddle River Sewer Charges	3,300	3,300	3,300
Cablevision Franchise Fees	51,700	17,500	17,500
Verizon Franchise Fees	4,667	4,666	4,667
Dept. of Public Works Recyclables	20,000	46,115	64,873
Hotel Tax	340,000	340,000	362,765
Total Miscellaneous Local Revenues	817,875	794,081	883,786
STATE AID			
Consolidated Municipal Tax Relief Aid	-	19,587	31,012
Energy Receipt Tax	657,106	653,473	653,473
Watershed Moratorium Offset Aid	11,186	11,186	11,186
Total State Aid	668,292	684,246	695,671
CONSTRUCTION CODE FEES	166,000	328,000	167,547
SPECIAL ITEMS OF GENERAL REVENUE			
Handicapped Recreation Opportunities Grant	18,000	16,800	16,800
Handicapped Recreation Opportunities Grant - Reserve		3,322	3,322
Municipal Alliance on Alcoholism and Drug Abuse		11,500	11,500
Municipal Alliance on Alcoholism and Drug Abuse- Reserve		686	686
NJDOT Grant - Brookview Drive	150,000	150,000	150,000
Body Armor Replacement Program	3,422	3,042	3,042
Clean Communities Program	8,590	8,519	8,519
Senior Activity Grant	3,000	3,000	3,000
Domestic Violence Grant		2,185	2,185
Uniform Fire Safety Act - LEA	7,700	8,855	7,726
Capital Fund Balance		67,661	67,661
Chapter 159's (Rec'd after Budget Adoption)	-	43,502	43,502
Aid in Lieu of Taxes - Reserve	18,014	13,134	13,134
Total Special Items of General Revenue	208,726	332,206	331,077
Total Miscellaneous Revenues	3,310,893	3,488,533	3,428,081
RECEIPT FROM DELINQUENT TAXES	150,000	131,000	197,223
MUNICIPAL TAX LEVY	7,538,747	7,288,085	8,121,577
TOTAL GENERAL REVENUES	10,999,640	10,907,618	11,746,881

**SUMMARY OF GENERAL APPROPRIATIONS
(EXPENDITURES)**

	2009 BUDGET	2008 BUDGET	INC./DEC.	% CHANGE
GENERAL ADMINISTRATION				
Salary & Wages	214,750	214,679	71	0.03%
Other Expenses	88,750	81,200	7,550	9.30%
MAYOR AND COUNCIL				
Salary & Wages	31,900	31,900	0	0.00%
Other Expenses	3,500	3,000	500	16.67%
MUNICIPAL CLERK				
Salary & Wages	66,250	62,687	3,563	5.68%
Other Expenses	25,000	30,050	(5,050)	-16.81%
FINANCIAL ADMINISTRATION				
Salary & Wages	75,450	95,010	(19,560)	-20.59%
Other Expenses	31,600	30,750	850	2.76%
AUDIT SERVICES				
Other Expenses	35,000	34,000	1,000	2.94%
REVENUE ADMINISTRATION				
Salary & Wages	53,275	49,373	3,902	7.90%
Other Expenses	15,250	14,850	400	2.69%
TAX ASSESSMENT ADMINISTRATION				
Salary & Wages	28,500	63,000	(34,500)	
Other Expenses	116,350	51,300	65,050	126.80%
LEGAL SERVICES				
Other Expenses	136,000	100,600	35,400	35.19%
ENGINEERING SERVICES				
Other Expenses	34,000	34,000	0	0.00%
PLANNING BOARD				
Salary & Wages	35,135	33,840	1,295	3.83%
Other Expenses	18,700	54,250	(35,550)	-65.53%
ZONING BOARD OF ADJUSTMENT				
Salary & Wages	17,570	16,920	650	3.84%
Other Expenses	14,000	14,000	0	0.00%
OTHER CODE ENFORCEMENT FUNCTIONS				
Salary & Wages	154,500	148,360	6,140	4.14%
Other Expenses	8,700	9,450	(750)	-7.94%
LIABILITY INSURANCE				
Other Expenses	286,150	269,770	16,380	6.07%
EMPLOYEE GROUP INSURANCE				
Other Expenses	858,300	872,715	(14,415)	-1.65%
UNEMPLOYMENT INSURANCE				
Other Expenses	10,000	10,000	0	0.00%
POLICE DEPARTMENT				
Salary & Wages	2,285,453	2,150,087	135,366	6.30%
Other Expenses	118,110	116,260	1,850	1.59%
POLICE DISPATCH/911				
Other Expenses	162,800	195,333	(32,533)	-16.66%
OFFICE OF EMERGENCY MANAGEMENT				
Salary & Wages	11,300	11,200	100	0.89%
Other Expenses	5,700	5,700	0	0.00%
AID TO VOLUNTEER FIRE COMPANIES				
Salary & Wages	2,500	2,500	0	0.00%
Other Expenses	125,200	124,200	1,000	0.81%
Other Expenses - LOSAP	45,000	42,900	2,100	4.90%

**SUMMARY OF GENERAL APPROPRIATIONS
(EXPENDITURES)**

	2009 BUDGET	2008 BUDGET	INC./DEC.	% CHANGE
AID TO VOLUNTEER AMBULANCE COMPANIES				
Other Expenses	17,500	17,500	0	0.00%
Other Expenses - LOSAP	20,000	19,000	1,000	5.26%
FIRE DEPARTMENT (PREVENTION)				
Salary & Wages	37,500	32,500	5,000	15.38%
Other Expenses	23,675	22,250	1,425	6.40%
MUNICIPAL PROSECUTOR				
Other Expenses	9,500	9,500	0	0.00%
STREETS AND ROAD MAINTENANCE				
Salary & Wages	630,200	606,700	23,500	3.87%
Other Expenses	56,250	41,750	14,500	34.73%
OTHER PUBLIC WORKS FUNCTIONS				
Other Expenses	13,100	15,600	(2,500)	-16.03%
SOLID WASTE COLLECTION				
Salary & Wages	180,263	173,170	7,093	4.10%
Other Expenses	68,675	54,150	14,525	26.82%
BUILDINGS AND GROUNDS				
Salary & Wages	36,328	30,732	5,596	18.21%
Other Expenses	91,000	95,000	(4,000)	-4.21%
VEHICLE MAINTENANCE				
Other Expenses	72,725	76,725	(4,000)	-5.21%
PUBLIC HEALTH SERVICES				
Salary & Wages	9,175	15,025	(5,850)	-38.94%
Other Expenses	53,441	43,350	10,091	23.28%
ANIMAL CONTROL				
Other Expenses	4,110	4,110	0	0.00%
WELFARE ADMINISTRATION				
Salary & Wages	1,950	1,870	80	4.28%
Other Expenses	250	250	0	0.00%
RECREATION SERVICES AND PROGRAMS				
Salary & Wages	154,500	168,700	(14,200)	-8.42%
Other Expenses	123,479	94,200	29,279	31.08%
MAINTENANCE OF PARKS				
Other Expenses	28,000	25,700	2,300	8.95%
MUNICIPAL LIBRARY				
Other Expenses	56,855	66,250	(9,395)	-14.18%
CELEBRATION OF PUBLIC EVENTS				
Other Expenses	36,800	31,800	5,000	15.72%
ELECTRICITY				
Other Expenses	121,800	127,800	(6,000)	-4.69%
STREET LIGHTING				
Other Expenses	94,000	94,000	0	0.00%
TELEPHONE				
Other Expenses	34,300	31,300	3,000	9.58%
WATER				
Other Expenses	7,500	10,400	(2,900)	-27.88%
FUEL OIL				
Other Expenses	4,000	4,000	0	0.00%

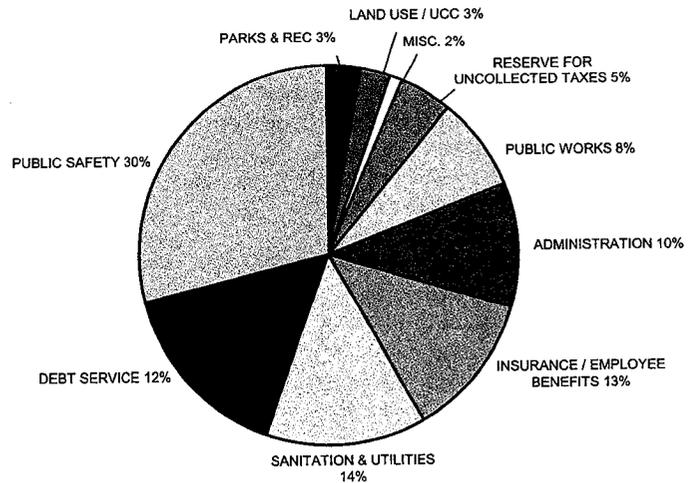
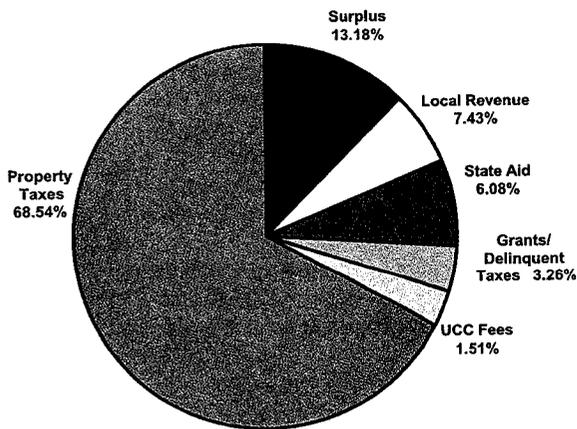
**SUMMARY OF GENERAL APPROPRIATIONS
(EXPENDITURES)**

	2009 BUDGET	2008 BUDGET	INC./DEC.	% CHANGE
SEWERAGE DISPOSAL				
Salary & Wages	195,444	187,046	8,398	4.49%
Other Expenses	7,300	6,900	400	5.80%
BCUA Sewer Charges	444,000	422,650	21,350	5.05%
Borough of Montvale - Sewer Charges	38,700	34,850	3,850	11.05%
Borough of Hillsdale - Sewer Charges	18,750	17,500	1,250	7.14%
GASOLINE				
Other Expenses	112,960	105,360	7,600	7.21%
SOLID WASTE DISPOSAL				
Other Expenses	220,645	222,550	(1,905)	-0.86%
PUBLIC EMPLOYEES RETIREMENT SYSTEM				
Other Expenses	129,699	95,892	33,807	35.26%
SOCIAL SECURITY				
Other Expenses	177,506	171,000	6,506	3.80%
POLICE AND FIREMEN'S RETIREMENT SYSTEM				
Other Expenses	452,839	399,466	53,373	13.36%
GRANTS				
Other Expenses	33,012	95,558	(62,546)	-65.45%
NJDOT GRANT				
Other Expenses - Overlook Road	150,000	150,000	0	0.00%
MUNICIPAL COURT				
Salary & Wages	71,800	78,413	(6,613)	-8.43%
Other Expenses	5,975	5,600	375	6.70%
PUBLIC DEFENDER				
Other Expenses	2,500	2,500	0	0.00%
CAPITAL IMPROVEMENT FUND				
Other Expenses	372,225	552,400	(180,175)	-32.62%
BOND PRINCIPAL				
Other Expenses	705,000	705,000	0	0.00%
BOND INTEREST				
Other Expenses	229,000	210,281	18,719	8.90%
DEFERRED CHARGES				
Other Expenses	5,716	68,437	(62,721)	-91.65%
RESERVE FOR UNCOLLECTED TAXES				
Other Expenses	525,000	489,000	36,000	7.36%
	10,999,640	10,907,619	92,021	0.84%

SUMMARY OF 2009 MUNICIPAL BUDGET

REVENUE SOURCES FOR MUNICIPAL BUDGET

HOW YOUR MUNICIPAL DOLLAR IS SPENT



The Mayor and Council have completed the preparation of the 2009 Budget and invite all interested residents to attend **A PUBLIC HEARING ON THE PROPOSED MUNICIPAL BUDGET TO BE HELD AT BOROUGH HALL ON MONDAY, MAY 4, 2009 AT 8:00 P.M.**

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

John Glaser, Council President

Jeff Bader

Paul Camella

Jeffrey Hoffman

Joanne Howley

Robert Rosenblatt

BOROUGH OF WOODCLIFF LAKE BUDGET NEWSLETTER

Woodcliff Lake, New Jersey

April 2009

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