

Woodcliff Lake

Woodcliff Lake, New Jersey

May 2010

OVERVIEW

2010 Municipal Budget

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 21.56% of your total Property Tax bill is controlled by the Mayor and Council.** The balance of 78.44% is controlled by the Boards of Education of the local and regional school districts totaling 66.91% and the County of Bergen at 11.53%. As you know the current economic conditions in the State have had an adverse affect on the 2010 Municipal Budget. **These conditions have caused an increase in the 2010 municipal budget of 4.82% in the municipal tax rate.** The proposed budget will maintain the current level of service provided to our residents and to pay our debt service and other obligations.

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 2010 is \$10,890,785. This amount is a decrease from 2009 of \$108,855 (0.99%). The amount to be raised by property taxes in 2010 for the municipal budget is \$7,941,890 reflecting offsets for budgeted revenues of \$1,798,895 and the utilization of previously accumulated surplus of \$1,150,000. See the list on the opposite column for significant budget impact items.

The 2010 budget utilizes \$1,150,000 (or 76.56%) of the total surplus available at December 31, 2009. In general there was a significant decrease in other miscellaneous revenues anticipated by the Borough for 2010 from 2009 which resulted in the tax increase referenced above. The complete 2010 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 **0.51%** over 2009 (smallest increase in ratable growth in past few years).
- **Total Budgeted Expenditures** – including Capital Improvements – \$10.89 million a decrease of 0.99% as compared to 2009.
- **State Aid Decrease of \$158,903 or 23.78% from 2009.**
- **Municipal Tax** – Increase in the municipal tax rate of 4.82% or \$133 per average home.

10 Largest Budget Increases:

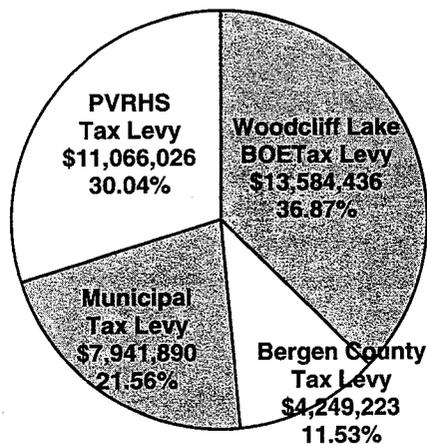
Debt Service – Other Expenses	\$ 166,517
Increase in annual debt service	
Employee Health Costs – Other Expenses	\$ 114,200
Increase in annual costs	
Sewer Charges – Other Expenses	\$ 82,761
Increase in annual charges	
Reserve for Uncollected Taxes	\$ 40,000
Statutory requirement	
PFRS (Police Officer Pensions)	\$ 30,822
Police officer pension program	
Legal Services	\$ 20,000
Additional services to defend litigation against the Borough	
PERS (Public Employee Pensions)	\$ 16,894
Public employee pension program	
Liability Insurance – Other Expenses	\$ 16,167
Increase in annual charges	
Streets & Roads – Salary & Wages	\$ 15,113
Annual cost of living increases for Public Works employees	
Streets & Roads – Other Expenses	\$ 12,000
Increase in cost for salt	

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

	2010	2009	INCREASE
Woodcliff Lake Board of Education	\$4,945	\$4,732	\$213
Pascack Valley Regional High School	\$4,049	\$3,763	\$286
Municipal	\$2,891	\$2,758	\$133
Bergen County	\$1,561	\$1,516	\$45
TOTAL TAXES:	\$13,446	\$12,769	\$677

- 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

2010 MUNICIPAL BUDGET AS INTRODUCED

TOTAL BUDGET

2010 General Budget Appropriations (Expenditures)	\$ 10,890,785	
2009 General Budget Appropriations (Expenditures)	<u>10,999,640</u>	
Decrease	<u>\$ (108,855)</u>	<u>-0.99%</u>

TOP 10 BUDGET IMPACT ITEMS (\$)

		% of Total Budget
Police Department - Salary & Wages	\$2,151,094	19.75%
Debt Service	\$1,110,517	10.20%
DPW - Salary & Wages	\$1,063,669	9.77%
Employee Group Health Insurance	\$972,500	8.93%
Borough (All Other Departments) - Salary & Wages	\$893,345	8.20%
Sewerage Disposal	\$584,251	5.36%
PFRS Pension (Police Employees)	\$483,661	4.44%
Utilities (Electric, Street Lighting, Gasoline, Water, etc.)	\$360,325	3.31%
Solid Waste Disposal	\$217,843	2.00%
PERS Pension (Public Employees)	<u>\$146,593</u>	<u>1.35%</u>
	\$7,983,798	73.31%

TAXATION

Municipal (excluding Open Space)		
2010 Amount to be Raised by Taxation	\$ 7,941,890	
2010 Municipal Tax Rate (per \$100)	\$ 0.463	
2009 Municipal Tax Rate (per \$100)	<u>\$ 0.442</u>	
Increase	<u>\$ 0.0213</u>	<u>4.82%</u>

TAX IMPACT ON AVERAGE HOUSE

	<u>2010</u>	<u>2009</u>	<u>Increase</u>
Assessed at \$624,000	<u>\$ 2,891</u>	<u>\$ 2,758</u>	<u>\$ 133</u>

SUMMARY OF GENERAL REVENUES

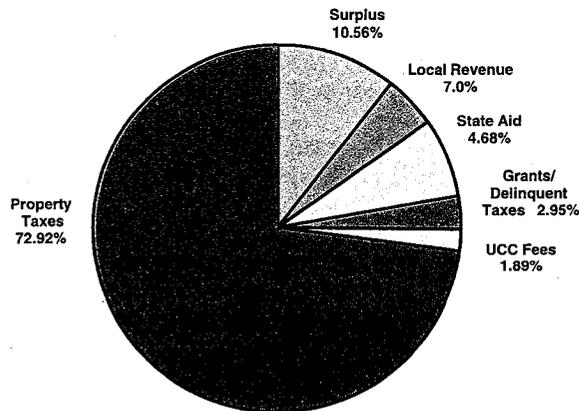
	Budget 2010	Budget 2009	Actual Receipts
SURPLUS - Utilized to offset Tax Levy	1,150,000	1,450,000	1,450,000
MISCELLANEOUS LOCAL REVENUES			
Alcoholic Beverages Licenses	2,200	2,000	2,226
Other Licenses	500	500	566
Fees & Permits	37,900	42,000	37,977
Municipal Court Fines & Costs	44,000	41,000	44,424
Interest & Cost on Taxes	55,500	62,708	55,589
Uniform Fire Safety Act - Local	46,700	50,000	46,720
Park Receipts	204,000	200,000	204,554
Upper Saddle River Sewer Charges	3,300	3,300	3,300
Cablevision Franchise Fees	58,975	51,700	58,986
Verizon Franchise Fees	15,285	4,667	15,288
Dept. of Public Works Recyclables	19,300	20,000	19,387
Hotel Tax	275,000	340,000	278,150
Total Miscellaneous Local Revenues	762,660	817,875	767,165
STATE AID			
Consolidated Municipal Tax Relief Aid	-	-	0
Energy Receipt Tax	509,389	657,106	657,106
Watershed Moratorium Offset Aid	0	11,186	11,186
Total State Aid	509,389	668,292	668,292
CONSTRUCTION CODE FEES			
	206,000	166,000	334,380
SPECIAL ITEMS OF GENERAL REVENUE			
Handicapped Recreation Opportunities Grant		18,000	18,000
Handicapped Recreation Opportunities Grant - Reserve			
Municipal Alliance on Alcoholism and Drug Abuse			11,017
Municipal Alliance on Alcoholism and Drug Abuse- Reserve			
NJDOT Grant - Highview Avenue	130,000	150,000	150,000
Body Armor Replacement Program		3,422	3,422
Clean Communities Program	9,320	8,590	10,959
Senior Activity Grant	3,000	3,000	3,000
Recycling Tonnage Grant			23,672
Uniform Fire Safety Act - LEA	10,000	7,700	10,522
Capital Fund Balance	18,521		
Chapter 159's (Rec'd after Budget Adoption)			7,142
Aid in Lieu of Taxes - Reserve		18,014	18,014
Total Special Items of General Revenue	170,841	208,726	255,749
Total Miscellaneous Revenues	2,798,890	3,310,893	3,475,586
RECEIPT FROM DELINQUENT TAXES	150,000	150,000	197,223
MUNICIPAL TAX LEVY	7,941,895	7,538,747	7,538,747
TOTAL GENERAL REVENUES	10,890,785	10,999,640	11,211,556

**SUMMARY OF GENERAL APPROPRIATIONS
(EXPENDITURES)**

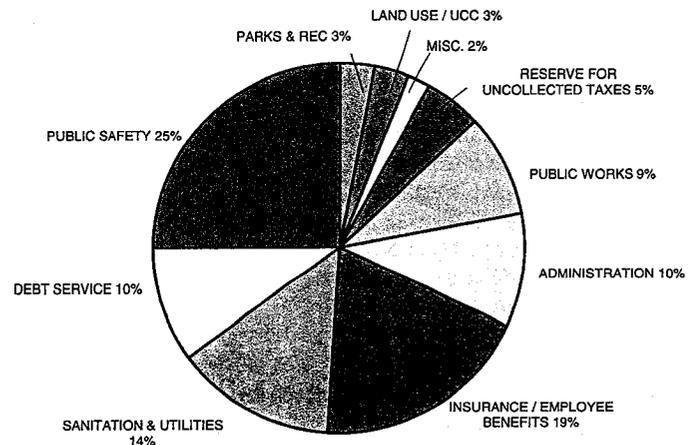
	2010 BUDGET	2009 BUDGET	INC./DEC.	% CHANGE
GENERAL ADMINISTRATION				
Salary & Wages	218,000	214,750	3,250	1.51%
Other Expenses	87,750	88,750	(1,000)	-1.13%
MAYOR AND COUNCIL				
Salary & Wages	23,000	31,900	(8,900)	-27.90%
Other Expenses	3,300	3,500	(200)	-5.71%
MUNICIPAL CLERK				
Salary & Wages	66,769	66,250	519	0.78%
Other Expenses	20,550	25,000	(4,450)	-17.80%
FINANCIAL ADMINISTRATION				
Salary & Wages	77,000	75,450	1,550	2.05%
Other Expenses	23,700	31,600	(7,900)	-25.00%
AUDIT SERVICES				
Other Expenses	36,500	35,000	1,500	4.29%
REVENUE ADMINISTRATION				
Salary & Wages	53,740	53,275	465	0.87%
Other Expenses	12,150	15,250	(3,100)	-20.33%
TAX ASSESSMENT ADMINISTRATION				
Salary & Wages	29,355	28,500	855	
Other Expenses	116,465	116,350	115	0.10%
LEGAL SERVICES				
Other Expenses	156,000	136,000	20,000	14.71%
ENGINEERING SERVICES				
Other Expenses	34,000	34,000	0	0.00%
PLANNING BOARD				
Salary & Wages	36,190	35,135	1,055	3.00%
Other Expenses	22,700	18,700	4,000	21.39%
ZONING BOARD OF ADJUSTMENT				
Salary & Wages	18,097	17,570	527	3.00%
Other Expenses	15,150	14,000	1,150	8.21%
OTHER CODE ENFORCEMENT FUNCTIONS				
Salary & Wages	158,105	154,500	3,605	2.33%
Other Expenses	7,700	8,700	(1,000)	-11.49%
LIABILITY INSURANCE				
Other Expenses	302,317	286,150	16,167	5.65%
EMPLOYEE GROUP INSURANCE				
Other Expenses	972,500	858,300	114,200	13.31%
UNEMPLOYMENT INSURANCE				
Other Expenses	10,000	10,000	0	0.00%
POLICE DEPARTMENT				
Salary & Wages	2,151,094	2,285,453	(134,359)	-5.88%
Other Expenses	96,335	118,110	(21,775)	-18.44%
POLICE DISPATCH/911				
Other Expenses	169,500	162,800	6,700	4.12%
OFFICE OF EMERGENCY MANAGEMENT				
Salary & Wages	8,069	11,300	(3,231)	-28.59%
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	122,250	125,200	(2,950)	-2.36%
Other Expenses - LOSAP	41,400	45,000	(3,600)	-8.00%

SUMMARY OF 2010 MUNICIPAL BUDGET

REVENUE SOURCES FOR MUNICIPAL BUDGET



HOW YOUR MUNICIPAL DOLLAR IS SPENT



The Mayor and Council have completed the preparation of the 2010 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 17, 2010 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

Paul Camella, Council President

Jeff Bader

John Glaser

Jeffrey Hoffman

Joanne Howley

Robert Rosenblatt

BOROUGH OF WOODCLIFF LAKE BUDGET NEWSLETTER

Woodcliff Lake, New Jersey

May 2010

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