

Borough of

Woodcliff Lake

Woodcliff Lake, New Jersey

April 2006

OVERVIEW

Municipal Tax Rate increases 3.48%

The goal of the Mayor and Council has been and continues to provide municipal services to our residents at existing or higher levels while controlling the increase in the municipal tax burden. **Only 23% of the total Property Tax rate is controlled by the Mayor and Council**, the balance is controlled by the Boards of Education of the local and regional school districts and the County of Bergen. The 2006 municipal budget results in a 3.48% increase in the municipal tax rate. This increase is necessary to maintain the current level of service provided to our residents and to pay our debt service and other legal 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. 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 2006 is \$9,639,278. This amount is partially offset by the utilization of \$1,000,000 of surplus and \$2,162,467 of other budgeted revenue. The amount to be raised by property taxes in 2006 for the municipal budget is \$6,476,811, an increase of \$351,105 (or 5.73%) over 2005. It should be noted that there are a number of budget impact items that are not within the total control of the Borough. See the list on the opposite column for some of these items.

The 2006 budget utilizes \$1,000,000 (or 66.50%) of the total surplus available at December 31, 2005. This is the same amount as was used in the prior year. In general there was a slight increase in other miscellaneous revenues anticipated by the Borough for 2006 over 2005. The complete 2006 Municipal Budget, as introduced, is summarized on page 3 and itemized on pages 4-7 for your review.

BUDGET HIGHLIGHTS

- **Total Budgeted Expenditures - \$9.64 million**
- **Public Safety – 28.8%** of total
- **Salaries and Fringes – 53.5%** of total
- **Employee Medical Insurance Premiums— increase 11.61%**
- **Combined pension cost increases – 108%**
- **State Aid** no increase over the 2005 figures
- **Assessed Values** - property value growth of **0.27%** over 2005 (slight decrease in growth as compared to the previous year).

Budget Impact Items:

Health Insurance (11.61% increase)	\$ 95,624
Cost of health benefits for employees	
PFRS Pension (99.76% increase)	\$ 83,192
Third year of phased in payment for police officer pension program	
PERS Pension (178.67% increase)	\$ 18,340
Second year of phased in payment for public employee pension program	
Sewer Charges (4.20% increase)	\$ 19,113
Charges from B.C.U.A. for sewer disposal	
Liability Insurance (2.89% increase)	\$ 7,583
Cost of workers compensation and liability insurance	
Affordable Housing	\$ 25,000
Charges associated with planning for COAH Cycle Three housing requirements	
Debt Service/Capital (8.96% increase)	\$100,899
Funding for Capital Improvements and previous years Bonds	

Open Space:

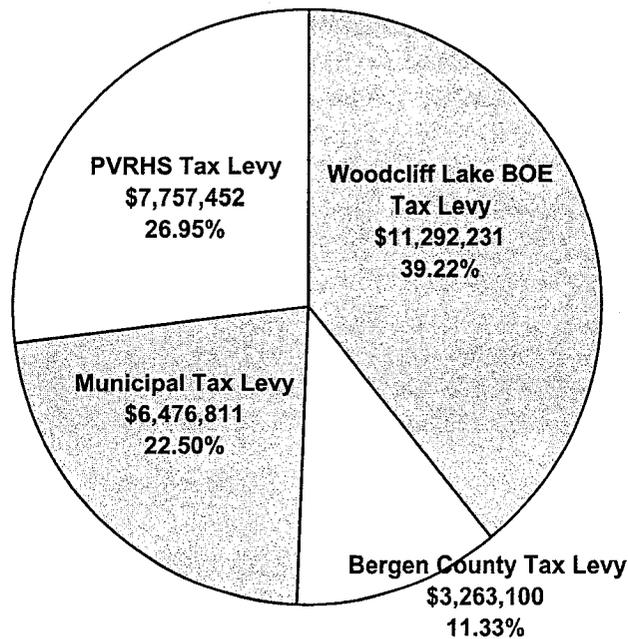
One cent per \$100 of assessed property value will be set aside for the Municipal Open Space tax previously approved by residents in a November 7, 2000 referendum and reaffirmed by referendum on November 8, 2005. This tax is identified on your tax bill. It is reported separately and is not included in the tax rate. The Local Open Space tax will enable the Borough to continue in its efforts to preserve open space through property acquisition and improve its recreational facilities.

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

	2006	2005	INCREASE
Woodcliff Lake Board of Education	\$4,526	\$4,193	\$333
Pascack Valley Regional High School	\$3,109	\$2,839	\$270
Municipal	\$2,596	\$2,508	\$88
Bergen County *	\$1,317	\$1,254	\$63
TOTAL TAXES:	\$11,548	\$10,794	\$754

* The County Tax Levy has not been finalized and has been calculated assuming 5% increase.

TOTAL WOODCLIFF LAKE PROPERTY TAX LEVY BREAKDOWN



BOROUGH OF WOODCLIFF LAKE

2006 MUNICIPAL BUDGET

AS INTRODUCED

BUDGET

2006 General Budget Appropriations (Expenditures)	\$ 9,639,278	
2005 General Budget Appropriations (Expenditures)	<u>9,009,484</u>	
Increase	<u>\$ 629,794</u>	<u>6.99%</u>

TAXATION

Municipal

2006 Amount to be Raised by Taxation	\$ 6,476,811	
2005 Amount to be Raised by Taxation	<u>6,125,706</u>	
Increase	<u>\$ 351,105</u>	<u>5.73%</u>

2006 Municipal Tax Rate (per \$100)	\$ 0.416	
2005 Municipal Tax Rate (per \$100)	<u>\$ 0.402</u>	
Increase	<u>\$ 0.0140</u>	<u>3.48%</u>

TAX IMPACT ON AVERAGE HOUSE

	<u>2006</u>	<u>2005</u>	<u>Increase</u>
Assessed at \$624,000	<u>\$ 2,596</u>	<u>\$ 2,508</u>	<u>\$ 88</u>

ASSESSED VALUE

2006 \$ 1,556,747,124

SUMMARY OF GENERAL REVENUES

	Budget 2006	Budget 2005	Actual Receipts
	1,000,000	1,000,000	1,000,000
SURPLUS - Utilized to offset Tax Levy			
MISCELLANEOUS LOCAL REVENUES			
Alcoholic Beverages Licenses	2,000	2,000	2,228
Other Licenses	500	750	558
Fees & Permits	65,000	50,000	65,413
Municipal Court Fines & Costs	60,000	58,000	60,736
Interest & Cost on Taxes	30,288	35,000	32,028
Uniform Fire Safety Act - Local	36,000	40,000	36,170
Park Receipts	200,000	100,000	200,614
Upper Saddle River Sewer Charges	3,300	3,300	3,300
Cablevision Fees	17,718	18,279	18,279
Dept. of Public Works Recyclables	45,000	30,000	45,884
Trash Collection	18,000	20,000	18,880
Hotel Tax	340,000	325,000	340,341
Total Miscellaneous Local Revenues	817,806	682,329	824,431
STATE AID			
Legislative Initiative Municipal Block Grant	23,204	23,204	23,204
Consolidated Municipal Tax Relief Aid	131,126	131,126	131,126
Energy Receipt Tax	535,587	535,587	535,587
Supplemental Energy Receipts Tax	28,108	28,108	28,108
Watershed Moratorium Offset Aid	11,186	11,186	11,186
Municipal Homeland Security Assistance	50,000	50,000	50,000
Total State Aid	779,211	779,211	779,211
CONSTRUCTION CODE FEES	328,000	177,000	328,072
SPECIAL ITEMS OF GENERAL REVENUE			
Private Donation - WCL-TV	-	15,000	15,000
Private Donation - Old Mill Pond - Reserve	-	3,000	3,000
Handicapped Recreation Opportunities Grant	7,010	12,400	12,400
Municipal Alliance on Alcoholism and Drug Abuse	11,500	11,500	11,500
Alcohol Education and Drug Rehabilitation	5,822	9,907	9,907
Municipal Stormwater Grant - NJDEP	8,468	-	-
Affordable Housing (COAH) - Reserve	25,000	-	-
Child Passenger Safety Education	-	5,000	5,000
Body Armor Replacement Program	1,650	1,697	1,697
Police Special Equipment Donation - Reserve	-	100	100
Municipal Recycling Assistance Program	4,673	4,558	4,558
Clean Communities Program	5,000	6,002	6,002
Senior Activity Grant	3,000	3,000	3,000
Domestic Violence Grant	1,000	-	-
Uniform Fire Safety Act - LEA	9,098	8,636	9,098
Capital Fund Balance	7,251	-	-
Chapter 159's	0	8,971	8,971
Assessment Trust Surplus	-	8,406	8,406
Aid in Lieu of Taxes - Reserve	16,978	20,111	20,111
DCA - Web Tech - Reserve	0	1,950	1,950
Total Special Items of General Revenue	106,450	120,238	120,700
Total Miscellaneous Revenues	3,031,467	2,758,778	3,052,414
RECEIPT FROM DELINQUENT TAXES	131,000	125,000	141,663
MUNICIPAL TAX LEVY	6,476,811	6,125,706	6,611,987
TOTAL GENERAL REVENUES	9,639,278	9,009,484	9,806,064

**SUMMARY OF GENERAL APPROPRIATIONS
(EXPENDITURES)**

	2006 BUDGET	2005 BUDGET	INC./DEC.	% CHANGE
GENERAL ADMINISTRATION				
Salary & Wages	199,286	189,889	9,397	4.95%
Other Expenses	97,400	97,400	0	0.00%
MAYOR AND COUNCIL				
Salary & Wages	30,705	28,800	1,905	6.61%
Other Expenses	3,000	3,000	0	0.00%
MUNICIPAL CLERK				
Salary & Wages	55,481	58,231	(2,750)	-4.72%
Other Expenses	26,000	20,000	6,000	30.00%
FINANCIAL ADMINISTRATION				
Salary & Wages	117,650	112,813	4,837	4.29%
Other Expenses	31,900	35,000	(3,100)	-8.86%
AUDIT SERVICES				
Other Expenses	32,000	31,000	1,000	3.23%
REVENUE ADMINISTRATION				
Salary & Wages	45,821	50,891	(5,070)	-9.96%
Other Expenses	13,450	13,450	0	0.00%
TAX ASSESSMENT ADMINISTRATION				
Salary & Wages	24,000	30,000	(6,000)	-20.00%
Other Expenses	29,200	18,125	11,075	61.10%
LEGAL SERVICES				
Other Expenses	110,600	100,600	10,000	9.94%
ENGINEERING SERVICES				
Other Expenses	34,000	34,000	0	0.00%
PLANNING BOARD				
Salary & Wages	20,082	19,418	664	3.42%
Other Expenses	31,650	32,650	(1,000)	-3.06%
ZONING BOARD OF ADJUSTMENT				
Salary & Wages	10,042	9,688	354	3.65%
Other Expenses	9,250	16,750	(7,500)	-44.78%
AFFORDABLE HOUSING				
Other Expenses	25,000	0	25,000	
OTHER CODE ENFORCEMENT FUNCTIONS				
Salary & Wages	148,146	132,696	15,450	11.64%
Other Expenses	9,250	9,250	0	0.00%
LIABILITY INSURANCE				
Other Expenses	270,200	262,617	7,583	2.89%
EMPLOYEE GROUP INSURANCE				
Other Expenses	919,150	823,526	95,624	11.61%
UNEMPLOYMENT INSURANCE				
Other Expenses	10,000	10,000	0	0.00%
POLICE DEPARTMENT				
Salary & Wages	2,008,975	1,876,865	132,110	7.04%
Other Expenses	112,160	106,700	5,460	5.12%
POLICE DISPATCH/911				
Other Expenses	181,400	174,736	6,664	3.81%
OFFICE OF EMERGENCY MANAGEMENT				
Salary & Wages	10,929	10,824	105	0.97%
Other Expenses	5,175	5,000	175	3.50%
AID TO VOLUNTEER FIRE COMPANIES				
Salary & Wages	2,500	4,000	(1,500)	-37.50%
Other Expenses	122,395	120,095	2,300	1.92%
Other Expenses - LOSAP	37,420	45,000	(7,580)	-16.84%

**SUMMARY OF GENERAL APPROPRIATIONS
(EXPENDITURES)**

	2006 BUDGET	2005 BUDGET	INC./DEC.	% CHANGE
AID TO VOLUNTEER AMBULANCE COMPANIES				
Other Expenses	17,500	17,500	0	0.00%
Other Expenses - LOSAP	18,000	14,500	3,500	24.14%
FIRE DEPARTMENT (PREVENTION)				
Salary & Wages	26,780	25,875	905	3.50%
Other Expenses	21,150	21,150	0	0.00%
MUNICIPAL PROSECUTOR				
Other Expenses	9,500	9,500	0	0.00%
STREETS AND ROAD MAINTENANCE				
Salary & Wages	554,169	524,918	29,251	5.57%
Other Expenses	38,450	40,050	(1,600)	-4.00%
OTHER PUBLIC WORKS FUNCTIONS				
Other Expenses	7,500	6,500	1,000	15.38%
SOLID WASTE COLLECTION				
Salary & Wages	165,810	155,586	10,224	6.57%
Other Expenses	46,918	36,918	10,000	27.09%
BUILDINGS AND GROUNDS				
Salary & Wages	34,500	30,535	3,965	12.99%
Other Expenses	65,700	64,200	1,500	2.34%
VEHICLE MAINTENANCE				
Other Expenses	61,725	65,725	(4,000)	-6.09%
PUBLIC HEALTH SERVICES				
Salary & Wages	18,540	17,913	627	3.50%
Other Expenses	41,504	39,917	1,587	3.98%
ANIMAL CONTROL				
Other Expenses	4,108	3,908	200	5.12%
WELFARE ADMINISTRATION				
Salary & Wages	1,738	1,688	50	2.96%
Other Expenses	250	325	(75)	-23.08%
RECREATION SERVICES AND PROGRAMS				
Salary & Wages	163,190	127,245	35,945	28.25%
Other Expenses	120,260	75,700	44,560	58.86%
MAINTENANCE OF PARKS				
Other Expenses	11,000	10,000	1,000	10.00%
MUNICIPAL LIBRARY				
Other Expenses	76,250	100,000	(23,750)	-23.75%
CELEBRATION OF PUBLIC EVENTS				
Other Expenses	31,800	33,000	(1,200)	-3.64%
ELECTRICITY				
Other Expenses	109,273	102,000	7,273	7.13%
STREET LIGHTING				
Other Expenses	78,000	78,000	0	0.00%
TELEPHONE				
Other Expenses	32,625	30,100	2,525	8.39%
WATER				
Other Expenses	10,150	10,200	(50)	-0.49%
FUEL OIL				
Other Expenses	4,000	4,000	0	0.00%

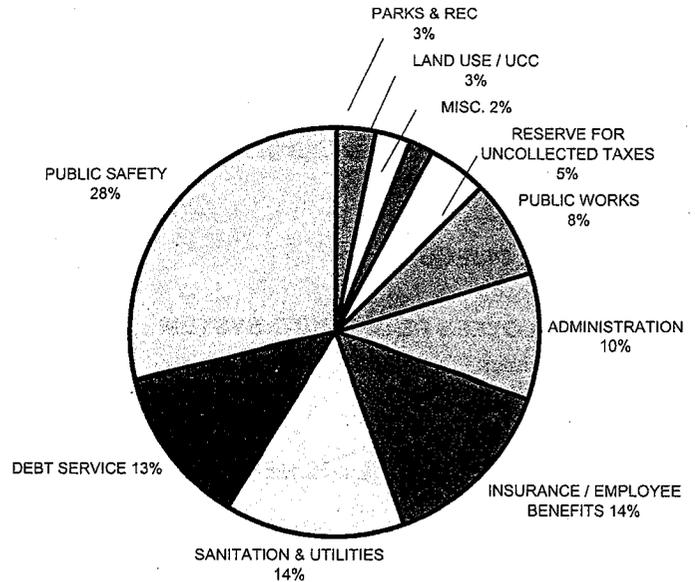
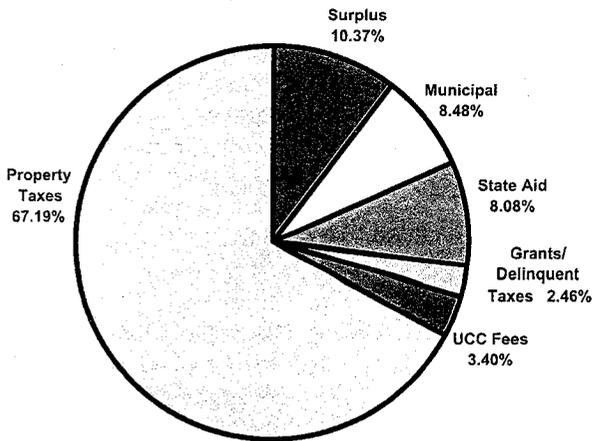
**SUMMARY OF GENERAL APPROPRIATIONS
(EXPENDITURES)**

	2006 BUDGET	2005 BUDGET	INC./DEC.	% CHANGE
SEWERAGE DISPOSAL				
Salary & Wages	173,993	168,922	5,071	3.00%
Other Expenses	6,900	6,900	0	0.00%
BCUA Sewer Charges	423,080	407,288	15,792	3.88%
Borough of Montvale - Sewer Charges	34,050	32,929	1,121	3.40%
Borough of Hillsdale - Sewer Charges	17,500	15,300	2,200	14.38%
GASOLINE				
Other Expenses	78,316	61,925	16,391	26.47%
SOLID WASTE DISPOSAL				
Other Expenses	188,250	180,250	8,000	4.44%
PUBLIC EMPLOYEES RETIREMENT SYSTEM				
Other Expenses	28,605	10,265	18,340	178.67%
SOCIAL SECURITY				
Other Expenses	160,000	150,000	10,000	6.67%
POLICE AND FIREMEN'S RETIREMENT SYSTEM				
Other Expenses	166,584	83,392	83,192	99.76%
DONATIONS				
Other Expenses	0	100	(100)	-100.00%
GRANTS				
Other Expenses	51,123	85,955	(34,832)	-40.52%
MUNICIPAL COURT				
Salary & Wages	72,302	70,525	1,777	2.52%
Other Expenses	5,000	4,200	800	19.05%
PUBLIC DEFENDER				
Other Expenses	2,500	2,500	0	0.00%
OVEREXPENDITURE OF 2002 APPROPRIATION	0	8,867	(8,867)	-100.00%
CAPITAL IMPROVEMENT FUND				
Other Expenses	100,000	0	100,000	
BOND PRINCIPAL				
Other Expenses	845,000	810,000	35,000	4.32%
BOND INTEREST				
Other Expenses	281,468	315,569	(34,101)	-10.81%
DEFERRED CHARGES				
Other Expenses	0	34,600	(34,600)	-100.00%
RESERVE FOR UNCOLLECTED TAXES				
Other Expenses	450,000	430,000	20,000	4.65%
	9,639,278	9,009,454	629,824	6.99%

SUMMARY OF 2006 MUNICIPAL BUDGET

REVENUE SOURCES FOR MUNICIPAL BUDGET

HOW YOUR MUNICIPAL DOLLAR IS SPENT



The Mayor and Council have completed the preparation of the 2006 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 1, 2006 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. La Paglia, Mayor

Paul Camella, Council President

Jeff Bader

John Glaser

Joanne Howley

Jared Shapiro

Frederick Singer

BOROUGH OF WOODCLIFF LAKE BUDGET NEWSLETTER

Woodcliff Lake, New Jersey

April 2006

U.S. POSTAGE
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