

# Woodcliff Lake

Woodcliff Lake, New Jersey

April 2008

## OVERVIEW

### No Municipal Tax Rate increase in 2008

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 2008 municipal budget results in no increase in the municipal tax rate.** Even without any budget increase the Borough 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. 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 2008 is \$10,863,168. This amount includes \$552,400 dedicated toward Capital Improvements. The amount to be raised by property taxes in 2008 for the municipal budget is \$7,288,085 reflecting offsets for budgeted revenues of \$2,225,083 and the utilization of previously accumulated surplus of \$1,350,000. See the list on the opposite column for significant budget impact items.

The 2008 budget utilizes \$1,350,000 (or 68.81%) of the total surplus available at December 31, 2007. In general there was a slight decrease in other miscellaneous revenues anticipated by the Borough for 2008 over 2007. The complete 2008 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 **3.07%** over 2007 (largest increase in ratable growth in past 10 years).
- **Total Budgeted Expenditures** – including Capital Improvements – \$10.86 million an increase of 0.80% over 2007.
- **State Aid** decrease of **\$108,914** or **13.73%** from 2007 figures based on State budget as proposed.
- **Municipal Tax** – No increase in the municipal tax rate for 2008.

### 10 Largest Budget Increases:

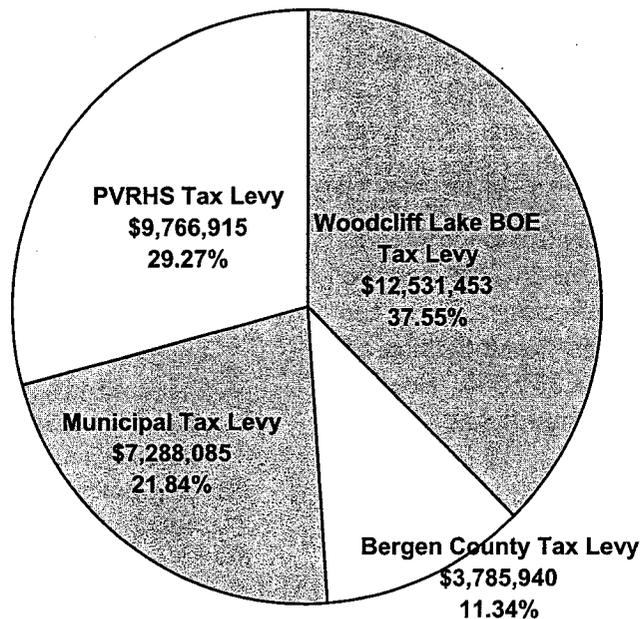
PFRS (Police Officer Pensions)	\$128,040
Final year of phased in payment for police officer pension program	
Tax Assessment – Salary & Wages	\$ 44,840
Additional day of service in the Borough, preparation for revaluation	
Utilities – (Electric, Street Lighting, Gas)	\$ 43,434
Increases in the cost of utilities	
PERS (Public Employee Pensions)	\$ 41,892
Fourth year of phased in payment for public employee pension program	
Police Department – Salary & Wages	\$ 39,897
Contractual increases for police officers in accordance with PBA contract	
Reserve for Uncollected Taxes	\$ 39,000
Statutory requirement	
Planning Board – Other Expenses	\$ 37,600
Broadway Corridor Study	
Streets & Roads – Salary & Wages	\$ 30,579
Annual cost of living increases for Public Works employees	
Solid Waste Disposal – Other Expenses	\$ 27,050
Increase in annual charges	
Sewer Charges – Other Expenses	\$ 16,707
Increase in annual charges	

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

	2008	2007	INCREASE
Woodcliff Lake Board of Education	\$4,732	\$4,775	(\$43)
Pascack Valley Regional High School	\$3,569	\$3,450	\$119
Municipal	\$2,752	\$2,752	\$0
Bergen County	\$1,472	\$1,429	\$43
<b>TOTAL TAXES:</b>	<b>\$12,525</b>	<b>\$12,406</b>	<b>\$119</b>

- NOTES:
1. Tax Impact does not include the Municipal or County Open Space Tax.
  2. The 2008 School Tax is based on the budgets presented to the public.
  3. The County Tax has not been finalized and has been calculated on a 3% increase.

## TOTAL WOODCLIFF LAKE PROPERTY TAX LEVY BREAKDOWN



Prepared by Woodcliff Lake April 25, 2008

**BOROUGH OF WOODCLIFF LAKE**

**2008 MUNICIPAL BUDGET  
AS INTRODUCED**

**TOTAL BUDGET**

2008 General Budget Appropriations (Expenditures)	\$ 10,863,168	
2007 General Budget Appropriations (Expenditures)	<u>10,776,427</u>	
Increase	<u>\$ 86,741</u>	<u>0.80%</u>

**TOP 10 BUDGET IMPACT ITEMS (\$)**

		% of Total Budget
Police Department - Salary & Wages	\$2,150,087	19.79%
DPW - Salary & Wages	\$997,648	9.18%
Debt Service	\$915,281	8.43%
Borough (All Other Departments) - Salary & Wages	\$913,164	8.41%
Employee Group Health Insurance	\$872,715	8.03%
Sewerage Disposal	\$475,000	4.37%
PFRS Pension (Police Employees)	\$399,466	3.68%
Utilities (Electric, Street Lighting, Gasoline, Water, etc.)	\$372,860	3.43%
Solid Waste Disposal	\$222,550	2.05%
PERS Pension (Public Employees)	<u>\$95,892</u>	<u>0.88%</u>
	\$7,414,663	68.26%

**TAXATION**

Municipal (excluding Open Space)		
2008 Amount to be Raised by Taxation	\$ 7,288,085	
2008 Municipal Tax Rate (per \$100)	\$ 0.441	
2007 Municipal Tax Rate (per \$100)	\$ 0.441	
Increase	<u>\$ -</u>	<u>0.00%</u>

**TAX IMPACT ON AVERAGE HOUSE**

	<u>2008</u>	<u>2007</u>	<u>Increase</u>
Assessed at \$624,000	<u>\$ 2,752</u>	<u>\$ 2,752</u>	<u>\$ -</u>

**SUMMARY OF GENERAL REVENUES**

	<b>Budget 2008</b>	<b>Budget 2007</b>	<b>Actual Receipts</b>
<b>SURPLUS - Utilized to offset Tax Levy</b>	<b>1,350,000</b>	<b>1,600,000</b>	<b>1,600,000</b>
<b>MISCELLANEOUS LOCAL REVENUES</b>			
Alcoholic Beverages Licenses	2,000	2,000	2,228
Other Licenses	500	300	1,129
Fees & Permits	52,500	45,200	55,589
Municipal Court Fines & Costs	46,500	52,500	46,685
Interest & Cost on Taxes	36,000	45,000	36,728
Uniform Fire Safety Act - Local	45,000	43,500	46,652
Park Receipts	200,000	200,000	203,864
Upper Saddle River Sewer Charges	3,300	3,300	3,300
Cablevision Franchise Fees	17,500	17,718	17,551
Verizon Franchise Fees	4,666	-	-
Dept. of Public Works Recyclables	46,115	37,000	51,711
Hotel Tax	340,000	320,500	360,883
<b>Total Miscellaneous Local Revenues</b>	<b>794,081</b>	<b>767,018</b>	<b>826,320</b>
<b>STATE AID</b>			
Legislative Initiative Municipal Block Grant	-	23,204	23,204
Consolidated Municipal Tax Relief Aid	19,587	73,362	73,362
Energy Receipt Tax	653,473	593,352	593,352
Supplemental Energy Receipts Tax	-	28,108	28,108
Watershed Moratorium Offset Aid	11,186	11,186	11,186
Municipal Property Tax Assistance	-	13,948	13,948
Municipal Homeland Security Assistance	-	50,000	50,000
<b>Total State Aid</b>	<b>684,246</b>	<b>793,160</b>	<b>793,160</b>
<b>CONSTRUCTION CODE FEES</b>			
	<b>328,000</b>	<b>328,000</b>	<b>347,164</b>
<b>SPECIAL ITEMS OF GENERAL REVENUE</b>			
Handicapped Recreation Opportunities Grant	16,800	6,862	6,862
Handicapped Recreation Opportunities Grant - Reserve	3,322	-	-
Municipal Alliance on Alcoholism and Drug Abuse	11,500	11,500	12,186
Municipal Alliance on Alcoholism and Drug Abuse- Reserve	686	-	-
Alcohol Education and Drug Rehabilitation - Reserve	-	250	250
Affordable Housing (COAH) - Reserve	-	25,000	25,000
NJDOT Grant - Overlook Road	150,000	150,000	150,000
Police - DWI - Reserve	-	1,620	1,620
Drunk Driving Enforcement Fund	-	3,950	3,950
Body Armor Replacement Program	3,042	1,710	1,710
Municipal Recycling Assistance Program	-	4,357	4,358
Clean Communities Program	7,571	7,463	8,214
Senior Activity Grant	3,000	3,000	3,000
Domestic Violence Grant	2,185	1,358	1,358
Emergency Beacon - Reserve	-	59	59
Uniform Fire Safety Act - LEA	8,855	8,188	13,259
Capital Fund Balance	67,661	-	-
Chapter 159's (Rec'd after Budget Adoption)	-	43,040	42,089
Aid in Lieu of Taxes - Reserve	13,134	17,130	17,130
<b>Total Special Items of General Revenue</b>	<b>287,756</b>	<b>285,487</b>	<b>291,045</b>
<b>Total Miscellaneous Revenues</b>	<b>3,444,083</b>	<b>3,773,665</b>	<b>3,857,689</b>
<b>RECEIPT FROM DELINQUENT TAXES</b>	<b>131,000</b>	<b>131,000</b>	<b>895,830</b>
<b>MUNICIPAL TAX LEVY</b>	<b>7,288,085</b>	<b>6,871,762</b>	<b>6,876,322</b>
<b>TOTAL GENERAL REVENUES</b>	<b>10,863,168</b>	<b>10,776,427</b>	<b>11,629,841</b>

Prepared by Woodcliff Lake April 25, 2008

**SUMMARY OF GENERAL APPROPRIATIONS  
(EXPENDITURES)**

	2008 BUDGET	2007 BUDGET	INC./DEC.	% CHANGE
<b>GENERAL ADMINISTRATION</b>				
Salary & Wages	214,679	221,206	(6,527)	-2.95%
Other Expenses	81,200	78,400	2,800	3.57%
<b>MAYOR AND COUNCIL</b>				
Salary & Wages	31,900	30,702	1,198	3.90%
Other Expenses	3,000	3,000	0	0.00%
<b>MUNICIPAL CLERK</b>				
Salary & Wages	62,687	57,457	5,230	9.10%
Other Expenses	30,050	36,600	(6,550)	-17.90%
<b>FINANCIAL ADMINISTRATION</b>				
Salary & Wages	95,010	122,488	(27,478)	-22.43%
Other Expenses	30,750	29,750	1,000	3.36%
<b>IT SERVICES</b>				
Other Expenses	34,000	33,000	1,000	3.03%
<b>REVENUE ADMINISTRATION</b>				
Salary & Wages	49,373	47,582	1,791	3.76%
Other Expenses	14,850	13,400	1,450	10.82%
<b>ASSESSMENT ADMINISTRATION</b>				
Salary & Wages	63,000	0	63,000	
Other Expenses	51,300	69,460	(18,160)	-26.14%
<b>LEGAL SERVICES</b>				
Other Expenses	100,600	100,600	0	0.00%
<b>ENGINEERING SERVICES</b>				
Other Expenses	34,000	34,000	0	0.00%
<b>PLANNING BOARD</b>				
Salary & Wages	33,840	28,008	5,832	20.82%
Other Expenses	54,250	16,650	37,600	225.83%
<b>PLANNING BOARD OF ADJUSTMENT</b>				
Salary & Wages	16,920	13,378	3,542	26.48%
Other Expenses	14,000	10,750	3,250	30.23%
<b>AFFORDABLE HOUSING</b>				
Other Expenses	0	25,000	(25,000)	
<b>ANIMAL CODE ENFORCEMENT FUNCTIONS</b>				
Salary & Wages	148,360	141,978	6,382	4.50%
Other Expenses	9,450	9,250	200	2.16%
<b>ABILITY INSURANCE</b>				
Other Expenses	269,770	275,370	(5,600)	-2.03%
<b>EMPLOYEE GROUP INSURANCE</b>				
Other Expenses	872,715	950,000	(77,285)	-8.14%
<b>EMPLOYMENT INSURANCE</b>				
Other Expenses	10,000	10,000	0	0.00%
<b>POLICE DEPARTMENT</b>				
Salary & Wages	2,150,087	2,110,190	39,897	1.89%
Other Expenses	116,260	114,315	1,945	1.70%
<b>POLICE DISPATCH/911</b>				
Other Expenses	195,333	220,750	(25,417)	-11.51%
<b>POLICE OF EMERGENCY MANAGEMENT</b>				
Salary & Wages	11,200	11,037	163	1.48%
Other Expenses	5,700	5,690	10	0.18%
<b>PAID TO VOLUNTEER FIRE COMPANIES</b>				
Salary & Wages	2,500	2,500	0	0.00%
Other Expenses	124,200	124,200	0	0.00%
Other Expenses - LOSAP	42,900	41,400	1,500	3.62%

**SUMMARY OF GENERAL APPROPRIATIONS  
(EXPENDITURES)**

	2008 BUDGET	2007 BUDGET	INC./DEC.	% CHANGE
<b>AID TO VOLUNTEER AMBULANCE COMPANIES</b>				
Other Expenses	17,500	17,500	0	0.00%
Other Expenses - LOSAP	19,000	19,000	0	0.00%
<b>FIRE DEPARTMENT (PREVENTION)</b>				
Salary & Wages	32,500	27,717	4,783	17.26%
Other Expenses	22,250	22,250	0	0.00%
<b>MUNICIPAL PROSECUTOR</b>				
Other Expenses	9,500	9,500	0	0.00%
<b>STREETS AND ROAD MAINTENANCE</b>				
Salary & Wages	606,700	576,121	30,579	5.31%
Other Expenses	41,750	39,138	2,612	6.67%
<b>OTHER PUBLIC WORKS FUNCTIONS</b>				
Other Expenses	15,600	10,250	5,350	52.20%
<b>SOLID WASTE COLLECTION</b>				
Salary & Wages	173,170	167,085	6,085	3.64%
Other Expenses	54,150	50,600	3,550	7.02%
<b>BUILDINGS AND GROUNDS</b>				
Salary & Wages	30,732	40,392	(9,660)	-23.92%
Other Expenses	95,000	94,050	950	1.01%
<b>VEHICLE MAINTENANCE</b>				
Other Expenses	76,725	68,225	8,500	12.46%
<b>PUBLIC HEALTH SERVICES</b>				
Salary & Wages	15,025	19,180	(4,155)	-21.66%
Other Expenses	43,350	41,670	1,680	4.03%
<b>ANIMAL CONTROL</b>				
Other Expenses	4,110	4,110	0	0.00%
<b>WELFARE ADMINISTRATION</b>				
Salary & Wages	1,870	1,799	71	3.95%
Other Expenses	250	250	0	0.00%
<b>RECREATION SERVICES AND PROGRAMS</b>				
Salary & Wages	168,700	165,422	3,278	1.98%
Other Expenses	94,200	102,758	(8,558)	-8.33%
<b>MAINTENANCE OF PARKS</b>				
Other Expenses	25,700	13,700	12,000	87.59%
<b>MUNICIPAL LIBRARY</b>				
Other Expenses	66,250	76,250	(10,000)	-13.11%
<b>CELEBRATION OF PUBLIC EVENTS</b>				
Other Expenses	31,800	61,800	(30,000)	-48.54%
<b>ELECTRICITY</b>				
Other Expenses	127,800	113,300	14,500	12.80%
<b>STREET LIGHTING</b>				
Other Expenses	94,000	84,000	10,000	11.90%
<b>TELEPHONE</b>				
Other Expenses	31,300	32,625	(1,325)	-4.06%
<b>WATER</b>				
Other Expenses	10,400	10,400	0	0.00%
<b>FUEL OIL</b>				
Other Expenses	4,000	4,000	0	0.00%

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(EXPENDITURES)

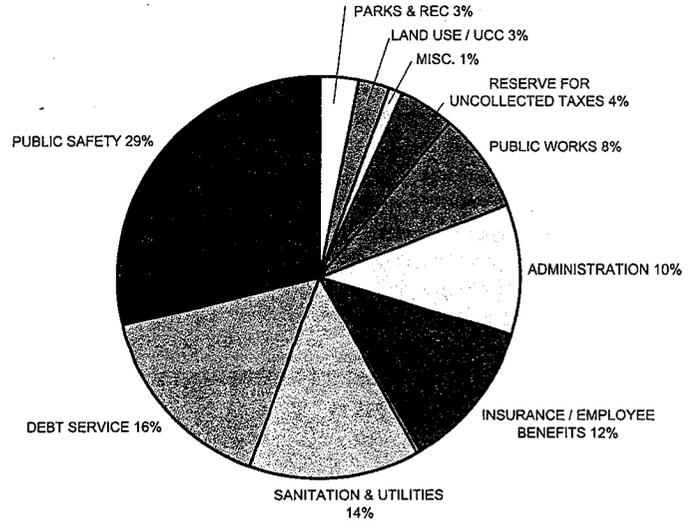
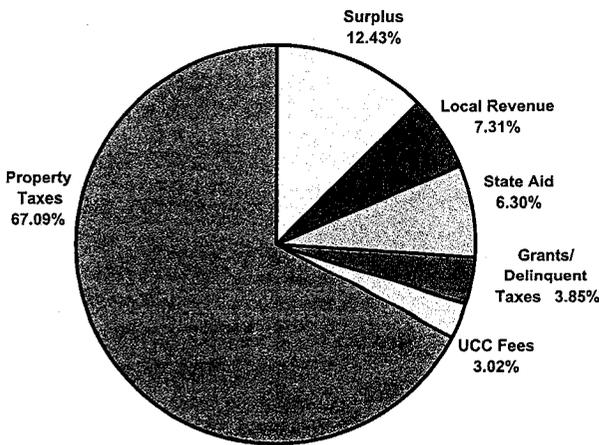
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2008 BUDGET	2007 BUDGET	INC./DEC.	% CHANGE
187,046	180,085	6,961	3.87%

# SUMMARY OF 2008 MUNICIPAL BUDGET

## REVENUE SOURCES FOR MUNICIPAL BUDGET

## HOW YOUR MUNICIPAL DOLLAR IS SPENT



The Mayor and Council have completed the preparation of the 2008 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 5, 2008 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

Josephine Higgins

Joanne Howley

Robert Rosenblatt

## **BOROUGH OF WOODCLIFF LAKE BUDGET NEWSLETTER**

Woodcliff Lake, New Jersey

April 2008

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