2012 MUNICIPAL BUDGET NEWSLETTER

Borough of

WOODCLIFF LAKE

Woodcliff Lake, New Jersey May 2012

OVERVIEW

2012 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 expenditures are higher in 2012 over 2011 due to the first year funding of the Hilton tax appeal settlement. Only 23.04% of your total Property Tax bill is controlled by the Mayor and Council. The balance of 76.96% is controlled by the Board of Educations of the local and regional school districts totaling 65.16% and the County of Bergen at 11.80%. 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 2012 municipal budget tax rate of 6.90%.

The Finance Committee along with the Mayor and Council carefully examine and monitor the expenditures of all various Borough Departments on an ongoing basis throughout the year. The total municipal budget expenditures including debt service for 2012 is 11,516,047. This amount is an increase of $613,302 (5.63%). See the list on the opposite column for significant budget impact items.

The 2012 budget utilizes as an offset to our total tax levy $800,000 or 79.91% of the total available surplus in the amount of $1,001,134 at December 31, 2011.

The complete 2012 Municipal Budget, as introduced, is summarized on page 3 and itemized on pages 407 for your review.

BUDGET HIGHLIGHTS

- **Assessed Values** – Due to Revaluation aggregate property values increased by $142,757,500 (8.37%) from 2011
- **Total Budgeted Expenditures** – increased $613,352 (5.63%) of which $300,000 is for Hilton Tax appeal
- **State Aid** – no increase from 2011
- **Municipal Tax** – increase in the municipal tax rate of 6.90% or $211 per average home

10 Largest Budget Increases:

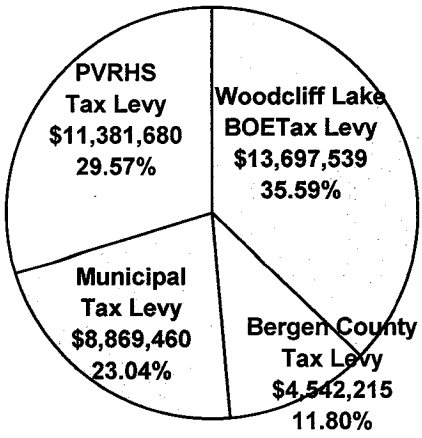
Deferred Charge – Hilton Tax Appeal	$300,000
Group Health Insurance For Employees	$164,730
Police – Salary & Wages	$158,537
Police/Fire Retirement System Pension	($110,450)
Legal	($ 56,000)
Gasoline	$ 49,425
Bergen County Utilities Authority – Sewer Charges	$ 32,541
Reserve for Uncollected Taxes	$ 28,025
Police – Other Expenses	($ 26,300)
Electricity	$ 22,000

TAX IMPACT ON AVERAGE HOME ASSESSED AT $683,000

	2012	2011	CHANGE
Woodcliff Lake Board of Education	$5,062	$5,016	$46
Pascack Valley Regional High School	$4,207	$4,282	($75)
Municipal	$3,277	$3,066	$211
Bergen County	$1,683	$1,646	$37
TOTAL TAXES:	$14,229	$14,010	$219

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.
3. 2011 Tax Impact restated utilizing 2012 Net Valuation.

TOTAL WOODCLIFF LAKE PROPERTY TAX LEVY BREAKDOWN



BOROUGH OF WOODCLIFF LAKE

2012 MUNICIPAL BUDGET

TOTAL BUDGET

2012 General Budget Appropriations (Expenditures)	$11,516,047	
2011 General Budget Appropriations (Expenditures)	10,902,745	
Increase	613,302	5.60%

TOP MAJOR BUDGET IMPACT ITEMS

		% of Total Budget
Police Department - Salary & Wages	$2,400,614	20.85%
Debt Service	1,083,774	9.41%
Employee Group Health Insurance	1,008,000	8.75%
DPW - Salary & Wages	976,400	8.48%
Borough (All Other Departments) - Salary & Wages	907,700	7.88%
Sewerage Disposal	670,391	5.82%
Reserve for Uncollected Taxes	632,575	5.49%
Utilities (Electric, Street Lighting, Gasoline, Water, etc.)	437,425	3.80%
PFRS Pension (Police Employees)	429,043	3.73%
Tax Appeals	300,000	2.61%
Solid Waste Disposal	203,750	1.77%
	9,049,672	78.58%
All Other Items	2,466,375	21.42%
TOTAL BUDGET	11,516,047	100.00%

TAXATION

Municipal (excluding Open space)		
2012 Amount to be Raised by Taxation	$8,869,460	
2012 Municipal Tax Rate (per $100)	$0.480	
2011 Municipal Tax Rate (per $100) Restated	0.449	
Increase	0.031	6.90%

TAX IMPACT ON AVERAGE HOUSE	2012	2011	Increase
Assessed at $683,000	$3,278	$3,067	$211

ASSESSED VALUES

2012	$ 1,847,942,619
2011	$ 1,705,185,119

SUMMARY OF GENERAL REVENUES

	Budget 2012	Budget 2011	Actual Receipts
SURPLUS - Utilized to offset Tax Levy	**800,000**	**800,000**	**800,000**
MISCELLANEOUS LOCAL REVENUES			
Alcoholic Beverages Licenses	2,200	2,200	2,271
Other Licenses	300	475	358
Fees & Permits	40,000	45,000	41,525
Municipal Court Fines & Costs	54,350	38,215	61,577
Interest & Cost on Taxes	47,600	60,700	49,490
Uniform Fire Safety Act - Local	45,000	46,250	45,099
Park Receipts	225,000	210,000	225,890
Upper Saddle River Sewer Charges	3,300	3,300	3,300
Cablevision Franchise Fees	57,344	58,900	58,971
Verizon Franchise Fees	26,982	15,200	21,493
Dept. of Public Works Recyclables	75,000	44,000	77,537
Hotel Tax	300,000	280,000	300,642
MEL - JIF TriBoro Ambulance	9,486	9,486	9,487
Total Miscellaneous Local Revenues	**886,562**	**813,726**	**897,640**
STATE AID			
Energy Receipt Tax	509,389	509,389	509,389
Watershed Moratorium Offset Aid	11,186	22,372	22,372
Total State Aid	**520,575**	**531,761**	**531,761**
CONSTRUCTION CODE FEES	**220,000**	**210,000**	**224,939**
SPECIAL ITEMS OF GENERAL REVENUE			
Handicapped Recreation Opportunities Grant	-	12,000	12,000
Handicapped Recreation Opportunities Grant - Match	-	3,150	3,150
Municipal Alliance on Alcoholism and Drug Abuse	10,356	10,356	10,356
Recycling Tonnage Grant		41,632	41,632
Body Armor Replacement Program		3,309	3,309
NJ Highway Safety - Over the Limit Under Arrest Grant		4,400	4,400
Clean Communities Program	11,206	11,172	11,172
Senior Activity Grant	-	4,950	4,950
FEMA Reimbursement	-	53,895	53,895
Uniform Fire Safety Act - LEA	7,000	15,000	7,824
Aid in Lieu of Taxes - Reserve	15,888	17,346	17,346
Total Special Items of General Revenue	**44,450**	**177,210**	**170,034**
Total Miscellaneous Revenues	**2,471,587**	**2,532,697**	**2,624,374**
RECEIPT FROM DELINQUENT TAXES	**175,000**	**150,000**	**182,424**
MUNICIPAL TAX LEVY	**8,869,460**	**8,291,071**	**8,669,026**
TOTAL GENERAL REVENUES	**11,516,047**	**10,973,768**	**11,475,824**

Original Budget	**10,902,745**
Amendments - Grants	**71,023**
	10,973,768

SUMMARY OF GENERAL APPROPRIATIONS
(EXPENDITURES)

	2012 BUDGET	Original 2011 BUDGET	INC./DEC.	% CHANGE
GENERAL ADMINISTRATION				
Salary & Wages	157,000	187,000	(30,000)	-16.04%
Other Expenses	67,150	92,250	(25,100)	-27.21%
MAYOR AND COUNCIL				
Salary & Wages	23,000	23,000	0	0.00%
Other Expenses	3,350	4,250	(900)	-21.18%
MUNICIPAL CLERK				
Salary & Wages	71,000	68,800	2,200	3.20%
Other Expenses	20,450	20,450	0	0.00%
FINANCIAL ADMINISTRATION				
Salary & Wages	79,000	77,900	1,100	1.41%
Other Expenses	25,300	19,200	6,100	31.77%
AUDIT SERVICES				
Other Expenses	65,000	40,000	25,000	62.50%
REVENUE ADMINISTRATION				
Salary & Wages	57,400	55,800	1,600	2.87%
Other Expenses	11,900	11,900	0	0.00%
TAX ASSESSMENT ADMINISTRATION				
Salary & Wages	29,900	29,100	800	2.75%
Other Expenses	116,700	100,525	16,175	16.09%
LEGAL SERVICES				
Other Expenses	100,000	156,000	(56,000)	-35.90%
ENGINEERING SERVICES				
Other Expenses	32,000	32,000	0	0.00%
PLANNING BOARD				
Salary & Wages	38,600	37,600	1,000	2.66%
Other Expenses	38,800	45,350	(6,550)	-14.44%
ZONING BOARD OF ADJUSTMENT				
Salary & Wages	19,300	18,800	500	2.66%
Other Expenses	15,600	15,050	550	3.65%
OTHER CODE ENFORCEMENT FUNCTIONS				
Salary & Wages	176,000	166,000	10,000	6.02%
Other Expenses	7,100	8,200	(1,100)	-13.41%
LIABILITY INSURANCE				
Other Expenses	317,154	304,384	12,770	4.20%
EMPLOYEE GROUP INSURANCE				
Other Expenses	1,008,000	843,270	164,730	19.53%
UNEMPLOYMENT INSURANCE				
Other Expenses	10,000	10,000	0	0.00%
POLICE DEPARTMENT				
Salary & Wages	2,400,614	2,242,077	158,537	7.07%
Other Expenses	80,850	107,150	(26,300)	-24.55%
POLICE DISPATCH/911				
Other Expenses	204,000	195,000	9,000	4.62%
OFFICE OF EMERGENCY MANAGEMENT				
Salary & Wages	8,000	8,000	0	0.00%
Other Expenses	4,160	4,160	0	0.00%
AID TO VOLUNTEER FIRE COMPANIES				
Salary & Wages	2,500	0	2,500	100.00%
Other Expenses	126,550	124,850	1,700	1.36%
Other Expenses - LOSAP	47,000	41,400	5,600	13.53%

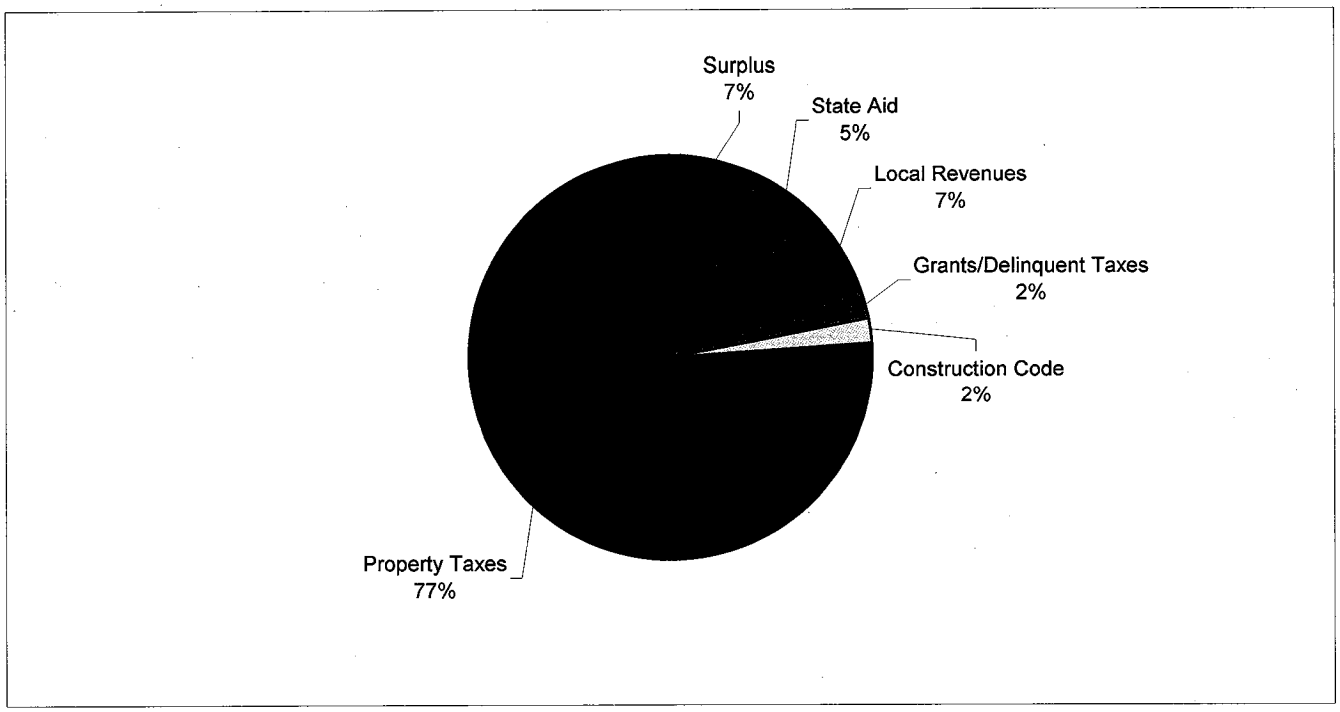
SUMMARY OF GENERAL APPROPRIATIONS
(EXPENDITURES)

	2012 BUDGET	Original 2011 BUDGET	INC./DEC.	% CHANGE
AID TO VOLUNTEER AMBULANCE COMPANIES				
Other Expenses	17,500	17,500	0	0.00%
Other Expenses - LOSAP	15,000	20,000	(5,000)	-25.00%
FIRE DEPARTMENT (PREVENTION)				
Salary & Wages	43,500	42,100	1,400	3.33%
Other Expenses	29,100	29,100	0	0.00%
MUNICIPAL PROSECUTOR				
Other Expenses	0	2,375	(2,375)	-100.00%
STREETS AND ROAD MAINTENANCE				
Salary & Wages	713,000	693,100	19,900	2.87%
Other Expenses	61,250	56,300	4,950	8.79%
OTHER PUBLIC WORKS FUNCTIONS				
Other Expenses	10,000	8,100	1,900	23.46%
SOLID WASTE COLLECTION				
Salary & Wages	190,000	187,000	3,000	1.60%
Other Expenses	68,675	68,675	0	0.00%
BUILDINGS AND GROUNDS				
Salary & Wages	42,000	40,800	1,200	2.94%
Other Expenses	82,900	82,650	250	0.30%
VEHICLE MAINTENANCE				
Other Expenses	90,000	90,575	(575)	-0.63%
PUBLIC HEALTH SERVICES				
Salary & Wages	1,000	1,000	0	0.00%
Other Expenses	54,000	53,565	435	0.81%
ANIMAL CONTROL				
Other Expenses	4,000	4,110	(110)	-2.68%
WELFARE ADMINISTRATION				
Salary & Wages	2,000	2,000	0	0.00%
Other Expenses	250	250	0	0.00%
RECREATION SERVICES AND PROGRAMS				
Salary & Wages	157,500	155,000	2,500	1.61%
Other Expenses	93,350	106,025	(12,675)	-11.95%
MAINTENANCE OF PARKS				
Other Expenses	20,500	20,500	0	0.00%
MUNICIPAL LIBRARY				
Other Expenses	50,000	50,000	0	0.00%
CELEBRATION OF PUBLIC EVENTS				
Other Expenses	21,250	21,250	0	0.00%
ELECTRICITY				
Other Expenses	138,300	116,300	22,000	18.92%
STREET LIGHTING				
Other Expenses	96,000	94,000	2,000	2.13%
TELEPHONE				
Other Expenses	35,000	29,450	5,550	18.85%
WATER				
Other Expenses	6,300	6,800	(500)	-7.35%
FUEL OIL				
Other Expenses	7,000	4,000	3,000	75.00%

SUMMARY OF GENERAL APPROPRIATIONS
(EXPENDITURES)

	2012 BUDGET	Original 2011 BUDGET	INC./DEC.	% CHANGE
SEWERAGE DISPOSAL				
Salary & Wages	73,400	72,250	1,150	1.59%
Other Expenses	10,800	10,800	0	0.00%
BCUA Sewer Charges	601,641	569,100	32,541	5.72%
Borough of Montvale - Sewer Charges	47,000	44,450	2,550	5.74%
Borough of Hillsdale - Sewer Charges	21,750	21,750	0	0.00%
Recycling Tax	8,000	8,000		
GASOLINE				
Other Expenses	154,825	105,400	49,425	46.89%
SOLID WASTE DISPOSAL				
Other Expenses	195,750	207,250	(11,500)	-5.55%
PUBLIC EMPLOYEES RETIREMENT SYSTEM				
Other Expenses	196,526	193,794	2,732	1.41%
SOCIAL SECURITY				
Other Expenses	180,000	189,250	(9,250)	-4.89%
POLICE AND FIREMEN'S RETIREMENT SYSTEM				
Other Expenses	429,043	539,493	(110,450)	-20.47%
DEFINED CONTRIBUTION RETIREMENT PROGRAM				
Other Expenses	2,000		2,000	100.00%
GRANTS				
Other Expenses	24,151	104,068	(79,917)	-76.79%
MUNICIPAL COURT				
Salary & Wages	0	18,000	(18,000)	-100.00%
Other Expenses	48,500	31,800	16,700	52.52%
PUBLIC DEFENDER				
Other Expenses	0	625	(625)	-100.00%
CAPITAL IMPROVEMENT FUND				
Other Expenses	50,000	40,000	10,000	25.00%
BOND PRINCIPAL				
Other Expenses	905,000	880,000	25,000	2.84%
INTEREST ON BONDS				
Other Expenses	169,524	196,268	(26,744)	-13.63%
INTEREST ON NOTES				
Other Expenses	9,250	6,600	2,650	100.00%
DEFERRED CHARGES				
Other Expenses	43,559	38,329	5,230	100.00%
Revaluation Program	300,000		300,000	100.00%
Ord No. 12-01 Hilton Tax Appeal				
RESERVE FOR UNCOLLECTED TAXES				
Other Expenses	632,575	604,550	28,025	4.64%
TOTAL BUDGET	11,516,047	10,973,768	542,279	4.94%
ORIGINAL BUDGET	11,516,047	10,902,745	613,302	5.60%
AMENDMENTS - GRANTS		71,023	-71,023	-100.00%
	11,516,047	10,973,768	542,279	4.94%

REVENUE SOURCES FOR MUNICIPAL BUDGET



Jeffrey R. Goldsmith, Mayor **Jeffrey Bader, Council President**

John Glaser Michael Struk Kenneth Baum Donna Abene Robert Rosenblatt