

*Borough of***WOODCLIFF LAKE**

WoodcliffLake, New Jersey

May 2013

OVERVIEW**2013 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 2013 over 2012. Only 23.65% of your total Property Tax bill is controlled by the Mayor and Council. The balance of 76.35% is controlled by the Board of Educations of the local and regional school districts totaling 65.10% and the County of Bergen at 11.25%. The Borough continues to deal with reduction in assessed property values due to tax appeals, contractual obligations, health insurance costs, and other increases in mandated expenditures which the Borough has no control and current economic conditions in the State. The result is an increase in the 2013 municipal budget tax rate of 4.38%.

The Finance Committee along with the Mayor and Council carefully examine and monitor the expenditures of various Borough Department on an ongoing basis throughout the year. The total municipal budget expenditures including debt service for 2013 is 11,762,048. This amount is an increase of \$246,411 (2.14%). See the list on the opposite column for significant budget impact items.

The 2013 budget utilizes as an offset to our total tax levy \$800,000 or 72.80% of the total available surplus in the amount of \$1,099,035 at December 31, 2012.

The complete 2013 Municipal Budget, as introduced, is summarized on page 3 and itemized on pages 4-7 for your review.

BUDGET HIGHLIGHTS

- **Assessed Values** — Aggregate property values decreased by \$17,389,000 (.94%) from 2012
- **Total Budgeted Expenditures-** increased \$246,411 (2.14%) from 2012
- **State Aid** –no increase from 2012
- **Municipal Tax-** increase in the municipal tax rate of 4.38% or \$143 per average home

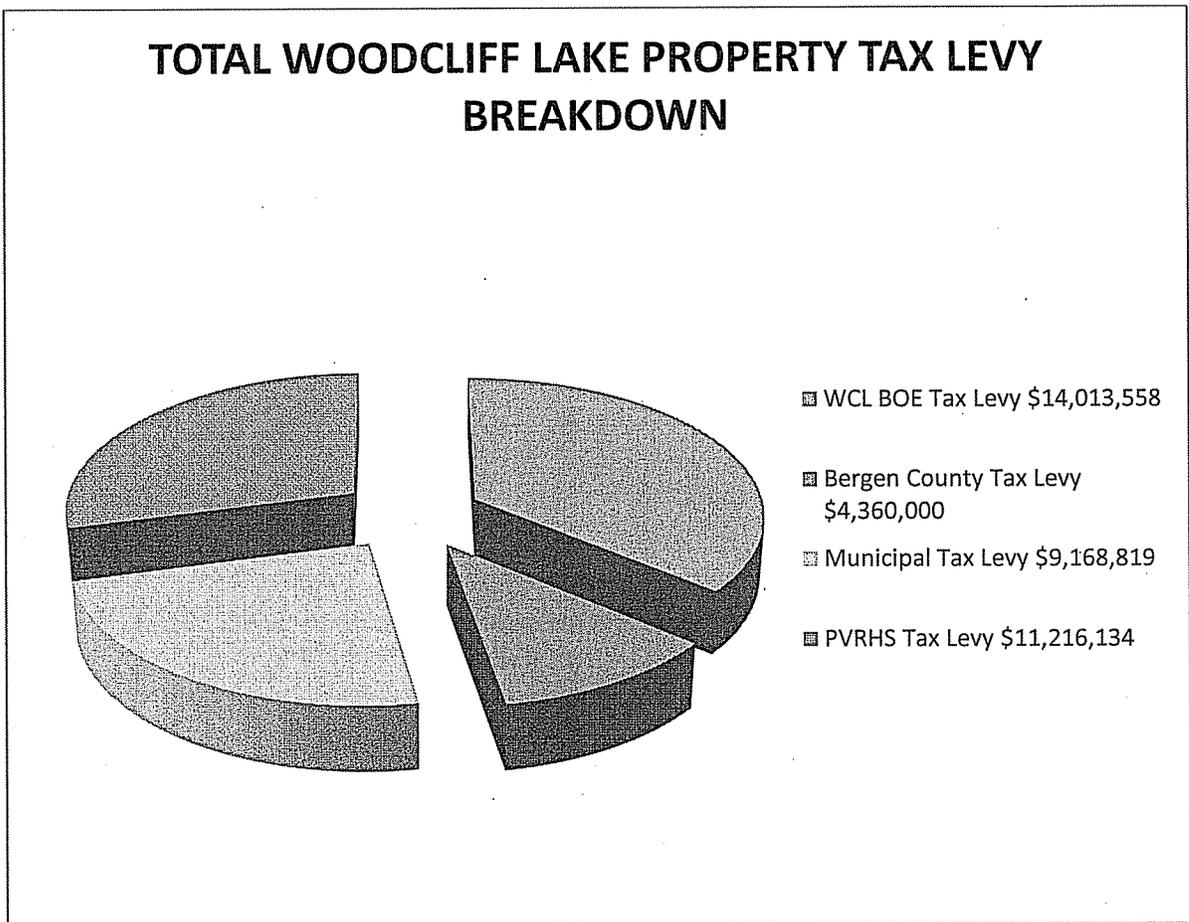
10 LARGEST BUDGET INCREASES/DECREASE

Salary & Wages	\$115,757
Police/Fire Retirement Pension	69,442
Group Health Insurance	
for Employees	54,000
Reserve for Tax Appeals	34,000
Police – Other (Additional Car)	33,000
Capital Improvement Fund	30,000
Deferred Charges-Emergency	30,000
Reserve for Uncollected Taxes	16,675
Public Employees Retirement	(32,767)
BCUA – Sewer Charges	(25,361)

TAX IMPACT ON AVERAGE HOME ASSESSED AT \$683,000

	2013	2012	CHANGE
Woodcliff Lake Board of Education	\$5,232	\$5,067	\$165
Pascack Valley Regional High School	\$4,187	\$4,207	(\$20)
Municipal	\$3,415	\$3,272	\$143
Bergen County	\$1,625	\$1,585	\$40
TOTAL TAXES:	\$14,459	\$14,131	\$328

- 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.



BOROUGH OF WOODCLIFF LAKE

2013 MUNICIPAL BUDGET

TOTAL BUDGET

2013 General Budget Appropriations (Expenditures)	\$11,762,458	
2012 General Budget Appropriations (Expenditures)	11,516,047	
 Increase	 246,411	 2.14%

TOP MAJOR BUDGET IMPACT ITEMS

		<u>% of Total Budget</u>
Police Department- Salary & Wages	\$2,483,471	21.11%
Debt Service	1,079,046	9.17%
Employee Group Health Insurance	1,062,000	9.03%
DPW -Salary & Wages	977,100	8.31%
Borough (All Other Departments)- Salary & Wages	933,300	7.93%
Sewerage Disposal	649,872	5.52%
Reserve for Uncollected Taxes	649,250	5.52%
Utilities (Electric, Street Lighting, Gasoline, Water, etc.)	425,125	3.61%
Pensions/Social Security	846,744	7.20%
Tax Appeals	319,000	2.71%
Solid Waste Disposal	251,700	2.14%
	9,676,608	82.27%
All Other Items	<u>2,120,850</u>	<u>18.03%</u>
TOTAL BUDGET	11,762,458	100.00%

TAXATION

Municipal (excluding Open space)		
2013 Amount to be Raised by Taxation	\$9,168,819	
 2013 Municipal Tax Rate (per \$100)	 \$0.500	
2012 Municipal Tax Rate (per \$100) Restated	0.479	
Increase	0.021	4.38%

TAX IMPACT ON AVERAGE HOUSE

	<u>2013</u>	<u>2012</u>	<u>Increase</u>
Assessed at \$683,000	\$3,415	\$3,272	\$143

ASSESSED VALUES

2013	\$ 1,830,553,495
2012	\$ 1,847,942,619

SUMMARY OF GENERAL REVENUES

	Budget 2013	Budget 2012	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	300	529
Fees & Permits	40,000	40,000	48,738
Municipal Court Fines & Costs	45,000	54,350	47,323
Interest & Cost on Taxes	47,600	60,700	49,490
Uniform Fire Safety Act - Local	45,000	46,250	45,099
Park Receipts	215,000	225,000	218,895
Upper Saddle River Sewer Charges	5,000	3,300	5,280
Cablevision Franchise Fees	51,709	57,344	57,344
Verizon Franchise Fees	31,382	26,982	26,982
Dept. of Public Works Recyclables	60,000	75,000	61,842
Hotel Tax	280,000	300,000	282,581
MEL - JIF TriBoro Ambulance	9,600	9,486	9,677
Total Miscellaneous Local Revenues	835,191	886,562	873,414
STATE AID			
Energy Receipt Tax	509,389	509,389	509,389
Watershed Moratorium Offset Aid	11,186	11,186	11,186
Total State Aid	520,575	520,575	520,575
CONSTRUCTION CODE FEES	220,000	220,000	450,281
SPECIAL ITEMS OF GENERAL REVENUE			
Handicapped Recreation Opportunities Grant		12,250	12,250
Municipal Alliance on Alcoholism and Drug Abuse	9,876	10,356	10,356
Drunk Driving Enforcement Fund		3,110	3,110
Alcohol Education Rehab Fund		108	108
Recycling Tonnage Grant		15,899	15,899
Body Armor Replacement Program		2,076	2,076
NJ Highway Safety – Drive Sober		11,206	11,206
Clean Communities Program		4,469	4,469
Senior Activity Grant			
Bergen County Foefeiture Fund - Reserve	8,819		
Uniform Fire Safety Act - LEA	7,000	7,000	9,309
Aid in Lieu of Taxes - Reserve	17,178	15,888	15,888
Total Special Items of General Revenue	42,873	86,762	89,071
Total Miscellaneous Revenues	2,418,639	2,513,899	2,733,341
RECEIPT FROM DELINQUENT TAXES	175,000	175,000	226,381
MUNICIPAL TAX LEVY	9,168,819	8,869,460	11,903,831
TOTAL GENERAL REVENUES	11,762,458	11,558,359	11,903,831
Original Budget		11,516,047	
Amendments - Grants		42,312	
		11,558,359	

**SUMMARY OF GENERAL APPROPRIATIONS
(EXPENDITURES)**

	2013 BUDGET	Original 2012 BUDGET	INC./DEC.	% CHANGE
GENERAL ADMINISTRATION				
Salary & Wages	158,000	157,000	(10,000)	-0.64%
Other Expenses	56,950	97,150	(40,200)	-41.38%
MAYOR AND COUNCIL				
Salary & Wages	23,000	23,000	0	0.00%
Other Expenses	9,000	3,350	5,650	168.66%
MUNICIPAL CLERK				
Salary & Wages	72,000	71,000	1,000	1.41%
Other Expenses	22,900	20,450	2,450	11.98%
FINANCIAL ADMINISTRATION				
Salary & Wages	86,400	79,000	7,400	9.37%
Other Expenses	32,400	25,300	7,100	28.06%
AUDIT SERVICES				
Other Expenses	40,000	65,000	(25,000)	-38.46%
REVENUE ADMINISTRATION				
Salary & Wages	58,600	57,400	1,200	2.09%
Other Expenses	9,950	11,900	(1,950)	-16.39%
TAX ASSESSMENT ADMINISTRATION				
Salary & Wages	0	29,900	(29,900)	-100.00%
Other Expenses	110,000	116,700	(6,700)	-5.74%
LEGAL SERVICES				
Other Expenses	100,000	100,000	0	-0.00%
ENGINEERING SERVICES				
Other Expenses	32,000	32,000	0	0.00%
PLANNING BOARD				
Salary & Wages	38,700	38,600	100	0.26%
Other Expenses	38,800	38,800	0	0.00%
ZONING BOARD OF ADJUSTMENT				
Salary & Wages	19,400	19,300	100	0.52%
Other Expenses	15,600	15,600	0	0.00%
OTHER CODE ENFORCEMENT FUNCTIONS				
Salary & Wages	178,600	176,000	2,600	1.48%
Other Expenses	7,100	7,100	0	0.00%
LIABILITY INSURANCE				
Other Expenses	318,236	317,154	1,082	0.34%
EMPLOYEE GROUP INSURANCE				
Other Expenses	1,062,000	1,008,000	54,000	5.36%
UNEMPLOYMENT INSURANCE				
Other Expenses	10,000	10,000	0	0.00%
POLICE DEPARTMENT				
Salary & Wages	2,483,471	2,400,614	82,857	3.45%
Other Expenses	113,850	80,850	33,000	40.82%
POLICE DISPATCH/911				
Other Expenses	204,000	204,000	0	0.00%
OFFICE OF EMERGENCY MANAGEMENT				
Salary & Wages	8,000	8,000	0	0.00%
Other Expenses	5,300	4,160	1,140	27.40%
AID TO VOLUNTEER FIRE COMPANIES				
Salary & Wages	3,500	2,500	1,000	40.00%
Other Expenses	139,200	126,550	12,650	10.00%
Other Expenses - LOSAP	50,000	47,000	3,000	6.38%

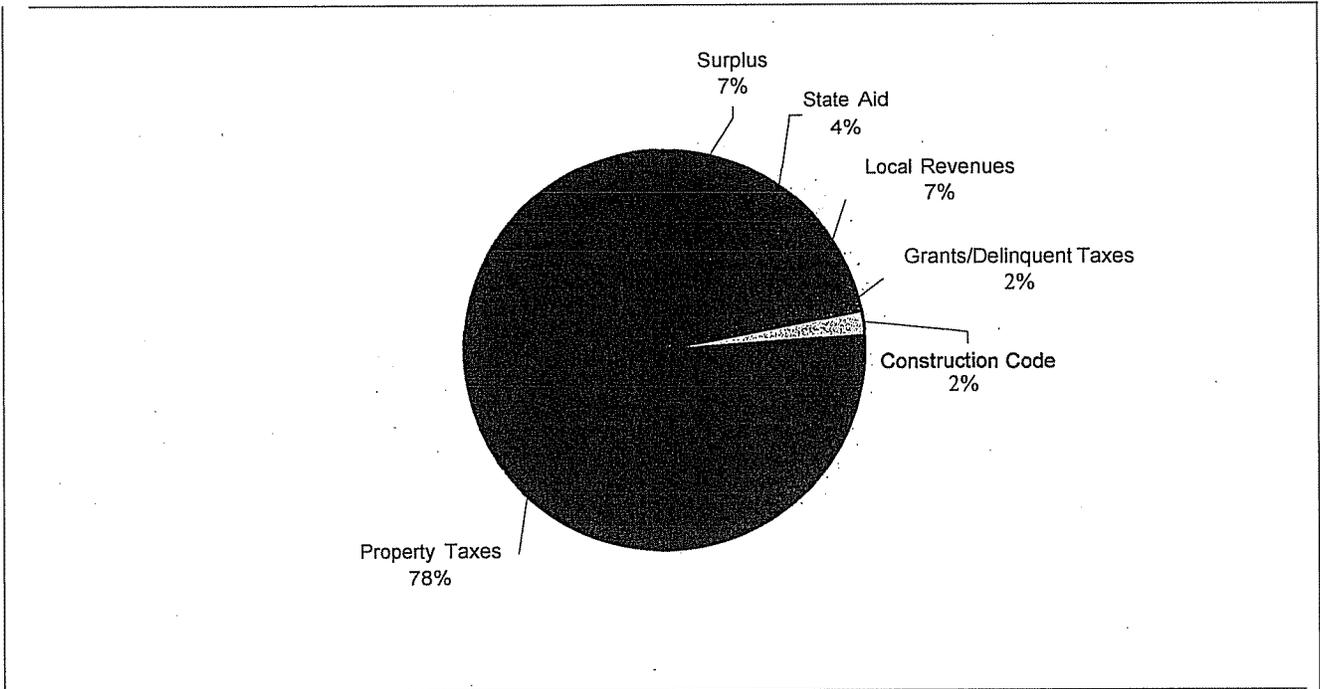
**SUMMARY OF GENERAL APPROPRIATIONS
(EXPENDITURES)**

	2013 BUDGET	Original 2012 BUDGET	INC./DEC.	%CHANGE
AID TO VOLUNTEER AMBULANCE COMPANIES				
Other Expenses	17,500	17,500	0	0.00%
Other Expenses - LOSAP	16,000	15,000	1,000	6.67%
FIRE DEPARTMENT (PREVENTION)				
Salary & Wages	43,500	43,500	0	0.00%
Other Expenses	30,100	29,100	1,000	3.44%
STREETS AND ROAD MAINTENANCE				
Salary & Wages	730,700	713,000	17,700	2.48%
Other Expenses	61,250	61,250	0	0.00%
OTHER PUBLIC WORKS FUNCTIONS				
Other Expenses	14,750	10,000	4,750	47.50%
SOLID WASTE COLLECTION				
Salary & Wages	195,000	190,000	5,000	2.63%
Other Expenses	68,700	68,675	25	0.04%
BUILDINGS AND GROUNDS				
Salary & Wages	51,400	42,000	9,400	22.38%
Other Expenses	99,400	82,900	16,500	19.90%
VEHICLE MAINTENANCE				
Other Expenses	90,000	90,000	0	0.00%
PUBLIC HEALTH SERVICES				
Salary & Wages	1,500	1,000	500	50.00%
Other Expenses	42,150	54,000	(11,850)	-21.94%
ANIMAL CONTROL				
Other Expenses	4,000	4,000	0	0.00%
WELFARE ADMINISTRATION				
Salary & Wages	2,000	2,000	0	0.00%
Other Expenses	250	250	0	0.00%
RECREATION SERVICES AND PROGRAMS				
Salary & Wages	165,100	157,500	7,600	4.83%
Other Expenses	76,300	93,350	(17,050)	-18.26%
MAINTENANCE OF PARKS				
Other Expenses	19,000	20,500	(1,500)	-7.32%
MUNICIPAL LIBRARY				
Other Expenses	50,000	50,000	0	0.00%
CELEBRATION OF PUBLIC EVENTS				
Other Expenses	21,000	21,250	(250)	-1.18%
ELECTRICITY				
Other Expenses	126,000	138,300	(12,300)	-8.89%
STREET LIGHTING				
Other Expenses	96,000	96,000	0	0.00%
TELEPHONE				
Other Expenses	35,000	35,000	0	0.00%
WATER				
Other Expenses	6,300	6,300	0	0.00%
FUEL OIL				
Other Expenses	7,000	7,000	0	0.00%

**SUMMARY OF GENERAL APPROPRIATIONS
(EXPENDITURES)**

	2013 BUDGET	Original 2012 BUDGET	INC./DEC.	%CHANGE
SEWERAGE DISPOSAL				
Salary & Wages	75,000	73,400	1,600	2.18%
Other Expenses	10,800	10,800	0	0.00%
BCUA Sewer Charges	576,280	601,641	(25,361)	-4.22%
Borough of Montvale - Sewer Charges	50,592	47,000	3,592	7.64%
Borough of Hillsdale - Sewer Charges	23,000	21,750	1,250	5.75%
Recycling Tax	8,000	8,000	0	0
GASOLINE				
Other Expenses	154,825	154,825	0	0.00%
SOLID WASTE DISPOSAL				
Other Expenses	175,000	195,750	(20,750)	-10.60%
PUBLIC EMPLOYEES RETIREMENT SYSTEM				
Other Expenses	163,759	196,526	(32,767)	16.67%
SOCIAL SECURITY				
Other Expenses	183,000	180,000	3,000	1.67%
POLICE AND FIREMEN'S RETIREMENT SYSTEM				
Other Expenses	498,485	429,043	69,442	16.19%
DEFINED CONTRIBUTION RETIREMENT PROGRAM				
Other Expenses	1,500	2,000	(500)	-25.00%
GRANTS				
Other Expenses	12,345	66,463	(54,118)	-81.43%
MUNICIPAL COURT - TRI BORO				
Other Expenses	48,500	48,500	0	0%
RESERVE FOR TAX APPEALS				
Other Expenses	34,000	0	34,000	-100.00%
CAPITAL IMPROVEMENT FUND				
Other Expenses	80,000	50,000	30,000	60.00%
BOND PRINCIPAL				
Other Expenses	922,000	905,000	17,000	1.88%
INTEREST ON BONDS				
Other Expenses	169,524	196,268	(26,744)	-16.38%
INTEREST ON NOTES				
Other Expenses	15,289	9,250	65,29%	65.29%
DEFERRED CHARGES				
Other Expenses	8,819	4,943	3,876	78.41%
Emergency Authorization	30,000		30,000	100.00%
Revaluation Program	38,400	38,616	(216)	-0.56%
Ord No. 12-01 Hilton Tax Appeal	285,000	300,00	(15,000)	-5.00%
RESERVE FOR UNCOLLECTED TAXES				
Other Expenses	649,250	632,575	16,675	2.64%
TOTAL BUDGET				
	11,762,458	11,588,359	174,099	1.50%
ORIGINAL BUDGET				
	11,762,458	11,516,047	246,411	2.14%
AMENDMENTS-EMERGENCY				
		30,000	-30,000	-100.00%
AMENDMENTS-GRANTS				
		42,312	-42,312	-100.00%
	11,762,458	11,588,359	174,099	1.50%

REVENUE SOURCES FOR MUNICIPAL BUDGET



Jeffrey R. Goldsmith, Mayor

Robert Rosenblatt, Council President

Jeffrey Bader

Donna Abene

Jean Bae

Eric Bloom

Jacqueline Gadaleta

Harold Laufeld, III, CFO, RMA

Wolfgang Albrecht, Borough Administrator/QPA, Acting Borough Clerk