

2024 MUNICIPAL BUDGET

Municipal Budget of the _____ Borough of Woodcliff Lake Borough, County of Bergen for the Fiscal Year 2024

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

17th day of June, 2024

and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 17th day of June, 2024

DocuSigned by:
Deborah A. Dakin
Clerk
188 Pascack Road
Address
Woodcliff Lake, NJ 07677
Address
201-391-4977
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 20th day of May, 2024

DocuSigned by:
Paul J. Cerdi
Registered Municipal Accountant
17-17 rt 208
Address
Fairlawn NJ 07410
Address
2017917100
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S.A. 40A:4-1 et seq.

Certified by me, this 17th day of June, 2024

DocuSigned by:
Jonathan M. De Joseph
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amounts to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: _____

By: _____

Local Examination? Yes No

SECTION 2 - UPON ADOPTION FOR YEAR 2024

RESOLUTION

Be it Resolved by the _____ of the _____ Borough
of Woodcliff Lake Borough, County of Bergen that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 12479865.00 (Item 2 below) for municipal purposes, and
- (b) \$ 0 (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ 0 (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ 238000.00 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 0 (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 0 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

	Julie Brodsky Jacqueline Gadaleta Jennifer Margolis Nicole Marsh Benjamin Pollack Josh Stern			Ayes	Nays	Abstained	
						Absent	

SUMMARY OF REVENUES

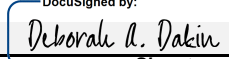
1. General Revenues			
Surplus Anticipated	08-100		2230000.00
Miscellaneous Revenues Anticipated	13-099		1705170.00
Receipts from Delinquent Taxes	15-499		180000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190		12479862.00
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
Item 6, Sheet 42	07-195	0	
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	0	
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			0
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		0
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			
	07-192		0
Total Revenues	13-299		16595035.00

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 11122085.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1322000.00
(g) Cash Deficit	46-885	\$ 0
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1208950.00
(c) Capital Improvements	44-999	\$ 390000.00
(d) Municipal Debt Service	45-999	\$ 14000.00
(e) Deferred Charges - Municipal	46-999	\$ 125000.00
(f) Judgments	37-480	\$ 0
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ 0
(g) Cash Deficit	46-885	\$ 0
(k) For Local District School Purposes	29-410	\$ 0
(m) Reserve for Uncollected Taxes	50-899	\$ 995000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	0
Total Appropriations	34-499	\$ 16595035.00

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 17th day of June, 2024. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2024 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 17th day of June, 2024

DocuSigned by:

 _____, Clerk
E7C3F9C945FD

**Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: Woodcliff Lake Borough

Year Ending: December 31, 2023

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.



For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

06/17/2024
Date

DocuSigned by:
Deborah L. Dakin
DocuSign Envelope ID: [unreadable]
Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**

 Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- f) In all applicable signature lines, insert the email address of the applicable official.
- g) **The completed Budget document must be saved as a Macro-Enabled Workbook.**
 Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included).**
- h) Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included).**
- i) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- j) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
 On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- k) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf

Instructions to Complete the 2024 "Data Rollover" Process

- a) Download from FAST or have saved on your computer the 2023 adopted budget workbook.

b) On the 2024 budget, navigate to the "Key Inputs" tab.

****IMPORTANT: Macros must be enabled in excel in order for the data rollover process to run successfully.****

c) On "Key Inputs", there will be two "data migration" buttons; one for current fund and one for utilities.

d) First, click the button for current fund. It will prompt you to select your 2023 adopted excel budget from your computer.

Once the 2023 adopted budget is selected, the function runs automatically. **The functionality may cause the screen to briefly flash**

e) **rapidly.**

Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same

f) as the current fund process.

g) Once complete, review the 2024 template to ensure information has successfully copied from the 2023 adopted budget.

PLEASE NOTE:

If an incorrect version of the budget template was used in 2023, the budget data may not migrate properly to the 2024 budget template.

Information Required for Municipal Budget Document:	Municipal Budget Version 2024.1	
	Responses and Data	
Name and County of Municipality	Woodcliff Lake Borough, Bergen County	
Full Name of Municipality	BOROUGH OF WOODCLIFF LAKE	
County of Municipality	BERGEN	
Name of Municipality	WOODCLIFF LAKE	
Type	BOROUGH	
Governing Body Type	COUNCIL MEMBERS	
Location	Borough of Woodcliff Lake	
Address	188 Pascack Road, P.O. Box 8619	
Address	Woodcliff Lake, NJ 07677	
Phone	201-391-4977	
Fax	201-391-8830	
Clerk	Deborah Dakin	Cert # C-1774
Tax Collector	Fran Scordo	T-8274
Chief Financial Officer	Jonathan DeJoseph	N-864
Registered Municipal Accountant	Paul J. Lerch	CR00457
Municipal Attorney	John Schettino, Esq.	
Newspaper	The Record	
Date of Introduction	Day	Month
Date of Advertisement	20	May
Date of Public Hearing	27	May
	17	June
Time of Public Hearing	7:00	
Net Valuation Taxable Current	2,379,999,200	
Net Valuation Taxable Prior	2,296,577,100	
	83,422,100	

Budget Year	2024	Budget Year Type:	Calendar Year
--------------------	-------------	--------------------------	----------------------

Municipal Code	0268
----------------	------

How many utilities does municipality have?	0	<i>Select "0" if you do not have any utilities.</i>				
Utility #	Utility Type					
Utility 1		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Capital Impr</td> </tr> <tr> <td style="text-align: center;"># of Years</td> </tr> <tr> <td style="text-align: center;">Beginning Year</td> </tr> <tr> <td style="text-align: center;">Ending Year</td> </tr> </table>	Capital Impr	# of Years	Beginning Year	Ending Year
Capital Impr						
# of Years						
Beginning Year						
Ending Year						
Utility 2						
Utility 3						
Utility 4						
Utility 5						
Utility 6						
Utility Assessment (Tab 37)						
Utility Assessment (Tab 38)						

Page Count - Standard or Expanded:		Start with "Standard" and move to "Exp
Grant Revenues (Sheet 9)	Standard	<i>"Standard" will provide two (2) sheets for Grant R</i>
Other Special Item Revenues (Sheet 10)	Standard	<i>"Standard" will provide two (2) sheets for Other Sp</i>
General Appropriations (Sheet 15)	Standard	<i>"Standard" will provide nine (9) sheets for Genera</i>
Grant Appropriations (Sheet 24)	Standard	<i>"Standard" will provide three (3) sheets for Grant ,</i>
Capital Improvements (Sheets 40b, 40c, 40d)	Standard	<i>"Standard" will provide three (3) sheets per section</i>

Hide/Unhide "Summary" Tabs:	
Summary Data, Budget Summary, Tax Summary	Hidden



Date of Original Appt.

Calendar or State Fiscal

ovement Program

6

2024

2029

nded" only as needed.

venues.

pecial Items of Revenue.

l Appropriations.

Appropriations.

7.

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2024 MUNICIPAL BUDGET**

		YEAR 2024	YEAR 2023
1	Total General Appropriations for 2024 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	15,600,035.00	XXXXXXXXXXXX
2	Local District School Tax		18,020,000.00
	Actual		
	Estimate	18,380,400.00	XXXXXXXXXXXX
3	Regional School District Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
4	Regional High School Tax		13,981,260.00
	Actual		
	Estimate	14,260,885.20	XXXXXXXXXXXX
5	County Tax		5,723,141.00
	Actual		
	Estimate	5,837,603.82	XXXXXXXXXXXX
6	Special District Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
7	Municipal Open Space		229,882.00
	Actual		
	Estimate	238,000.00	XXXXXXXXXXXX
8	Municipal Arts and Culture		
	Actual		
	Estimate		XXXXXXXXXXXX
9	Total General Appropriations & Other Taxes	54,316,924.02	
10	Less: Total Anticipated Revenues from 2024 in Municipal Budget (Item 5)	4,115,170.00	
11	Cash Required from 2024 to Support Local Municipal Budget and Other Taxes	50,201,754.02	
12	Amount of Item 11 divided by 98.05%		
	equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	51,196,754.02	
<u>Analysis of Item 12:</u>			
	Local School District Tax (Line 2 Above)	18,380,400.00	
	Regional School District Tax (Line 3 Above)	-	
	Regional High School Tax (Line 4 Above)	14,260,885.20	
	County Tax (Line 5 Above)	5,837,603.82	
	Special District Tax (Line 6 Above)	-	
	Municipal Open Space Tax (Line 7 Above)	238,000.00	
	Municipal Arts and Culture Tax (Line 8 Above)	-	
	Tax in Local Municipal Budget	12,479,865.00	
	Total Amount (Line 12)	51,196,754.02	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	995,000.00	
<u>Computation of "Tax in Local Municipal Budget"</u>			
	Item 1 - Total General Appropriations	15,600,035.00	
	Item 13 - Appropriation: Reserve for Uncollected Taxes	995,000.00	
	Subtotal	16,595,035.00	
	Less: Item 10 - Total Anticipated Revenues	4,115,170.00	
	Amount to Be Raised by Taxation in Municipal Budget	12,479,865.00	

Local Tax for Municipal Purpose	12,479,865.00
Addition to Local District School Tax	
Minimum Library Tax	

2024 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2024 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF WOODCLIFF LAKE

COUNTY: BERGEN

<u>Carlos Rendo</u> Mayor's Name	<u>December 31, 2027</u> Term Expires
-------------------------------------	--

Municipal Officials	
<u>Deborah Dakin</u> Municipal Clerk	} <u>Date of Orig. Appt.</u> C-1774 <u>Cert. No.</u>
<u>Fran Scordo</u> Tax Collector	
<u>Jonathan DeJoseph</u> Chief Financial Officer	<u>N-864</u> <u>Cert. No.</u>
<u>Paul J. Lerch</u> Registered Municipal Accountant	<u>CR00457</u> <u>Lic. No.</u>
<u>John Schettino, Esq.</u> Municipal Attorney	
<u> </u>	
<u> </u>	

Official Mailing Address of Municipality

Borough of Woodcliff Lake
188 Pascack Road, P.O. Box 8619
Woodcliff Lake, NJ 07677

Fax #: 201-391-8830

Governing Body Members	
Name	Term Expires
<u>Benjamin Pollack</u>	<u>12/31/2025</u>
<u>Julie Brodsky</u>	<u>12/31/2026</u>
<u>Jacqueline Gadaleta</u>	<u>12/31/2024</u>
<u>Jennifer Margolis</u>	<u>12/31/2024</u>
<u>Nicole Marsh</u>	<u>12/31/2025</u>
<u>Josh Stern</u>	<u>12/31/2026</u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of WOODCLIFF LAKE, County of BERGEN for the Fiscal Year 2024

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2024;

Be it Further Resolved, that said Budget be published in the The Record

in the issue of May 27, 2024

The Governing Body of the BOROUGH of WOODCLIFF LAKE does hereby approve the following as the Budget for the year 2024:

RECORDED VOTE

(Insert Last Name)

Ayes

BRODSKY
GDALETA
MARGOLIS
MARSH
STERN
POLLACK

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of WOODCLIFF LAKE, County of BERGEN, on May 20, 2024.

A Hearing on the Budget and Tax Resolution will be held at Borough of Woodcliff Lake, on June 17, 2024 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2024 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

		YEAR 2024
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXXXX
1. Appropriations within "CAPS" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}		12,444,085.00
2. Appropriations excluded from "CAPS" -		XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}		3,155,950.00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		3,155,950.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	98.05% Percent of Tax Collections	995,000.00
Building Aid Allowance 2024 - \$ 		
for Schools-State Aid 2023 - \$ 		16,595,035.00
4. Total General Appropriations (Item 9, Sheet 29)		16,595,035.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		4,115,170.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		12,479,865.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		-
(c) Minimum Library Tax		-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2023 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	15,696,161.00	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	24,734.00						
Emergency Appropriations	1,020,000.00	-	-	-	-	-	-
Total Appropriations	16,740,895.00	-	-	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	15,254,324.00	-	-	-	-	-	-
Reserved	1,483,051.00	-	-	-	-	-	-
Unexpended Balances Canceled	3,520.00	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	16,740,895.00	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2023	15,696,161.00	Allowable Operating Appropriations before	
Cap Base Adjustment:	91,800.00	Additional Exceptions per (N.J.S.A. 40A:4-45.3)	12,307,102.23
Subtotal	15,787,961.00		
Exceptions Less:		Additions:	
Total Other Operations	1,149,200.00	New Construction (Assessor Certification)	17,047.04
Total Uniform Construction Code		2022 Cap Bank Utilized	
Total Interlocal Service Agreement	75,000.00	2023 Cap Bank Utilized	
Total Additional Appropriations			
Total Capital Improvements	150,000.00		
Total Debt Service	1,246,000.00	Total Additions	17,047.04
Transferred to Board of Education			
Type I School Debt		Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	12,324,149.27
Total Public & Private Programs	74,376.00		
Judgements	127,000.00		
Total Deferred Charges	16,456.00	Additional Increase to COLA rate. 3.5%	
Cash Deficit		Amount of Increase allowable. 1.0%	120,069.29
Reserve for Uncollected Taxes	943,000.00		
Total Exceptions	3,781,032.00		
Amount on Which CAP is Applied	12,006,929.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	12,444,218.56
2.5% CAP	300,173.23		
Allowable Operating Appropriations before		Total General Appropriations for Municipal Purposes	12,444,085.00
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	12,307,102.23	(Sheet 19, H-1)	
		Over or (Under) Appropriations Cap	(133.55)

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S & W appears in the regular section and also under "Operation Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

Following is a recap of the Municipality's Employee Group Insurance

Estimated Group Insurance Costs - 2024 \$ 1,637,500.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 240,000.00

1,397,500.00

Budgeted Group Insurance - Inside CAP 1,397,500.00

Budgeted Group Insurance - Utilities

Budgeted Group Insurance - Outside CAP

TOTAL 1,397,500.00

Instead of receiving Health Benefits, 3 employees have elected an opt-out for 2024. This opt-out amount is budgeted separately.

Health Benefits Waiver
Salaries and Wages \$ 20,000.00

Appropriations "CAP"

Chapter 68, Public Laws of 1976 and the 1990 revisions of Chapter 89, places limits on municipal expenditures commonly referred to as the "CAP", which is actually calculated by a method established by the Law.

The actual calculation is somewhat complex, but in general it works as follows: Starting with the 2023 Budget for Total General Appropriations, the following figures are deducted; Reserve for Uncollected Taxes, Debt Service, Capital Improvements, Other Operations Excluded from the "CAP", Emergency Authorizations and Public and Private Funded Programs. Multiply this figure by the cost of living adjustment ("COLA") this gives you the basic "CAP" or the increase in appropriations over the 2022 total general appropriations. For calendar year 2024, the COLA adjustment is two and half percent (2.5%).

In addition to the increase allowed above, other increases are allowed

- o increases funded by the added valuation from new construction and improvements
- o amounts approved by referendum.
- o amounts available from prior year "CAP" banks
- o "CAP" index ordinance for 1.0%

The Governing Body is also permitted to increase its "CAP" by up to 3.5% if an index rate ordinance is adopted. This budget is based upon a 3.5% "CAP" increase.

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1). The last amendment reduces the 4% to 2% and modifies some of the exceptions and exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	11,764,819.00
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	2,456.00
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	18,000.00
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>11,744,363.00</u>
Plus 2% CAP Increase	<u>234,887.26</u>
ADJUSTED TAX LEVY	<u>11,979,250.26</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>11,979,250.26</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

11,979,250.26

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	
Allowable Pension Obligations Increases	110,508.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	240,000.00
Allowable Debt Service and Capital Leases Inc.	155,452.00
Recycling Tax appropriation	18,000.00
Deferred Charge to Future Taxation Unfunded	-
Current Year Deferred Charges: Emergencies	

Add Total Exclusions	<u>523,960.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	<u>569.00</u>

ADJUSTED TAX LEVY

12,502,641.26

Additions:

New Ratables - Increase for new construction	3,329,500
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.512</u>
New Ratable Adjustment to Levy	17,047.04
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

12,519,688.30

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

12,479,865.00

OVER OR (UNDER) 2% LEVY CAP

(39,823.30)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2021		
Maximum Allowable Amount to be Raised by Taxation	10,777,342	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2024)	10,777,342	
Amount Used in CY 2024	-	
Balance to Expire	-	
2022		
Maximum Allowable Amount to be Raised by Taxation	11,408,830	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2024 - CY 2025)	11,408,830	
Amount Used in CY 2024	-	
Balance to Carry Forward (CY 2025)	-	
2023		
Maximum Allowable Amount to be Raised by Taxation	11,935,697	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2024 - CY 2026)	11,764,819	
Amount Used in CY 2024	170,878	
Balance to Carry Forward (CY 2025 - CY2026)	170,878	
2024		
Maximum Allowable Amount to be Raised by Taxation	12,519,688	
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2027)	12,479,865	
	39,823	
Total Levy CAP Bank	210,701	

The Governing Body will be ready to answer and discuss, at the public hearing any questions regarding items in this budget subject to its control and discretion.

On June 17, 2024 at 7:00 P.M., at the Tice's Senior Center, Borough of Woodcliff Lake, a hearing on the Municipal Budget will be held. The public has the right and is encouraged to provide oral and written comments, ask questions and otherwise participate in the budget adoption process.

Information on the 2024 Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting the Municipal Clerk, at Borough Hall, 188 Pascack Road, Woodcliff Lake, (201) 391-4977.

It is the intent of the Governing Body to not only scrutinize every request for spending but to pursue (within its legal powers) prompt collection of revenue and to find, if possible, new sources of income.

It is our belief that, in preparing this budget, we have exercised prudence, good judgement and sound fiscal policies.

We wish also at this time to acknowledge the cooperation of all department heads and others who had a part in preparing this budget.

Your Governing Body

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
1. Surplus Anticipated	08-101	2,230,000.00	1,800,000.00	1,800,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,230,000.00	1,800,000.00	1,800,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	2,000.00	2,000.00	2,261.00
Other	08-104	100.00	100.00	524.00
Fees and Permits	08-105	86,180.00	87,110.00	120,200.00
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	32,000.00	32,000.00	37,453.00
Other	08-109			
Interest and Costs on Taxes	08-112	60,000.00	60,000.00	86,022.00
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			
Uniform Fire Safety Act - Local Fees	08-232	10,000.00	10,000.00	11,131.00
Park Receipts	08-230	321,000.00	370,000.00	335,245.00
Upper Saddle River Sewer Charges	08-231	15,000.00	15,000.00	19,308.00
Cablevision Fees	08-232	49,000.00	50,000.00	50,428.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	683,180.00	762,210.00	944,714.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160	375,000.00	426,000.00	505,297.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	375,000.00	426,000.00	505,297.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and				
Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Alliance on Alcoholism and Drug Abuse	10-506	3,836.00	3,863.00	3,863.00
Recycling Tonnage Grant	10-569	14,280.00	15,657.00	15,657.00
Alcohol Education Rehab Grant - Reserve	10-505	-	158.00	158.00
Bergen County ADA Ramp Replacement	10-501		-	-
Clean Communities Program - Reserve	10-602		33,545.00	33,545.00
Distracted Driver	10-508		7,000.00	7,000.00
Police Body Armor - Reserve	10-502	1,780.00	1,574.00	1,574.00
NJ Highway-Drive Sober	10-509		7,000.00	7,000.00
Federal Bulletproof Vest Grant - Reserve	10-693	2,011.00	5,354.00	5,354.00
American Rescue Plan Firefighter Grant	10-712	-	24,000.00	24,000.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	21,907.00	98,151.00	98,151.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	45,302.00	119,047.00	118,825.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
Summary of Revenues				
	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	2,230,000.00	1,800,000.00	1,800,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Total Section A: Local Revenues	08-001	683,180.00	762,210.00	944,714.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	579,781.00	550,668.00	550,668.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	375,000.00	426,000.00	505,297.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	21,907.00	98,151.00	98,151.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	45,302.00	119,047.00	118,825.00
Total Miscellaneous Revenues	13-099	1,705,170.00	1,956,076.00	2,217,655.00
4. Receipts from Delinquent Taxes	15-499	180,000.00	200,000.00	219,183.00
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	4,115,170.00	3,956,076.00	4,236,838.00
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	12,479,865.00	11,764,819.00	XXXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXXX
c) Minimum Library Tax	07-192	-	-	XXXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	12,479,865.00	11,764,819.00	12,539,443.00
7. Total General Revenues	13-299	16,595,035.00	15,720,895.00	16,776,281.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT						-		-
General Administration	20-100					-		-
Salaries and Wages	20-100	1	212,800.00	205,000.00		205,000.00	190,939.00	14,061.00
Other Expenses	20-100	2	124,975.00	125,400.00		125,400.00	122,806.00	2,594.00
						-		-
Mayor and Council	20-110					-		-
Salaries and Wages	20-110	1	37,500.00	37,500.00		37,500.00	37,500.00	-
Other Expenses	20-110	2	7,890.00	6,700.00		6,700.00	6,415.00	285.00
						-		-
Municipal Clerk	20-120					-		-
Salaries and Wages	20-120	1	122,500.00	111,000.00		111,000.00	109,053.00	1,947.00
Other Expenses	20-120	2	34,600.00	34,500.00		34,500.00	19,671.00	14,829.00
						-		-
Financial Administration	20-130					-		-
Salaries and Wages	20-130	1	210,000.00	212,000.00		192,000.00	187,490.00	4,510.00
Other Expenses	20-130	2	51,600.00	51,200.00		51,200.00	36,501.00	14,699.00
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued)						-		-
Audit Services	20-135					-		-
Annual Audit	20-135	2	86,000.00	81,000.00		81,000.00	78,690.00	2,310.00
						-		-
Information Technology	20-140					-		-
Other Expenses	20-140	2	20,000.00	18,000.00		33,000.00	27,303.00	5,697.00
Revenue Administration	20-145					-		-
Salaries and Wages	20-145	1	35,000.00	32,000.00		32,000.00	26,265.00	5,735.00
Other Expenses	20-145	2	18,700.00	17,600.00		17,600.00	10,084.00	7,516.00
						-		-
Tax Assessment Administration	20-150					-		-
Salaries and Wages	20-150	1	28,000.00	27,000.00		27,000.00	26,265.00	735.00
Other Expenses	20-150	2	140,400.00	132,130.00		132,130.00	131,676.00	454.00
						-		-
						-		-
Legal Services	20-155					-		-
Other Expenses	20-155	2	135,000.00	147,000.00		132,000.00	107,571.00	24,429.00
						-		-
Engineering Services	20-165					-		-
Other Expenses	20-165	2	55,000.00	80,000.00		55,000.00	19,619.00	35,381.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued)						-		-
LAND USE ADMINISTRATION						-		-
Planning Board	21-180					-		-
Salaries and Wages	21-180	1		41,000.00		41,000.00	31,156.00	9,844.00
Other Expenses	21-180	2		30,750.00		30,750.00	6,537.00	24,213.00
Zoning Board of Adjustment	21-185					-		-
Salaries and Wages	21-185	1		41,000.00		41,000.00	31,156.00	9,844.00
Other Expenses	21-185	2		32,700.00		32,700.00	8,259.00	24,441.00
Land Use Board	21-185					-		-
Salaries and Wages	21-185	1	82,000.00			-		-
Other Expenses	21-185	2	63,150.00			-		-
						-		-
INSURANCE						-		-
General Liability	23-210	2	255,645.00	247,000.00		247,000.00	222,133.00	24,867.00
Workers Compensation	23-215	2	184,230.00	165,600.00		165,600.00	150,529.00	15,071.00
Employee Group Health	23-220	2	1,397,500.00	1,305,200.00		1,305,200.00	1,084,070.00	221,130.00
Unemployment Contribution	23-225	2	2,000.00	2,000.00		2,000.00	2,000.00	-
Health Benefit Waiver	23-222	2	20,000.00	20,000.00		20,000.00	6,382.00	13,618.00
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Police Department	25-240					-		-
Salaries and Wages	25-240	1	3,137,204.00	2,864,920.00		2,914,920.00	2,867,108.00	47,812.00
Other Expenses	25-240	2	165,300.00	215,800.00		215,800.00	215,301.00	499.00
Salaries and Wages-ARP Fed	25-240	1	3,796.00	79,580.00		79,580.00	79,580.00	-
Police Dispatch/911	25-250					-		-
Other Expenses	25-250	2	260,000.00	260,000.00		260,000.00	228,191.00	31,809.00
						-		-
Emergency Management Services	25-252					-		-
Salaries and Wages	25-252	1	25,000.00	20,000.00		20,000.00	17,222.00	2,778.00
Other Expenses	25-252	2	22,375.00	22,300.00		22,300.00	18,688.00	3,612.00
						-		-
Aid to Volunteer Fire Companies	25-255					-		-
Salaries and Wages	25-255	1	3,000.00	3,000.00		3,000.00		3,000.00
Other Expenses	25-255	2	177,300.00	172,750.00		172,750.00	165,600.00	7,150.00
						-		-
Aid to Volunteer Ambulance Companies Contr.	25-260					-		-
Contribution	25-260	2	50,000.00	57,500.00		57,500.00	41,727.00	15,773.00
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS (Continued)						-		-
Fire Prevention Burueau	25-265					-		-
Salaries and Wages	25-265	1	73,000.00	71,000.00		71,000.00	66,286.00	4,714.00
Other Expenses	25-265	2	12,020.00	11,150.00		11,150.00	6,762.00	4,388.00
						-		-
Fire Hydrant Service						-		-
Other Expenses	25-265	2	32,000.00	31,000.00		31,000.00	25,319.00	5,681.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTION						-		-
Road Repairs and Maintenance	26-290					-		-
Salaries and Wages	26-290	1	832,000.00	806,000.00		806,000.00	698,028.00	107,972.00
Other Expenses	26-290	2	200,000.00	186,900.00		186,900.00	152,497.00	34,403.00
						-		-
Shade Tree Commission	26-300					-		-
Other Expenses	26-300	2	26,000.00	25,500.00		25,500.00	21,678.00	3,822.00
						-		-
Solid Waste Collection	26-305					-		-
Salaries and Wages	26-305	1	180,000.00	205,000.00		210,000.00	207,533.00	2,467.00
Other Expenses	26-305	2	249,800.00	236,600.00		236,600.00	225,424.00	11,176.00
						-		-
						-		-
						-		-
Public Buildings and Grounds	26-310					-		-
Salaries and Wages	26-310	1	110,000.00	104,000.00		104,000.00	103,323.00	677.00
Other Expenses	26-310	2	190,100.00	189,600.00		189,600.00	165,392.00	24,208.00
						-		-
Vehicle Maintenance	26-315					-		-
Other Expenses	26-315	2	122,700.00	117,700.00		117,700.00	93,599.00	24,101.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES FUNCTIONS						-		-
						-		-
Board of Health	27-330					-		-
Other Expenses	27-330	2	46,050.00	44,080.00		44,080.00	41,123.00	2,957.00
						-		-
Animal Control Services	27-340					-		-
Other Expenses	27-340	2	4,000.00	4,000.00		4,000.00		4,000.00
						-		-
						-		-
						-		-
						-		-
						-		-
PARK AND RECREATION FUNCTIONS						-		-
Recreation Services and Programs	28-370					-		-
Salaries and Wages	28-370	1	135,000.00	135,000.00		135,000.00	101,523.00	33,477.00
Other Expenses	28-370	2	475,050.00	410,469.00		410,469.00	366,329.00	44,140.00
Maintenance of Parks	28-375					-		-
Other Expenses	28-375	2	36,000.00	46,000.00		46,000.00	43,673.00	2,327.00
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	200,000.00	205,000.00		185,000.00	174,739.00	10,261.00
Other Expenses	22-195	2	15,800.00	14,000.00		19,000.00	14,747.00	4,253.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
OTHER COMMON OPERATING FUNCTIONS						-		-
Celebration of Public Events, Anniversary or Holiday (RS 50:48-5.4)	30-420					-		-
Other Expenses	30-420	2	15,000.00	13,500.00		13,500.00	13,500.00	-
						-		-
						-		-
						-		-
UTILITY EXPENSES AND BULK PURCHASES						-		-
Electricity	31-430	2	183,000.00	170,000.00		170,000.00	162,968.00	7,032.00
Street Lighting	31-435	2	115,000.00	110,000.00		110,000.00	105,011.00	4,989.00
Telephone	31-440	2	36,100.00	33,500.00		33,500.00	27,905.00	5,595.00
Water	31-445	2	15,500.00	14,500.00		14,500.00	10,752.00	3,748.00
Gasoline	31-447	2	182,500.00	192,500.00		182,500.00	130,764.00	51,736.00
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - within "CAPS" - (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
UTILITY EXPENSES AND BULK PURCHASES (Con't)						-		-
						-		-
Sewer Processing and Disposal	31-455					-		-
Salaries and Wages	31-455	1	115,000.00	103,000.00		113,000.00	107,558.00	5,442.00
Other Expenses	31-455	2	107,000.00	100,000.00		100,000.00	61,822.00	38,178.00
						-		-
LANDFILL/SOLID WASTE DISPOSAL COSTS						-		-
Sanitary Landfill Tax - Tipping Fee	32-465	2	218,000.00	216,000.00		216,000.00	162,382.00	53,618.00
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations (Item 8(A)) within "CAPS"	34-199		11,122,085.00	10,715,129.00	-	10,715,129.00	9,626,424.00	1,088,705.00
B. Contingent	35-470	2			xxxxxxxxxx	-		-
Total Operations Including Contingent - within "CAPS"	34-201		11,122,085.00	10,715,129.00	-	10,715,129.00	9,626,424.00	1,088,705.00
Detail:			xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	34-201	1	5,541,800.00	5,303,000.00	-	5,328,000.00	5,062,724.00	265,276.00
Other Expenses (Including Contingent)	34-201	2	5,580,285.00	5,412,129.00	-	5,387,129.00	4,563,700.00	823,429.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		207,000.00	210,000.00		210,000.00	209,543.00	457.00
Social Security System (O.A.S.I.)	36-472		235,000.00	235,000.00		235,000.00	214,459.00	20,541.00
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		871,000.00	746,000.00		746,000.00	745,580.00	420.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		9,000.00	9,000.00		9,000.00	6,520.00	2,480.00
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		1,322,000.00	1,200,000.00	-	1,200,000.00	1,176,102.00	23,898.00
(F) Judgments	37-480					-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855					-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299		12,444,085.00	11,915,129.00	-	11,915,129.00	10,802,526.00	1,112,603.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
UTILITY EXPENSE AND BULK PURCHASE						-		-
Bergen County Utilities Authority						-		-
Share Costs Sewer Charges - Operating Costs	31-456	2	710,000.00	667,000.00		667,000.00	666,212.00	788.00
						-		-
Borough of Montvale - Sewer Charges	31-456	2	65,000.00	65,000.00		65,000.00	61,298.00	3,702.00
Borough of Hillsdale - Sewer Charges	31-456	2	29,000.00	29,000.00		29,000.00	25,141.00	3,859.00
						-		-
						-		-
						-		-
PUBLIC SAFETY FUNCTION						-		-
Aid to Volunteer Ambulance						-		-
Other Expense - LOSAP Contribution	25-286	2	16,000.00	16,000.00		16,000.00		16,000.00
Aid to Volunteer Fire Companies						-		-
Other Expense - LOSAP Contribution	25-286	2	50,000.00	50,000.00		50,000.00		50,000.00
						-		-
Workers Compensation	23-215	2	10,770.00	12,400.00		12,400.00	12,400.00	-
						-		-
General Liability Insurance	23-210	2	16,355.00			-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
LANDFILL/SOLID WASTE DISPOSAL						-		-
Recycling Tax	32-465	2	18,000.00	18,000.00		18,000.00	18,000.00	-
						-		-
						-		-
Reserve for Tax Appeals	20-150	2	190,000.00	200,000.00	1,020,000.00	1,220,000.00	978,745.00	241,255.00
						-		-
Employee Group Health - Outside CAP	23-221	2		91,800.00		91,800.00	91,800.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		1,105,125.00	1,149,200.00	1,020,000.00	2,169,200.00	1,853,596.00	315,604.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenues (N.J.A.C. 5:23-4.17)					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
						-		-
Municipal Court (Tri-Boro)						-		-
Other Expenses - Contractual	42-108	2	80,000.00	75,000.00		75,000.00	49,911.00	25,089.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	
					-		-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		80,000.00	75,000.00	-	75,000.00	49,911.00	25,089.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899		959.00			-	-	-
						-	-	-
Bergen County Municipal Alliance - State	41-508	2	3,836.00	3,863.00		3,863.00	3,863.00	-
Bergen County Municipal Alliance - Local	41-506	2	959.00	959.00		959.00	959.00	-
State of NJ Recycling Tonnage	41-569	2	14,280.00	15,657.00		15,657.00	15,657.00	-
Body Armor Replacement Fund	41-505	2	1,780.00	1,574.00		1,574.00	-	1,574.00
Alcohol Education Rehabilitation	41-501	2		158.00		158.00	-	158.00
Clean Communities Grant	41-602	2		33,545.00		33,545.00	16,022.00	17,523.00
Distracted Driver- Reserve	41-508	2		7,000.00		7,000.00	6,508.00	492.00
NJ Highway-Drive Sober	41-509	2		7,000.00		7,000.00	2,346.00	4,654.00
Bergen County ADA Ramp Replacement	41-560	2				-	-	-
Federal Bulletproof Vest Grant - Reserve	41-693	2	2,011.00	5,354.00		5,354.00	-	5,354.00
American Rescue Plan Firefighters Grant	41-712	2		24,000.00		24,000.00	24,000.00	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(A) Operations - Excluded from "CAPS" (continued)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		23,825.00	99,110.00	-	99,110.00	69,355.00	29,755.00
Total Operations - Excluded from "CAPS"	34-305		1,208,950.00	1,323,310.00	1,020,000.00	2,343,310.00	1,972,862.00	370,448.00
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	1,207,991.00	1,323,310.00	1,020,000.00	2,343,310.00	1,972,862.00	370,448.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(C) Capital Improvements - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		390,000.00	150,000.00	-	150,000.00	150,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		1,418,000.00	1,246,000.00	-	1,246,000.00	1,245,431.00	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875		14,000.00	14,000.00	XXXXXXXXXX	14,000.00	14,000.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Deferred Charges - Unfunded - Ord #17-06	46-892		-	2,456.00	XXXXXXXXXX	2,456.00	2,456.00	XXXXXXXXXX
	46-892			-	XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		14,000.00	16,456.00	XXXXXXXXXX	16,456.00	16,456.00	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480		125,000.00	127,000.00		127,000.00	124,049.00	XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		3,155,950.00	2,862,766.00	1,020,000.00	3,882,766.00	3,508,798.00	370,448.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		3,155,950.00	2,862,766.00	1,020,000.00	3,882,766.00	3,508,798.00	370,448.00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		15,600,035.00	14,777,895.00	1,020,000.00	15,797,895.00	14,311,324.00	1,483,051.00
(M) Reserve for Uncollected Taxes	50-899		995,000.00	943,000.00	XXXXXXXXXX	943,000.00	943,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		16,595,035.00	15,720,895.00	1,020,000.00	16,740,895.00	15,254,324.00	1,483,051.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	12,444,085.00	11,915,129.00	-	11,915,129.00	10,802,526.00	1,112,603.00
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	1,105,125.00	1,149,200.00	1,020,000.00	2,169,200.00	1,853,596.00	315,604.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	80,000.00	75,000.00	-	75,000.00	49,911.00	25,089.00
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	23,825.00	99,110.00	-	99,110.00	69,355.00	29,755.00
Total Operations Excluded from "CAPS"	34-305	1,208,950.00	1,323,310.00	1,020,000.00	2,343,310.00	1,972,862.00	370,448.00
(C) Capital Improvements	44-999	390,000.00	150,000.00	-	150,000.00	150,000.00	-
(D) Municipal Debt Service	45-999	1,418,000.00	1,246,000.00	-	1,246,000.00	1,245,431.00	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	14,000.00	16,456.00	XXXXXXXXXX	16,456.00	16,456.00	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	125,000.00	127,000.00	-	127,000.00	124,049.00	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	995,000.00	943,000.00	XXXXXXXXXX	943,000.00	943,000.00	XXXXXXXXXX
Total General Appropriations	34-499	16,595,035.00	15,720,895.00	1,020,000.00	16,740,895.00	15,254,324.00	1,483,051.00

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2024 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: _____
 Housing and Community Development Act; Uniform fire Safety Act - Penalties; Centennial Causeway; Open Space, Recreation, Farmland and Historic Preservation Trust; Sidewalk Improvements; Affordable Housing; Parking Offenses Adjudication Act; Restoration to Train Station; Renovation to Westervelt/Lydecker Property; Accumulated Absences; Drug Abuse Resistance Education (DARE) Program, UCC Code Enforcement Fee Regular Spring Festival Donations; Woodcliff Lake 125th Anniversary Celebration Donation, Recreation Trust, Memorial - Commemorative Tree Program Donations, Memorial Park Donations, Shade Tree Donations, Recreation Trust Fund, Storm Recovery Trust Fund, Abandoned & Vacant Property Code Enforcement

are hereby anticipated as revenue and are hereby appropriated for the purpose to which said revenue is dedicated by statute or other legal requirement."

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2023

ASSETS	
Cash and Investments	7,832,314.00
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	168,648.00
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	200,579.00
Tax Title Lien Receivable	476.00
Property Acquired by Tax Title Lien Liquidation	
Other Receivables	166,164.00
Deferred Charges Required to be in 2024 Budget	14,000.00
Deferred Charges Required to be in Budgets Subsequent to 2024	28,000.00
Total Assets	8,410,181.00

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	3,986,915.00
Reserves for Receivables	367,219.00
Surplus	4,056,047.00
Total Liabilities, Reserves and Surplus	8,410,181.00

School Tax Levy Unpaid	
Less: School Tax Deferred	
*Balance Included in Above "Cash Liabilities"	-

	YEAR 2023	YEAR 2022
Surplus Balance, January 1	2,816,014.00	2,412,809.00
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2023: 99.51%, 2022: 99.47%)	49,556,334.00	46,542,424.00
Delinquent Taxes	219,183.00	145,245.00
Other Revenues and Additions to Income	4,364,947.00	3,889,873.00
Total Funds	56,956,478.00	52,990,351.00
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	15,794,375.00	14,175,024.00
School Taxes (Including Local and Regional)	32,001,260.00	30,838,465.00
County Taxes (Including Added Tax Amounts)	5,728,749.00	4,817,323.00
Special District Taxes		
Other Expenditures and Deductions from Income	396,047.00	343,525.00
Total Expenditures and Tax Requirements	53,920,431.00	50,174,337.00
Less: Expenditures to be Raised by Future Taxes	1,020,000.00	-
Total Adjusted Expenditures and Tax Requirements	52,900,431.00	50,174,337.00
Surplus Balance, December 31	4,056,047.00	2,816,014.00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2024 Budget

Surplus Balance, December 31	4,056,047.00
Current Surplus Anticipated in 2024 Budget	2,230,000.00
Surplus Balance Remaining	1,826,047.00

(Important: This appendix must be Included in advertisement of Budget.)

2024

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

3 years. (Population under 10,000)

6 years. (Over 10,000 and all county governments)

years exceeding minimum time period.

Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

**BOROUGH OF WOODCLIFF LAKE
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The following exhibit projects the proposed Capital needs for the Borough for the years 2024 through 2029. This Budget does not provide an appropriation for the purpose outlined, nor does it firmly commit the Governing Body to the projects or amounts listed. As each program is proposed, your Governing Body will make further determinations as to need and method of financing. The following is a recap of the yearly program totals:

YEAR	GENERAL CAPITAL
2024	7,557,000
2025	2,418,800
2026	2,896,500
2027	2,247,000
2028	1,115,000
2029	2,069,000
Total	18,303,300

CAPITAL BUDGET (Current Year Action) 2024

Local Unit

BOROUGH OF WOODCLIFF LAKE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Police	1	1,020,000.00			8,000.00			152,000.00	860,000.00
OEM	2	137,800.00							137,800.00
DPW	3	2,688,500.00			16,250.00			308,750.00	2,363,500.00
B&G	4	1,976,000.00			13,850.00			263,150.00	1,699,000.00
Fire	5	601,000.00			3,250.00			61,750.00	536,000.00
Park/Rec	6	1,930,000.00			1,500.00			28,500.00	1,900,000.00
Roads	7	3,300,000.00			2,500.00			47,500.00	3,250,000.00
Special Projects	8	6,650,000.00			332,500.00			6,317,500.00	-
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	18,303,300.00	-	-	377,850.00	-	-	7,179,150.00	10,746,300.00

CAPITAL BUDGET (Current Year Action) 2024

Local Unit BOROUGH OF WOODCLIFF LAKE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	-	-	-	-	-	-	-	-

CAPITAL BUDGET (Current Year Action) 2024

Local Unit BOROUGH OF WOODCLIFF LAKE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	18,303,300.00	-	-	377,850.00	-	-	7,179,150.00	10,746,300.00

6 YEAR CAPITAL PROGRAM - 2024 to 2029 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF WOODCLIFF LAKE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2024	5b 2025	5c 2026	5d 2027	5e 2028	5f 2029
Police	1	1,020,000.00		160,000.00	195,000.00	185,000.00	160,000.00	120,000.00	200,000.00
OEM	2	137,800.00		-	36,800.00	20,000.00	65,000.00	16,000.00	-
DPW	3	2,688,500.00		325,000.00	394,000.00	754,500.00	590,000.00	225,000.00	400,000.00
B&G	4	1,976,000.00		277,000.00	396,000.00	599,000.00	54,000.00	-	650,000.00
Fire	5	601,000.00		65,000.00	142,000.00	108,000.00	123,000.00	49,000.00	114,000.00
Park/Rec	6	1,930,000.00		30,000.00	630,000.00	605,000.00	605,000.00	30,000.00	30,000.00
Roads	7	3,300,000.00		50,000.00	625,000.00	625,000.00	650,000.00	675,000.00	675,000.00
Special Projects	8	6,650,000.00		6,650,000.00					
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXXX	18,303,300.00	XXXXXXXXXX	7,557,000.00	2,418,800.00	2,896,500.00	2,247,000.00	1,115,000.00	2,069,000.00

6 YEAR CAPITAL PROGRAM - 2024 to 2029 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF WOODCLIFF LAKE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2024	5b 2025	5c 2026	5d 2027	5e 2028	5f 2029
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	18,303,300.00	XXXXXXXXXX	7,557,000.00	2,418,800.00	2,896,500.00	2,247,000.00	1,115,000.00	2,069,000.00

6 YEAR CAPITAL PROGRAM - 2024 to 2029 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit BOROUGH OF WOODCLIFF LAKE

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Police	1,020,000.00			51,000.00			969,000.00			
OEM	137,800.00			6,890.00			130,910.00			
DPW	2,688,500.00			134,425.00			2,554,075.00			
B&G	1,976,000.00			98,800.00			1,877,200.00			
Fire	601,000.00			30,050.00			570,950.00			
Park/Rec	1,930,000.00			96,500.00			1,833,500.00			
Roads	3,300,000.00			165,000.00			3,135,000.00			
Special Projects	6,650,000.00			332,500.00			6,317,500.00			
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
	-			-						
TOTAL - THIS PAGE	18,303,300.00	-	-	915,165.00	-	-	17,388,135.00	-	-	-

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 11,122,085.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,322,000.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1,208,950.00
(c) Capital Improvements	44-999	\$ 390,000.00
(d) Municipal Debt Service	45-999	\$ 1,418,000.00
(e) Deferred Charges - Municipal	46-999	\$ 14,000.00
(f) Judgments	37-480	\$ 125,000.00
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 995,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 16,595,035.00

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 17 day of June, 2024. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2024 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 17 day of June, 2024, clerk@wclnj.com, Clerk

Signature

BOROUGH OF WOODCLIFF LAKE

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2023	APPROPRIATIONS	FCOA	Appropriated		Expended 2023		
		2024	2023				for 2024	for 2023	Paid or Charged	Reserved	
Amount to be Raised By Taxation	54-190	238,000.00	229,658.00	229,882.00	Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
					Salaries & Wages	54-385-1				-	
Interest Income	54-113				Other Expenses	54-385-2				-	
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-	
					Other Expenses	54-372-2				-	
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
					Salaries & Wages	54-176-1				-	
					Other Expenses	54-176-2				-	
										-	
					Acquisition of Lands for Recreation and Conservation	54-915-2				-	
Total Trust Fund Revenues:	54-299	238,000.00	229,658.00	229,882.00	Acquisition of Farmland	54-916-2				-	
Summary of Program					Down Payments on Improvements	54-902-2					-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Year Referendum Passed/Implemented:					Payment of Bond Principal	54-920-2				XXXXXXXXXX	
					(Date)						
Rate Assessed:					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX	
Total Tax Collected to date:					Interest on Bonds	54-930-2				XXXXXXXXXX	
Total Expended to date:					Interest on Notes	54-935-2				XXXXXXXXXX	
Total Acreage Preserved to date:					Reserve for Future Use	54-950-2	238,000.00	229,658.00		229,658.00	
Recreation land preserved in 2023:					Total Trust Fund Appropriations:	54-499	238,000.00	229,658.00	-	229,658.00	
Farmland preserved in 2023:											

**Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: **BOROUGH OF WOODCLIFF LAKE**

Year Ending: December 31, 2023

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

6/17/2024
Date

clerk@wclnj.com
Clerk of the Governing Body