BOROUGH OF WESTWOOD
RESOLUTION NO. 10-144

Resolution Re: Amendment to 2010 Municipal Budget

WHEREAS, the local municipal budget for the year 2010 was approved on the 18th day of May, 2010, and

WHEREAS, the public hearing on said budget has been held as advertised, and

WHEREAS, it is desired to amend said approved budget,

NOW, THEREFORE BE IT RESOLVED, by the Governing Body of the Borough of Westwood, County of Bergen, that the following amendments to the approved budget of 2010 be made:

	From	To
ANTICIPATED REVENUES		
Miscellaneous Revenues		
Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Division of Local Government Services - Public and Private Revenues Offset With Appropriations		
Municipal Alliance on Alcoholism and Drug Abuse	$ -	$ 10,356
Clean Communities Grant	-	18,182
Recycling Tonnage Grant	-	29,489
NJ Forest Service Grant	-	5,000
Total Section F: Public and Private Revenues Offset With Appropriations	10,207	73,234
Total Miscellaneous Revenues	2,812,495	2,875,522
Subtotal General Revenues	4,757,495	4,820,522
Total General Revenues	$ 16,376,624	$ 16,439,651
APPROPRIATIONS		
Deferred Charges Statutory Expenditures		
Prior Years Bill - Insurance - 2008	$ -	$ 4,716
Total Deferred Charges and Statutory Expenditures	1,139,433	1,144,149
Total General Appropriations for Municipal Purposes Within "CAPS	11,467,679	11,472,395

Resolution Re: Amendment to 2010 Municipal Budget (Continued)

APPROPRIATIONS

	From	To
Public and Private Programs Offset by Revenues		
Municipal Alliance on Alcoholism and Drug Abuse		
State Share	-	$ 10,356
Local Share	-	2,589
Clean Communities Grant	-	18,182
Recycling Tonnage Grant	-	29,489
NJ Forest Service Grant	-	5,000
Total Public And Private Programs Offset by Revenues	$ 10,207	75,823
Total Operations Excluded from "CAPS"	1,883,068	1,948,684
Detail:		
Salaries & Wages	60,000	60,000
Other Expenses	1,823,068	1,888,684
Capital Improvements - Excluded from "CAPS"		
Capital Improvement Fund	208,000	200,695
Total Capital Improvements Excluded from "CAPS"	208,000	200,695
Total General Appropriations for Municipal Purposes Excluded from "CAPS"	3,975,467	4,033,778
Subtotal General Appropriations	15,443,146	15,506,173
Total	$ 16,376,624	$ 16,439,651

BE IT FURTHER RESOLVED, that two certified copies of this resolution be filed forthwith in the Office of the Director of the Division of Local Government Services for certification of the 2010 local municipal budget so amended.

It is hereby certified that this is a true copy of a resolution amending the budget, adopted by the Mayor and Council on the18th day of May, 2010.

Certified by me

Municipal Clerk

Mayor

It is hereby certified that the approved budget amendment 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 18th day of May, 2010

Registered Municipal Accountant

NAME	MOVED	SECOND	AYES	NAYS	ABSENT	ABSTAIN
Grefrath					X	
Phayre	X		X			
Quinn		X	X			
Sciara			X			
Waneck			X			
Miller			X			

Adopted Amended Budget

2010 MUNICIPAL DATA SHEET

MUNICIPALITY: Borough of WESTWOOD **COUNTY:** BERGEN

John Birkner, Jr.	12/31/2011
Mayor's Name	Term Expires

Municipal Officials

Karen Hughes	9/18/07
Municipal Clerk	Date of Orig. Appt.
	C1358
	Cert No.
Stephanie Stokes	T-1546
Tax Collector	Cert No.
Ray Herr	N0432
Chief Financial Officer	Cert No.
Gary J. Vinci	CR00411
Registered Municipal Accountant	Lic No.
Russell R. Huntington	
Municipal Attorney	

Governing Body Members

Name	Term Expires
Ingrid Quinn	12/31/2010
Robert Miller	12/31/2010
John J. Sciara	12/31/2011
Cynthia Waneck	12/31/2011
Peter Grefrath	12/31/2012
William Phayre	12/31/2012

Official Mailing Address of Municipality

Borough of Westwood
101 Washington Avenue
Westwood, NJ 07675
Fax #: (201) 664-5340

Please attach this to your 2010 Budget and Mail to:
Director, Division of Local Government Services
Department of Community Affairs
P.O. Box 803
Trenton, NJ 08625

Division Use Only
Municode:
Public Hearing Date:

2010
MUNICIPAL BUDGET

Municipal Budget of the Borough of Westwood, County of Bergen for the Fiscal Year 2010

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 13th day of April, 2010 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Karen Hughes
Clerk
101 Washington Avenue
Address
Westwood, NJ 07675
Address
(201) 664-7100
Phone Number

Certified by me, this 13th day of April, 2010

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 appropriatons.

Certified by me, this 13th day of April, 2010

Registered Municipal Accountant
Lerch, Vinci & Higgins, LLP

17-17 Route 208N, Fair Lawn, NJ 07410
Address
(201) 791-7100
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. 40A:4-1 et seq.

Certified by me, this 13th day of April, 2010

Chief Financial Officer

	DO NOT USE THESE SPACES	

(Do not advertise this Certification form)

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the amount 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:_____, 2010 By:_____

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

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

Dated:_____, 2010 By:_____

COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES

The changes or comments which follow must be considered in connection with further action on this budget.

BOROUGH OF WESTWOOD, COUNTY OF BERGEN

Sheet 1a

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Westwood, County of Bergen, for the Fiscal Year 2010

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2010;

Be it Further Resolved, that said Budget be published in the Record in the issue of April 20, 2010.

The Governing Body of the Borough of Westwood does hereby approve the following as the Budget for the year 2010:

		{ Grefrath		Abstained	{
		{ Phayre	{		{
RECORDED VOTE	Ayes	{ Quinn	{		
(Insert last name)		{ Miller	{		
		{ Sciara			{
		{ Waneck		Absent	{

Notice is hereby given that the Budget and Tax Resolution was approved by the Mayor and Council of the Borough of Westwood, County of Bergen, on April 13, 2010. A hearing on the Budget and Tax Resolution will be held at the Municipal Complex, on May 18, 2010 at 8:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2010 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2010	
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	xxxxxxxxxx	xx
1. Appropriations within "CAPS"	xxxxxxxxxx	xx
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	11,472,395	00
2. Appropriations excluded from "CAPS"	xxxxxxxxxx	xx
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	4,033,778	00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	4,033,778	00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 97.50% Percent of Tax Collections	933,478	00
4. Total General Appropriations (Item 9, Sheet 29) Building Aid Allowance for Schools-State Aid 2010 - $_____ 2009 - $_____	16,439,651	00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	4,820,522	00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	xxxxxxxxxx	xx
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	11,619,129	00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2009 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget		Water Utility		Utility		Utility	
Budget Appropriations - Adopted Budget	15,901,127	00						
Budget Appropriations Added by N.J.S. 40A:4-87	90,465	00						
Emergency Appropriations	-							
Total Appropriations	15,991,592	00						
Expenditures Paid or Charged (Including Reserve for Uncollected Taxes)	15,524,286	00						
Reserved	455,510	00						
Unexpended Balances Cancelled	11,796	00						
Total Expenditures and Unexpended Balances Cancelled	15,991,592	00						
Overexpenditures*	-							

*See Budget Appropriation Items so marked to the right column "Expended 2009 Reserved."

Explanations of Appropriations for "Other Expenses"

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages".

Some of the Items included in "Other Expenses" are:

Materials, supplies and non-bondable equipment;

Repairs and maintenance of buildings, equipment, roads, etc.,

Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.;

Printing and advertising, utility services, Insurance and many other items essential to the services rendered by municipal government.

1. General

To the Residents of the Borough of Westwood:

The 2010 Budget submitted herewith reflects the amount necessary for the support of the Municipal Operations.

Comparison of Tax Rates

At this time the Governing Body is unable to project with any accuracy the overall tax rate for the community. Both school and County tax requirements have not yet been finalized. Your Mayor and Council has only the authority to approve the "Local Municipal Budget". It is anticipated that the 2010 municipal tax rate will increase less than one tax point, or $27 on an average home assessed at $398,000. The table below is a comparison of the projected 2010 municipal tax rate, and the 2009 municipal tax rate.

	Tax Rate 2009	Tax Rate Estimated for 2010	Increase on Home Assessed At $398,000
Municipal	$0.675	$0.682	$27

This year the Mayor and Council was confronted with a limit placed on Municipal expenditures. That limit is referred to as the "CAP" and provides that in the preparation of its annual budget a municipality shall limit any increase to the "Cost of Living Adjustment" ("COLA") or the index rate whichever is less, over the previous years final appropriation. A municipality may in any year in which the COLA is less than or equal to 2.5%, increases its allowable inside the "CAP" spending to 3.5% upon passage of a COLA rate ordinance. The COLA for 2010 is 0%. The governing body intends on adopting a COLA ordinance in order to increase the "CAP" to 3.5%.

II. Appropriations "CAP"

Chapter 68, Public Laws of 1976 (as revised as amended by P.L. 2004, c.74), 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 2009 Budget for Total General Appropriations, the following figures are deducted; Reserve for Uncollected Taxes, Debt Service, Capital Improvements, Emergency Authorizations and State of Federal Aid. Multiply this figure by .025, this gives you the basic "CAP" or the increase in appropriations over the 2009 Total General Appropriations.

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 cost of living adjustment

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. **HOW THE LEVY AND APPROPRIATION "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 "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section).

II. Appropriation "CAP" (Continued)

The Municipal budget for the year 2010 has been prepared within the constraints composed by chapter 68, P.L. 1976, and chapter 49, P.L. 1983, commonly referred to as the "CAP" Laws, this imposes a limit on municipal expenditures which the Borough of Westwood has calculated as follows:

Total Appropriations for the 2009 Budget		$15,901,127
Less:		
Reserve for Uncollected Taxes	$ 883,157	
Defered Charges	6,805	
Municipal Debt Service	1,894,800	
Other Operations Excluded from "CAP"	1,622,570	
Capital Improvements	200,000	
Interlocal Agreements	58,116	
Public & Private Programs	24,272	
Total Modifications		4,689,720
Amount Which "CAP" is Applied		11,211,407
Value of New Construction		41,378
Additional "CAP" (to 3.5%)		392,399
CAP Bank		94,712
Total General Appropriations for Municipal Purposes Within "CAP"		$ 11,739,896
Total General Appropriations Subject to "CAP" Set forth in this Budget		$ 11,472,395
"CAP" Available for Subsequent Years		$ 267,501

III. TAX LEVY CAP

Chapter 62 of the Laws of 2007 established a formula that limits increases in the municipal tax levy. The levy cap is in addition to the existing appropriation CAP for municipalities. The core of the formula is a 4.0% increase to the previous year's tax levy, which is then subject to various modifications, exclusions and waiver requests. The formula to calculate the 2010 tax levy CAP is as follows:

2009 Amount to be Raised by Taxation		$ 11,462,531
2009 Recycling Tax		14,000
2009 Capital Improvement Fund		200,000
		11,248,531
4% CAP		449,941
Adjusted Tax Levy Prior to Exclusions		11,698,472
Allowable Health Care Costs Increases	$ 59,187	
Change in Debt Service	(43,266)	
Allowable Pension Increases	83,557	
Recycling Tax Appropriation	14,000	
Capital Improvement Fund	200,695	
Deferred Charges to Future Taxation - Unfunded	26,060	
Value of New Construction	41,378	
		381,611
Maximum Allowable Amount to be Raised by Taxation for 2010		12,080,083
Proposed 2010 Amount to be Raised by Taxation		11,619,129
Amount Below Allowable Tax Levy "CAP"		$ 460,954

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. **HOW THE LEVY AND APPROPRIATION "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 "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section).

* * * * * * * * * *

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 May 18, 2010 at 8:00 P.M., at the Municipal Complex, Borough of Westwood, 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 2010 Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting the Borough Administrator at 101 Washington Avenue, Westwood, New Jersey 07675, (201) 664-7100.

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

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. **HOW THE LEVY AND APPROPRIATION "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 "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section).

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

ANALYSIS OF COMPENSATED ABSENCE LIABILITY

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items) Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Non-Union/Administrative	301.75	$62,798		X	
Department of Public Works	485.75	129,591	X		
Police Department	1,822.25	868,276	X		
Totals	2,609.75	$1,060,665			
Total Funds Reserved as of end of 2009:		257,798			
Total Funds Appropriated in 2010:		$0			

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated 2010	Anticipated 2009	Realized In Cash in 2009
1. Surplus Anticipated	**08-101**	1,350,000.00	1,223,950.00	1,223,950.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Service	**08-102**			
Total Surplus Anticipated	**08-100**	1,350,000.00	1,223,950.00	1,223,950.00
3. Miscellaneous Revenues - Section A: Local Revenues	**xxxxxxxx**	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Licenses	**xxxxxxxx**			
Alcoholic Beverages	**08-103**	28,750.00	27,800.00	28,750.00
Other	**08-104**	20,700.00	21,500.00	20,772.00
Fees and Permits	**08-105**	54,000.00	54,000.00	54,079.00
Fines and Costs	**xxxxxxxx**			
Municipal Court	**08-110**	210,000.00	200,000.00	223,508.00
Other	**08-109**			
Interest and Costs on Taxes	**08-112**	140,000.00	130,000.00	201,082.00
Interest and Costs on Assessments	**08-115**			
Parking Meters	**08-111**			
Interest on Investments and Deposits	**08-113**	45,000.00	85,000.00	45,311.00
Anticipated Utility Operating Surplus	**08-114**			
Recreation Fees	**08-117**	108,000.00	108,000.00	112,876.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated 2010	Anticipated 2009	Realized In Cash in 2009
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	**08-001**	606,450.00	626,300.00	686,378.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated 2010	Anticipated 2009	Realized In Cash in 2009
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Legislative Initiative Municipal Block Grant	09-201			
Extraordinary Aid	09-204			
Consolidated Municipal Property Tax Relief Aid	09-200	83,352.00	175,871.00	175,871.00
Energy Receipts Tax (P.L. 1997, Chapter 162 & 167)	09-202	935,479.00	1,104,873.00	1,104,873.00
Supplemental Energy Receipts Tax	09-203			
Watershed Moratorium Offset Aid	09-207		705.00	705.00
Homeland Security Aid	09-210			
Municipal Property Tax Assistance	09-211			
Total Section B: State Aid Without Offsetting Appropriations	**09-001**	1,018,831.00	1,281,449.00	1,281,449.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated 2010	Anticipated 2009	Realized In Cash in 2009
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Uniform Construction Code Fees	08-160	235,000.00	240,000.00	235,209.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXX			
Additional Dedicated Uniform Construction Code Fees offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXX			
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriatio	08-002	235,000.00	240,000.00	235,209.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated 2010	Anticipated 2009	Realized In Cash in 2009
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Interlocal Municipal Service Agreements Offset With Appropriations	**XXXXX**	XXXXX	XXXXX	XXXXX
Tax Assessor's Agreement-Boroughs of New Milford and Woodcliff Lake - 2008	**11-101**		47,000.00	47,000.00
Tax Assessor's Agreement-Boroughs of New Milford and Woodcliff Lake	**11-101**	60,000.00	58,116.00	54,521.00
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	**11-001**	60,000.00	105,116.00	101,521.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated 2010	Anticipated 2009	Realized In Cash in 2009
3. Miscellaneous Revenues - Section E: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S. 40A:4-45.3h):	**XXXXX**	XXXXX	XXXXX	XXXXX
Total Section E: Special item of General Revenue Anticipated with Prior Written	**xxxxxxxx**			
Consent of Director of Local Government Services - Additional Revenues	**08-003**			

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated 2010	Anticipated 2009	Realized In Cash in 2009
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:	**xxxxxxxx**	XXXXX	XXXXX	XXXXX
Drunk Driving Enforcement Fund	**10-701**		10,015.00	10,015.00
Green Community Challenge Grant	**10-702**		3,000.00	3,000.00
Alcohol Education and Rehabilitation Fund	**10-703**		2,654.00	2,654.00
Municipal Alliance on Alcoholism and Drug Abuse	**10-704**	10,356.00	11,017.00	11,017.00
Police Body Armor - State Share	**10-705**		2,335.00	2,335.00
Clean Communities Program	**10-706**	18,182.00	17,439.00	17,439.00
Over the Limit/ Under Arrest	**10-707**		4,922.00	4,922.00
Municipal Stormwater - Grant - DEP	**10-708**	10,207.00		
Click It or Ticket	**10-709**		4,000.00	4,000.00
Community Stewardship Incentive Program	**10-710**		15,905.00	15,905.00
Graduated Driving License - Enforcement and Education	**10-711**		2,000.00	2,000.00
Disposal of Forfeited Property - Police Dept. Accrededation	**10-712**		20,000.00	20,000.00
SHARE Grant - Feasibility Study - DPW Services	**10-713**		21,450.00	21,450.00
Recycling Tonnage Grant	**10-714**	29,489.00		
NJ Forest Service Grant	**10-715**	5,000.00		

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated 2010	Anticipated 2009	Realized In Cash in 2009
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):	XXXXX	XXXXX	XXXXX	XXXXX
Total Section F: Special Items of General Revenue Anticipated with Prior Written	**xxxxxxxx**	xxxxxxxx	xxxxxxxx	xxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	**10-001**	73,234.00	114,737.00	114,737.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated 2010	Anticipated 2009	Realized In Cash in 2009
3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items:	xxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Utility Operating Surplus of Prior Year	**08-116**			
Uniform Fire Safety Act	**08-106**	86,500.00	87,000.00	86,970.00
Assessment Trust Fund Surplus	**08-118**	10,000.00	10,000.00	10,000.00
Recycling Contract	**08-119**	24,500.00	25,000.00	24,753.00
Westwood House - Contribution in Lieu of Taxes	**08-120**	100,500.00	113,000.00	100,584.00
Westwood Parking Authority	**08-121**	45,000.00	45,000.00	45,000.00
Cellular One Lease Agreement	**08-122**	63,500.00	59,500.00	63,857.00
Cable TV Franchise Fees	**08-123**	127,368.00	45,527.00	55,023.00
Reserve for Payment of Bonds	**08-124**	131,299.00	50,000.00	50,000.00
Police Outside Duty Administrative Fee	**08-125**	85,500.00		
Reserve for Sale of Land	**08-126**	207,840.00		

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated 2010	Anticipated 2009	Realized In Cash in 2009
3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items (continued):				
Total Section G: Special Items of General Revenue Anticipated with Prior Written	**XXXXXX**	XXXXXX	XXXXXX	XXXXXX
Consent of Director of Local Government Services - Other Special Items	**08-004**	882,007.00	435,027.00	436,187.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated 2010	Anticipated 2009	Realized In Cash in 2009
SUMMARY OF REVENUES	XXXXXX	XXXXXX	XXXXXX	XXXXXX
1. Surplus Anticipated (Sheet 4, #1)	**08-101**	1,350,000.00	1,223,950.00	1,223,950.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4 #2)	**08-102**	0.00	0.00	0.00
3. Miscellaneous Revenues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Total Section A: Local Revenues	**08-001**	606,450.00	626,300.00	686,378.00
Total Section B: State Aid Without Offsetting Appropriations	**09-001**	1,018,831.00	1,281,449.00	1,281,449.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	**08-002**	235,000.00	240,000.00	235,209.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agree.	**11-001**	60,000.00	105,116.00	101,521.00
Total Section E: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	**08-003**	0.00	0.00	0.00
Total Section F: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public & Private Revenues	**10-001**	73,234.00	114,737.00	114,737.00
Total Section G: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	**08-004**	882,007.00	435,027.00	436,187.00
Total Miscellaneous Revenues	**13-099**	2,875,522.00	2,802,629.00	2,855,481.00
4. Receipts from Delinquent Taxes	**15-499**	595,000.00	502,482.00	755,742.00
5. Subtotal General Revenues (Items 1,2,3 and 4)	**13-199**	4,820,522.00	4,529,061.00	4,835,173.00
6. Amount to be Raised by Taxes for Support of Municipal Budget:				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	**07-190**	11,619,129.00	11,462,531.00	xxxxxx
b) Addition to Local District School Tax	**07-191**			xxxxxx
Total Amount to be Raised by Taxes for Support of Municipal Budget	**07-199**	11,619,129.00	11,462,531.00	11,983,369.00
7. Total General Revenues	**13-299**	16,439,651.00	15,991,592.00	16,818,542.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS							
General Administration							
Salaries and Wages	20-100-1	223,200.00	221,000.00		224,350.00	224,344.00	6.00
Other Expenses	20-100-2	38,600.00	50,310.00		45,310.00	34,930.00	10,380.00
Mayor and Council							
Salaries and Wages	20-110-1	36,900.00	37,050.00		37,050.00	36,688.00	362.00
Other Expenses	20-110-2	900.00	900.00		900.00	900.00	-
Municipal Clerk							
Salaries and Wages	20-120-1	116,400.00	112,500.00		112,500.00	111,925.00	575.00
Other Expenses	20-120-2	48,550.00	47,950.00		47,950.00	33,230.00	14,720.00
Other Expenses - Elections	20-120-2	10,500.00	10,500.00		10,500.00	10,191.00	309.00
Financial Administration							
Salaries and Wages	20-130-1	174,000.00	168,000.00		168,000.00	167,761.00	239.00
Other Expenses	20-130-2	37,700.00	37,830.00		37,830.00	35,503.00	2,327.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS (Continued)							
Audit Services	20-135-2	31,000.00	31,000.00		31,000.00	31,000.00	-
Revenue Collection							
Salaries and Wages	20-145-1	10,350.00	10,000.00		10,000.00	9,938.00	62.00
Other Expenses	20-145-2	21,600.00	20,775.00		20,775.00	19,631.00	1,144.00
Liquidation of Tax Title Liens	20-145-2	100.00	100.00		100.00		100.00
Tax Assessment Administration							
Salaries and Wages	20-150-1	64,300.00	64,300.00		64,300.00	57,230.00	7,070.00
Other Expenses	20-150-2	91,425.00	84,725.00		84,825.00	84,749.00	76.00
Legal Services							
Salaries and Wages	20-155-1	47,000.00	47,100.00		47,100.00	45,396.00	1,704.00
Other Expenses	20-155-2	107,000.00	136,272.00		136,272.00	126,732.00	9,540.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS (Continued)							
Engineering							
Other Expenses	20-165-2	31,125.00	31,500.00		31,500.00	27,590.00	3,910.00
Historical Sites Office							
Other Expenses	20-175-2	4,025.00	25.00		25.00	25.00	-
LAND USE ADMINISTRATION							
Planning Board / Board of Adjustment							
Salaries and Wages	21-180-1	17,800.00	17,000.00		17,000.00	16,369.00	631.00
Other Expenses	21-180-2	18,750.00	30,500.00		30,500.00	24,629.00	5,871.00
Other Code Enforcement - Housing Tax Force							-
Salaries and Wages	22-195-1	21,000.00	20,000.00		8,730.00	8,132.00	598.00
Other Expenses	22-195-2	4,000.00	4,000.00		4,100.00	4,069.00	31.00
Environmental							
Other Expenses	20-165-2	5,000.00					-
Historical Commission							
Other Expenses	20-175-2	7,500.00					

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE (N.J.S.A. 40A:4-45.3(00))							
General Liability Insurance (BJIF)	23-210-2	218,208.00	206,700.00		208,400.00	205,016.00	3,384.00
Workers Compensation Insurance (BJIF)	23-215-2	211,000.00	214,100.00		214,100.00	204,814.00	9,286.00
Employee Group Insurance (BMED)	23-220-2	1,194,586.00	1,123,640.00		1,148,640.00	1,146,579.00	2,061.00
PUBLIC SAFETY FUNCTIONS							
Police Department							
Salaries and Wages	25-240-1	3,400,180.00	3,220,270.00		3,197,070.00	3,177,726.00	19,344.00
Other Expenses	25-240-2	104,025.00	104,480.00		104,480.00	103,084.00	1,396.00
Acquisition of Police Vehicles	25-240-2	68,600.00	79,800.00		48,770.00	44,892.00	3,878.00
Police Reserves	25-240-2	10,650.00	8,200.00		8,200.00	8,014.00	186.00
Police Dispatch/911							
Salaries and Wages	25-250-1	181,600.00	174,000.00		171,000.00	169,893.00	1,107.00
Other Expenses	25-250-2	500.00	500.00		500.00	63.00	437.00
Office of Emergency Management							
Salaries and Wages	25-252-2	3,300.00	4,100.00		4,100.00	3,200.00	900.00
Other Expenses	25-252-2	5,100.00	450.00		450.00	124.00	326.00
Aid to Volunteer Ambulance Co.	25-260-2	22,000.00	22,000.00		22,000.00	22,000.00	-

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS (Continued)							
Fire Department							
Other Expenses	25-265-2	59,900.00	58,600.00		59,430.00	59,350.00	80.00
Clothing Allowance	25-265-2	41,000.00	41,000.00		41,000.00	41,000.00	-
Fire Hose and Foam	25-265-2	4,500.00	4,500.00		4,500.00	4,130.00	370.00
Fire Hydrant Service	25-265-2	154,500.00	125,000.00		139,170.00	127,112.00	12,058.00
Uniform Fire Safety Act (P.L. 1983, Ch. 383)							
Fire Official							
Salaries and Wages	25-265-1	66,000.00	63,700.00		63,700.00	63,650.00	50.00
Other Expenses	25-265-2	3,075.00	2,080.00		2,480.00	2,470.00	10.00
Life Hazard Use Fee Payments							
Other Expenses	25-265-2	2,500.00	2,500.00		2,500.00	2,441.00	59.00
Prosecutor							
Salaries and Wages	25-275-1	18,630.00	18,000.00		18,001.00	18,000.00	1.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS							
Streets and Road Maintenance							
Salaries and Wages	26-290-1	772,800.00	738,800.00		748,700.00	747,686.00	1,014.00
Other Expenses	26-290-2	201,650.00	213,300.00		213,300.00	148,554.00	64,746.00
Other Public Works Functions							
Shade Tree - Advisory Committee							
Other Expenses	26-300-2	13,615.00	7,615.00		7,615.00	7,615.00	-
Solid Waste Collection							
Sanitation - Garbage and Trash Collection	26-305-2	320,500.00	358,000.00		350,249.00	346,103.00	4,146.00
Recycling							
Salaries and Wages	26-305-1	10,000.00	10,000.00		10,000.00	9,993.00	7.00
Buildings and Grounds							
Salaries and Wages	26-310-1	66,000.00	63,800.00		63,800.00	62,282.00	1,518.00
Other Expenses	26-310-2	85,200.00	82,650.00		83,150.00	82,951.00	199.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS (Continued)							
Vehicle Maintenance							
Other Expenses	26-315-2	83,000.00	72,000.00		72,000.00	66,819.00	5,181.00
							-
HEALTH AND HUMAN SERVICES FUNCTIONS							
Public Health Services							
Salaries and Wages	27-330-1	117,200.00	116,400.00		116,400.00	113,239.00	3,161.00
Other Expenses	27-330-2	115,737.00	116,594.00		116,594.00	109,351.00	7,243.00
Welfare / Administration of Public Assistance							
Salaries and Wages	27-345-1	27,800.00	26,400.00		26,700.00	26,678.00	22.00
Other Expenses	27-345-2	885.00	885.00		885.00	393.00	492.00
PARKS AND RECREATION FUNCTIONS							
Recreation Services and Programs							
Salaries and Wages	28-370-1	146,800.00	170,400.00		186,500.00	186,442.00	58.00
Other Expenses	28-370-2	32,430.00	80,140.00		80,140.00	58,596.00	21,544.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
OTHER COMMON OPERATING FUNCTIONS							
Celebration of Public Events							
Other Expenses	30-420-2	7,000.00	8,500.00		8,500.00	2,301.00	6,199.00
MUNICIPAL COURT							
Salaries and Wages	43-490-1	129,000.00	124,600.00		124,600.00	124,274.00	326.00
Other Expenses	43-490-2	19,600.00	17,790.00		17,790.00	11,804.00	5,986.00
Public Defender							
Salaries and Wages	43-495-1	8,300.00	8,000.00		8,000.00	8,000.00	-

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
CODE ENFORCEMENT AND ADMINISTRATION							
Code Enforcement and Adminstration							
Building Inspector							
Salaries & Wages	22-195-1	246,000.00	296,000.00		296,000.00	279,670.00	16,330.00
Other Expenses	22-195-2	12,400.00	14,600.00		14,600.00	7,500.00	7,100.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
UTILITY EXPENSES AND BULK PURCHASES	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Electricity	31-430-2	170,000.00	150,000.00		160,000.00	148,954.00	11,046.00
Street Lighting	31-435-2	160,000.00	140,000.00		146,000.00	133,163.00	12,837.00
Telephone	31-440-2	54,250.00	54,500.00		59,900.00	59,871.00	29.00
Water	31-445-2	25,000.00	15,000.00		15,000.00	14,234.00	766.00
Water Testing Service	31-445-2						-
Natural Gas	31-446-2	60,000.00	55,000.00		55,000.00	41,350.00	13,650.00
Sewerage Processing and Disposal	31-455-2	28,500.00	28,500.00		12,500.00	11,653.00	847.00
Gasoline	31-460-2	125,000.00	125,000.00		125,000.00	91,206.00	33,794.00
Repairs to Traffic Lights	31-465-2	10,000.00	10,000.00		10,000.00	9,273.00	727.00
LANDFILL / SOLID WASTE DISPOSAL COSTS							
Garbage Tipping Fees	32-465-2	340,000.00	350,000.00		352,500.00	352,425.00	75.00
Total Operations (Item 8(A)) within "CAPS"	34-199	10,327,246.00	10,111,431.00	-	10,110,531.00	9,776,900.00	333,631.00
B. Contingent	35-470	1,000.00	1,000.00		1,000.00		1,000.00
Total Operations including Contingent - Within "CAPS"	34-201	10,328,246.00	10,112,431.00	-	10,111,531.00	9,776,900.00	334,631.00
Detail:							
Salaries & Wages	34-201-1	5,904,560.00	5,731,420.00	-	5,723,601.00	5,668,516.00	55,085.00
Other Expenses(Including Contingent)	34-201-2	4,423,686.00	4,381,011.00	-	4,387,930.00	4,108,384.00	279,546.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
(1) DEFERRED CHARGES:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Emergency Authorizations	46-870-2			xxxxxx			xxxxxx
				xxxxxx			xxxxxx
Overexpenditure of 2008 Appropriation	46-871-2		426.00	xxxxxx	426.00	426.00	xxxxxx
Deficit in Unemployment Insurance Trust Fund	46-885-2	343.00		xxxxxx			xxxxxx
				xxxxxx			xxxxxx
Prior Years Bill				xxxxxx			xxxxxx
Insurance - 2008	30-410-2	4,716.00		xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
(2) STATUTORY EXPENDITURES:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Social Security System (O.A.S.I)	36-472	250,700.00	240,000.00		240,900.00	240,892.00	8.00
Widow Pension (Per R.S. 43.12-28.1 & 28.2)	36-476	5,000.00	5,000.00		5,000.00	5,000.00	
Defined Contribution Retirement Plan	36-477	1,000.00	1,000.00		1,000.00	502.00	498.00
Police and Firemen's Retirement System of N.J.	36-475	665,050.00	642,560.00		642,560.00	642,555.00	5.00
Public Employees Retirement System	36-471	217,340.00	209,990.00		209,990.00	209,984.00	6.00
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	34-209	1,144,149.00	1,098,976.00	-	1,099,876.00	1,099,359.00	517.00
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	11,472,395.00	11,211,407.00	-	11,211,407.00	10,876,259.00	335,148.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
EDUCATION FUNCTIONS				xxxxx	xxxxx	xxxxx	XXXXX
Maintenance of Free Public Library	29-390-2	759,766.00	717,900.00		717,900.00	702,573.00	15,327.00
UTILITY EXPENSES AND BULK PURCHASES							
Sewerage Processing and Disposal							
Other Municipalities - Contractual - Emerson	31-455-2	8,000.00	8,000.00		8,000.00		8,000.00
Bergen County Utilities Authority	31-455-2	804,100.00	752,670.00		752,670.00	751,888.00	782.00
Recycling Tonnage Tax	31-455-2	14,000.00	14,000.00		14,000.00	13,500.00	500.00
LENGTH OF SERVICE AWARDS PROGAM - LOSAP	25-265-2	80,000.00	80,000.00		80,000.00		80,000.00
STATUTORY EXPENDITURES							
Police and Fireman's Retirement System of New Jersey	36-475-2	61,892.00					-
Public Employees Retirement System	36-471-2	25,916.00					-
OTHER COMMON OPERATING FUNCTIONS							
Reserve for State Tax Appeals	30-426-2		50,000.00		50,000.00	50,000.00	
Employee Group Insurance (BMED)	23-220-2	59,187.00					

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations Excluded From "CAPS"	34-300	1,812,861.00	1,622,570.00	-	1,622,570.00	1,517,961.00	104,609.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
Interlocal Municipal Service Agreements	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
							-
Tax Assessors Agreements-Boro of New Milford & Woodcliff Lk	42-101	60,000.00	58,116.00		58,116.00	58,116.00	-
Total Interlocal Municipal Service Agreements	42-999	60,000.00	58,116.00	-	58,116.00	58,116.00	-

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303	-	-	-	-	-	-

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES	xxxxxx	xxxxxx	xxxxxx				xxxxxx
Federal and State Grants							
Municipal Alliance on Alcoholism and Drug Abuse							-
State Share	41-704-2	10,356.00	11,017.00		11,017.00	11,017.00	-
Local Share	41-704-2	2,589.00					-
Alcohol Education and Rehabilitation-State Share	41-703-2		2,654.00		2,654.00		2,654.00
Drunk Driving Enforcement Fund - State Share	41-701-1		10,015.00		10,015.00	4,178.00	5,837.00
Police Body Armor							-
State Share	41-705-2		2,335.00		2,335.00		2,335.00
Clean Communities Grant - State Share	41-706-2	18,182.00	17,439.00		17,439.00	17,439.00	-
Over the Limit/ Under Arrest	41-707-2		4,922.00		4,922.00	1,445.00	3,477.00
Green Community Challenge Grant	41-702-2		3,000.00		3,000.00	3,000.00	-
Graduated Driving License - Highway Safety	41-711-2		2,000.00		2,000.00	2,000.00	-
Recycling Tonnage Grant	41-714-2	29,489.00					
NJ Forest Service Grant	41-715-2	5,000.00					

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
			xxxxxx				
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES	xxxxxx	xxxxxx		xxxxxx	xxxxxx	xxxxxx	xxxxxx
Municipal Stormwater Grant DEP	41-708-2	10,207.00					-
Click It or Ticket	41-709-2		4,000.00		4,000.00	4,000.00	
							-
							-
Community Stewardship Incentive Program	41-710-2		15,905.00		15,905.00	15,905.00	-
Disposal of Forfeited Property - Police Accredidation	41-712-2		20,000.00		20,000.00	20,000.00	
SHARE Grant - DPW Feasibility Study	41-713-2		21,450.00		21,450.00	20,000.00	1,450.00
Total Public and Private Programs Offset by Revenues	40-999	75,823.00	114,737.00	-	114,737.00	98,984.00	15,753.00
Total Operations Excluded from "CAPS"	34-305	1,948,684.00	1,795,423.00	-	1,795,423.00	1,675,061.00	120,362.00
Detail:							
Salaries & Wages	34-305-1	60,000.00	68,131.00	-	68,131.00	62,294.00	5,837.00
Other Expenses	34-305-2	1,888,684.00	1,727,292.00	-	1,727,292.00	1,612,767.00	114,525.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902-2						
Capital Improvement Fund	44-901-2	200,695.00	200,000.00		200,000.00	200,000.00	-

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
Public & Private Programs OFF-SET by Revenues	xxxxx	xxxxx		xxxxx	xxxxx	xxxxx	xxxxx
New Jersey Transportation Trust Fund Authority Act	41-865						
							-
Total Capital Improvements Excluded from "CAPS"	44-999	200,695.00	200,000.00	-	200,000.00	200,000.00	-

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	795,000.00	800,000.00		800,000.00	800,000.00	xxxxx
Payment of Bond Anticipation Notes and Capital Notes	45-925	75,684.00	114,000.00		114,000.00	114,000.00	xxxxx
Interest on Bonds	45-930	440,622.00	406,200.00		406,200.00	406,123.00	xxxxx
Interest on Notes	45-935	46,900.00	116,800.00		116,800.00	116,521.00	xxxxx
Green Trust Loan Program:	xxxxx	xxxxx		xxxxx	xxxxx	xxxxx	xxxxx
Economic Development Authority							xxxxx
Loan Repayments for Principal and Interest	45-940	26,505.00	26,900.00		26,900.00	26,880.00	xxxxx
Bergen County Improvement Authority							xxxxx
Loan Repayments for Principal and Interest	45-942						xxxxx
Environmental Infrastructure Trust/Fund Loans							xxxxx
Loan Repayments for Principal and Interest	45-943	466,823.00	430,900.00		430,900.00	419,480.00	xxxxx
Capital Lease Obligations Approved Prior to 7/1/2007							xxxxx
Principal	45-941						xxxxx
Interest	45-941						xxxxx
Capital Lease Obligations Approved After 7/1/2007							xxxxx
Principal	45-941						xxxxx
Interest	45-941						
Total Municipal Debt Service Excluded from "CAPS"	45-999	1,851,534.00	1,894,800.00	-	1,894,800.00	1,883,004.00	xxxxx

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations	46-870			xxxxx			xxxxx
Special Emergency Authorizations - 5 years (N.J.S. 40A4-55)	46-875	6,805.00	6,805.00	xxxxx	6,805.00	6,805.00	xxxxx
Special Emergency Authorizations - 3 Years (N.J.S. 40A4-55.1 & 40A:4-55.13)	46-871			xxxxx			xxxxx
Deferred Charges to Future Taxation - Unfunded				xxxxx			xxxxx
Ord. No. 97-1	46-880-2	23,916.00		xxxxx			xxxxx
Ord. No. 98-12	46-880-2	902.00		xxxxx			xxxxx
Ord. No. 02-21	46-880-2	821.00		xxxxx			xxxxx
Ord. No. 07-04	46-880-2	421.00		xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
Total Deferred Charges - Municipal Excluded from "CAPS"	46-999	32,865.00	6,805.00	xxxxx	6,805.00	6,805.00	xxxxx
(F) Judgements (N.J.S.A. 40A:4-45.3cc)	37-480			xxxxx			xxxxx
(N) Transferred to B.O.E. for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			xxxxx			xxxxx
				xxxxx			xxxxx
(G) With Prior Written Consent of Local Finance Board: Cash Deficit of Preceeding Year	46-885			xxxxx			xxxxx
				xxxxx			xxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	4,033,778.00	3,897,028.00	-	3,897,028.00	3,764,870.00	120,362.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated For 2010	Appropriated For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Expended 2009 Paid or Charged	Expended 2009 Reserved
For Local School District Purposes - Excluded from "CAPS"	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
(1) Type 1 District School Debt Service	xxxxx						xxxxx
Payment of Bond Principal	48-920						xxxxx
Payment of Bond Anticpation Notes	48-925						xxxxx
Interest on Bonds	48-930						xxxxx
Interest on Notes	48-935						xxxxx
							xxxxx
Total of Type I District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	-
(J) Deferred Charges and Statutory Expenditures - Local School -Excluded from "CAPS"	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations - Schools	29-406						xxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						xxxxx
Total of Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	29-409	-	-	-	-	-	-
(K) Total Municipal Appropriations for Local District School Purposes {items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	-
(O) Total General Appropriations Excluded from "CAPS"	34-399	4,033,778.00	3,897,028.00	-	3,897,028.00	3,764,870.00	120,362.00
(L) Subtotal General Appropriations {Items (H-1) and (O)	34-400	15,506,173.00	15,108,435.00	-	15,108,435.00	14,641,129.00	455,510.00
(M) Reserve for Uncollected Taxes	50-899	933,478.00	883,157.00		883,157.00	883,157.00	xxxxx
9. Total General Appropriations	34-499	16,439,651.00	15,991,592.00	-	15,991,592.00	15,524,286.00	455,510.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	Do Not Write in this Space	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for							
Municipal Purposes within "CAPS"	34-299	11,472,395.00	11,211,407.00	-	11,211,407.00	10,876,259.00	335,148.00
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Operations	34-4300	1,812,861.00	1,622,570.00	-	1,622,570.00	1,517,961.00	104,609.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Interlocal Municipal Service Agreements	42-999	60,000.00	58,116.00	-	58,116.00	58,116.00	-
Additional Appropriation Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by revenues	40-999	75,823.00	114,737.00	-	114,737.00	98,984.00	15,753.00
Total Operations - Excluded from Caps	34-305	1,948,684.00	1,795,423.00	-	1,795,423.00	1,675,061.00	120,362.00
(C) Capital Improvements	44-999	200,695.00	200,000.00	-	200,000.00	200,000.00	-
(D) Municipal Debt Service	45-999	1,851,534.00	1,894,800.00	-	1,894,800.00	1,883,004.00	xxxxx
(E) Deferred Charges - Excluded from "CAPS"	46-999	32,865.00	6,805.00	XXXXXX	6,805.00	6,805.00	XXXXXX
(F) Judgements	37-480	-	-	-	-	-	-
(G) Cash Deficit - With Prior Consent of LFB	46-885	-	-	XXXXXX	-	-	XXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	-
(N) Transferred to Board to Education	29-405	-	-	XXXXXX	-	-	XXXXXX
(M) Reserve for Uncollected Taxes	50-899	933,478.00	883,157.00	XXXXXX	883,157.00	883,157.00	XXXXXX
Total General Appropriations	34-499	16,439,651.00	15,991,592.00	-	15,991,592.00	15,524,286.00	455,510.00

BOROUGH OF WESTWOOD
2010 MUNICIPAL BUDGET

Sheets 31 - 36 - Not Applicable to Municipal Budget and have been omitted from this document

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated 2010	Anticipated 2009	Realized in Cash in 2009
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated 2010	Appropriated 2009	Expended 2009 Paid or Charged
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

DEDICATED WATER UTILITY ASSESSMENT BUDGET

NOT APPLICABLE 14. DEDICATED REVENUES FROM	FCOA	Anticipated 2010	Anticipated 2009	Realized in Cash in 2009
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated 2010	Appropriated 2009	Expended 2009 Paid or Charged
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

DEDICATED ASSESSMENT BUDGET N/A UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated 2010		Anticipated 2009		Realized in Cash in 2009
Assessment Cash	53-101					
Deficit (_____ Utility Budget)	53-885					
Total _____ Utility Assessment Revenues	53-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		**Appropriated 2010**		**Appropriated 2009**		**Expended 2009 Paid or Charged**
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. 40A:4-39) "The dedicated revenues anticipated during the year 2009 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat, Construction Code Fees Due Hackensack 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 _____ Recycling Fees; Parking Adjudication Act; Uniform Fire Safety Act Penalties Monies, Donations - September 11, 2001 World Trade Center; Recreation Trust Fund; Donations - Public Safety, Municipal Public Defender, Developer's Escrow Fund, Disposal of Forfeited Property; Outside Employment of Off-Duty Municipal Police Officer; Beautification of Municipal Property Donations, Donation-Recreation, Donations-Teen Center - Recreation Department, Accumulated Absences are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2009

ASSETS		YEAR 2009	
Cash and Investments	1110100	4,034,152	00
Due From State of N.J.(c. 20, P.L. 1961)	1111000		
Federal and State Grants Receivable	1110200	47,120	00
Receivables with Offsetting Reserves:	xxxxxxxxxx	xxxxxxxxxx	xx
Taxes Receivable	1110300	1,331,899	00
Tax Title Liens Receivable	1110400	28,715	00
Property Aquired By Tax Title Lien Liquidation	1110500	3,198,600	00
Other Receivables	1110600	312,864	00
Deferred Charges Required to be in 2010 Budget	1110700	6,805	00
Deferred Charges Required to be in budgets Subsequent to 2010	1110800	20,415	00
Total Assets	1110900	8,980,570	00

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	1,360,877	00
Reserve for Receivables	2110200	4,872,078	00
Surplus	2110300	2,747,615	00
Total Liabilities, Reserves and Surplus		8,980,570	00

School Tax Levy Unpaid	2220100	None	
Less: School Tax Deferred	2220200	None	
*Balance Included in Above "Cash Liablities"	2220300	None	

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2009		YEAR 2008	
Surplus Balance, January 1st	2310100	2,510,677	00	2,468,159	00
CURRENT REVENUE ON A CASH BASIS: Current Taxes *(Percentage collected: 2009 98.82%, 2008 95.44%)	2310200	35,838,351	00	34,350,559	00
Delinquent Taxes	2310300	755,742	00	392,007	00
Other Revenues and Additions to Income	2310400	3,806,746	00	3,682,519	00
Total Funds	2310500	42,911,516	00	40,893,244	00
EXPENDITURES AND TAX REQUIREMENTS: Municipal Appropriations	2310600	15,096,639	00	14,601,354	00
School Taxes (Including Local and Regional)	2310700	20,719,785	00	19,584,138	00
County Taxes (Including Added Tax Amounts)	2310800	4,018,354	00	3,949,435	00
Special District Taxes	2310900				
Other Expenditures and Deductions From Income	2311000	329,123	00	281,665	00
Total Expenditures and Tax Requirements	2311100	40,163,901	00	38,416,592	00
Less: Expenditures to be Raised by Future Taxes	2311200	0	00	34,025	00
Total Adjusted Expenditures and Tax Requirements	2311300	40,163,901	00	38,382,567	00
Surplus Balance Remaining	2311400	2,747,615	00	2,510,677	00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2010 Budget

Surplus Balance December 31, 2009	2311500	2,747,615	00
Current Surplus Anticipated in 2010 Budget	2311600	1,350,000	00
Surplus Remaining	2311700	1,397,615	00

(Important: This Appendix must be included in advertisement of Budget)

2010
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)

[x] 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.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The following exhibit projects the proposed Capital needs for the Borough for the years 2010 through 2015. 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
2010	$2,123,120.00
2011	2,885,800.00
2012	640,000.00
2013	400,000.00
2014	420,000.00
2015	610,000.00
	$7,078,920.00

CAPITAL BUDGET (Current Year Action)
2010

Local Unit BOROUGH OF WESTWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	Planned Funding Services For Current Year - 2010					6 TO BE FUNDED IN FUTURE YEARS
				5a 2010 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized	
DPW									
Garbage Truck	D-1	430,000.00			10,000.00			190,000.00	230,000.00
Paint Pumping Station	D-2	15,000.00			750.00			14,250.00	0.00
Tree Truck	D-3	200,000.00			0.00			0.00	200,000.00
Pick Up	D-4	50,000.00			0.00			0.00	50,000.00
Stump Grinder	D-5	60,000.00			3,000.00			57,000.00	0.00
Loader	D-6	180,000.00			0.00			0.00	180,000.00
Lawn Mower	D-7	40,000.00			0.00			0.00	40,000.00
Cones/Barricades	D-8	5,000.00			250.00			4,750.00	0.00
Dump Truck/Salter	D-9	160,000.00			0.00			0.00	160,000.00
Sub-Total DPW		**1,140,000.00**	**0.00**	**0.00**	**14,000.00**	**0.00**	**0.00**	**266,000.00**	**860,000.00**
POLICE									
Replacement of 10 Portable Radios	P-1	12,500.00			625.00			11,875.00	0.00
Replacement of Voice Recording System	P-2	24,620.00			1,231.00			23,389.00	0.00
Upgrade Emergency 911 System	P-3	200,000.00			0.00			0.00	200,000.00
Sub-Total Police		**237,120.00**	**0.00**	**0.00**	**1,856.00**	**0.00**	**0.00**	**35,264.00**	**200,000.00**
RECREATION									
2 Sets of ADA Bleachers at Brookside Par	R-1	7,300.00			0.00			0.00	7,300.00
Picnic Tables	R-2	5,000.00			250.00			0.00	4,750.00
Sub-Total Recreation		**12,300.00**	**0.00**	**0.00**	**250.00**	**0.00**	**0.00**	**0.00**	**12,050.00**

CAPITAL BUDGET (Current Year Action)
2010

Local Unit BOROUGH OF WESTWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	Planned Funding Services For Current Year - 2010					6 TO BE FUNDED IN FUTURE YEARS
				5a 2010 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized	
ADMINISTRATION									
Westvale Park	A-1	2,400,000.00			42,500.00			807,500.00	1,550,000.00
2010 Road Repaving	A-2	250,000.00			12,500.00			237,500.00	0.00
2010 NJDOT Grant	A-3	200,000.00			0.00		200,000.00	0.00	0.00
Energy Audit Improvement	A-4	600,000.00			5,000.00			95,000.00	500,000.00
Veterans Park Improvement	A-5	75,000.00			3,750.00			71,250.00	0.00
Regional stream Cleaning	A-6	100,000.00			0.00			0.00	100,000.00
Recreation Ctr. - westvale	A-7	500,000.00			0.00			0.00	500,000.00
Sidewalk Repair	A-8	120,000.00			1,000.00			19,000.00	100,000.00
Westwood Ave. Crosswalk	A-9	65,000.00			0.00			0.00	65,000.00
Railroad Crossing	A-10	200,000.00			5,000.00			95,000.00	100,000.00
Traffic Signal 5 Corners	A-11	50,000.00			0.00			0.00	50,000.00
Recycling Center	A-12	50,000.00			0.00			0.00	50,000.00
Water Turbine	A-13	25,000.00			0.00			0.00	25,000.00
Relining Sewer Line	A-14	600,000.00			5,000.00			95,000.00	500,000.00
Sub-Total Administration		**5,235,000.00**	**0.00**	**0.00**	**74,750.00**	**0.00**	**200,000.00**	**1,420,250.00**	**3,540,000.00**

CAPITAL BUDGET (Current Year Action)
2010

Local Unit BOROUGH OF WESTWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	Planned Funding Services For Current Year - 2010					6 TO BE FUNDED IN FUTURE YEARS
				5a 2009 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized	
FIRE DEPARTMENT									
Tools & Equipment	F-1	45,000.00			500.00			9,500.00	35,000.00
Rescue Equipment	F-2	10,000.00			0.00			0.00	10,000.00
Turn Out Gear	F-3	70,000.00			1,500.00			28,500.00	40,000.00
Radio Pagers	F-4	46,000.00			450.00			8,550.00	37,000.00
Mobile Radios	F-5	6,500.00			0.00			0.00	6,500.00
Portable Radios	F-6	31,000.00			300.00			5,700.00	25,000.00
SCBA	F-7	155,000.00			1,250.00			23,750.00	130,000.00
Command Vehicle	F-8	45,000.00			0.00			0.00	45,000.00
Sub-Total Fire Department		**408,500.00**	**0.00**	**0.00**	**4,000.00**	**0.00**	**0.00**	**76,000.00**	**328,500.00**
CONSTRUCTION DEPARTMENT									
New Doors - Borough Hall	C-1	20,000.00					20,000.00		0.00
Replace 6 Columns- Borough Hall	C-2	20,000.00			1,000.00			19,000.00	0.00
Painting Outside - Borough Hall	C-3	6,000.00			300.00			5,700.00	0.00
Sub-Total Construction Department		**46,000.00**	**0.00**	**0.00**	**1,300.00**	**0.00**	**20,000.00**	**24,700.00**	**0.00**
Total All Projects		**7,078,920.00**	**0.00**	**0.00**	**96,156.00**	**0.00**	**220,000.00**	**1,822,214.00**	**4,940,550.00**

6 YEAR CAPITAL PROGRAM 2010-2015
Anticipated Project Schedule and Funding Requirements

Local Unit BOROUGH OF WESTWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNT PER BUDGET YEAR					
				5a 2010	5b 2011	5c 2012	5d 2013	5e 2014	5f 2015
DPW									
Garbage Truck	D-1	430,000.00		200,000.00					230,000.00
Paint Pumping Station	D-2	15,000.00		15,000.00					
Tree Truck	D-3	200,000.00						200,000.00	
Pick Up	D-4	50,000.00			50,000.00				
Stump Grinder	D-5	60,000.00		60,000.00					
Loader	D-6	180,000.00					180,000.00		
Lawn Mower	D-7	40,000.00			40,000.00				
Cones/Barricades	D-8	5,000.00		5,000.00					
Dump Truck/Salter	D-9	160,000.00							160,000.00
Sub-Total DPW		**1,140,000.00**		**280,000.00**	**90,000.00**	**0.00**	**180,000.00**	**200,000.00**	**390,000.00**
POLICE									
Replacement of 10 Portable Radios	P-1	12,500.00		12,500.00					
Replacement of Voice Recording System	P-2	24,620.00		24,620.00					
Upgrade Emergency 911 System	P-3	200,000.00			200,000.00				
Sub-Total Police		**237,120.00**		**37,120.00**	**200,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
RECREATION									
2 Sets of ADA Bleachers at Brookside Park	R-1	7,300.00			7,300.00				
Picnic Tables	R-2	5,000.00		5,000.00					
Sub-Total Recreation		**12,300.00**	**0.00**	**5,000.00**	**7,300.00**	**0.00**	**0.00**	**0.00**	**0.00**

6 YEAR CAPITAL PROGRAM 2010-2015
Anticipated Project Schedule and Funding Requirements

Local Unit BOROUGH OF WESTWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNT PER BUDGET YEAR					
				5a 2010	5b 2011	5c 2012	5d 2013	5e 2014	5f 2015
ADMINISTRATION									
Westvale Park	A-1	2,400,000.00		850,000.00	1,550,000.00				
2010 Road Repaving	A-2	250,000.00		250,000.00					
2010 NJDOT Grant	A-3	200,000.00		200,000.00					
Energy Audit Improvement	A-4	600,000.00		100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Veterans Park Improvement	A-5	75,000.00		75,000.00					
Regional stream Cleaning	A-6	100,000.00			100,000.00				
Recreation Ctr. - westvale	A-7	500,000.00			100,000.00	400,000.00			
Sidewalk Repair	A-8	120,000.00		20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Westwood Ave. Crosswalk	A-9	65,000.00			65,000.00				
Railroad Crossing	A-10	200,000.00		100,000.00	100,000.00				
Traffic Signal 5 Corners	A-11	50,000.00			50,000.00				
Recycling Center	A-12	50,000.00			30,000.00	20,000.00			
Water Turbine	A-13	25,000.00			25,000.00				
Relining Sewer Line	A-14	600,000.00		100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Sub-Total Administration		**5,235,000.00**	**0.00**	**1,695,000.00**	**2,240,000.00**	**640,000.00**	**220,000.00**	**220,000.00**	**220,000.00**

6 YEAR CAPITAL PROGRAM 2010-2015
Anticipated Project Schedule and Funding Requirements

Local Unit BOROUGH OF WESTWOOD

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNT PER BUDGET YEAR					
				5a 2010	5b 2011	5c 2012	5d 2013	5e 2014	5f 2015
FIRE DEPARTMENT									
Tools & Equipment	F-1	45,000.00		10,000.00	35,000.00				
Rescue Equipment	F-2	10,000.00			10,000.00				
Turn Out Gear	F-3	70,000.00		30,000.00	40,000.00				
Radio Pagers	F-4	46,000.00		9,000.00	37,000.00				
Mobile Radios	F-5	6,500.00			6,500.00				
Portable Radios	F-6	31,000.00		6,000.00	25,000.00				
SCBA	F-7	155,000.00		25,000.00	130,000.00				
Command Vehicle	F-8	45,000.00		0.00	45,000.00				
Sub-Total Fire Department		**408,500.00**	**0.00**	**80,000.00**	**328,500.00**	**0.00**	**0.00**	**0.00**	**0.00**
CONSTRUCTION DEPARTMENT									
New Doors - Borough Hall	C-1	20,000.00			20,000.00				
Replace 6 Columns- Borough H	C-2	20,000.00		20,000.00					
Painting Outside - Borough Hall	C-3	6,000.00		6,000.00					
Sub-Total Construction Department		**46,000.00**	**0.00**	**26,000.00**	**20,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total All Projects		**7,078,920.00**	**0.00**	**2,123,120.00**	**2,885,800.00**	**640,000.00**	**400,000.00**	**420,000.00**	**610,000.00**

6 YEAR CAPITAL PROGRAM - 2010-2015
Summary of Anticipated Funding Sources and Amounts

Local Unit BOROUGH OF WESTWOOD

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS 3a Current Year 2010	3b Future Years	4 CAPITAL IMPROVE-MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN-AID AND OTHER FUNDS	BONDS AND NOTES 7a General	7b Self Liquidating	7c Assessment	7d School
DPW										
Garbage Truck	430,000.00			21,500.00			408,500.00			
Paint Pumping Station	15,000.00			750.00			14,250.00			
Tree Truck	200,000.00			10,000.00			190,000.00			
Pick Up	50,000.00			2,500.00			47,500.00			
Stump Grinder	60,000.00			3,000.00			57,000.00			
Loader	180,000.00			9,000.00			171,000.00			
Lawn Mower	40,000.00			2,000.00			38,000.00			
Cones/Barricades	5,000.00			250.00			4,750.00			
Dump Truck/Salter	160,000.00			8,000.00			152,000.00			
Sub-Total DPW	**1,140,000.00**	**0.00**	**0.00**	**57,000.00**	**0.00**	**0.00**	**1,083,000.00**	**0.00**	**0.00**	**0.00**
POLICE										
Replacement of 10 Portable Radios	12,500.00			625.00			11,875.00			
Replacement of Voice Recording Syste	24,620.00			1,231.00			23,389.00			
Upgrade Emergency 911 System	200,000.00			10,000.00			190,000.00			
Sub-Total Police	**237,120.00**	**0.00**	**0.00**	**11,856.00**	**0.00**	**0.00**	**225,264.00**	**0.00**	**0.00**	**0.00**
RECREATION										
2 Sets of ADA Bleachers at Brookside P	7,300.00			365.00			6,935.00			
Picnic Tables	5,000.00			250.00			4,750.00			
Sub-Total Recreation	**12,300.00**	**0.00**	**0.00**	**615.00**	**0.00**	**0.00**	**11,685.00**	**0.00**	**0.00**	**0.00**

6 YEAR CAPITAL PROGRAM - 2010-2015
Summary of Anticipated Funding Sources and Amounts

Local Unit BOROUGH OF WESTWOOD

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS 3a Current Year 2010	3b Future Years	4 CAPITAL IMPROVE-MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN-AID AND OTHER FUNDS	BONDS AND NOTES 7a General	7b Self Liquidating	7c Assessment	7d School
ADMINISTRATION										
Westvale Park	2,400,000.00			120,000.00			2,280,000.00			
2010 Road Repaving	250,000.00			12,500.00			237,500.00			
2010 NJDOT Grant	200,000.00					200,000.00	0.00			
Energy Audit Improvement	600,000.00			30,000.00			570,000.00			
Veterans Park Improvement	75,000.00			3,750.00			71,250.00			
Regional stream Cleaning	100,000.00			5,000.00			95,000.00			
Recreation Ctr. - westvale	500,000.00			25,000.00			475,000.00			
Sidewalk Repair	120,000.00			6,000.00			114,000.00			
Westwood Ave. Crosswalk	65,000.00			3,250.00			61,750.00			
Railroad Crossing	200,000.00			10,000.00			190,000.00			
Traffic Signal 5 Corners	50,000.00			2,500.00			47,500.00			
Recycling Center	50,000.00			2,500.00			47,500.00			
Water Turbine	25,000.00			1,250.00			23,750.00			
Relining Sewer Line	600,000.00			30,000.00			570,000.00			
Sub-Total Administration	**5,235,000.00**	**0.00**	**0.00**	**251,750.00**	**0.00**	**200,000.00**	**4,783,250.00**	**0.00**	**0.00**	**0.00**

6 YEAR CAPITAL PROGRAM · 2010-2015
Summary of Anticipated Funding Sources and Amounts

Local Unit BOROUGH OF WESTWOOD

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS 3a Current Year 2010	3b Future Years	4 CAPITAL IMPROVE-MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN-AID AND OTHER FUNDS	BONDS AND NOTES 7a General	7b Self Liquidating	7c Assessment	7d School
FIRE DEPARTMENT										
Tools & Equipment	45,000.00			2,250.00			42,750.00			
Rescue Equipment	10,000.00			500.00			9,500.00			
Turn Out Gear	70,000.00			3,500.00			66,500.00			
Radio Pagers	46,000.00			2,300.00			43,700.00			
Mobile Radios	6,500.00			325.00			6,175.00			
Portable Radios	31,000.00			1,550.00			29,450.00			
SCBA	155,000.00			7,750.00			147,250.00			
Command Vehicle	45,000.00			2,250.00			42,750.00			
Sub-Total Fire Department	**408,500.00**	**0.00**	**0.00**	**20,425.00**	**0.00**	**0.00**	**388,075.00**	**0.00**	**0.00**	**0.00**
CONSTRUCTION DEPARTMENT										
New Doors - Borough Hall	20,000.00					20,000.00				
Replace 6 Columns- Borough Hal	20,000.00			1,000.00			19,000.00			
Painting Outside - Borough Hall	6,000.00			300.00			5,700.00			
Sub-Total Construction Depart	**46,000.00**	**0.00**	**0.00**	**1,300.00**	**0.00**	**20,000.00**	**24,700.00**	**0.00**	**0.00**	**0.00**
Total All Projects	**7,078,920.00**	**0.00**	**0.00**	**342,946.00**	**0.00**	**220,000.00**	**6,515,974.00**	**0.00**	**0.00**	**0.00**

SECTION 2 - UPON ADOPTION FOR YEAR 2010

RESOLUTION #10-146

Be It Resolved by the Governing Body of the Borough of Westwood, County of Bergen that the budget herein before 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) $11,619,129_____ (Item 2 below) for municipal purposes, and
(b) $_____ (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
(c) $_____ (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. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
(d) $_____ (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

RECORDED VOTE

	(Playse		(		(
	(Quinn		(	**Abstained**	(
Ayes	(Sciara	**Nays**	(		(
	(Wanek		(		
	(Miller		(		(
				Absent	(Grafsgaard
					(

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated		08-100	$ 1,350,000
Miscellaneous Revenues Anticipated		13-099	$ 2,875,522
Receipts from Delinquent Taxes		15-499	$ 595,000
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)		07-190	$ 11,619,129
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195 $		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191 $		
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only			
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)		0-191	
Total Revenues		13-299	$ 16,439,651

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	xxxxxxxx	xxxxxxxxxx
Within "CAPS"	xxxxxxxx	xxxxxxxxxx
(a&b) Operations Including Contingent	34-201	$ 10,328,246
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	$ 1,144,149
(g) Cash Deficit	46-885	
Excluded from "CAPS"	xxxxxxxx	xxxxxxxxxx
(a) Operations - Total Operations Excluded from "CAPS"	34-305	$ 1,948,684
(c) Capital Improvements	44-999	$ 200,695
(d) Municipal Debt Service	45-999	$ 1,851,534
(e) Deferred Charges - Municipal	46-999	$ 32,865
(f) Judgements	37-480	
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 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	$ 933,478
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	
Total Appropriations	34-499	$ 16,439,651

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 18th May, 2010. 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 2010 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 18th day of May, 2010, Karen Hughes, Borough Clerk

MUNICIPALITY WESTWOOD OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated 2010	Anticipated 2009	Realized in Cash in 2009
Amount To Be Raised By Taxation	54-190			
Interest Income	54-113			
		NOT APPLICABLE		
Reserve Funds:				
Public & Private Revenues:				
Total Trust Fund Revenues:	**54-299**			

APPROPRIATIONS	FCOA	Appropriated For 2010	Appropriated For 2009	Expended 2009 Paid or Charged	Expended 2009 Reserved
Development of Lands for Recreation and Conservation:		XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
Salaries & Wages	54-385-1				
Other Expenses	54-385-2				
Maintenance of Lands for Recreation and Conservation:		XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
Salaries & Wages	54-375-1				
Other Expenses	54-375-2				
Historic Preservation:		XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
Salaries & Wages	54-176-1				
Other Expenses	54-176-2				
Acquistion of Lands for Recreation and Conservation	54-915-2				
Acquistion of Farmland	54-916-2				
Down Payments on Improvements	54-902-2				
Debt Service:		XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
Payment of Bond Principal	54-920-2				XXXXXX XX
Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXX XX
Interest on Bonds	54-930-2				XXXXXX XX
Interest on Notes	54-935-2				XXXXXX XX
Reserve for Future Use	54-950-2				
Total Trust Fund Appropriations:	**54-499**				

Summary of Program

Year Referendum Passed/Implemented:

Rate Assessed: $

Total Tax Collected to date $

Total Expended to date $

Total Acreage Preserved to date

Recreation land preserved in 2009:

Farmland preserved in 2009:

Annual List of Change Orders Approved

Pursuant to N.J.A.C. 5:30-11

Contracting Unit: Borough of Westwood Year Ending: December 31, 2009

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.

1.

2.

3.

4.

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.

5/18/10
Date

Karen Hughes
Clerk of the Governing Body