# 2015 MUNICIPAL DATA SHEET

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

| | |
|---|---|
| John Birkner, Jr. | 12/31/2015 |
| **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.** |
| Durene M. Ayer | N0508 |
| **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 |
|---|---|
| Peter Grefrath | 12/31/2015 |
| Ray Arroyo | 12/31/2015 |
| Robert Miller | 12/31/2016 |
| Robert Bicocchi | 12/31/2016 |
| Christopher Owens | 12/31/2017 |
| Christopher Montana | 12/31/2017 |
| | |
| | |
| | |

**Official Mailing Address of Municipality**

Borough of Westwood
101 Washington Avenue
Westwood, NJ 07675

**Fax #:** (201) 664-5340

**Please attach this to your 2015 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:_____

Sheet A

# 2015
# MUNICIPAL BUDGET

Municipal Budget of the Borough of Westwood, County of Bergen for the Fiscal Year 2015

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 7th day of April, 2015 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).

Certified by me, this 7th day of April, 2015

Clerk

101 Washington Avenue
Address

Westwood, NJ 07675
Address

(201) 664-7100
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, and the total of anticipated revenues equals the total of appropriatons.

Certified by me, this 7th day of April, 2015

Registered Municipal Accountant

Gary J. Vinci
Name

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 7th day of April, 2015

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:_____, 2015** **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:_____, 2015** **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

# MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Westwood, County of Bergen, for the Fiscal Year 2015

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2015;

Be it Further Resolved, that said Budget be published in the Record in the issue of April 16, 2015.

The Governing Body of the Borough of Westwood does hereby approve the following as the Budget for the year 2015:

| | | | | | |
|---|---|---|---|---|---|
| | | | | Abstained | { |
| | | { Grefrath | { | | { |
| RECORDED VOTE | Ayes | { Arroyo | { | | { |
| (Insert last name) | | { Owens | { | | |
| | | { Montana | | | { Miller |
| | | | | Absent | { Bicocchi |

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 7, 2015. A hearing on the Budget and Tax Resolution will be held at the Municipal Complex, on May 5, 2015 at 8:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2015 may be presented by taxpayers or other interested persons.

# EXPLANATORY STATEMENT
## SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

| | YEAR 2015 | |
|---|---|---|
| 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)} | 12,371,499 | 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)} | 4,426,014 | 00 |
| (b) Local District School Purposes in Municipal Budget (Item K, Sheet 29) | | |
| Total General Appropriations excluded from "CAPS" (Item O, Sheet 29) | 4,426,014 | 00 |
| | | |
| 3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 97.85% Percent of Tax Collections | 960,000 | 00 |
| | | |
| Building Aid Allowance 2015 - $_____ | | |
| 4. Total General Appropriations (Item 9, Sheet 29) for Schools-State Aid 2014 - $_____ | 17,757,513 | 00 |
| | | |
| 5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes) | 3,523,830 | 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) | 13,606,373 | 00 |
| (b) Addition to Local District School Tax (Item 6(b), Sheet 11) | | |
| (c) Minimum Library Tax (Item 6(c), Sheet 11) | 627,310 | 00 |

## EXPLANATORY STATEMENT - (Continued)
### SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELED

| | General Budget | | Water Utility | | Utility | | Utility | |
|---|---|---|---|---|---|---|---|---|
| Budget Appropriations - Adopted Budget | 17,715,837 | 00 | | | | | | |
| Budget Appropriations Added by N.J.S. 40A:4-87 | 34,177 | 00 | | | | | | |
| Emergency Appropriations | | 00 | | | | | | |
| Total Appropriations | 17,750,014 | 00 | | | | | | |
| Expenditures | | | | | | | | |
| Paid or Charged (Including Reserve for Uncollected Taxes) | 16,817,293 | 00 | | | | | | |
| Reserved | 885,898 | 00 | | | | | | |
| Unexpended Balances Cancelled | 46,823 | 00 | | | | | | |
| Total Expenditures and Unexpended Balances Cancelled | 17,750,014 | 00 | | | | | | |
| Overexpenditures* | - | | | | | | | |

*See Budget Appropriation Items so marked to the right column "Expended 2014 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.

## EXPLANATORY STATEMENT - (Continued)

## BUDGET MESSAGE

1. General

To the Residents of the Borough of Westwood:

The 2015 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". The table below is a comparison of the projected 2015 municipal and free public library tax rates and the 2014 actual tax rates along with the tax dollars on an average home.

| | Tax Rate 2014 | Tax Rate Estimated for 2015 | 2014 Tax Dollars on Home Assessed At $387,000 | 2014 Tax Dollars on Home Assessed At $387,000 | Increase (Decrease) |
|---|---|---|---|---|---|
| Municipal | $ 0.751 | $ 0.781 | $ 2,906 | $ 3,022 | $ 116 |
| Free Public Library | 0.036 | 0.036 | 139 | 139 | 0 |
| Total | $ 0.787 | $ 0.817 | $ 3,046 | $ 3,161 | $ 116 |

II. Appropriations "CAP"

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 2015 is 1.5%. The governing body intends on adopting a COLA ordinance in order to increase the "CAP" to 3.5%.

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 2014 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 .015, this gives you the basic "CAP" or the increase in appropriations over the 2014 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

Sheet 3B(1a)

**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 2013 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 2014 Budget | | $17,715,837 |
| Less: | | |
| Defered Charges | $ 361,000 | |
| Municipal Debt Service | 2,049,825 | |
| Other Operations Excluded from "CAP" | 1,912,264 | |
| Capital Improvements | 50,000 | |
| Public and Private Programs | 5,768 | |
| Reserve For Uncollected Taxes | 940,000 | |
| Total Modifications | | 5,318,857 |
| Amount Which "CAP" is Applied | | 12,396,980 |
| 1.5% CAP | | 185,955 |
| Additional "CAP" (to 3.5%) | | 247,940 |
| Add on for New Construction | | 11,399 |
| Total General Appropriations for Municipal Purposes Within "CAP" | | 12,842,273 |
| Total General Appropriations Subject to "CAP" Set forth in this Budget | | 12,371,499 |
| Amount Below Allowable Appropriations "CAP" | | $ 470,774 |

The Borough has a "CAP" bank of $535,548 available for use in the 2015 budget.

## 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 2.0% increase to the previous year's tax levy, which is then subject to various modifications, exclusions and waiver requests. The formula to calculate the 2014 tax levy CAP is as follows:

| | | |
|---|---|---|
| 2014 Amount to be Raised by Taxation | | $ 13,080,471 |
| Prior Year Adjustments | | (357,000) |
| | | 12,723,471 |
| 2% CAP | | 254,469 |
| Adjusted Tax Levy Prior to Exclusions | | 12,977,940 |
| Allowable Debt Service, Capital Leases and Debt Service Share of Cost Increases | $ 162,475 | |
| Allowable Pension Obligation Increase | 50,493 | |
| Allowable Health Insurance Increase | 55,163 | |
| Value of New Construction | 11,399 | |
| Deferred Charges | 357,000 | |
| Cancelled Exclusions | (46,823) | |
| | | 589,707 |
| Maximum Allowable Amount to be Raised by Taxation | | 13,567,647 |
| "CAP" Bank Utilized in CY2015 | | 38,992 |
| Allowable Amount to be Raised by Taxation | | 13,606,639 |
| Proposed 2015 Amount to be Raised by Taxation | | 13,606,373 |
| Amount Below Maximum Allowable Amount to be Raised by Taxation | | $ 266 |

The Borough has an available Tax Levy "CAP" bank of $266 from the 2015 budget.



**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).

* * * * * * * * * *

IV. Employee Group Insurance

Pursuant to Chapter 78 of the Laws of 2012 local governments shall begin collecting a percentage of employee salaries to offset employer health care costs. This law applies to all employees and will be effective upon the completion of any labor contracts that were in effect at the time the law was enacted. Setforth below is information required to be disclosed pertaining to employee group insurance:

| | |
|---|---|
| Total Anticipated Cost | $ 1,636,430 |
| Less: Employee Contributions | 143,700 |
| Employer Share Per Budget | $ 1,492,730 |

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 5, 2015 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 2015 Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting the Borough at 101 Washington Avenue, Westwood, New Jersey 07675 or at (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).**
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(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
## BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES

| Revenues at Risk | Non-recurring current appropriations | Future Year Appropriation Increases | Structural Imbalance Offsets | **Line Item.** Put "X" in cell to the left that corresponds to the type of imbalance. | **Amount** | **Comment/Explanation** |
|---|---|---|---|---|---|---|
| X | | | | Surplus Anticipated | $674,000.00 | If Borough can not regenerate the surplus it utilized, the amount anticipated in future years will be less |
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# 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 | 1,025.00 | $277,400 | | X | |
| Department of Public Works | 202.00 | 54,702 | X | | |
| Police Department | 1,269.00 | 883,708 | X | | |
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| **Totals** | 2,496.00 | $1,215,810 | | | |
| **Total Funds Reserved as of end of 2014:** | | $0 | | | |
| **Total Funds Appropriated in 2015:** | | $0 | | | |

# CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

| GENERAL REVENUES | FCOA | Anticipated 2015 | Anticipated 2014 | Realized In Cash in 2014 |
|---|---|---|---|---|
| **1. Surplus Anticipated** | **08-101** | 674,000.00 | 1,222,000.00 | 1,222,000.00 |
| **2. Surplus Anticipated with Prior Written Consent of Director of Local Government Servic** | **08-102** | | | |
| **Total Surplus Anticipated** | **08-100** | 674,000.00 | 1,222,000.00 | 1,222,000.00 |
| **3. Miscellaneous Revenues - Section A: Local Revenues** | **xxxxxxxx** | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| Licenses | **xxxxxxxx** | | | |
| Alcoholic Beverages | **08-103** | 27,800.00 | 28,050.00 | 27,800.00 |
| Other | **08-104** | 24,895.00 | 21,945.00 | 27,364.00 |
| Fees and Permits | **08-105** | 65,510.00 | 45,617.00 | 75,456.00 |
| Fines and Costs | **xxxxxxxx** | | | |
| Municipal Court | **08-110** | 137,000.00 | 155,470.00 | 138,715.00 |
| Other | **08-109** | | | |
| Interest and Costs on Taxes | **08-112** | 85,000.00 | 80,000.00 | 86,300.00 |
| Interest and Costs on Assessments | **08-115** | | | |
| Parking Meters | **08-111** | | | |
| Interest on Investments and Deposits | **08-113** | 23,100.00 | 19,100.00 | 26,764.00 |
| Anticipated Utility Operating Surplus | **08-114** | | | |
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# CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

| GENERAL REVENUES | FCOA | Anticipated | | Realized In Cash in 2014 |
|---|---|---|---|---|
| | | 2015 | 2014 | |
| **3. Miscellaneous Revenues - Section A: Local Revenues (continued):** | | | | |
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| **Total Section A: Local Revenues** | **08-001** | 363,305.00 | 350,182.00 | 382,399.00 |

# CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

| GENERAL REVENUES | FCOA | Anticipated 2015 | Anticipated 2014 | Realized In Cash in 2014 |
|---|---|---|---|---|
| **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** | 3,517.00 | 3,517.00 | 3,517.00 |
| Energy Receipts Tax (P.L. 1997, Chapter 162 & 167) | **09-202** | 1,015,314.00 | 1,015,314.00 | 1,015,314.00 |
| Supplemental Energy Receipts Tax | **09-203** | | | |
| Watershed Moratorium Offset Aid | **09-207** | 705.00 | 705.00 | 705.00 |
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| **Total Section B: State Aid Without Offsetting Appropriations** | **09-001** | 1,019,536.00 | 1,019,536.00 | 1,019,536.00 |

## CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

| GENERAL REVENUES | FCOA | Anticipated 2015 | Anticipated 2014 | Realized In Cash in 2014 |
|---|---|---|---|---|
| **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** | 344,300.00 | 439,896.00 | 344,483.00 |
| | | | | |
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| **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** | | | |
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| **Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriatio** | **08-002** | 344,300.00 | 439,896.00 | 344,483.00 |

## CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

| GENERAL REVENUES | FCOA | Anticipated 2015 | Anticipated 2014 | Realized In Cash in 2014 |
|---|---|---|---|---|
| **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 |
| Chief Financial Officer - Borough of Hillsdale | **11-101** | | | |
| Tax Assessor's Agreement-Boroughs of New Milford and Woodcliff Lake | **11-102** | | | |
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| **Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations** | **11-001** | 0.00 | 0.00 | 0.00 |

## CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

| GENERAL REVENUES | FCOA | Anticipated 2015 | Anticipated 2014 | Realized In Cash in 2014 |
|---|---|---|---|---|
| 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 |
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| 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 2015 | Anticipated 2014 | Realized In Cash in 2014 |
|---|---|---|---|---|
| **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** | | 4,132.00 | 4,132.00 |
| Alcohol Education and Rehabilitation Fund | **10-702** | | 3,704.00 | 3,704.00 |
| Clean Communities Program | **10-703** | | 18,568.00 | 18,568.00 |
| Recycling Tonnage Grant | **10-704** | 21,035.00 | | |
| Policy Body Armor | **10-705** | 2,777.00 | | |
| Municipal Alliance | **10-706** | 3,577.00 | 6,299.00 | 6,299.00 |
| Drive Sober | **10-707** | 5,000.00 | | |
| Community Development - Senior Citizens | **10-708** | | 3,274.00 | 3,274.00 |
| Federal Ballistic Vest Fund Grant | **10-709** | | 3,968.00 | 3,968.00 |
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## CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

| GENERAL REVENUES | FCOA | Anticipated 2015 | Anticipated 2014 | Realized In Cash in 2014 |
|---|---|---|---|---|
| **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 |
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| **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** | 32,389.00 | 39,945.00 | 39,945.00 |

## CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

| GENERAL REVENUES | FCOA | Anticipated 2015 | Anticipated 2014 | Realized In Cash in 2014 |
|---|---|---|---|---|
| **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** | 92,300.00 | 95,527.00 | 93,785.00 |
| Assessment Trust Fund Surplus | **08-118** | | | |
| Recycling Contract | **08-119** | 5,000.00 | 25,200.00 | 8,951.00 |
| Westwood House - Contribution in Lieu of Taxes | **08-120** | 105,000.00 | 119,194.00 | 112,394.00 |
| Westwood Parking Authority | **08-121** | 45,000.00 | 45,000.00 | 45,000.00 |
| Cellular One Lease Agreement | **08-122** | 119,000.00 | 121,000.00 | 119,002.00 |
| Cable TV Franchise Fees | **08-123** | 105,000.00 | 101,571.00 | 101,571.00 |
| Due from Unemployment Insurance Fund | **08-124** | | 13,000.00 | 13,000.00 |
| Due from Other Trust Fund | **08-125** | 75,000.00 | 16,313.00 | 16,313.00 |
| Due from General Capital Fund | **08-126** | 219,000.00 | 73,000.00 | 73,000.00 |
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# CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

| GENERAL REVENUES | FCOA | Anticipated 2015 | Anticipated 2014 | Realized In Cash in 2014 |
|---|---|---|---|---|
| **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):** | | | | |
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| **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** | 765,300.00 | 609,805.00 | 583,016.00 |

# CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

| GENERAL REVENUES | FCOA | Anticipated 2015 | Anticipated 2014 | Realized In Cash in 2014 |
|---|---|---|---|---|
| **SUMMARY OF REVENUES** | XXXXXX | XXXXXX | XXXXXX | XXXXXX |
| **1. Surplus Anticipated (Sheet 4, #1)** | **08-101** | 674,000.00 | 1,222,000.00 | 1,222,000.00 |
| **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** | 363,305.00 | 350,182.00 | 382,399.00 |
| Total Section B: State Aid Without Offsetting Appropriations | **09-001** | 1,019,536.00 | 1,019,536.00 | 1,019,536.00 |
| Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations | **08-002** | 344,300.00 | 439,896.00 | 344,483.00 |
| 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** | 0.00 | 0.00 | 0.00 |
| 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** | 32,389.00 | 39,945.00 | 39,945.00 |
| Total Section G: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items | **08-004** | 765,300.00 | 609,805.00 | 583,016.00 |
| Total Miscellaneous Revenues | **13-099** | 2,524,830.00 | 2,459,364.00 | 2,369,379.00 |
| **4. Receipts from Delinquent Taxes** | **15-499** | 325,000.00 | 350,000.00 | 343,454.00 |
| **5. Subtotal General Revenues (Items 1,2,3 and 4)** | **13-199** | 3,523,830.00 | 4,031,364.00 | 3,934,833.00 |
| **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** | 13,606,373.00 | 13,080,471.00 | 13,365,444.00 |
| b) Addition to Local District School Tax | **07-191** | | | |
| c) Minimum Library Tax | **07-192** | 627,310.00 | 638,179.00 | 638,179.00 |
| **Total Amount to be Raised by Taxes for Support of Municipal Budget** | **07-199** | 14,233,683.00 | 13,718,650.00 | 14,003,623.00 |
| **7. Total General Revenues** | **13-299** | 17,757,513.00 | 17,750,014.00 | 17,938,456.00 |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Within "CAPS" | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 As Modified By All Transfers | Paid or Charged | Reserved |
| GENERAL GOVERNMENT FUNCTIONS | | | | | | | |
| General Administration | | | | | | | |
| Salaries and Wages | 20-100-1 | 244,610.00 | 248,100.00 | | 248,100.00 | 247,574.00 | 526.00 |
| Other Expenses | 20-100-2 | 45,230.00 | 48,700.00 | | 38,700.00 | 22,596.00 | 16,104.00 |
| | | | | | | | |
| Mayor and Council | | | | | | | |
| Salaries and Wages | 20-110-1 | 37,000.00 | 36,840.00 | | 36,840.00 | 35,432.00 | 1,408.00 |
| Other Expenses | 20-110-2 | 750.00 | 750.00 | | 750.00 | 530.00 | 220.00 |
| | | | | | | | |
| Municipal Clerk | | | | | | | |
| Salaries and Wages | 20-120-1 | 111,430.00 | 109,200.00 | | 109,200.00 | 109,171.00 | 29.00 |
| Other Expenses | 20-120-2 | 35,145.00 | 33,595.00 | | 33,595.00 | 29,542.00 | 4,053.00 |
| Other Expenses - Elections | 20-120-2 | 11,000.00 | 11,000.00 | | 11,000.00 | 9,171.00 | 1,829.00 |
| | | | | | | | |
| Financial Administration | | | | | | | |
| Salaries and Wages | 20-130-1 | 175,020.00 | 166,000.00 | | 146,000.00 | 139,440.00 | 6,560.00 |
| Other Expenses | 20-130-2 | 53,500.00 | 53,000.00 | | 71,000.00 | 61,677.00 | 9,323.00 |
| | | | | | | | |

BOROUGH OF WESTWOOD

**CURRENT FUND - APPROPRIATIONS**

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Within "CAPS" | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 As Modified By All Transfers | Paid or Charged | Reserved |
| GENERAL GOVERNMENT FUNCTIONS (Continued) | | | | | | | |
| Audit Services | 20-135-2 | 31,500.00 | 31,000.00 | | 31,000.00 | 31,000.00 | - |
| | | | | | | | |
| Revenue Collection | | | | | | | |
| Salaries and Wages | 20-145-1 | 12,790.00 | 12,600.00 | | 12,600.00 | 12,536.00 | 64.00 |
| Other Expenses | 20-145-2 | 10,750.00 | 9,750.00 | | 9,750.00 | 9,750.00 | - |
| Liquidation of Tax Title Liens | 20-145-2 | | 100.00 | | 100.00 | | 100.00 |
| | | | | | | | |
| Tax Assessment Administration | | | | | | | |
| Salaries and Wages | 20-150-1 | 98,645.00 | 77,000.00 | | 77,000.00 | 77,000.00 | - |
| Other Expenses | 20-150-2 | 91,025.00 | 90,625.00 | | 85,625.00 | 80,259.00 | 5,366.00 |
| | | | | | | | - |
| Legal Services | | | | | | | |
| Other Expenses | 20-155-2 | 132,100.00 | 118,100.00 | | 118,100.00 | 110,660.00 | 7,440.00 |
| | | | | | | | |
| Engineering | | | | | | | |
| Other Expenses | 20-165-2 | 21,000.00 | 21,000.00 | | 24,000.00 | 24,000.00 | |
| | | | | | | | |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Within "CAPS" | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 As Modified By All Transfers | Paid or Charged | Reserved |
| | | | | | | | |
| GENERAL GOVERNMENT FUNCTIONS (Continued) | | | | | | | |
| | | | | | | | |
| LAND USE ADMINISTRATION | | | | | | | |
| Planning Board / Board of Adjustment | | | | | | | |
| Salaries and Wages | 21-180-1 | 18,270.00 | 18,770.00 | | 18,770.00 | 15,638.00 | 3,132.00 |
| Other Expenses | 21-180-2 | 11,200.00 | 11,000.00 | | 11,000.00 | 4,888.00 | 6,112.00 |
| Other Code Enforcement - Housing Tax Force | | | | | | | |
| Salaries and Wages | 22-195-1 | | 20,000.00 | | 20,000.00 | 19,802.00 | 198.00 |
| Other Expenses | 22-195-2 | | | | | | - |
| Environmental | | | | | | | |
| Other Expenses | 20-165-2 | 1,500.00 | 1,500.00 | | 1,500.00 | 365.00 | 1,135.00 |
| Historical Commission | | | | | | | |
| Other Expenses | 20-175-2 | 4,500.00 | 4,500.00 | | 4,500.00 | 3,346.00 | 1,154.00 |
| Borough Historian | | | | | | | |
| Other Expenses | 20-175-2 | 800.00 | 800.00 | | 800.00 | | 800.00 |
| | | | | | | | |
| | | | | | | | |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Within "CAPS" | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 As Modified By All Transfers | Paid or Charged | Reserved |
| INSURANCE | | | | | | | |
| General Liability Insurance (BJIF) | 23-210-2 | 223,020.00 | 214,580.00 | | 214,580.00 | 208,983.00 | 5,597.00 |
| Workers Compensation Insurance (BJIF) | 23-215-2 | 244,620.00 | 240,229.00 | | 240,229.00 | 240,229.00 | - |
| Employee Group Insurance (BMED) | 23-220-2 | 1,492,730.00 | 1,375,303.00 | | 1,375,303.00 | 1,243,577.00 | 131,726.00 |
| Unemployment Insurance | 23-225-2 | 8,500.00 | 8,500.00 | | 8,500.00 | 8,500.00 | |
| PUBLIC SAFETY FUNCTIONS | | | | | | | |
| Police Department | | | | | | | |
| Salaries and Wages | 25-240-1 | 3,323,560.00 | 3,768,495.00 | | 3,747,405.00 | 3,533,219.00 | 214,186.00 |
| Other Expenses | 25-240-2 | 130,550.00 | 115,807.00 | | 115,807.00 | 114,113.00 | 1,694.00 |
| Acquisition of Police Vehicles | 25-240-2 | 83,029.00 | 62,281.00 | | 57,281.00 | 54,053.00 | 3,228.00 |
| Police Reserves | 25-240-2 | 8,200.00 | 8,000.00 | | 8,000.00 | 5,753.00 | 2,247.00 |
| Police Dispatch/911 | | | | | | | |
| Salaries and Wages | 25-250-1 | 204,670.00 | 204,050.00 | | 204,050.00 | 194,127.00 | 9,923.00 |
| Other Expenses | 25-250-2 | 1,500.00 | 1,500.00 | | 1,500.00 | 781.00 | 719.00 |
| Office of Emergency Management | | | | | | | |
| Salaries and Wages | 25-252-2 | 4,000.00 | 4,000.00 | | 4,000.00 | 4,000.00 | - |
| Other Expenses | 25-252-2 | 5,200.00 | 5,200.00 | | 5,200.00 | 1,548.00 | 3,652.00 |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Within "CAPS" | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 As Modified By All Transfers | Paid or Charged | Reserved |
| | | | | | | | |
| PUBLIC SAFETY FUNCTIONS (Continued) | | | | | | | |
| Aid to Volunteer Ambulance Co. | 25-260-2 | 22,000.00 | 22,000.00 | | 22,000.00 | 22,000.00 | - |
| Fire Department | | | | | | | |
| Other Expenses | 25-265-2 | 45,700.00 | 33,683.00 | | 33,683.00 | 24,685.00 | 8,998.00 |
| Clothing Allowance | 25-265-2 | 45,000.00 | 42,840.00 | | 42,840.00 | 42,840.00 | - |
| Fire Hydrant Service | 25-265-2 | 158,000.00 | 158,000.00 | | 158,000.00 | 144,666.00 | 13,334.00 |
| | | | | | | | |
| Uniform Fire Safety Act | | | | | | | |
| Fire Official | | | | | | | |
| Salaries and Wages | 25-265-1 | 74,800.00 | 71,150.00 | | 71,150.00 | 70,932.00 | 218.00 |
| Other Expenses | 25-265-2 | 2,600.00 | 2,725.00 | | 2,725.00 | 850.00 | 1,875.00 |
| | | | | | | | |
| Life Hazard Use Fee Payments | | | | | | | |
| Other Expenses | 25-265-2 | 2,500.00 | 2,500.00 | | 2,500.00 | | 2,500.00 |
| | | | | | | | |
| Prosecutor | | | | | | | |
| Salaries and Wages | 25-275-1 | 20,510.00 | 20,100.00 | | 20,100.00 | 20,068.00 | 32.00 |

BOROUGH OF WESTWOOD

**CURRENT FUND - APPROPRIATIONS**

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Within "CAPS" | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 As Modified By All Transfers | Paid or Charged | Reserved |
| PUBLIC WORKS FUNCTIONS | | | | | | | |
| Streets and Road Maintenance | | | | | | | |
| Salaries and Wages | 26-290-1 | 979,620.00 | 942,200.00 | | 934,200.00 | 905,448.00 | 28,752.00 |
| Other Expenses | 26-290-2 | 147,800.00 | 141,950.00 | | 141,950.00 | 137,239.00 | 4,711.00 |
| Repair to Traffic Lights | 26-290-2 | 5,000.00 | 5,000.00 | | | | - |
| | | | | | | | |
| Other Public Works Functions | | | | | | | |
| Shade Tree - Advisory Committee | | | | | | | |
| Other Expenses | 26-300-2 | | 6,243.00 | | 6,243.00 | 95.00 | 6,148.00 |
| | | | | | | | |
| Solid Waste Collection | | | | | | | |
| Sanitation - Garbage and Trash Collection | 26-305-2 | 640,600.00 | 653,692.00 | | 653,692.00 | 652,692.00 | 1,000.00 |
| Recycling | | | | | | | |
| Salaries and Wages | 26-305-1 | 10,000.00 | 10,000.00 | | 10,000.00 | 7,241.00 | 2,759.00 |
| Other Expenses - Recycling Contract | 26-305-2 | 70,000.00 | 69,368.00 | | 69,368.00 | 69,368.00 | - |
| | | | | | | | |
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## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Within "CAPS" | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 As Modified By All Transfers | Paid or Charged | Reserved |
| PUBLIC WORKS FUNCTIONS (Continued) | | | | | | | |
| Buildings and Grounds | | | | | | | |
| Salaries and Wages | 26-310-1 | 70,100.00 | 70,100.00 | | 70,100.00 | 67,775.00 | 2,325.00 |
| Other Expenses | 26-310-2 | 84,000.00 | 83,500.00 | | 104,590.00 | 68,469.00 | 36,121.00 |
| Vehicle Maintenance | | | | | | | |
| Other Expenses | 26-315-2 | 90,000.00 | 85,000.00 | | 85,000.00 | 78,059.00 | 6,941.00 |
| HEALTH AND HUMAN SERVICES FUNCTIONS | | | | | | | |
| Public Health Services | | | | | | | |
| Salaries and Wages | 27-330-1 | 134,510.00 | 132,450.00 | | 132,450.00 | 131,726.00 | 724.00 |
| Other Expenses | 27-330-2 | 121,655.00 | 119,828.00 | | 119,828.00 | 113,392.00 | 6,436.00 |
| | | | | | | | |
| Welfare / Administration of Public Assistance | | | | | | | |
| Salaries and Wages | 27-345-1 | 31,000.00 | 30,500.00 | | 30,500.00 | 30,326.00 | 174.00 |
| Other Expenses | 27-345-2 | 950.00 | 950.00 | | 950.00 | 594.00 | 356.00 |
| PARKS AND RECREATION FUNCTIONS | | | | | | | |
| Recreation Services and Programs | | | | | | | |
| Salaries and Wages | 28-370-1 | 130,200.00 | 121,000.00 | | 122,000.00 | 121,534.00 | 466.00 |
| Other Expenses | 28-370-2 | 12,950.00 | 12,450.00 | | 11,450.00 | 9,774.00 | 1,676.00 |

BOROUGH OF WESTWOOD

**CURRENT FUND - APPROPRIATIONS**

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Within "CAPS" | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 As Modified By All Transfers | Paid or Charged | Reserved |
| | | | | | | | |
| | | | | | | | |
| PARKS AND RECREATION FUNCTIONS | | | | | | | |
| Maintenance of Westvale Park | 28-375-2 | 75,000.00 | 74,000.00 | | 59,000.00 | 51,849.00 | 7,151.00 |
| | | | | | | | - |
| OTHER COMMON OPERATING FUNCTIONS | | | | | | | |
| Celebration of Public Events | | | | | | | |
| Other Expenses | 30-420-2 | 7,000.00 | 6,500.00 | | 6,500.00 | 3,967.00 | 2,533.00 |
| | | | | | | | |
| MUNICIPAL COURT | | | | | | | |
| Salaries and Wages | 43-490-1 | 138,210.00 | 135,500.00 | | 135,500.00 | 134,043.00 | 1,457.00 |
| Other Expenses | 43-490-2 | 15,100.00 | 15,100.00 | | 15,100.00 | 7,628.00 | 7,472.00 |
| | | | | | | | |
| Public Defender | | | | | | | |
| Salaries and Wages | 43-495-1 | 10,550.00 | 10,550.00 | | 10,550.00 | 8,919.00 | 1,631.00 |
| | | | | | | | |
| Salary Negotiations and Costs | 30-425-1 | 42,000.00 | 42,315.00 | | 42,315.00 | 3,672.00 | 38,643.00 |
| | | | | | | | |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Within "CAPS" (Continued) | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 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 | 251,600.00 | 246,710.00 | | 246,710.00 | 244,136.00 | 2,574.00 |
| Other Expenses | 22-195-2 | 10,600.00 | 10,400.00 | | 10,400.00 | 7,232.00 | 3,168.00 |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Within "CAPS" (Continued) | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 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 | 165,000.00 | 122,000.00 | | 162,000.00 | 141,945.00 | 20,055.00 |
| Street Lighting | 31-435-2 | 150,000.00 | 130,000.00 | | 148,000.00 | 123,702.00 | 24,298.00 |
| Telephone | 31-440-2 | 79,000.00 | 74,000.00 | | 79,000.00 | 72,608.00 | 6,392.00 |
| Water | 31-445-2 | 26,500.00 | 26,500.00 | | 21,500.00 | 17,397.00 | 4,103.00 |
| Water Testing Service | 31-445-2 | | | | | | - |
| Natural Gas | 31-446-2 | 50,000.00 | 40,000.00 | | 40,000.00 | 34,103.00 | 5,897.00 |
| Sewerage Processing and Disposal | 31-455-2 | 19,800.00 | 19,000.00 | | 29,000.00 | 16,893.00 | 12,107.00 |
| Gasoline | 31-460-2 | 154,000.00 | 140,000.00 | | 138,000.00 | 121,774.00 | 16,226.00 |
| | | | | | | | - |
| LANDFILL / SOLID WASTE DISPOSAL COSTS | | | | | | | |
| Garbage Tipping Fees | 32-465-2 | 20,000.00 | 20,000.00 | | 10,000.00 | 4,941.00 | 5,059.00 |
| Total Operations (Item 8(A)) within "CAPS" | 34-199 | 10,991,199.00 | 11,081,679.00 | - | 11,090,679.00 | 10,367,842.00 | 722,837.00 |
| B. Contingent | 35-470 | 1,000.00 | 1,000.00 | | 1,000.00 | - | 1,000.00 |
| Total Operations including Contingent - Within "CAPS" | 34-201 | 10,992,199.00 | 11,082,679.00 | - | 11,091,679.00 | 10,367,842.00 | 723,837.00 |
| Detail: | | | | | | | |
| Salaries & Wages | 34-201-1 | 6,123,095.00 | 6,497,630.00 | - | 6,449,540.00 | 6,133,759.00 | 315,781.00 |
| Other Expenses(Including Contingent) | 34-201-2 | 4,869,104.00 | 4,585,049.00 | - | 4,642,139.00 | 4,234,083.00 | 408,056.00 |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Within "CAPS" | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 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 |
| | | | | xxxxxx | | | xxxxxx |
| | | | | xxxxxx | | | xxxxxx |
| | | | | xxxxxx | | | xxxxxx |
| | | | | xxxxxx | | | xxxxxx |
| | | | | xxxxxx | | | xxxxxx |
| | | | | xxxxxx | | | xxxxxx |
| | | | | xxxxxx | | | xxxxxx |
| | | | | xxxxxx | | | xxxxxx |
| | | | | xxxxxx | | | xxxxxx |
| | | | | xxxxxx | | | xxxxxx |
| | | | | xxxxxx | | | xxxxxx |
| | | | | xxxxxx | | | xxxxxx |
| | | | | xxxxxx | | | xxxxxx |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Within "CAPS" | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 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 | 275,000.00 | 272,000.00 | | 272,000.00 | 269,398.00 | 2,602.00 |
| 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 | 3,000.00 | 2,000.00 | | 3,000.00 | 2,492.00 | 508.00 |
| Police and Firemen's Retirement System of N.J. | 36-475 | 744,000.00 | 707,843.00 | | 702,843.00 | 700,958.00 | 1,885.00 |
| Public Employees Retirement System | 36-471 | 352,300.00 | 327,458.00 | | 322,458.00 | 320,001.00 | 2,457.00 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS" | 34-209 | 1,379,300.00 | 1,314,301.00 | - | 1,305,301.00 | 1,297,849.00 | 7,452.00 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| (G) Cash Deficit of Preceding Year | 46-855 | | | | | | |
| | | | | | | | |
| (H-1) Total General Appropriations for Municipal Purposes within "CAPS" | 34-299 | 12,371,499.00 | 12,396,980.00 | - | 12,396,980.00 | 11,665,691.00 | 731,289.00 |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Excluded from "CAPS" | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 As Modified By All Transfers | Paid or Charged | Reserved |
| EDUCATION FUNCTIONS | | | | xxxxx | xxxxx | xxxxx | XXXXX |
| Maintenance of Free Public Library | 29-390-2 | 627,310.00 | 701,100.00 | | 701,100.00 | 674,526.00 | 26,574.00 |
| | | | | | | | |
| INSURANCE | | | | | | | |
| Employee Group Insurance | 23-220-2 | | 34,076.00 | | 34,076.00 | | 34,076.00 |
| | | | | | | | |
| UTILITY EXPENSES AND BULK PURCHASES | | | | | | | |
| Bergen County Utilities Authority | | | | | | | |
| Operating | 31-455-2 | 687,751.00 | 675,000.00 | | 675,000.00 | 674,999.00 | 1.00 |
| Debt Service | 31-455-2 | 296,609.00 | 307,088.00 | | 307,088.00 | 307,088.00 | |
| | | | | | | | |
| | | | | | | | |
| LENGTH OF SERVICE AWARDS PROGAM - LOSAP | 25-265-2 | 70,000.00 | 70,000.00 | | 70,000.00 | | 70,000.00 |
| | | | | | | | |
| RESERVE FOR TAX APPEALS | 30-426-2 | 125,000.00 | 125,000.00 | | 125,000.00 | 125,000.00 | |
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BOROUGH OF WESTWOOD

**CURRENT FUND - APPROPRIATIONS**

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Excluded from "CAPS" | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 As Modified By All Transfers | Paid or Charged | Reserved |
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| | | | | | | | |
| Total Other Operations Excluded From "CAPS" | 34-300 | 1,806,670.00 | 1,912,264.00 | - | 1,912,264.00 | 1,781,613.00 | 130,651.00 |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Excluded from "CAPS" | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 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 |
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| Total Uniform Construction Code Appropriations | 22-999 | - | - | - | - | - | - |

BOROUGH OF WESTWOOD

**CURRENT FUND - APPROPRIATIONS**

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Excluded from "CAPS" | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 As Modified By All Transfers | Paid or Charged | Reserved |
| Interlocal Municipal Service Agreements | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX |
| | | | | | | | - |
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| Total Interlocal Municipal Service Agreements | 42-999 | - | - | - | - | - | - |

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Excluded from "CAPS" | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 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 |
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| Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h) | 34-303 | - | - | - | - | - | - |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Excluded from "CAPS" | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 As Modified By All Transfers | Paid or Charged | Reserved |
| PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES | xxxxxx | xxxxxx | xxxxxx | | | | xxxxxx |
| Federal and State Grants | | | | | | | |
| Drunk Driving Enforcement Fund - State Share | 41-701-2 | | 4,132.00 | | 4,132.00 | | 4,132.00 |
| Alcohol Education and Rehabilitation | 41-702-2 | | 3,704.00 | | 3,704.00 | | 3,704.00 |
| Drive Sober | 41-707-2 | 5,000.00 | | | | | - |
| Recycling Tonnage Grant | 41-704-2 | 21,035.00 | | | | | - |
| Clean Communities Other Expenses | 41-703-2 | | 18,568.00 | | 18,568.00 | 14,553.00 | 4,015.00 |
| Federal Ballistic Vest Fund | 41-709-2 | | 3,968.00 | | 3,968.00 | 1,434.00 | 2,534.00 |
| Police Body Armor | 41-705-2 | 2,777.00 | | | | | - |
| Municipal Alliance | | | | | | | |
| State Share | 41-706-2 | 3,577.00 | 6,299.00 | | 6,299.00 | | 6,299.00 |
| Local Share | 41-706-2 | | | | | | - |
| Community Development - Senior Citizens Activities | 41-708-2 | | 3,274.00 | | 3,274.00 | | 3,274.00 |
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BOROUGH OF WESTWOOD

**CURRENT FUND - APPROPRIATIONS**

| 8. GENERAL APPROPRIATIONS<br>(A) Operations - Excluded from "CAPS" | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 As Modified By All Transfers | Paid or Charged | Reserved |
| | | | xxxxxx | | | | |
| PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES | xxxxxx | xxxxxx | | xxxxxx | xxxxxx | xxxxxx | xxxxxx |
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| Total Public and Private Programs Offset by Revenues | 40-999 | 32,389.00 | 39,945.00 | - | 39,945.00 | 15,987.00 | 23,958.00 |
| | | | | | | | |
| Total Operations Excluded from "CAPS" | 34-305 | 1,839,059.00 | 1,952,209.00 | - | 1,952,209.00 | 1,797,600.00 | 154,609.00 |
| Detail: | | | | | | | |
| Salaries & Wages | 34-305-1 | - | - | - | 29,303.00 | 29,303.00 | - |
| Other Expenses | 34-305-2 | 1,839,059.00 | 1,952,209.00 | - | 1,922,906.00 | 1,768,297.00 | 154,609.00 |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br>(C) Capital Improvements - Excluded from "CAPS" | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 As Modified By All Transfers | Paid or Charged | Reserved |
| Down Payments on Improvements | 44-902-2 | | | | | | |
| Capital Improvement Fund | 44-901-2 | 50,000.00 | 50,000.00 | | 50,000.00 | 50,000.00 | - |

BOROUGH OF WESTWOOD

**CURRENT FUND - APPROPRIATIONS**

| 8. GENERAL APPROPRIATIONS<br>(C) Capital Improvements - Excluded from "CAPS" | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 As Modified By All Transfers | Paid or Charged | Reserved |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| Public & Private Programs OFF-SET by Revenues | xxxxx | xxxxx | | xxxxx | xxxxx | xxxxx | xxxxx |
| New Jersey Transportation Trust Fund Authority Act | 41-865 | | | | | | |
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| | | | | | | | |
| Total Capital Improvements Excluded from "CAPS" | 44-999 | 50,000.00 | 50,000.00 | - | 50,000.00 | 50,000.00 | - |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br>(D) Municipal Debt Service - Excluded from "CAPS" | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 As Modified By All Transfers | Paid or Charged | Reserved |
| Payment of Bond Principal | 45-920 | 960,000.00 | 925,000.00 | | 925,000.00 | 925,000.00 | xxxxx |
| Payment of Bond Anticipation Notes and Capital Notes | 45-925 | 291,100.00 | 208,000.00 | | 208,000.00 | 208,000.00 | xxxxx |
| Interest on Bonds | 45-930 | 324,773.00 | 351,300.00 | | 351,300.00 | 351,266.00 | xxxxx |
| Interest on Notes | 45-935 | 110,842.00 | 71,900.00 | | 71,900.00 | 61,862.00 | xxxxx |
| | | | | | | | |
| **Green Trust Loan Program:** | xxxxx | | | | | | xxxxx |
| Economic Development Authority | | | | | | | xxxxx |
| Loan Repayments for Principal and Interest | 45-940 | | | | | | xxxxx |
| | | | | | | | xxxxx |
| Environmental Infrastructure Trust/Fund Loans | | | | | | | xxxxx |
| Loan Repayments for Principal and Interest | 45-943 | 489,240.00 | 493,625.00 | | 493,625.00 | 456,874.00 | 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 | 2,175,955.00 | 2,049,825.00 | - | 2,049,825.00 | 2,003,002.00 | xxxxx |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br>(E) Deferred Charges Municipal - Excluded from "CAPS" | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 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 | 69,000.00 | 69,000.00 | xxxxx | 69,000.00 | 69,000.00 | xxxxx |
| Special Emergency Authorizations - 3 Years (N.J.S. 40A4-55.1 & 40A:4-55.13) | 46-871 | | | xxxxx | | | xxxxx |
| | | | | xxxxx | | | xxxxx |
| Deferred Charges to Future Taxation - Unfunded | | | | xxxxx | | | xxxxx |
| Ordinance 14-4 Refunding Tax Appeals | 43-876 | 292,000.00 | 292,000.00 | xxxxx | 292,000.00 | 292,000.00 | xxxxx |
| | | | | xxxxx | | | xxxxx |
| | | | | xxxxx | | | xxxxx |
| | | | | xxxxx | | | xxxxx |
| | | | | xxxxx | | | xxxxx |
| Total Deferred Charges - Municipal Excluded from "CAPS" | 46-999 | 361,000.00 | 361,000.00 | xxxxx | 361,000.00 | 361,000.00 | 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 | 4,426,014.00 | 4,413,034.00 | - | 4,413,034.00 | 4,211,602.00 | 154,609.00 |

| 8. GENERAL APPROPRIATIONS | FCOA | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 As Modified By All Transfers | Paid or Charged | 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 | 4,426,014.00 | 4,413,034.00 | - | 4,413,034.00 | 4,211,602.00 | 154,609.00 |
| | | | | | | | |
| (L) Subtotal General Appropriations {Items (H-1) and (O) | 34-400 | 16,797,513.00 | 16,810,014.00 | - | 16,810,014.00 | 15,877,293.00 | 885,898.00 |
| (M) Reserve for Uncollected Taxes | 50-899 | 960,000.00 | 940,000.00 | | 940,000.00 | 940,000.00 | xxxxx |
| 9. Total General Appropriations | 34-499 | 17,757,513.00 | 17,750,014.00 | - | 17,750,014.00 | 16,817,293.00 | 885,898.00 |

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br>Summary of Appropriations | Do Not Write in this Space | Appropriated | | | | Expended 2014 | |
|---|---|---|---|---|---|---|---|
| | | For 2015 | For 2014 | For 2014 By Emergency Appropriations | Total For 2014 As Modified By All Transfers | Paid or Charged | Reserved |
| (H-1) Total General Appropriations for | | | | | | | |
| Municipal Purposes within "CAPS" | 34-299 | 12,371,499.00 | 12,396,980.00 | - | 12,396,980.00 | 11,665,691.00 | 731,289.00 |
| (A) Operations - Excluded from "CAPS" | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX | XXXXXX |
| Other Operations | 34-4300 | 1,806,670.00 | 1,912,264.00 | - | 1,912,264.00 | 1,781,613.00 | 130,651.00 |
| Uniform Construction Code | 22-999 | - | - | - | - | - | - |
| Interlocal Municipal Service Agreements | 42-999 | - | - | - | - | - | - |
| Additional Appropriation Offset by Revenues | 34-303 | - | - | - | - | - | - |
| Public & Private Programs Offset by revenues | 40-999 | 32,389.00 | 39,945.00 | - | 39,945.00 | 15,987.00 | 23,958.00 |
| Total Operations - Excluded from Caps | 34-305 | 1,839,059.00 | 1,952,209.00 | - | 1,952,209.00 | 1,797,600.00 | 154,609.00 |
| (C) Capital Improvements | 44-999 | 50,000.00 | 50,000.00 | - | 50,000.00 | 50,000.00 | - |
| (D) Municipal Debt Service | 45-999 | 2,175,955.00 | 2,049,825.00 | - | 2,049,825.00 | 2,003,002.00 | xxxxx |
| (E) Deferred Charges - Excluded from "CAPS" | 46-999 | 361,000.00 | 361,000.00 | XXXXXX | 361,000.00 | 361,000.00 | 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 | 960,000.00 | 940,000.00 | XXXXXX | 940,000.00 | 940,000.00 | XXXXXX |
| Total General Appropriations | 34-499 | 17,757,513.00 | 17,750,014.00 | - | 17,750,014.00 | 16,817,293.00 | 885,898.00 |

BOROUGH OF WESTWOOD
2015 MUNICIPAL BUDGET

**Sheets 31 - 37 - Not Applicable to Municipal Budget and have been omitted from this document**

## DEDICATED ASSESSMENT BUDGET N/A UTILITY

| 14. DEDICATED REVENUES FROM | FCOA | Anticipated 2015 | | Anticipated 2014 | | Realized in Cash in 2014 |
|---|---|---|---|---|---|---|
| Assessment Cash | 53-101 | | | | | |
| | | | | | | |
| Deficit (_____ Utility Budget) | 53-885 | | | | | |
| Total _____ Utility Assessment Revenues | 53-899 | | | | | |
| **15. APPROPRIATIONS FOR ASSESSMENT DEBT** | | **Appropriated 2015** | | **Appropriated 2014** | | **Expended 2014 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 2015 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; Use of Community Center and Recreation Fields Recreation Trust Fund; Donations - Shade Trees; and Elevator Inspection Fee Receipts; Snow Removal (Storm Recovery); UCC Construction Code Fees are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or 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, 2014

| ASSETS | | YEAR 2014 | |
|---|---|---|---|
| Cash and Investments | 1110100 | 2,810,868 | 00 |
| Due From State of N.J.(c. 20, P.L. 1961) | 1111000 | | |
| Federal and State Grants Receivable | 1110200 | 13,909 | 00 |
| Receivables with Offsetting Reserves: | xxxxxxxxxx | xxxxxxxxxx | xx |
| Taxes Receivable | 1110300 | 333,229 | 00 |
| Tax Title Liens Receivable | 1110400 | 123,684 | 00 |
| Property Aquired By Tax Title Lien Liquidation | 1110500 | 3,198,600 | 00 |
| Other Receivables | 1110600 | 251,683 | 00 |
| Deferred Charges Required to be in 2015 Budget | 1110700 | | 00 |
| Deferred Charges Required to be in budgets | | 69,000 | 00 |
| Subsequent to 2015 | 1110800 | 199,000 | 00 |
| Total Assets | 1110900 | 6,999,973 | 00 |

LIABILITIES, RESERVES AND SURPLUS

| | | | |
|---|---|---|---|
| *Cash Liabilities | 2110100 | 1,606,146 | 00 |
| Special Emergency Note Payable | | 260,000 | 00 |
| Reserve for Receivables | 2110200 | 3,907,196 | 00 |
| Surplus | 2110300 | 1,226,631 | 00 |
| Total Liabilities, Reserves and Surplus | | 6,999,973 | 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 2014 | | YEAR 2013 | |
|---|---|---|---|---|---|
| Surplus Balance, January 1st | 2310100 | 1,902,722 | 00 | 2,253,396 | 00 |
| CURRENT REVENUE ON A CASH BASIS: | | | | | |
| Current Taxes | | | | | |
| *(Percentage collected: 2014 99.11%, 2013 98.77%) | 2310200 | 43,041,592 | 00 | 42,146,309 | 00 |
| Delinquent Taxes | 2310300 | 343,454 | 00 | 392,352 | 00 |
| Other Revenues and Additions to Income | 2310400 | 2,624,390 | 00 | 3,254,901 | 00 |
| Total Funds | 2310500 | 47,912,158 | 00 | 48,046,958 | 00 |
| EXPENDITURES AND TAX REQUIREMENTS: | | | | | |
| Municipal Appropriations | 2310600 | 16,763,191 | 00 | 16,199,240 | 00 |
| School Taxes (Including Local and Regional) | 2310700 | 25,391,349 | 00 | 25,370,320 | 00 |
| County Taxes (Including Added Tax Amounts) | 2310800 | 4,295,315 | 00 | 4,517,604 | 00 |
| Special District Taxes | 2310900 | | | | |
| Other Expenditures and Deductions From Income | 2311000 | 235,672 | 00 | 382,072 | 00 |
| Total Expenditures and Tax Requirements | 2311100 | 46,685,527 | 00 | 46,469,236 | 00 |
| Less: Expenditures to be Raised by Future Taxes | 2311200 | 0 | 00 | 325,000 | 00 |
| Total Adjusted Expenditures and Tax Requirements | 2311300 | 46,685,527 | 00 | 46,144,236 | 00 |
| Surplus Balance Remaining | 2311400 | 1,226,631 | 00 | 1,902,722 | 00 |

Proposed Use of Current Fund Surplus in 2015 Budget

| | | | |
|---|---|---|---|
| Surplus Balance December 31, 2014 | 2311500 | 1,226,631 | 00 |
| Current Surplus Anticipated in 2015 Budget | 2311600 | 674,000 | 00 |
| Surplus Remaining | 2311700 | 552,631 | 00 |

# 2015
# 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 2015 through 2020. 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 |
|---|---|
| 2015 | $1,890,550.00 |
| 2016 | 2,169,000.00 |
| 2017 | 995,500.00 |
| 2018 | 122,000.00 |
| 2019 | 202,000.00 |
| 2020 | 1,561,000.00 |
| | $6,940,050.00 |

CAPITAL BUDGET (Current Year Action)
2015

Local Unit BOROUGH OF WESTWOOD

| 1<br>PROJECT TITLE | 2<br>PROJECT NUMBER | 3<br>ESTIMATED TOTAL COST | 4<br>AMOUNTS RESERVED IN PRIOR YEARS | Planned Funding Services For Current Year - 2015 | | | | | 6<br>TO BE FUNDED IN FUTURE YEARS |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 5a<br>2014 Budget Appropriations | 5b<br>Capital Im-provement Fund | 5c<br>Capital Surplus | 5d<br>Grants in Aid and other Funds | 5e<br>Debt Authorized | |
| **BUILDINGS AND GROUNDS** | | | | | | | | | |
| Landfill Monitoring | BG-1 | 360,000.00 | | | 3,000.00 | | | 57,000.00 | 300,000.00 |
| Veterans Park Phase III | BG-2 | 150,000.00 | | | 0.00 | | | 0.00 | 150,000.00 |
| Veterans Park Phase IV | BG-3 | 150,000.00 | | | 0.00 | | | 0.00 | 150,000.00 |
| Irrigation for Westvale Field B | BG-4 | 13,000.00 | | | 0.00 | | | 0.00 | 13,000.00 |
| | | | | | | | | | |
| **Total Buildings and Grounds** | | **673,000.00** | **0.00** | **0.00** | **3,000.00** | **0.00** | **0.00** | **57,000.00** | **613,000.00** |
| | | | | | | | | | |
| **POLICE** | | | | | | | | | |
| Audio/Video System for I.A. Office | P-1 | 1,200.00 | | | | 1,200.00 | | | |
| Motorola Radio Console for Dispatch Desk | P-2 | 135,000.00 | | | 6,750.00 | | | 128,250.00 | |
| Radar Units | P-3 | 20,000.00 | | | 0.00 | | | 0.00 | 20,000.00 |
| Alcotest Machine | P-4 | 30,000.00 | | | 0.00 | | | 0.00 | 30,000.00 |
| Live Scan Palm Print Upgrade | P-5 | 33,000.00 | | | 0.00 | | | 0.00 | 33,000.00 |
| | | | | | | | | | |
| **Total Police** | | **219,200.00** | **0.00** | **0.00** | **6,750.00** | **1,200.00** | **0.00** | **128,250.00** | **83,000.00** |
| | | | | | | | | | |
| **Sub-Total** | | **892,200.00** | **0.00** | **0.00** | **9,750.00** | **1,200.00** | **0.00** | **185,250.00** | **696,000.00** |

CAPITAL BUDGET (Current Year Action)
2015

Local Unit BOROUGH OF WESTWOOD

| 1<br>PROJECT TITLE | 2<br>PROJECT NUMBER | 3<br>ESTIMATED TOTAL COST | 4<br>AMOUNTS RESERVED IN PRIOR YEARS | Planned Funding Services For Current Year - 2015<br>5a<br>2015 Budget Appropriations | 5b<br>Capital Improvement Fund | 5c<br>Capital Surplus | 5d<br>Grants in Aid and other Funds | 5e<br>Debt Authorized | 6<br>TO BE FUNDED IN FUTURE YEARS |
|---|---|---|---|---|---|---|---|---|---|
| **ADMINISTRATION** | | | | | | | | | |
| Road Repaving | A-1 | 300,000.00 | | | 15,000.00 | | | 285,000.00 | |
| Tile/Carpet for Borough Hall | A-2 | 50,000.00 | | | 0.00 | | | 0.00 | 50,000.00 |
| Methane Investigation and Remediation | A-3 | 500,000.00 | | | 0.00 | | | 0.00 | 500,000.00 |
| Records Retrieval/Electronic | A-4 | 20,000.00 | | | 0.00 | | | 0.00 | 20,000.00 |
| Volz Property Acquisition | A-5 | 325,000.00 | | | 0.00 | | | 0.00 | 325,000.00 |
| HVAC Upgrade Borough Hall | A-6 | 750,000.00 | | | 12,500.00 | | | 237,500.00 | 500,000.00 |
| Generator | A-7 | 100,000.00 | | | 0.00 | | 100,000.00 | 0.00 | |
| | | | | | | | | | |
| **Total Administration** | | **2,045,000.00** | **0.00** | **0.00** | **27,500.00** | **0.00** | **100,000.00** | **522,500.00** | **1,395,000.00** |
| **OTHER** | | | | | | | | | |
| Building Dept - Ford Explorer | | 33,000.00 | | | | | 33,000.00 | 0.00 | |
| Borough Clerk- Fireproof Filing Cabinet | | 3,500.00 | | | 0.00 | | | 0.00 | 3,500.00 |
| Borough Clerk - Filing Cabinets | | 5,000.00 | | | 0.00 | | | 0.00 | 5,000.00 |
| Recreation - McKinley Tennis Courts | | 80,000.00 | | | 4,000.00 | | 40,000.00 | 36,000.00 | |
| Recreation - Brookside Basketball | | 75,000.00 | | | | | | | 75,000.00 |
| Recreation - McKinley Playground | | 80,000.00 | | | | | | | 80,000.00 |
| Recreation - Hageman Playground | | 80,000.00 | | | | | | | 80,000.00 |
| Recreation - Bleachers at Westvale | | 8,000.00 | | | 0.00 | | 8,000.00 | 0.00 | |
| Recreation - Community Ctr Façade | | 3,500.00 | | | 0.00 | | 3,500.00 | 0.00 | |
| Recreation - Gym Improvements | | 90,000.00 | | | | | 90,000.00 | | |
| Library - Roof Tear Off and Replace | | 55,000.00 | | | 2,750.00 | | | 52,250.00 | |
| **Total Other** | | **513,000.00** | **0.00** | **0.00** | **6,750.00** | **0.00** | **174,500.00** | **88,250.00** | **243,500.00** |
| **Total All Projects** | | **6,940,050.00** | **0.00** | **0.00** | **79,317.50** | **64,700.00** | **279,500.00** | **1,467,032.50** | **5,049,500.00** |

6 YEAR CAPITAL PROGRAM 2015-2020
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 2015 | 5b 2016 | 5c 2017 | 5d 2018 | 5e 2019 | 5f 2020 |
| **DPW** | | | | | | | | | |
| Signage/Cones and Barricades | D-1 | 5,000.00 | 2015 | 5,000.00 | | | | | |
| Dump Truck/Sander | D-2 | 240,000.00 | 2017 | 50,000.00 | | 190,000.00 | | | |
| Sweeper | D-3 | 150,000.00 | 2015 | 150,000.00 | | | | | |
| 8th and Mill Drainage | D-4 | 35,000.00 | 2015 | 35,000.00 | | | | | |
| Pickups/Mason Dump | D-5 | 60,000.00 | 2016 | | 60,000.00 | | | | |
| Tree Truck/Chipper | D-6 | 200,000.00 | 2016 | | 200,000.00 | | | | |
| Seeder/Air Raider | D-7 | 50,000.00 | 2015 | 50,000.00 | | | | | |
| **Total DPW** | | **740,000.00** | | **290,000.00** | **260,000.00** | **190,000.00** | **0.00** | **0.00** | **0.00** |
| | | | | | | | | | |
| **FIRE DEPARTMENT** | | | | | | | | | |
| Turnout Gear | F-1 | 50,000.00 | 2020 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | |
| Radio Pagers | F-2 | 40,000.00 | 2020 | 8,000.00 | 8,000.00 | 8,000.00 | 8,000.00 | 8,000.00 | |
| Mobile Radio | F-3 | 15,000.00 | 2020 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | |
| Portable Radios | F-4 | 22,500.00 | 2020 | 4,500.00 | 4,500.00 | 4,500.00 | 4,500.00 | 4,500.00 | |
| Hose/Foam | F-5 | 5,000.00 | 2020 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | |
| Tools & Equipment | F-6 | 132,500.00 | 2020 | 26,500.00 | 26,500.00 | 26,500.00 | 26,500.00 | 26,500.00 | |
| SCBA Packs & Bottles | F-7 | 40,000.00 | 2020 | 8,000.00 | 8,000.00 | 8,000.00 | 8,000.00 | 8,000.00 | |
| Replacement of Engine #16 | F-8 | 421,350.00 | 2015 | 421,350.00 | | | | | |
| Rescue Boat | F-9 | 11,000.00 | 2016 | | 11,000.00 | | | | |
| Chiefs Truck | F-10 | 60,000.00 | 2016 | | 60,000.00 | | | | |
| New Engine 12 | F-11 | 450,000.00 | 2017 | | | 450,000.00 | | | |
| New Truck 14 | F-12 | 1,500,000.00 | 2020 | | | | | | 1,500,000.00 |
| Office Computers and Printer | F-13 | 2,500.00 | 2015 | 2,500.00 | | | | | |
| **Total Fire Department** | | **2,749,850.00** | | **484,850.00** | **132,000.00** | **511,000.00** | **61,000.00** | **61,000.00** | **1,500,000.00** |
| **Sub-Total** | | 3,489,850.00 | - | 774,850.00 | 392,000.00 | 701,000.00 | 61,000.00 | 61,000.00 | 1,500,000.00 |

6 YEAR CAPITAL PROGRAM 2015-2020
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 2015 | 5b 2016 | 5c 2017 | 5d 2018 | 5e 2019 | 5f 2020 |
| **BUILDINGS AND GROUNDS** | | | | | | | | | |
| Landfill Monitoring | BG-1 | 360,000.00 | 2020 | 60,000.00 | 60,000.00 | 60,000.00 | 60,000.00 | 60,000.00 | 60,000.00 |
| Veterans Park Phase III | BG-2 | 150,000.00 | 2016 | | 150,000.00 | | | | |
| Veterans Park Phase IV | BG-3 | 150,000.00 | 2017 | | | 150,000.00 | | | |
| Irrigation for Westvale Field B | BG-4 | 13,000.00 | 2016 | | 13,000.00 | | | | |
| | | | | | | | | | |
| **Total Buildings and Grounds** | | **673,000.00** | | **60,000.00** | **223,000.00** | **210,000.00** | **60,000.00** | **60,000.00** | **60,000.00** |
| | | | | | | | | | |
| **POLICE** | | | | | | | | | |
| Audio/Video System for I.A. Office | P-1 | 1,200.00 | 2015 | 1,200.00 | | | | | |
| Motorola Radio Console for Dispatch Desk | P-2 | 135,000.00 | 2015 | 135,000.00 | | | | | |
| Radar Units | P-3 | 20,000.00 | 2016 | | 20,000.00 | | | | |
| Alcotest Machine | P-4 | 30,000.00 | 2016 | | 30,000.00 | | | | |
| Live Scan Palm Print Upgrade | P-5 | 33,000.00 | 2016 | | 33,000.00 | | | | |
| | | | | | | | | | |
| **Total Police** | | **219,200.00** | | **136,200.00** | **83,000.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | | | | | | | | | |
| **Sub-total** | | **892,200.00** | | **196,200.00** | **306,000.00** | **210,000.00** | **60,000.00** | **60,000.00** | **60,000.00** |

6 YEAR CAPITAL PROGRAM 2015-2020
Anticipated Project Schedule and Funding Requirements

Local Unit BOROUGH OF WESTWOOD

| 1<br>PROJECT TITLE | 2<br>PROJECT NUMBER | 3<br>ESTIMATED TOTAL COST | 4<br>ESTIMATED COMPLETION TIME | FUNDING AMOUNT PER BUDGET YEAR | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 5a<br>2015 | 5b<br>2016 | 5c<br>2017 | 5d<br>2018 | 5e<br>2019 | 5f<br>2020 |
| **ADMINISTRATION** | | | | | | | | | |
| Road Repaving | A-1 | 300,000.00 | 2015 | 300,000.00 | | | | | |
| Tile/Carpet for Borough Hall | A-2 | 50,000.00 | 2016 | | 50,000.00 | | | | |
| Methane Investigation and Remediation | A-3 | 500,000.00 | 2016 | | 500,000.00 | | | | |
| Records Retrieval/Electronic | A-4 | 20,000.00 | 2016 | | 20,000.00 | | | | |
| Volz Property Acquisition | A-5 | 325,000.00 | 2016 | | 325,000.00 | | | | |
| HVAC Upgrade Borough Hall | A-6 | 750,000.00 | 2016 | 250,000.00 | 500,000.00 | | | | |
| Generator | A-7 | 100,000.00 | 2015 | 100,000.00 | | | | | |
| | | | | | | | | | |
| **Total Administration** | | **2,045,000.00** | **0.00** | **650,000.00** | **1,395,000.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | | | | | | | | | |
| **OTHER** | | | | | | | | | |
| Building Dept - Ford Explorer | | 33,000.00 | 2015 | 33,000.00 | | | | | |
| Borough Clerk- Fireproof Filing Cabinet | | 3,500.00 | 2017 | | | 3,500.00 | | | |
| Borough Clerk - Filing Cabinets | | 5,000.00 | 2020 | | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| Recreation - McKinley Tennis Courts | | 80,000.00 | 2015 | 80,000.00 | | | | | |
| Recreation - Brookside Basketball | | 75,000.00 | 2016 | | 75,000.00 | | | | |
| Recreation - McKinley Playground | | 80,000.00 | 2017 | | | 80,000.00 | | | |
| Recreation - Hageman Playground | | 80,000.00 | 2019 | | | | | 80,000.00 | |
| Recreation - Bleachers at Westvale | | 8,000.00 | 2015 | 8,000.00 | | | | | |
| Recreation - Community Ctr Façade | | 3,500.00 | 2015 | 3,500.00 | | | | | |
| Recreation - Gym Improvements | | 90,000.00 | 2015 | 90,000.00 | | | | | |
| Library - Roof Tear Off and Replace | | 55,000.00 | 2015 | 55,000.00 | | | | | |
| **Total Other** | | **513,000.00** | **0.00** | **269,500.00** | **76,000.00** | **84,500.00** | **1,000.00** | **81,000.00** | **1,000.00** |
| **Total All Projects** | | **6,940,050.00** | **0.00** | **1,890,550.00** | **2,169,000.00** | **995,500.00** | **122,000.00** | **202,000.00** | **1,561,000.00** |

6 YEAR CAPITAL PROGRAM 2015-2020
Summary of Anticipated Funding Sources and Amounts

Local Unit BOROUGH OF WESTWOOD

| 1 PROJECT TITLE | 2 ESTIMATED TOTAL COST | BUDGET APPROPRIATIONS 3a Current Year 2015 | 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** | | | | | | | | | | |
| Signage/Cones and Barricades | 5,000.00 | | | | | 5,000.00 | | | | |
| Dump Truck/Sander | 240,000.00 | | | 12,000.00 | | | 228,000.00 | | | |
| Sweeper | 150,000.00 | | | 7,500.00 | | | 142,500.00 | | | |
| 8th and Mill Drainage | 35,000.00 | | | 1,750.00 | | | 33,250.00 | | | |
| Pickups/Mason Dump | 60,000.00 | | | | 60,000.00 | | | | | |
| Tree Truck/Chipper | 200,000.00 | | | | 200,000.00 | | | | | |
| Seeder/Air Raider | 50,000.00 | | | 2,500.00 | | | 47,500.00 | | | |
| **Total DPW** | **740,000.00** | | | **23,750.00** | **260,000.00** | **5,000.00** | **451,250.00** | | | |
| | | | | | | | | | | |
| **FIRE DEPARTMENT** | | | | | | | | | | |
| Turnout Gear | 50,000.00 | | | | 50,000.00 | | | | | |
| Radio Pagers | 40,000.00 | | | | 40,000.00 | | | | | |
| Mobile Radio | 15,000.00 | | | | 15,000.00 | | | | | |
| Portable Radios | 22,500.00 | | | | 22,500.00 | | | | | |
| Hose/Foam | 5,000.00 | | | | 5,000.00 | | | | | |
| Tools & Equipment | 132,500.00 | | | | 132,500.00 | | | | | |
| SCBA Packs & Bottles | 40,000.00 | | | | 40,000.00 | | | | | |
| Replacement of Engine #16 | 421,350.00 | | | 21,067.50 | | | 400,282.50 | | | |
| Rescue Boat | 11,000.00 | | | 550.00 | | | 10,450.00 | | | |
| Chiefs Truck | 60,000.00 | | | 3,000.00 | | | 57,000.00 | | | |
| New Engine 12 | 450,000.00 | | | 22,500.00 | | | 427,500.00 | | | |
| New Truck 14 | 1,500,000.00 | | | 75,000.00 | | | 1,425,000.00 | | | |
| Office Computers and Printer | 2,500.00 | | | | 2,500.00 | | | | | |
| **Total Fire Department** | **2,749,850.00** | **0.00** | **0.00** | **122,117.50** | **307,500.00** | **0.00** | **2,320,232.50** | **0.00** | **0.00** | **0.00** |
| Subtotal | 3,489,850.00 | 0.00 | 0.00 | 145,867.50 | 567,500.00 | 5,000.00 | 2,771,482.50 | 0.00 | 0.00 | 0.00 |

6 YEAR CAPITAL PROGRAM 2015-2020
Summary of Anticipated Funding Sources and Amounts

Local Unit BOROUGH OF WESTWOOD

| 1 PROJECT TITLE | 2 ESTIMATED TOTAL COST | BUDGET APPROPRIATIONS 3a Current Year 2015 | 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 |
|---|---|---|---|---|---|---|---|---|---|---|
| **BUILDINGS AND GROUNDS** | | | | | | | | | | |
| Landfill Monitoring | 360,000.00 | | | 18,000.00 | | | 342,000.00 | | | |
| Veterans Park Phase III | 150,000.00 | | | 7,500.00 | | | 142,500.00 | | | |
| Veterans Park Phase IV | 150,000.00 | | | 7,500.00 | | | 142,500.00 | | | |
| Irrigation for Westvale Field B | 13,000.00 | | | 650.00 | | | 12,350.00 | | | |
| | | | | | | | | | | |
| **Total Buildings and Grounds** | **673,000.00** | **0.00** | **0.00** | **33,650.00** | **0.00** | **0.00** | **639,350.00** | **0.00** | **0.00** | **0.00** |
| | | | | | | | | | | |
| **POLICE** | | | | | | | | | | |
| Audio/Video System for I.A. Office | 1,200.00 | | | | 1,200.00 | | | | | |
| Motorola Radio Console for Dispatch De: | 135,000.00 | | | 6,750.00 | | | 128,250.00 | | | |
| Radar Units | 20,000.00 | | | | 20,000.00 | | | | | |
| Alcotest Machine | 30,000.00 | | | | 30,000.00 | | | | | |
| Live Scan Palm Print Upgrade | 33,000.00 | | | | 33,000.00 | | | | | |
| | | | | | | | | | | |
| **Total Police** | **219,200.00** | | | **10,960.00** | | | **208,240.00** | | | |
| | | | | | | | | | | |
| **Sub-Total** | **892,200.00** | **0.00** | **0.00** | **44,610.00** | **0.00** | **0.00** | **847,590.00** | **0.00** | **0.00** | **0.00** |

6 YEAR CAPITAL PROGRAM 2015-2020
Summary of Anticipated Funding Sources and Amounts

Local Unit BOROUGH OF WESTWOOD

| 1 PROJECT TITLE | 2 ESTIMATED TOTAL COST | BUDGET APPROPRIATIONS 3a Current Year 2015 | 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** | | | | | | | | | | |
| Road Repaving | 300,000.00 | | | 15,000.00 | | | 285,000.00 | | | |
| Tile/Carpet for Borough Hall | 50,000.00 | | | 2,500.00 | | | 47,500.00 | | | |
| Methane Investigation and Remediation | 500,000.00 | | | 25,000.00 | | | 475,000.00 | | | |
| Records Retrieval/Electronic | 20,000.00 | | | 1,000.00 | | | 19,000.00 | | | |
| Volz Property Acquisition | 325,000.00 | | | 16,250.00 | | | 308,750.00 | | | |
| HVAC Upgrade Borough Hall | 750,000.00 | | | 37,500.00 | | | 712,500.00 | | | |
| Generator | 100,000.00 | | | | | 100,000.00 | | | | |
| | | | | | | | | | | |
| **Total Administration** | **2,045,000.00** | **0.00** | **0.00** | **97,250.00** | **0.00** | **100,000.00** | **1,847,750.00** | **0.00** | **0.00** | **0.00** |
| | | | | | | | | | | |
| **OTHER** | | | | | | | | | | |
| Building Dept - Ford Explorer | 33,000.00 | | | | | 33,000.00 | | | | |
| Borough Clerk- Fireproof Filing Cabinet | 3,500.00 | | | 175.00 | | | 3,325.00 | | | |
| Borough Clerk - Filing Cabinets | 5,000.00 | | | 250.00 | | | 4,750.00 | | | |
| Recreation - McKinley Tennis Courts | 80,000.00 | | | 4,000.00 | | 40,000.00 | 36,000.00 | | | |
| Recreation - Brookside Basketball | 75,000.00 | | | 3,750.00 | | | 71,250.00 | | | |
| Recreation - McKinley Playground | 80,000.00 | | | 4,000.00 | | | 76,000.00 | | | |
| Recreation - Hageman Playground | 80,000.00 | | | 4,000.00 | | | 76,000.00 | | | |
| Recreation - Bleachers at Westvale | 8,000.00 | | | | | 8,000.00 | | | | |
| Recreation - Community Ctr Façade | 3,500.00 | | | | | 3,500.00 | | | | |
| Recreation - Gym Improvements | 90,000.00 | | | | | 90,000.00 | | | | |
| Library - Roof Tear Off and Replace | 55,000.00 | | | 2,750.00 | | | 52,250.00 | | | |
| **Total Other** | **513,000.00** | **0.00** | **0.00** | **18,925.00** | **0.00** | **174,500.00** | **319,575.00** | **0.00** | **0.00** | **0.00** |
| | | | | | | | | | | |
| **Total All Projects** | **6,940,050.00** | **0.00** | **0.00** | **306,652.50** | **567,500.00** | **279,500.00** | **5,786,397.50** | **0.00** | **0.00** | **0.00** |

BOROUGH OF WESTWOOD
2015 MUNICIPAL BUDGET

Sheets 41 and 42 - Reserved for Adopting Resolution

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

| DEDICATED REVENUES FROM TRUST FUND | FCOA | Anticipated 2015 | Anticipated 2014 | Realized in Cash in 2014 |
|---|---|---|---|---|
| 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 2015 | Appropriated For 2014 | Expended 2014 Paid or Charged | Expended 2014 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 2014: _____

Farmland preserved in 2014: _____

## Annual List of Change Orders Approved

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

Contracting Unit: Borough of Westwood Year Ending: December 31, 2014

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.

Date

Clerk of the Governing Body