

2014 MUNICIPAL DATA SHEET

MUNICIPALITY: Borough of WESTWOOD COUNTY: BERGEN

<u>John Birkner, Jr.</u>	<u>12/31/2015</u>
Mayor's Name	Term Expires

Municipal Officials	
<u>Karen Hughes</u>	<u>9/18/07</u>
Municipal Clerk	Date of Orig. Appt.
<u>Stephanie Stokes</u>	<u>C1358</u>
Tax Collector	Cert No.
<u>Durene M. Ayer</u>	<u>T-1546</u>
Chief Financial Officer	Cert No.
<u>Gary J. Vinci</u>	<u>N0508</u>
Registered Municipal Accountant	Cert No.
<u>Russell R. Huntington</u>	<u>CR00411</u>
Municipal Attorney	Lic No.

Governing Body Members	
Name	Term Expires
<u>Peter Grefrath</u>	<u>12/31/2015</u>
<u>Ray Arroyo</u>	<u>12/31/2015</u>
<u>Robert Miller</u>	<u>12/31/2016</u>
<u>Robert Bicocchi</u>	<u>12/31/2016</u>
<u>Christopher Owens</u>	<u>12/31/2017</u>
<u>Christopher Montana</u>	<u>12/31/2017</u>

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: _____

**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).

Clerk
101 Washington Avenue

Address
Westwood, NJ 07675

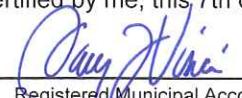
Address
(201) 664-7100

Phone Number

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

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

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



Registered Municipal Accountant
Name: Gary J. Vinci

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

**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
4. Total General Appropriations (Item 9, Sheet 29)			
Building Aid Allowance 2015 - \$ _____ 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*	-							

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.

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

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

I. 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.

	<u>Tax Rate</u>		2014 Tax Dollars on	2014 Tax Dollars on	Increase
	<u>2014</u>	<u>Estimated for 2015</u>	<u>Home Assessed At \$387,000</u>	<u>Home Assessed At \$387,000</u>	<u>(Decrease)</u>
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

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

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:

<u>Total Appropriations for the 2014 Budget</u>	\$17,715,837
Less:	
Deferred 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	<u>940,000</u>
 Total Modifications	 <u>5,318,857</u>
 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	<u>11,399</u>
 Total General Appropriations for Municipal Purposes Within "CAP"	 12,842,273
Total General Appropriations Subject to "CAP" Set forth in this Budget	<u>12,371,499</u>
 Amount Below Allowable Appropriations "CAP"	 <u>\$ 470,774</u>

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	<u>(357,000)</u>
	12,723,471
2% CAP	<u>254,469</u>
	12,977,940
Adjusted Tax Levy Prior to Exclusions	
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	<u>(46,823)</u>
	<u>589,707</u>
Maximum Allowable Amount to be Raised by Taxation	13,567,647
"CAP" Bank Utilized in CY2015	<u>38,992</u>
Allowable Amount to be Raised by Taxation	13,606,639
Proposed 2015 Amount to be Raised by Taxation	<u>13,606,373</u>
Amount Below Maximum Allowable Amount to be Raised by Taxation	<u>\$ 266</u>

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

Sheet 3B(1b)

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

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	<u>143,700</u>
 Employer Share Per Budget	 <u>\$ 1,492,730</u>

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 - (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		
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		Realized In Cash in 2014
		2015	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 Services	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	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses	xxxxxxx			
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	xxxxxxx			
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			

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):				
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		Realized In Cash in 2014
		2015	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
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 Appropriation	08-002	344,300.00	439,896.00	344,483.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2014
		2015	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	XXXXXX	XXXXXX	XXXXXX
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

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2014
		2015	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:	xxxxxxx	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

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2014
		2015	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):				
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	XXXXXX 08-004	XXXXXX 765,300.00	XXXXXX 609,805.00	XXXXXX 583,016.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized
		2015	2014	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

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (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 (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	

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (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

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (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

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (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 (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	-

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (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 (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

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (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

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (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

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (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
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				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 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

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (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	

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2014	
(A) Operations - Excluded from "CAPS"	FCOA	For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
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

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (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
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (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
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 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 - 2013	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

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (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
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

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (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

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (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
Transferred to B.O.E. for Use of Local Schools							
(N) (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

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

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 Anticipation 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

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS 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				Realized in Cash in 2014
		2015		2014		
Assessment Cash	53-101					
Deficit (_____ Utility Budget)	53-885					
Total _____ Utility Assessment Revenues	53-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated				Expended 2014 Paid or Charged
		2015		2014		
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 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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

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:	xxxxxxxxx	xxxxxxxxx	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 Subsequent to 2015	1110800	69,000	00
	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 Liabilities"	2220300	None	

		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)

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:

<u>Year</u>	<u>General Capital</u>
2015	\$1,890,550.00
2016	2,169,000.00
2017	995,500.00
2018	122,000.00
2019	202,000.00
2020	<u>1,561,000.00</u>
	<u><u>\$6,940,050.00</u></u>

CAPITAL BUDGET (Current Year Action)
2015

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 - 2015					6 TO BE FUNDED IN FUTURE YEARS
				5a 2014 Budget Appropriations	5b Capital Im- provement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e 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 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	Planned Funding Services For Current Year - 2015					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 Budget Appropriations	5b Capital Im- provement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized	
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 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
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		4 CAPITAL IMPROVE- MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN- AID AND OTHER FUNDS	BONDS AND NOTES			
		3a Current Year 2015	3b Future Years				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		4 CAPITAL IMPROVE- MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN- AID AND OTHER FUNDS	BONDS AND NOTES			
		3a Current Year 2015	3b Future Years				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		4 CAPITAL IMPROVE- MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN- AID AND OTHER FUNDS	BONDS AND NOTES			
		3a Current Year 2015	3b Future Years				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		Realized in Cash in 2014	APPROPRIATIONS	FCOA	Appropriated				Expended 2014			
		2015	2014				For 2015	For 2014	Paid or Charged	Reserved				
Amount To Be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
					Salaries & Wages	54-385-1								
Interest Income	54-113				Other Expenses	54-385-2								
		NOT APPLICABLE			Maintenance of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Reserve Funds:					Salaries & Wages	54-375-1								
					Other Expenses	54-375-2								
Public & Private Revenues:					Historic Preservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
					Salaries & Wages	54-176-1								
					Other Expenses	54-176-2								
Total Trust Fund Revenues:	54-299				Acquisition of Lands for Recre- ation and Conservation	54-915-2								
Summary of Program					Acquisition of Farmland	54-916-2								
Year Referendum Passed/Implemented:					Down Payments on Improvements	54-902-2								
Rate Assessed:				\$ _____	Debt Service:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Total Tax Collected to date				\$ _____	Payment of Bond Principal	54-920-2							XXXXXX	XX
Total Expended to date				\$ _____	Payment of Bond Anticipation Notes and Capital Notes	54-925-2							XXXXXX	XX
Total Acreage Preserved to date				_____	Interest on Bonds	54-930-2							XXXXXX	XX
Recreation land preserved in 2014:				_____	Interest on Notes	54-935-2							XXXXXX	XX
Farmland preserved in 2014:				_____	Reserve for Future Use	54-950-2								
					Total Trust Fund Appropriations:	54-499								

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