

## 2014 MUNICIPAL DATA SHEET

MUNICIPALITY: Borough of WESTWOOD COUNTY: BERGEN

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

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

Governing Body Members	
Name	Term Expires
Cynthia Waneck	12/31/2014
Peter Grefrath	12/31/2015
Ray Arroyo	12/31/2015
Robert Miller	12/31/2016
Robert Bicocchi	12/31/2016
Christopher Owens	12/31/14

**Official Mailing Address of Municipality**

Borough of Westwood

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101 Washington Avenue

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Westwood, NJ 07675

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Fax #: (201) 664-5340

Please attach this to your 2014 Budget and Mail to:  
 Director, Division of Local Government Services  
 Department of Community Affairs  
 P.O. Box 803  
 Trenton, NJ 08625

<u>Division Use Only</u>
Municode: _____
Public Hearing Date: _____

**2014  
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Westwood, County of Bergen for the Fiscal Year 2014

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 1st day of April, 2014 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).

*Karson Hughes*  
Clerk

101 Washington Avenue

Address

Westwood, NJ 07675

Address

(201) 664-7100

Phone Number

Certified by me, this 1st day of April, 2014

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 1st day of April, 2014

*Gary J. Vinci*  
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 1st day of April, 2014

*[Signature]*  
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: \_\_\_\_\_ March, 2014

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: \_\_\_\_\_ March, 2014

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 2014

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2014;

Be it Further Resolved, that said Budget be published in the Record in the issue of April 9, 2014.

The Governing Body of the Borough of Westwood does hereby approve the following as the Budget for the year 2014:

RECORDED VOTE (Insert last name)	Ayes	{ Arrigo { Bacco { Greath { Miller { Waneck	Nayes	{ { {	Abstained	{ Owens {
					Absent	{ {

Notice is hereby given that the Budget and Tax Resolution was approved by the Mayor and Council of the Borough of Westwood, County of Bergen, on April 1, 2014. A hearing on the Budget and Tax Resolution will be held at the Municipal Complex, on May 6, 2014 at 8:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2014 may be presented by taxpayers or other interested persons.

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

		YEAR 2014	
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)}		12,396,980	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)}		4,378,857	00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		4,378,857	00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 97.85% Percent of Tax Collections		940,000	00
4. Total General Appropriations (Item 9, Sheet 29)			
Building Aid Allowance   2014 - \$ _____			
for Schools-State Aid    2013 - \$ _____		17,715,837	00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		3,997,187	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)		13,080,471	00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			
(c) Minimum Library Tax (Item 6(c), Sheet 11)		638,179	00

**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget		Water Utility	Utility		Utility
		00				
Budget Appropriations - Adopted Budget	16,830,116	00				
Budget Appropriations Added by N.J.S. 40A:4-87	41,814	00				
Emergency Appropriations	325,000	00				
<b>Total Appropriations</b>	<b>17,196,930</b>	<b>00</b>				
<b>Expenditures</b>						
Paid or Charged (Including Reserve for Uncollected Taxes)	16,531,423	00				
Reserved	607,817	00				
Unexpended Balances Cancelled	57,690	00				
<b>Total Expenditures and Unexpended Balances Cancelled</b>	<b>17,196,930</b>	<b>00</b>				
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 2013 Reserved."

**EXPLANATORY STATEMENT - (Continued)  
BUDGET MESSAGE**

**1. General**

To the Residents of the Borough of Westwood:

The 2014 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 2014 municipal and free public library tax rates and the 2013 actual tax rates along with the tax dollars on an average home.

	<u>Tax Rate</u>		<u>2013 Tax Dollars on Home Assessed At \$398,000</u>	<u>2013 Tax Dollars on Home Assessed At \$387,000</u>	<u>Increase (Decrease)</u>
	<u>2013</u>	<u>Estimated for 2014</u>			
Municipal \$	0.683	\$ 0.751	\$ 2,718	\$ 2,906	\$ 188
Free Public Library	0.038	0.037	151	143	(8)
<b>Total</b>	<b>\$ 0.721</b>	<b>\$ 0.788</b>	<b>\$ 2,870</b>	<b>\$ 3,050</b>	<b>\$ 180</b>

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%, increase its allowable inside the "CAP" spending to 3.5% upon passage of a COLA rate ordinance. The COLA for 2013 is .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 2013 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 .005, this gives you the basic "CAP" or the increase in appropriations over the 2013 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:

Total Appropriations for the 2013 Budget	\$16,830,116
Less:	
Deferred Charges	\$ 10,805
Municipal Debt Service	1,996,827
Other Operations Excluded from "CAP"	1,743,246
Capital Improvements	12,000
Interlocal Agreements	29,303
Public and Private Programs	84,750
Reserve For Uncollected Taxes	<u>940,000</u>
Total Modifications	<u>4,816,931</u>
Amount Which "CAP" is Applied	12,013,185
.5% CAP	60,066
Additional "CAP" (to 3.5%)	360,396
Add on for New Construction	<u>204,924</u>
Total General Appropriations for Municipal Purposes Within "CAP"	12,638,570
Total General Appropriations Subject to "CAP" Set forth in this Budget	<u>12,396,980</u>
Amount Below Allowable Appropriations "CAP"	<u>\$ 241,590</u>

The Borough has a "CAP" bank of \$716,333 available for use in the 2014 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 2013 tax levy CAP is as follows:

2013 Amount to be Raised by Taxation	\$ 11,686,675
Prior Year Adjustments	<u>(10,805)</u>
	11,675,870
2% CAP	<u>233,517</u>
Adjusted Tax Levy Prior to Exclusions	11,909,387
Allowable Debt Service, Capital Leases and Debt Service	
Share of Cost Increases	\$ 251,028
Allowable Capital Improvements	50,000
Allowable Health Insurance Increase	60,288
Value of New Construction	204,924
Deferred Charges	361,000
Cancelled Exclusions	<u>(54,480)</u>
	<u>872,760</u>
Maximum Allowable Amount to be Raised by Taxation	12,782,147
CY2013 "CAP" Bank Utilized in CY2014	<u>298,324</u>
Allowable Amount to be Raised by Taxation	13,080,471
Proposed 2014 Amount to be Raised by Taxation	<u>13,080,471</u>
	<u>\$ -</u>

The Borough has an available Tax Levy "CAP" bank of \$27,970 from the 2012 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).

**EXPLANATORY STATEMENT - (Continued)  
BUDGET MESSAGE**

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**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	\$ 1,496,679
Less: Employee Contributions	<u>87,300</u>
 Employer Share Per Budget	 <u>\$ 1,409,379</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 6, 2014 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 2014 Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting the Borough Administrator at 101 Washington Avenue, Westwood, New Jersey 07675, (201) 664-7100.

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

It is our belief that, in preparing this budget, we have exercised prudence, good judgement and sound fiscal policies. We wish also at this time to acknowledge the cooperation of all department heads and others who had a part in preparing this budget.

Your Governing Body

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

1. **HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED.** (Explain in words what the "CAPS" mean and show the figures).
2. **A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM**  
(e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section).



**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

**ANALYSIS OF COMPENSATED ABSENCE LIABILITY**

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Non-Union/Administrative	761.00	\$283,635		X	
Department of Public Works	191.00	51,410	X		
Police Department	1,488.00	781,092	X		
<b>Totals</b>	2,440.00	\$1,116,137			
<b>Total Funds Reserved as of end of 2013:</b>		\$0			
<b>Total Funds Appropriated in 2014:</b>		\$0			

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
<b>1. Surplus Anticipated</b>	<b>08-101</b>	1,222,000.00	1,485,000.00	1,485,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Service</b>	<b>08-102</b>			
<b>Total Surplus Anticipated</b>	<b>08-100</b>	1,222,000.00	1,485,000.00	1,485,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	<b>xxxxxxx</b>	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Licenses	xxxxxxx			
Alcoholic Beverages	<b>08-103</b>	28,050.00	27,800.00	28,050.00
Other	<b>08-104</b>	21,945.00	20,700.00	21,945.00
Fees and Permits	<b>08-105</b>	45,617.00	40,900.00	45,617.00
Fines and Costs	xxxxxxx			
Municipal Court	<b>08-110</b>	155,470.00	148,600.00	155,477.00
Other	<b>08-109</b>			
Interest and Costs on Taxes	<b>08-112</b>	80,000.00	106,300.00	102,519.00
Interest and Costs on Assessments	<b>08-115</b>			
Parking Meters	<b>08-111</b>			
Interest on Investments and Deposits	<b>08-113</b>	19,100.00	49,100.00	25,986.00
Anticipated Utility Operating Surplus	<b>08-114</b>			

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued):</b>				
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	350,182.00	393,400.00	379,594.00



**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
<b>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)</b>	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Uniform Construction Code Fees	08-160	439,896.00	488,400.00	439,896.00
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	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			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriation</b>	<b>08-002</b>	439,896.00	488,400.00	439,896.00

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue</b>				
<b>Anticipated With Prior Written Consent of the Director of Local Government Services - Interlocal Municipal Service Agreements Offset With Appropriations</b>	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		29,303.00	30,153.00
<b>Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations</b>	<b>11-001</b>	0.00	29,303.00	30,153.00



**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
<b>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:</b>	xxxxxxxx	XXXXXX	XXXXXX	XXXXXX
Drunk Driving Enforcement Fund	10-701	4,132.00	14,382.00	14,382.00
Alcohol Education and Rehabilitation Fund	10-702	1,636.00		
Clean Communities Program	10-703		19,799.00	19,799.00
Over the Limit/ Under Arrest	10-704			
Recycling Tonnage Grant	10-705		17,591.00	17,008.00
Police Accreditation	10-706			
Policy Body Armor	10-707		13,580.00	13,580.00
Municipal Alliance	10-708		9,876.00	9,876.00
NJ Forestry Grant	10-709		3,000.00	3,000.00
HAVA	10-710		3,000.00	2,500.00
Drive Sober	10-711		5,000.00	5,000.00
NJ Tree Grant	10-712		2,807.00	2,807.00
Community Development - Senior Citizens	10-713		5,912.00	5,912.00
Community Development Block Grant - ADA Access	10-714		12,000.00	9,290.00
Drive Sober 2013	10-715		8,800.00	8,800.00
Bergen County Prosecutor's Office - Forfeiture of Funds	10-716		5,397.00	5,397.00
Federal Ballistic Vest Fund Grant	10-717		4,544.00	3,354.00



**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
<b>3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items:</b>	<b>xxxxxxx</b>	<b>xxxxxxxxxx</b>	<b>xxxxxxxxxx</b>	<b>xxxxxxxxxx</b>
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	95,527.00	87,100.00	95,561.00
Assessment Trust Fund Surplus	08-118			
Recycling Contract	08-119	25,200.00	28,000.00	25,199.00
Westwood House - Contribution in Lieu of Taxes	08-120	119,194.00	119,194.00	119,194.00
Westwood Parking Authority	08-121	45,000.00	45,000.00	45,000.00
Cellular One Lease Agreement	08-122	121,000.00	89,060.00	120,948.00
Cable TV Franchise Fees	08-123	101,571.00	100,621.00	100,621.00
Reserve for Payment of Bonds	08-124		35,000.00	35,000.00
General Capital Fund Balance	08-125		100,000.00	100,000.00
Special Building Trust Reserves	08-126		33,000.00	
Due from Unemployment Insurance Fund	08-127	13,000.00		
Due from Other Trust - Beautification	08-128	16,313.00		
Due from General Capital Fund	08-129	73,000.00		

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
<b>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):</b>				
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items</b>	<b>XXXXXX 08-004</b>	<b>XXXXXX 609,805.00</b>	<b>XXXXXX 636,975.00</b>	<b>XXXXXX 641,523.00</b>

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized
		2014	2013	In Cash in 2013
<b>SUMMARY OF REVENUES</b>	<b>XXXXXX</b>	<b>XXXXXX</b>	<b>XXXXXX</b>	<b>XXXXXX</b>
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	1,222,000.00	1,485,000.00	1,485,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4 #2)</b>	<b>08-102</b>	0.00	0.00	0.00
<b>3. Miscellaneous Revenues:</b>	<b>XXXXXX</b>	<b>XXXXXX</b>	<b>XXXXXX</b>	<b>XXXXXX</b>
Total Section A: Local Revenues	<b>08-001</b>	350,182.00	393,400.00	379,594.00
Total Section B: State Aid Without Offsetting Appropriations	<b>09-001</b>	1,019,536.00	1,019,536.00	1,019,536.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	<b>08-002</b>	439,896.00	488,400.00	439,896.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agree.	<b>11-001</b>	0.00	29,303.00	30,153.00
Total Section E: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	<b>08-003</b>	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	<b>10-001</b>	5,768.00	125,688.00	120,705.00
Total Section G: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	<b>08-004</b>	609,805.00	636,975.00	641,523.00
Total Miscellaneous Revenues	<b>13-099</b>	2,425,187.00	2,693,302.00	2,631,407.00
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	350,000.00	350,000.00	392,352.00
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	<b>13-199</b>	3,997,187.00	4,528,302.00	4,508,759.00
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	<b>07-190</b>	13,080,471.00	11,686,675.00	12,541,431.00
b) Addition to Local District School Tax	<b>07-191</b>			
c) Minimum Library Tax	<b>07-192</b>	638,179.00	656,953.00	656,953.00
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	13,718,650.00	12,343,628.00	13,198,384.00
<b>7. Total General Revenues</b>	<b>13-299</b>	17,715,837.00	16,871,930.00	17,707,143.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS							
General Administration							
Salaries and Wages	20-100-1	248,100.00	242,315.00		242,315.00	242,310.00	5.00
Other Expenses	20-100-2	48,700.00	37,300.00		37,300.00	35,985.00	1,315.00
Mayor and Council							
Salaries and Wages	20-110-1	36,840.00	36,838.00		36,838.00	36,688.00	150.00
Other Expenses	20-110-2	750.00	750.00		750.00	-	750.00
Municipal Clerk							
Salaries and Wages	20-120-1	109,200.00	107,031.00		107,031.00	106,384.00	647.00
Other Expenses	20-120-2	33,595.00	33,145.00		33,145.00	27,197.00	5,948.00
Other Expenses - Elections	20-120-2	11,000.00	10,500.00		10,500.00	10,318.00	182.00
Financial Administration							
Salaries and Wages	20-130-1	166,000.00	161,530.00		161,645.00	161,644.00	1.00
Other Expenses	20-130-2	53,000.00	52,500.00		56,385.00	54,244.00	2,141.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS (Continued)							
Audit Services	20-135-2	31,000.00	31,000.00		31,000.00	31,000.00	-
Revenue Collection							
Salaries and Wages	20-145-1	12,600.00	12,171.00		12,171.00	12,171.00	-
Other Expenses	20-145-2	9,750.00	9,750.00		9,750.00	9,750.00	-
Liquidation of Tax Title Liens	20-145-2	100.00	100.00		100.00	-	100.00
Tax Assessment Administration							
Salaries and Wages	20-150-1	77,000.00	36,217.00		67,717.00	64,816.00	2,901.00
Other Expenses	20-150-2	90,625.00	78,215.00		88,215.00	83,527.00	4,688.00
Revaluation of Real Property				325,000.00	325,000.00	310,948.00	14,052.00
Legal Services							
Other Expenses	20-155-2	118,100.00	118,100.00		118,100.00	115,693.00	2,407.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS (Continued)							
Engineering							
Other Expenses	20-165-2	21,000.00	21,000.00		21,000.00	20,960.00	40.00
LAND USE ADMINISTRATION							
Planning Board / Board of Adjustment							
Salaries and Wages	21-180-1	18,770.00	18,611.00		18,611.00	16,169.00	2,442.00
Other Expenses	21-180-2	11,000.00	8,000.00		8,000.00	7,985.00	15.00
Other Code Enforcement - Housing Tax Force							
Salaries and Wages	22-195-1	20,000.00	20,000.00		20,000.00	20,000.00	-
Other Expenses	22-195-2		100.00		100.00	-	100.00
Environmental							
Other Expenses	20-165-2	1,500.00	3,000.00		3,000.00	-	3,000.00
Historical Commission							
Other Expenses	20-175-2	4,500.00	7,500.00		7,500.00	4,732.00	2,768.00
Borough Historian							
Other Expenses	20-175-2	800.00	1,000.00		1,000.00	-	1,000.00

## BOROUGH OF WESTWOOD

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE							
General Liability Insurance (BJIF)	23-210-2	214,580.00	215,261.00		215,261.00	214,410.00	851.00
Workers Compensation Insurance (BJIF)	23-215-2	240,229.00	225,091.00		225,091.00	225,091.00	-
Employee Group Insurance (BMED)	23-220-2	1,375,303.00	1,309,360.00		1,299,360.00	1,186,765.00	112,595.00
Unemployment Insurance	23-225-2	8,500.00					
PUBLIC SAFETY FUNCTIONS							
Police Department							
Salaries and Wages	25-240-1	3,768,495.00	3,609,515.00		3,609,515.00	3,530,961.00	78,554.00
Other Expenses	25-240-2	115,807.00	110,774.00		110,199.00	96,790.00	13,409.00
Other Expenses - Police Equipment	25-240-2		8,429.00		8,429.00	8,429.00	-
Acquisition of Police Vehicles	25-240-2	62,281.00	72,925.00		72,925.00	66,098.00	6,827.00
Police Reserves	25-240-2	8,000.00	8,300.00		8,300.00	503.00	7,797.00
Police Dispatch/911							
Salaries and Wages	25-250-1	204,050.00	199,806.00		199,806.00	195,994.00	3,812.00
Other Expenses	25-250-2	1,500.00	1,500.00		1,500.00	1,238.00	262.00
Office of Emergency Management							
Salaries and Wages	25-252-2	4,000.00	4,000.00		4,000.00	3,476.00	524.00
Other Expenses	25-252-2	5,200.00	3,650.00		3,650.00	284.00	3,366.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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	33,683.00	43,150.00		43,150.00	43,150.00	-
Clothing Allowance	25-265-2	42,840.00	42,000.00		42,000.00	42,000.00	-
Fire Hydrant Service	25-265-2	158,000.00	158,000.00		158,000.00	157,500.00	500.00
Uniform Fire Safety Act							
Fire Official							
Salaries and Wages	25-265-1	71,150.00	70,206.00		70,206.00	68,790.00	1,416.00
Other Expenses	25-265-2	2,725.00	2,350.00		2,350.00	1,678.00	672.00
Life Hazard Use Fee Payments							
Other Expenses	25-265-2	2,500.00	2,500.00		2,500.00	2,499.00	1.00
Prosecutor							
Salaries and Wages	25-275-1	20,100.00	19,675.00		19,675.00	19,675.00	-

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS							
Streets and Road Maintenance							
Salaries and Wages	26-290-1	942,200.00	909,308.00		909,308.00	893,539.00	15,769.00
Other Expenses	26-290-2	141,950.00	137,750.00		137,750.00	111,513.00	26,237.00
Repair to Traffic Lights	26-290-2	5,000.00	5,000.00		5,000.00	-	5,000.00
Other Public Works Functions							
Shade Tree - Advisory Committee							
Other Expenses	26-300-2	6,243.00	5,720.00		5,720.00	4,845.00	875.00
Solid Waste Collection							
Sanitation - Garbage and Trash Collection	26-305-2	653,692.00	640,900.00		640,900.00	640,232.00	668.00
Recycling							
Salaries and Wages	26-305-1	10,000.00	10,000.00		10,000.00	8,222.00	1,778.00
Other Expenses - Recycling Contract	26-305-2	69,368.00	68,900.00		68,900.00	66,872.00	2,028.00

## BOROUGH OF WESTWOOD

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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	68,532.00		68,532.00	67,738.00	794.00
Other Expenses	26-310-2	83,500.00	81,550.00		81,550.00	66,929.00	14,621.00
Vehicle Maintenance							
Other Expenses	26-315-2	85,000.00	88,500.00		88,500.00	78,777.00	9,723.00
HEALTH AND HUMAN SERVICES FUNCTIONS							
Public Health Services							
Salaries and Wages	27-330-1	132,450.00	124,827.00		127,327.00	126,541.00	786.00
Other Expenses	27-330-2	119,828.00	114,775.00		112,275.00	110,634.00	1,641.00
Welfare / Administration of Public Assistance							
Salaries and Wages	27-345-1	30,500.00	29,446.00		29,446.00	29,446.00	-
Other Expenses	27-345-2	950.00	600.00		1,175.00	1,153.00	22.00
PARKS AND RECREATION FUNCTIONS							
Recreation Services and Programs							
Salaries and Wages	28-370-1	121,000.00	118,599.00		118,599.00	117,791.00	808.00
Other Expenses	28-370-2	12,450.00	13,450.00		13,450.00	12,432.00	1,018.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
PARKS AND RECREATION FUNCTIONS							
Maintenance of Westvale Park	28-375-2	74,000.00	70,500.00		70,500.00	70,012.00	488.00
							-
OTHER COMMON OPERATING FUNCTIONS							
Celebration of Public Events							
Other Expenses	30-420-2	6,500.00	8,000.00		7,000.00	3,540.00	3,460.00
MUNICIPAL COURT							
Salaries and Wages	43-490-1	135,500.00	132,348.00		132,348.00	131,810.00	538.00
Other Expenses	43-490-2	15,100.00	15,000.00		15,000.00	11,018.00	3,982.00
Public Defender							
Salaries and Wages	43-495-1	10,550.00	8,744.00		9,544.00	9,544.00	-
Salary Negotiations and Costs	30-425-1	42,315.00					

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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 Administration							
Building Inspector							
Salaries & Wages	22-195-1	246,710.00	239,731.00		239,731.00	232,390.00	7,341.00
Other Expenses	22-195-2	10,400.00	10,400.00		10,400.00	7,385.00	3,015.00

## BOROUGH OF WESTWOOD

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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	122,000.00	121,700.00		118,700.00	118,700.00	-
Street Lighting	31-435-2	130,000.00	130,000.00		130,000.00	122,825.00	7,175.00
Telephone	31-440-2	74,000.00	66,000.00		73,000.00	71,825.00	1,175.00
Water	31-445-2	26,500.00	26,000.00		24,000.00	18,034.00	5,966.00
Water Testing Service	31-445-2						-
Natural Gas	31-446-2	40,000.00	40,000.00		34,000.00	23,275.00	10,725.00
Sewerage Processing and Disposal	31-455-2	19,000.00	19,000.00		19,000.00	16,767.00	2,233.00
Gasoline	31-460-2	140,000.00	140,000.00		120,000.00	118,017.00	1,983.00
							-
LANDFILL / SOLID WASTE DISPOSAL COSTS							
Garbage Tipping Fees	32-465-2	20,000.00	20,000.00		11,700.00	4,941.00	6,759.00
Total Operations (Item 8(A)) within "CAPS"	34-199	11,081,679.00	10,640,445.00	325,000.00	10,968,445.00	10,556,599.00	411,846.00
B. Contingent	35-470	1,000.00	1,000.00		1,000.00	-	1,000.00
Total Operations including Contingent - Within "CAPS"	34-201	11,082,679.00	10,641,445.00	325,000.00	10,969,445.00	10,556,599.00	412,846.00
Detail:							
Salaries & Wages	34-201-1	6,497,630.00	6,179,450.00	-	6,214,365.00	6,096,099.00	118,266.00
Other Expenses(Including Contingent)	34-201-2	4,585,049.00	4,461,995.00	325,000.00	4,755,080.00	4,460,500.00	294,580.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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
Deficit in Unemployment Insurance Trust Fund	46-885-2		5,000.00	xxxxxx	5,000.00	5,000.00	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

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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	272,000.00	270,000.00		262,500.00	260,284.00	2,216.00
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	2,000.00	1,000.00		2,000.00	1,738.00	262.00
Police and Firemen's Retirement System of N.J.	36-475	707,843.00	775,907.00		775,907.00	775,907.00	-
Public Employees Retirement System	36-471	327,458.00	314,833.00		318,333.00	318,323.00	10.00
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	34-209	1,314,301.00	1,371,740.00	-	1,368,740.00	1,366,252.00	2,488.00
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	12,396,980.00	12,013,185.00	325,000.00	12,338,185.00	11,922,851.00	415,334.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
EDUCATION FUNCTIONS				xxxxx	xxxxx	xxxxx	XXXXX
Maintenance of Free Public Library	29-390-2	701,100.00	701,110.00		701,110.00	668,196.00	32,914.00
INSURANCE							
Employee Group Insurance	23-220-2	34,076.00	11,240.00		11,240.00		11,240.00
UTILITY EXPENSES AND BULK PURCHASES							-
Bergen County Utilities Authority							-
Operating	31-455-2	675,000.00	652,358.00		652,358.00	652,357.00	1.00
Debt Service	31-455-2	307,088.00	298,538.00		298,538.00	298,538.00	-
LENGTH OF SERVICE AWARDS PROGAM - LOSAP	25-265-2	70,000.00	80,000.00		80,000.00	-	80,000.00
RESERVE FOR TAX APPEALS	30-426-2	125,000.00					









BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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	14,382.00		14,382.00	4,555.00	9,827.00
Alcohol Education and Rehabilitation	41-702-2	1,636.00					-
Drive Sober - 2013	41-715-2		8,800.00		8,800.00	4,400.00	4,400.00
Recycling Tonnage Grant	41-705-2		17,591.00		17,591.00	-	17,591.00
Clean Communities Other Expenses	41-703-2		19,799.00		19,799.00	15,072.00	4,727.00
Federal Ballistic Vest Fund	41-717-2		4,544.00		4,544.00	4,544.00	-
Police Body Armor	41-707-2		13,580.00		13,580.00	4,544.00	9,036.00
Municipal Alliance							
State Share	41-708-2		9,876.00		9,876.00	7,981.00	1,895.00
Local Share	41-708-2		9,876.00		9,876.00		9,876.00
NJ Forestry Grant							
State Share	41-709-2		3,000.00		3,000.00	-	3,000.00
Local Share	41-709-2		3,000.00		3,000.00		3,000.00
HAVA Grant	41-710.2		3,000.00		3,000.00	2,500.00	-
Drive Sober	41-711-2		5,000.00		5,000.00	865.00	4,135.00
NJ Tree Grant	41-712-2		2,807.00		2,807.00	2,807.00	-







BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	925,000.00	860,000.00		860,000.00	860,000.00	xxxxx
Payment of Bond Anticipation Notes and Capital Notes	45-925	208,000.00	163,085.00		163,085.00	163,085.00	xxxxx
Interest on Bonds	45-930	351,300.00	380,030.00		380,030.00	380,030.00	xxxxx
Interest on Notes	45-935	71,900.00	71,184.00		71,184.00	71,184.00	xxxxx
<b>Green Trust Loan Program:</b>	xxxxx			xxxxx	xxxxx	xxxxx	xxxxx
Economic Development Authority							xxxxx
Loan Repayments for Principal and Interest	45-940		25,381.00		25,381.00	25,380.00	xxxxx
							xxxxx
Environmental Infrastructure Trust/Fund Loans							xxxxx
Loan Repayments for Principal and Interest	45-943	493,625.00	497,147.00		497,147.00	442,668.00	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						
<b>Total Municipal Debt Service Excluded from "CAPS"</b>	45-999	2,049,825.00	1,996,827.00	-	1,996,827.00	1,942,347.00	xxxxx

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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	10,805.00	xxxxx	10,805.00	10,805.00	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		xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
<b>Total Deferred Charges - Municipal Excluded from "CAPS"</b>	46-999	<b>361,000.00</b>	<b>10,805.00</b>	xxxxx	<b>10,805.00</b>	<b>10,805.00</b>	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	4,378,857.00	3,918,745.00	-	3,918,745.00	3,668,572.00	192,483.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 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 1 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	4,378,857.00	3,918,745.00	-	3,918,745.00	3,668,572.00	192,483.00
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	16,775,837.00	15,931,930.00	325,000.00	16,256,930.00	15,591,423.00	607,817.00
(M) Reserve for Uncollected Taxes	50-899	940,000.00	940,000.00		940,000.00	940,000.00	xxxxx
9. Total General Appropriations	34-499	17,715,837.00	16,871,930.00	325,000.00	17,196,930.00	16,531,423.00	607,817.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  Summary of Appropriations	Do Not Write in this Space	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for							
Municipal Purposes within "CAPS"	34-299	12,396,980.00	12,013,185.00	325,000.00	12,338,185.00	11,922,851.00	415,334.00
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Operations	34-4300	1,912,264.00	1,743,246.00	-	1,743,246.00	1,619,091.00	124,155.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Interlocal Municipal Service Agreements	42-999	-	29,303.00	-	29,303.00	29,303.00	-
Additional Appropriation Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by revenues	40-999	5,768.00	126,564.00	-	126,564.00	57,736.00	68,328.00
Total Operations - Excluded from Caps	34-305	1,918,032.00	1,899,113.00	-	1,899,113.00	1,706,130.00	192,483.00
(C) Capital Improvements	44-999	50,000.00	12,000.00	-	12,000.00	9,290.00	-
(D) Municipal Debt Service	45-999	2,049,825.00	1,996,827.00	-	1,996,827.00	1,942,347.00	xxxxx
(E) Deferred Charges - Excluded from "CAPS"	46-999	361,000.00	10,805.00	XXXXXX	10,805.00	10,805.00	XXXXXX
(F) Judgements	37-480	-	-	-	-	-	-
(G) Cash Deficit - With Prior Consent of LFB	46-885	-	-	XXXXXX	-	-	XXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	-
(N) Transferred to Board to Education	29-405	-	-	XXXXXX	-	-	XXXXXX
(M) Reserve for Uncollected Taxes	50-899	940,000.00	940,000.00	XXXXXX	940,000.00	940,000.00	XXXXXX
Total General Appropriations	34-499	17,715,837.00	16,871,930.00	325,000.00	17,196,930.00	16,531,423.00	607,817.00

**BOROUGH OF WESTWOOD  
2014 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 2013
		2014		2013		
Assessment Cash	53-101					
Deficit ( _____ Utility Budget)	53-885					
Total _____ Utility Assessment Revenues	53-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated				Expended 2013 Paid or Charged
		2014		2013		
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 2014 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; 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, 2013

ASSETS		YEAR 2013	
Cash and Investments	1110100	3,382,825	00
Due From State of N.J.(c. 20, P.L. 1961)	1111000		
Federal and State Grants Receivable	1110200	119,821	00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	347,883	00
Tax Title Liens Receivable	1110400	105,970	00
Property Aquired By Tax Title Lien Liquidation	1110500	3,198,600	00
Other Receivables	1110600	106,784	00
Deferred Charges Required to be in 2014 Budget	1110700	69,000	00
Deferred Charges Required to be in budgets Subsequent to 2014	1110800	268,000	00
<b>Total Assets</b>	<b>1110900</b>	<b>7,598,883</b>	<b>00</b>

#### LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	1,625,738	00
Special Emergency Note Payable		325,000	00
Reserve for Receivables	2110200	3,759,237	00
Surplus	2110300	1,888,908	00
<b>Total Liabilities, Reserves and Surplus</b>		<b>7,598,883</b>	<b>00</b>

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

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

		YEAR 2013		YEAR 2012	
Surplus Balance, January 1st	2310100	2,253,396	00	2,314,653	00
<b>CURRENT REVENUE ON A CASH BASIS:</b>					
Current Taxes					
*(Percentage collected: 2013 98.77%, 2012 98.67%)	2310200	42,146,309	00	41,214,881	00
Delinquent Taxes	2310300	392,352	00	412,578	00
Other Revenues and Additions to Income	2310400	3,185,087	00	3,651,973	00
Total Funds	2310500	47,977,144	00	47,594,085	00
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>					
Municipal Appropriations	2310600	16,199,240	00	15,638,890	00
School Taxes (Including Local and Regional)	2310700	25,370,320	00	25,066,091	00
County Taxes (Including Added Tax Amounts)	2310800	4,517,604	00	4,567,370	00
Special District Taxes	2310900				
Other Expenditures and Deductions From Income	2311000	326,072	00	68,338	00
Total Expenditures and Tax Requirements	2311100	46,413,236	00	45,340,689	00
Less: Expenditures to be Raised by Future Taxes	2311200	325,000	00	0	00
Total Adjusted Expenditures and Tax Requirements	2311300	46,088,236	00	45,340,689	00
Surplus Balance Remaining	2311400	1,888,908	00	2,253,396	00

\*Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2014 Budget

Surplus Balance December 31, 2013	2311500	1,888,908	00
Current Surplus Anticipated in 2014 Budget	2311600	1,222,000	00
Surplus Remaining	2311700	666,908	00

**2014**  
**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 2014 through 2019. 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>
2014	\$2,400,685.00
2015	1,902,000.00
2016	655,000.00
2017	315,500.00
2018	122,000.00
2019	122,000.00
	<u>\$5,517,185.00</u>

CAPITAL BUDGET (Current Year Action)  
2014

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 - 2014					6 TO BE FUNDED IN FUTURE YEARS
				5a 2014 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized	
<b>DPW</b>									
Signage/Cones and Barricades	D-1	5,000.00			0.00			0.00	5,000.00
Dump Truck/Sander	D-2	380,000.00			0.00			0.00	380,000.00
Garbage Truck	D-3	460,000.00			11,500.00			218,500.00	230,000.00
Pumping Station	D-4	200,000.00			10,000.00			190,000.00	
Pickups/Mason Dump	D-5	110,000.00			2,500.00			47,500.00	60,000.00
Tree Truck/Chipper	D-6	200,000.00			0.00			0.00	200,000.00
Seeder/Air Raider	D-7	50,000.00			0.00			0.00	50,000.00
<b>Total DPW</b>		<b>1,405,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>456,000.00</b>	<b>925,000.00</b>
<b>FIRE DEPARTMENT</b>									
Turnout Gear	F-1	60,000.00			500.00			9,500.00	50,000.00
Radio Pagers	F-2	48,000.00			400.00			7,600.00	40,000.00
Mobile Radio	F-3	18,000.00			150.00			2,850.00	15,000.00
Portable Radios	F-4	27,000.00			225.00			4,275.00	22,500.00
Hose/Foam	F-5	6,000.00			50.00			950.00	5,000.00
Tools & Equipment	F-6	159,000.00			1,325.00			25,175.00	132,500.00
SCBA Packs & Bottles	F-7	48,000.00			400.00			7,600.00	40,000.00
Engine #16 (Tank Rebuild)	F-8	18,000.00			900.00			17,100.00	
Rescue Boat	F-9	11,000.00			0.00		11,000.00	0.00	
Rescue Equipment	F-10	10,000.00			500.00			9,500.00	
Security System for Fire House	F-11	15,000.00			750.00			14,250.00	
Office Computers and Printer	F-12	4,250.00			212.50			4,037.50	
<b>Total Fire Department</b>		<b>424,250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,412.50</b>	<b>0.00</b>	<b>11,000.00</b>	<b>102,837.50</b>	<b>305,000.00</b>
<b>Sub-Total</b>		<b>1,829,250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>29,412.50</b>	<b>0.00</b>	<b>11,000.00</b>	<b>558,837.50</b>	<b>1,230,000.00</b>

CAPITAL BUDGET (Current Year Action)  
2014

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 - 2014					6 TO BE FUNDED IN FUTURE YEARS
				5a 2014 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized	
<b>BUILDINGS AND GROUNDS</b>									
Landfill Monitoring	BG-1	380,000.00			4,000.00			76,000.00	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
Waste Oil Heater	BG-5	10,000.00			500.00			9,500.00	
Band Stand Repair	BG-6	48,000.00			2,400.00			45,600.00	
<b>Total Buildings and Grounds</b>		<b>751,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,900.00</b>	<b>0.00</b>	<b>0.00</b>	<b>131,100.00</b>	<b>613,000.00</b>
<b>POLICE</b>									
In Car Video (10 Cars)	P-1	41,805.00			2,090.25			39,714.75	
Audio/Video System for I.A. Office	P-2	1,200.00			60.00			1,140.00	
Motorola Radio Console for Dispatch Desk	P-3	135,000.00			0.00			0.00	135,000.00
Radar Units	P-4	20,000.00			0.00			0.00	20,000.00
Alcotest Machine	P-5	30,000.00			0.00			0.00	30,000.00
Live Scan Palm Print Upgrade	P-6	30,000.00			0.00			0.00	30,000.00
<b>Total Police</b>		<b>258,005.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,150.25</b>	<b>0.00</b>	<b>0.00</b>	<b>40,854.75</b>	<b>215,000.00</b>
<b>Sub-Total</b>		<b>1,009,005.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,050.25</b>	<b>0.00</b>	<b>0.00</b>	<b>171,954.75</b>	<b>828,000.00</b>

CAPITAL BUDGET (Current Year Action)  
2014

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 - 2014					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	
<b>ADMINISTRATION</b>									
Road Repaving	A-1	300,000.00			15,000.00			285,000.00	
Pascack Road - NJDOT	A-2	391,000.00			4,550.00		300,000.00	86,450.00	
Tile/Carpet for Borough Hall	A-3	50,000.00			0.00			0.00	50,000.00
Methane Investigation and Remediation	A-4	500,000.00			0.00			0.00	500,000.00
Records Retrieval/Electronic	A-5	20,000.00			0.00			0.00	20,000.00
Electronic Sign Veterans Pk per OEM	A-6	20,000.00			0.00			0.00	20,000.00
Volz Property Acquisition	A-7	325,000.00			0.00			0.00	325,000.00
ADA Curb Cuts (County Roads)	A-8	150,000.00			450.00		141,000.00	8,550.00	
HVAC Upgrade Borough Hall	A-9	300,000.00			15,000.00			285,000.00	
Generator	A-10	125,000.00			0.00		125,000.00	0.00	
Design Traffic Lights @ Five Corners	A-11	75,000.00			0.00			0.00	75,000.00
Remediate Pistol Range	A-12	305,430.00			3,817.85		229,073.00	72,539.15	
<b>Total Administration</b>		<b>2,561,430.00</b>	<b>0.00</b>	<b>0.00</b>	<b>38,817.85</b>	<b>0.00</b>	<b>795,073.00</b>	<b>737,539.15</b>	<b>990,000.00</b>
<b>OTHER</b>									
Building Dept - 2014 Ford Explorer		33,000.00			0.00		33,000.00	0.00	
Borough Clerk- Fireproof Filing Cabinet		7,000.00			175.00			3,325.00	3,500.00
Borough Clerk - Filing Cabinets		6,000.00			50.00			950.00	5,000.00
Recreation - McKinley Tennis Courts		60,000.00			0.00			0.00	60,000.00
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	
<b>Total Other</b>		<b>117,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>225.00</b>	<b>0.00</b>	<b>44,500.00</b>	<b>4,275.00</b>	<b>68,500.00</b>
<b>Total All Projects</b>		<b>5,517,185.00</b>	<b>0.00</b>	<b>0.00</b>	<b>77,505.60</b>	<b>0.00</b>	<b>850,573.00</b>	<b>1,472,606.40</b>	<b>3,116,500.00</b>

6 YEAR CAPITAL PROGRAM 2014-2019  
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 2014	5b 2015	5c 2016	5d 2017	5e 2018	5f 2019
<b>DPW</b>									
Signage/Cones and Barricades	D-1	5,000.00	2015		5,000.00				
Dump Truck/Sander	D-2	380,000.00	2017		190,000.00		190,000.00		
Garbage Truck	D-3	460,000.00	2016	230,000.00		230,000.00			
Pumping Station	D-4	200,000.00	2014	200,000.00					
Pickups/Mason Dump	D-5	110,000.00	2016	50,000.00		60,000.00			
Tree Truck/Chipper	D-6	200,000.00	2015		200,000.00				
Seeder/Air Raider	D-7	50,000.00	2015		50,000.00				
<b>Total DPW</b>		<b>1,405,000.00</b>		<b>480,000.00</b>	<b>445,000.00</b>	<b>290,000.00</b>	<b>190,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FIRE DEPARTMENT</b>									
Turnout Gear	F-1	60,000.00	2019	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Radio Pagers	F-2	48,000.00	2019	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
Mobile Radio	F-3	18,000.00	2019	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Portable Radios	F-4	27,000.00	2019	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
Hose/Foam	F-5	6,000.00	2019	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Tools & Equipment	F-6	159,000.00	2019	26,500.00	26,500.00	26,500.00	26,500.00	26,500.00	26,500.00
SCBA Packs & Bottles	F-7	48,000.00	2019	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
Engine #16 (Tank Rebuild)	F-8	18,000.00	2014	18,000.00					
Rescue Boat	F-9	11,000.00	2014	11,000.00					
Rescue Equipment	F-10	10,000.00	2014	10,000.00					
Security System for Fire House	F-11	15,000.00	2014	15,000.00					
Office Computers and Printer	F-12	4,250.00	2014	4,250.00					
<b>Total Fire Department</b>		<b>424,250.00</b>		<b>119,250.00</b>	<b>61,000.00</b>	<b>61,000.00</b>	<b>61,000.00</b>	<b>61,000.00</b>	<b>61,000.00</b>
<b>Sub-Total</b>		<b>1,829,250.00</b>	<b>-</b>	<b>599,250.00</b>	<b>506,000.00</b>	<b>351,000.00</b>	<b>251,000.00</b>	<b>61,000.00</b>	<b>61,000.00</b>

6 YEAR CAPITAL PROGRAM 2014-2019  
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 2014	5b 2015	5c 2016	5d 2017	5e 2018	5f 2019
<b>BUILDINGS AND GROUNDS</b>									
Landfill Monitoring	BG-1	380,000.00	2019	80,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
Veterans Park Phase III	BG-2	150,000.00	2015		150,000.00				
Veterans Park Phase IV	BG-3	150,000.00	2016			150,000.00			
Irrigation for Westvale Field B	BG-4	13,000.00	2016						
Waste Oil Heater	BG-5	10,000.00	2014	10,000.00		13,000.00			
Band Stand Repair	BG-6	48,000.00	2014	48,000.00					
<b>Total Buildings and Grounds</b>		<b>751,000.00</b>		<b>138,000.00</b>	<b>210,000.00</b>	<b>223,000.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>60,000.00</b>
<b>POLICE</b>									
In Car Video (10 Cars)	P-1	41,805.00	2014	41,805.00					
Audio/Video System for I.A. Office	P-2	1,200.00	2014	1,200.00					
Motorola Radio Console for Dispatch Desk	P-3	135,000.00	2015		135,000.00				
Radar Units	P-4	20,000.00	2016			20,000.00			
Alcotest Machine	P-5	30,000.00	2016			30,000.00			
Live Scan Palm Print Upgrade	P-6	30,000.00	2016			30,000.00			
<b>Total Police</b>		<b>258,005.00</b>		<b>43,005.00</b>	<b>135,000.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Sub-total</b>		<b>1,009,005.00</b>		<b>181,005.00</b>	<b>345,000.00</b>	<b>303,000.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>60,000.00</b>

6 YEAR CAPITAL PROGRAM 2014-2019  
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 2014	5b 2015	5c 2016	5d 2017	5e 2018	5f 2019
<b>ADMINISTRATION</b>									
Road Repaving	A-1	300,000.00	2014	300,000.00					
Pascack Road - NJDOT	A-2	391,000.00	2014	391,000.00					
Tile/Carpet for Borough Hall	A-3	50,000.00	2015		50,000.00				
Methane Investigation and Remediation	A-4	500,000.00	2015		500,000.00				
Records Retrieval/Electronic	A-5	20,000.00	2015		20,000.00				
Electronic Sign Veterans Pk per OEM	A-6	20,000.00	2015		20,000.00				
Volz Property Acquisition	A-7	325,000.00	2015		325,000.00				
ADA Curb Cuts (County Roads)	A-8	150,000.00	2014	150,000.00					
HVAC Upgrade Borough Hall	A-9	300,000.00	2014	300,000.00					
Generator	A-10	125,000.00	2014	125,000.00					
Design Traffic Lights @ Five Corners	A-11	75,000.00	2015		75,000.00				
Remediate Pistol Range	A-12	305,430.00	2014	305,430.00					
<b>Total Administration</b>		<b>2,561,430.00</b>	<b>0.00</b>	<b>1,571,430.00</b>	<b>990,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER</b>									
Building Dept - 2014 Ford Explorer		33,000.00	2014	33,000.00					
Borough Clerk- Fireproof Filing Cabinet		7,000.00	2017	3,500.00			3,500.00		
Borough Clerk - Filing Cabinets		6,000.00	2019	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Recreation - McKinley Tennis Courts		60,000.00	2015		60,000.00				
Recreation - Bleachers at Westvale		8,000.00	2014	8,000.00					
Recreation - Community Ctr Façade		3,500.00	2014	3,500.00					
<b>Total Other</b>		<b>117,500.00</b>	<b>0.00</b>	<b>49,000.00</b>	<b>61,000.00</b>	<b>1,000.00</b>	<b>4,500.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
<b>Total All Projects</b>		<b>5,517,185.00</b>	<b>0.00</b>	<b>2,400,685.00</b>	<b>1,902,000.00</b>	<b>655,000.00</b>	<b>315,500.00</b>	<b>122,000.00</b>	<b>122,000.00</b>

6 YEAR CAPITAL PROGRAM 2014-2019  
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 2014	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
<b>DPW</b>										
Signage/Cones and Barricades	5,000.00			250.00			4,750.00			
Dump Truck/Sander	380,000.00			19,000.00			361,000.00			
Garbage Truck	460,000.00			23,000.00			437,000.00			
Pumping Station	200,000.00			10,000.00			190,000.00			
Pickups/Mason Dump	110,000.00			5,500.00			104,500.00			
Tree Truck/Chipper	200,000.00			10,000.00			190,000.00			
Seeder/Air Raider	50,000.00			2,500.00			47,500.00			
<b>Total DPW</b>	<b>1,405,000.00</b>			<b>70,250.00</b>			<b>1,334,750.00</b>			
<b>FIRE DEPARTMENT</b>										
Turnout Gear	60,000.00			3,000.00			57,000.00			
Radio Pagers	48,000.00			2,400.00			45,600.00			
Mobile Radio	18,000.00			900.00			17,100.00			
Portable Radios	27,000.00			1,350.00			25,650.00			
Hose/Foam	6,000.00			300.00			5,700.00			
Tools & Equipment	159,000.00			7,950.00			151,050.00			
SCBA Packs & Bottles	48,000.00			2,400.00			45,600.00			
Engine #16 (Tank Rebuild)	18,000.00			900.00			17,100.00			
Rescue Boat	11,000.00			0.00		11,000.00	0.00			
Rescue Equipment	10,000.00			500.00			9,500.00			
Security System for Fire House	15,000.00			750.00			14,250.00			
Office Computers and Printer	4,250.00			212.50			4,037.50			
<b>Total Fire Department</b>	<b>424,250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,662.50</b>	<b>0.00</b>	<b>11,000.00</b>	<b>392,587.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Subtotal	1,829,250.00	0.00	0.00	90,912.50	0.00	11,000.00	1,727,337.50	0.00	0.00	0.00

6 YEAR CAPITAL PROGRAM 2014-2019  
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 2014	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
<b>BUILDINGS AND GROUNDS</b>										
Landfill Monitoring	380,000.00			19,000.00			361,000.00			
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			
Waste Oil Heater	10,000.00			500.00			9,500.00			
Band Stand Repair	48,000.00			2,400.00			45,600.00			
<b>Total Buildings and Grounds</b>	<b>751,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>37,550.00</b>	<b>0.00</b>	<b>0.00</b>	<b>713,450.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>POLICE</b>										
In Car Video (10 Cars)	41,805.00			2,090.25			39,714.75			
Audio/Video System for I.A. Office	1,200.00			60.00			1,140.00			
Motorola Radio Console for Dispatch De	135,000.00			6,750.00			128,250.00			
Radar Units	20,000.00			1,000.00			19,000.00			
Alcotest Machine	30,000.00			1,500.00			28,500.00			
Live Scan Palm Print Upgrade	30,000.00			1,500.00			28,500.00			
<b>Total Police</b>	<b>258,005.00</b>			<b>12,900.25</b>			<b>245,104.75</b>			
<b>Sub-Total</b>	<b>1,009,005.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,450.25</b>	<b>0.00</b>	<b>0.00</b>	<b>958,554.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

6 YEAR CAPITAL PROGRAM 2014-2019  
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 2014	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
<b>ADMINISTRATION</b>										
Road Repaving	300,000.00			15,000.00			285,000.00			
Pascack Road - NJDOT	391,000.00			4,550.00		300,000.00	86,450.00			
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			
Electronic Sign Veterans Pk per OEM	20,000.00			1,000.00			19,000.00			
Volz Property Acquisition	325,000.00			16,250.00			308,750.00			
ADA Curb Cuts (County Roads)	150,000.00			450.00		141,000.00	8,550.00			
HVAC Upgrade Borough Hall	300,000.00			15,000.00			285,000.00			
Generator	125,000.00			0.00		125,000.00	0.00			
Design Traffic Lights @ Five Corners	75,000.00			3,750.00			71,250.00			
Remediate Pistol Range	305,430.00			3,817.85		229,073.00	72,539.15			
<b>Total Administration</b>	<b>2,561,430.00</b>	<b>0.00</b>	<b>0.00</b>	<b>88,317.85</b>	<b>0.00</b>	<b>795,073.00</b>	<b>1,678,039.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER</b>										
Building Dept - 2014 Ford Explorer	33,000.00			0.00		33,000.00	0.00			
Borough Clerk- Fireproof Filing Cabinet	7,000.00			350.00			6,650.00			
Borough Clerk - Filing Cabinets	6,000.00			300.00			5,700.00			
Recreation - McKinley Tennis Courts	60,000.00			3,000.00			57,000.00			
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			
<b>Total Other</b>	<b>117,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,650.00</b>	<b>0.00</b>	<b>44,500.00</b>	<b>69,350.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total All Projects</b>	<b>5,517,185.00</b>	<b>0.00</b>	<b>0.00</b>	<b>233,330.60</b>	<b>0.00</b>	<b>850,573.00</b>	<b>4,433,281.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**BOROUGH OF WESTWOOD  
2014 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 2013	APPROPRIATIONS	FCOA	Appropriated				Expended 2013			
		2014		2013					For 2014		For 2013		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								
		<b>NOT APPLICABLE</b>					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								
<b>Total Trust Fund Revenues:</b>	<b>54-299</b>						Acquisition of Lands for Re- creation and Conservation	54-915-2								
<b>Summary of Program</b>								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
							Interest on Notes	54-935-2							XXXXXX	XX
Recreation land preserved in 2013:							Reserve for Future Use	54-950-2								
Farmland preserved in 2013:							<b>Total Trust Fund Appropriations:</b>	<b>54-499</b>								

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

Contracting Unit: Borough of Westwood

Year Ending: December 31, 2013

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.

Filed  
Date

Karen Herdson  
Clerk of the Governing Body