

Adopted Budget

2019 MUNICIPAL DATA SHEET

MUNICIPALITY: Borough of WESTWOOD COUNTY: BERGEN

<u>John Birkner, Jr.</u>	<u>12/31/2019</u>
Mayor's Name	Term Expires

Municipal Officials	
<u>Karen Hughes</u>	<u>9/18/07</u>
Municipal Clerk	Date of Orig. Appt.
	<u>C1358</u>
	Cert No.
<u>Stephanie Stokes</u>	<u>T-1546</u>
Tax Collector	Cert No.
<u>Francis Elenio</u>	<u>N-1720</u>
Chief Financial Officer	Cert No.
<u>Gary J. Vinci</u>	<u>CR00411</u>
Registered Municipal Accountant	Lic No.
<u>Russell R. Huntington</u>	
Municipal Attorney	

Governing Body Members	
Name	Term Expires
<u>Robert Biccocchi</u>	<u>12/31/2019</u>
<u>Beth Dell</u>	<u>12/31/2019</u>
<u>Erin Collins</u>	<u>12/31/2020</u>
<u>Christopher Montana</u>	<u>12/31/2020</u>
<u>Jodi Murphy</u>	<u>12/31/2021</u>
<u>Ray Arroyo</u>	<u>12/31/2021</u>

Official Mailing Address of Municipality

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

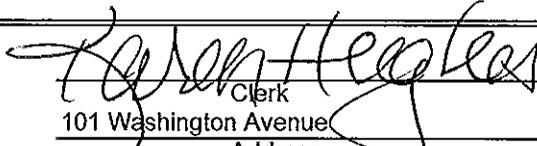
Please attach this to your 2019 Budget and Mail to:
 Director, Division of Local Government Services
 Department of Community Affairs
 P.O. Box 803
 Trenton, NJ 08625

Division Use Only
Municode: _____
Public Hearing Date: _____

**2019
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Westwood, County of Bergen for the Fiscal Year 2019

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 5th day of March, 2019 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

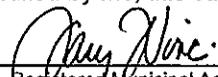
Westwood, NJ 07675
Address

(201) 664-7100
Phone Number

Certified by me, this 5th day of March, 2019

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 5th day of March, 2019



Registered Municipal Accountant

Gary J. Vinci

Name

17-17 Route 208N, Fair Lawn, NJ 07410

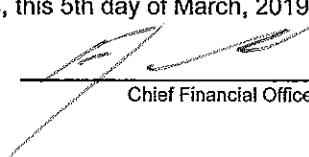
Address

(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 5th day of March, 2019



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: _____, 2019

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: _____, 2019

By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Westwood, County of Bergen, for the Fiscal Year 2019

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2019;

Be it Further Resolved, that said Budget be published in the Record in the issue of March 13, 2019.

The Governing Body of the Borough of Westwood does hereby approve the following as the Budget for the year 2019:

RECORDED VOTE (Insert last name)	Ayes		Nayes	Abstained	
	{	Biocchi	{		{
	{	Dell	{		{
	{	Collins	{		{
	{	Montana	{		{
	{	Murphy	{		{
	{	Arroyo	{	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 March 5, 2019. A hearing on the Budget and Tax Resolution will be held at the Municipal Complex, on April 2, 2019 at 8:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2019 may be presented by taxpayers or other interested persons.

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

		YEAR 2019	
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)}		13,440,698	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)}		5,439,141	00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		5,439,141	00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.03% Percent of Tax Collections		960,000	00
4. Total General Appropriations (Item 9, Sheet 29)			
Building Aid Allowance 2019 - \$ _____			
for Schools-State Aid 2018 - \$ _____		19,839,839	00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		4,222,423	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)		14,898,518	00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			
(c) Minimum Library Tax (Item 6(c), Sheet 11)		718,898	00

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2018 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget		Water Utility		Utility		Utility	
Budget Appropriations - Adopted Budget	19,353,465	00						
Budget Appropriations Added by N.J.S. 40A:4-87	33,579	00						
Emergency Appropriations	-	00						
Total Appropriations	19,387,044	00						
Expenditures								
Paid or Charged (Including Reserve for Uncollected Taxes)	18,038,564	00						
Reserved	1,347,902	00						
Unexpended Balances Cancelled	578	00						
Total Expenditures and Unexpended Balances Cancelled	19,387,044	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 2018 Reserved."

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

I. General

To the Residents of the Borough of Westwood:

The 2019 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 2019 municipal and free public library tax rates and the 2018 actual tax rates along with the tax dollars on an average home.

	<u>Tax Rate</u>		2018 Tax Dollars on	2019 Tax Dollars on	Increase (Decrease)
	2018	Estimated for 2019	Home Assessed At \$418,600	Home Assessed At \$426,900	
Municipal	\$ 0.766	\$ 0.752	\$ 3,210	\$ 3,210	\$ -
Free Public Library	0.035	0.036	145	155	10
Total	\$ 0.801	\$ 0.788	\$ 3,355	\$ 3,365	\$ 10

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 2019 is 2.5%. 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 2018 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 2018 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**

<u>II. Appropriation "CAP" (Continued)</u>		<u>III. TAX LEVY CAP</u>	
<p>The Municipal budget for the year 2018 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:</p>		<p>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 2019 tax levy CAP is as follows:</p>	
<u>Total Appropriations for the 2018 Budget</u>	\$19,353,465		
Less:		2018 Amount to be Raised by Taxation	\$ 14,865,890
Deferred Charges	\$ 705,685	Prior Year Deferred Charges	<u>705,685</u>
Municipal Debt Service	2,291,655		14,160,205
Other Operations Excluded from "CAP"	2,097,685	2% CAP	<u>283,204</u>
Capital Improvements	76,995		14,443,409
Public and Private Programs	3,115	Adjusted Tax Levy Prior to Exclusions	14,443,409
Reserve For Uncollected Taxes	<u>960,000</u>		
Total Modifications	<u>6,135,135</u>	Exclusions -	
Amount Which "CAP" is Applied	13,218,330	Debt Service, Capital Leases and Debt Service	\$ 527,199
2.5% CAP	330,458	Share of Cost Increases	
Additional "CAP" (to 1.0%)	132,183	Pension	79,080
Add on for New Construction	<u>46,190</u>	Capital Improvements	170,701
Total General Appropriations for Municipal Purposes Within "CAP"	13,727,162	Value of New Construction	46,190
Total General Appropriations Subject to "CAP" Set forth in this Budget	<u>13,440,698</u>	Deferred Charges	<u>310,000</u>
Amount Below Allowable Appropriations "CAP"	\$ <u>286,464</u>		<u>1,133,170</u>
The Borough has a "CAP" bank of \$639,400 available for use in the 2019 budget.		Maximum Allowable Amount to be Raised by Taxation	15,576,579
		2019 Amount to be Raised by Taxation - Municipal	<u>14,898,518</u>
		Amount Below Allowable Tax Levy "CAP"	\$ <u>678,061</u>
		The Borough has a "CAP" bank of \$556,959 available for use in the 2019 budget.	

Sheet 3c

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	\$ 1,717,009
Less: Employee Contributions	<u>375,000</u>
 Employer Share Per Budget	 <u>\$ 1,342,009</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 April 2, 2019 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 2019 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).
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).

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2018
		2019	2018	
1. Surplus Anticipated	08-101	1,445,000.00	1,085,000.00	1,085,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Service	08-102			
Total Surplus Anticipated	08-100	1,445,000.00	1,085,000.00	1,085,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Licenses	xxxxxxx			
Alcoholic Beverages	08-103	27,800.00	27,800.00	28,050.00
Other	08-104	33,750.00	37,050.00	43,936.00
Fees and Permits	08-105	91,850.00	91,850.00	103,156.00
Fines and Costs	xxxxxxx			
Municipal Court	08-110	90,000.00	90,000.00	94,873.00
Other	08-109			
Interest and Costs on Taxes	08-112	65,000.00	65,000.00	70,545.00
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	25,000.00	25,000.00	74,823.00
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	333,400.00	336,700.00	415,383.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2018
		2019	2018	
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	396,500.00	350,100.00	433,665.00
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	396,500.00	350,100.00	433,665.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section F: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxxx	XXXXX	XXXXX	XXXXX
Drunk Driving Enforcement Fund	10-701	4,283.00		
Alcohol Education and Rehabilitation Fund	10-702		1,977.00	1,977.00
Clean Communities Program	10-703		20,976.00	20,976.00
Municipal Alliance	10-704		9,876.00	9,876.00
Federal Ballistic Vest Fund Grant	10-705		3,115.00	3,115.00
Community Development Block Grant - Senior Citizens	10-706	5,623.00		
JIF Safety Award	10-707		750.00	750.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	91,000.00	97,265.00	94,043.00
Recycling Contract	08-119			
Westwood House - Contribution in Lieu of Taxes	08-120	103,310.00	103,310.00	103,310.00
Westwood Parking Authority	08-121	45,000.00	45,000.00	45,000.00
Cellular One Lease Agreement	08-122	150,000.00	150,000.00	188,920.00
Cable TV Franchise Fees	08-123	103,771.00	103,771.00	103,771.00
Police Outside Duty (Other Trust Fund)	08-125	100,000.00	100,000.00	100,000.00
Reserve for BCJIF Dividends	08-126	65,000.00	65,000.00	65,000.00
Reserve for Self Insurance (Other Trust Fund)	08-127	125,000.00	125,000.00	125,000.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items (continued):				
Total Section G: Special Items of General Revenue Anticipated with Prior Written	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Consent of Director of Local Government Services - Other Special Items	08-004	783,081.00	789,346.00	825,044.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF WESTWOOD

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2018
		2019	2018	
SUMMARY OF REVENUES	XXXXXX	XXXXXX	XXXXXX	XXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,445,000.00	1,085,000.00	1,085,000.00
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	333,400.00	336,700.00	415,383.00
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	396,500.00	350,100.00	433,665.00
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	9,906.00	36,694.00	36,694.00
Total Section G: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	783,081.00	789,346.00	825,044.00
Total Miscellaneous Revenues	13-099	2,542,423.00	2,532,376.00	2,730,322.00
4. Receipts from Delinquent Taxes	15-499	235,000.00	235,000.00	315,146.00
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	4,222,423.00	3,852,376.00	4,130,468.00
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	14,898,518.00	14,865,890.00	15,616,142.00
b) Addition to Local District School Tax	07-191			
c) Minimum Library Tax	07-192	718,898.00	668,778.00	668,778.00
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	15,617,416.00	15,534,668.00	16,284,920.00
7. Total General Revenues	13-299	19,839,839.00	19,387,044.00	20,415,388.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT							
General Administration							
Salaries and Wages	20-100-1	223,866.00	224,690.00		214,411.00	208,820.00	5,591.00
Other Expenses	20-100-2	126,400.00	134,230.00		134,230.00	105,540.00	28,690.00
Mayor and Council							
Salaries and Wages	20-110-1	39,000.00	39,000.00		39,000.00	37,828.00	1,172.00
Other Expenses	20-110-2	750.00	750.00		750.00	644.00	106.00
Municipal Clerk							
Salaries and Wages	20-120-1	125,830.00	123,230.00		123,230.00	123,223.00	7.00
Other Expenses	20-120-2	54,475.00	53,075.00		53,075.00	44,650.00	8,425.00
Other Expenses - Elections	20-120-2	13,000.00	13,000.00		13,000.00	11,320.00	1,680.00
Financial Administration							
Salaries and Wages	20-130-1	177,117.00	188,530.00		173,330.00	139,665.00	33,665.00
Other Expenses	20-130-2	63,700.00	54,700.00		54,700.00	39,414.00	15,286.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued)							
Audit Services	20-135-2	38,000.00	35,000.00		35,000.00	35,000.00	-
Revenue Collection							
Salaries and Wages	20-145-1	14,045.00	13,770.00		14,177.00	14,177.00	-
Other Expenses	20-145-2	13,060.00	13,310.00		13,310.00	11,554.00	1,756.00
Tax Assessment Administration							
Salaries and Wages	20-150-1	91,409.00	89,550.00		89,550.00	89,517.00	33.00
Other Expenses	20-150-2	139,150.00	136,300.00		144,216.00	144,215.00	1.00
Legal Services							
Other Expenses	20-155-2	140,200.00	140,200.00		140,200.00	134,543.00	5,657.00
Engineering							
Other Expenses	20-165-2	30,000.00	25,000.00		25,000.00	18,883.00	6,117.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued)							
Environmental							
Other Expenses	20-165-2	2,000.00	2,000.00		2,000.00	582.00	1,418.00
Historical Commission							
Other Expenses	20-175-2	5,300.00	5,300.00		5,300.00	4,657.00	643.00
LAND USE ADMINISTRATION							
Planning Board / Board of Adjustment							
Salaries and Wages	21-180-1	18,300.00	18,300.00		18,300.00	15,338.00	2,962.00
Other Expenses	21-180-2	35,000.00	34,600.00		34,600.00	24,152.00	10,448.00
INSURANCE							
General Liability Insurance (BJIF)	23-210-2	278,531.00	264,595.00		264,595.00	249,772.00	14,823.00
Workers Compensation Insurance (BJIF)	23-215-2	279,176.00	285,645.00		285,645.00	285,643.00	2.00
Employee Group Insurance (BMED)	23-220-2	1,342,009.00	1,444,610.00		1,446,160.00	1,442,678.00	3,482.00
Unemployment Insurance	23-225-2	8,500.00	8,500.00		8,500.00	-	8,500.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY							
Police Department							
Salaries and Wages	25-240-1	3,557,757.00	3,608,220.00		3,600,220.00	3,304,995.00	295,225.00
Other Expenses	25-240-2	168,100.00	157,390.00		157,390.00	154,024.00	3,366.00
Acquisition of Police Vehicles	25-240-2	88,400.00	85,165.00		85,165.00	40,744.00	44,421.00
Police Reserves	25-240-2	10,975.00	11,025.00		11,025.00	9,535.00	1,490.00
Police Dispatch/911							
Salaries and Wages	25-250-1	183,375.00	185,700.00		185,700.00	171,367.00	14,333.00
Other Expenses	25-250-2	1,000.00	1,500.00		1,500.00	1,299.00	201.00
Office of Emergency Management							
Salaries and Wages	25-252-2	4,000.00	4,000.00		4,000.00	2,505.00	1,495.00
Other Expenses	25-252-2	4,125.00	4,250.00		4,250.00	3,085.00	1,165.00
Aid to Volunteer Ambulance Co.	25-260-2	22,000.00	22,000.00		29,200.00	29,200.00	-
Fire Department							
Other Expenses	25-265-2	50,125.00	47,625.00		47,625.00	44,350.00	3,275.00
Clothing Allowance	25-265-2	48,000.00	46,500.00		46,500.00	46,500.00	-
Fire Hydrant Service	25-265-2	155,000.00	168,550.00		168,550.00	152,976.00	15,574.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY (Continued)							
Uniform Fire Safety Act							
Fire Official							
Salaries and Wages	25-265-1	81,196.00	78,650.00		78,650.00	78,190.00	460.00
Other Expenses	25-265-2	3,275.00	3,025.00		3,025.00	1,259.00	1,766.00
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	22,048.00	21,650.00		21,650.00	21,616.00	34.00
PUBLIC WORKS							
Streets and Road Maintenance							
Salaries and Wages	26-290-1	991,916.00	1,025,970.00		1,025,970.00	894,620.00	131,350.00
Other Expenses	26-290-2	204,500.00	198,400.00		198,400.00	198,153.00	247.00
Repair to Traffic Lights	26-290-2	5,000.00	5,000.00		5,000.00	1,210.00	3,790.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS (Continued)							
Solid Waste Collection							
Sanitation - Garbage and Trash Collection	26-305-2	621,888.00	614,940.00		614,940.00	614,824.00	116.00
Recycling							
Salaries and Wages	26-305-1	10,000.00	10,000.00		10,000.00	2,885.00	7,115.00
Other Expenses - Recycling Contract	26-305-2	155,468.00	112,690.00		118,690.00	110,780.00	7,910.00
Landfill/Solid Waste Disposal Costs							
Garbage Tipping Fees - Apt. Serv.	26-305-2	20,000.00	20,000.00		17,000.00	-	17,000.00
Shade Tree - Other Expenses	26-300-2	5,000.00					
Buildings and Grounds							
Salaries and Wages	26-310-1	76,500.00	75,000.00		75,000.00	71,953.00	3,047.00
Other Expenses	26-310-2	95,800.00	95,500.00		95,500.00	81,180.00	14,320.00
Vehicle Maintenance							
Other Expenses	26-315-2	152,500.00	147,500.00		150,057.00	126,674.00	23,383.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES							
Public Health Services							
Salaries and Wages	27-330-1	151,028.00	145,250.00		145,250.00	144,791.00	459.00
Other Expenses	27-330-2	133,159.00	130,200.00		130,200.00	120,984.00	9,216.00
Welfare / Administration of Public Assistance							
Salaries and Wages	27-345-1	33,639.00	33,000.00		33,000.00	32,979.00	21.00
Other Expenses	27-345-2	950.00	950.00		950.00	67.00	883.00
PARKS AND RECREATION							
Recreation Services and Programs							
Salaries and Wages	28-370-1	149,950.00	145,800.00		145,800.00	145,778.00	22.00
Other Expenses	28-370-2	16,300.00	15,650.00		15,650.00	15,392.00	258.00
Maintenance of Westvale Park	28-375-2	85,000.00	79,000.00		77,900.00	68,286.00	9,614.00
OTHER COMMON OPERATING							
Celebration of Public Events							
Other Expenses	30-420-2	22,000.00	7,000.00		7,000.00	4,561.00	2,439.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court							
Salaries and Wages	43-490-1	139,989.00	148,050.00		148,050.00	137,825.00	10,225.00
Other Expenses	43-490-2	13,650.00	15,050.00		15,050.00	7,315.00	7,735.00
Public Defender							
Salaries and Wages	43-495-1	10,000.00	10,000.00		10,000.00	9,607.00	393.00
Accumulated Absences	30-415-1	125,000.00	50,000.00		50,000.00	50,000.00	-
Salary Negotiations and Costs	30-415-1	155,000.00					

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 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	216,956.00	217,200.00		221,953.00	221,952.00	1.00
Other Expenses	22-195-2	11,429.00	11,320.00		11,320.00	8,418.00	2,902.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 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	150,000.00	165,000.00		165,000.00	139,412.00	25,588.00
Street Lighting	31-435-2	150,000.00	165,000.00		165,000.00	146,167.00	18,833.00
Telephone	31-440-2	101,000.00	92,800.00		92,800.00	87,601.00	5,199.00
Water	31-445-2	29,000.00	26,500.00		33,696.00	33,696.00	-
							-
Natural Gas	31-446-2	40,000.00	40,000.00		40,000.00	29,134.00	10,866.00
Sewerage Processing and Disposal	31-455-2	22,000.00	22,000.00		22,000.00	15,266.00	6,734.00
Gasoline	31-460-2	115,000.00	115,000.00		115,000.00	105,426.00	9,574.00
Total Operations (Item 8(A)) within "CAPS"	34-199	11,870,316.00	11,735,405.00	-	11,735,405.00	10,872,896.00	862,509.00
B. Contingent	35-470	5,000.00	5,000.00		5,000.00	-	5,000.00
Total Operations including Contingent - Within "CAPS"	34-201	11,875,316.00	11,740,405.00	-	11,740,405.00	10,872,896.00	867,509.00
Detail:							
Salaries & Wages	34-201-1	6,597,921.00	6,455,560.00	-	6,427,241.00	5,919,631.00	507,610.00
Other Expenses(Including Contingent)	34-201-2	5,277,395.00	5,284,845.00	-	5,313,164.00	4,953,265.00	359,899.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory							
Expenditures - Municipal within "CAPS"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
(1) DEFERRED CHARGES:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Emergency Authorizations	46-870-2			xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 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	295,000.00	295,000.00		295,000.00	291,746.00	3,254.00
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	7,500.00	7,500.00		7,500.00	4,659.00	2,841.00
Police and Firemen's Retirement System of N.J.	36-475	875,504.00	809,730.00		809,730.00	808,913.00	817.00
Public Employees Retirement System	36-471	382,378.00	360,695.00		360,695.00	346,775.00	13,920.00
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	34-209	1,565,382.00	1,477,925.00	-	1,477,925.00	1,457,093.00	20,832.00
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	13,440,698.00	13,218,330.00	-	13,218,330.00	12,329,989.00	888,341.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
EDUCATION				XXXXX	XXXXX	XXXXX	XXXXX
Maintenance of Free Public Library	29-390-2	750,000.00	720,000.00		720,000.00	590,942.00	129,058.00
UTILITY EXPENSES AND BULK PURCHASES							
Bergen County Utilities Authority							
Operating	31-455-2	833,685.00	833,685.00		833,685.00	672,838.00	160,847.00
Debt Service	31-455-2	324,000.00	324,000.00		324,000.00	250,981.00	73,019.00
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	75,000.00	150,000.00		150,000.00	150,000.00	-

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations Excluded From "CAPS"	34-300	2,052,685.00	2,097,685.00	-	2,097,685.00	1,664,761.00	432,924.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 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	-	-	-	-	-	-

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
Interlocal Municipal Service Agreements	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Interlocal Municipal Service Agreements	42-999	-	-	-	-	-	-

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 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 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 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	41-701-2	4,283.00					
Alcohol Education and Rehabilitation	41-702-2		1,977.00		1,977.00		1,977.00
Clean Communities	41-703-2		20,976.00		20,976.00	8,243.00	12,733.00
Municipal Alliance							
State Share	41-704-2		9,876.00		9,876.00	1,064.00	8,812.00
Federal Ballistic Vest Fund	41-705-2		3,115.00		3,115.00		3,115.00
Community Development - Senior Citizens Activities	41-706-2	5,623.00					
JIF Safety Award	41-707-2		750.00		750.00	750.00	-

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902-2						
Capital Improvement Fund	44-901-2	72,696.00	76,995.00		76,995.00	76,995.00	-
Landfill Monitoring	44-905-2	60,000.00					
Acquisition of DPW Equipment	44-905-2	7,000.00					
Traffic Safety Equipment - PD	44-905-2	8,000.00					
Purchase of Dump Truck - DPW	44-905-2	100,000.00					

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	1,660,000.00	1,625,000.00		1,625,000.00	1,625,000.00	xxxxx
Payment of Bond Anticipation Notes and Capital Notes	45-925	605,142.00	150,000.00		150,000.00	150,000.00	xxxxx
Interest on Bonds	45-930	359,610.00	405,135.00		405,135.00	405,135.00	xxxxx
Interest on Notes	45-935	130,458.00	47,125.00		47,125.00	46,869.00	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	63,644.00	64,395.00		64,395.00	64,073.00	xxxxx
							xxxxx
							xxxxx
							xxxxx
							xxxxx
							xxxxx
							xxxxx
							xxxxx
Total Municipal Debt Service Excluded from "CAPS"	45-999	2,818,854.00	2,291,655.00	-	2,291,655.00	2,291,077.00	xxxxx

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 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	40,000.00	105,000.00	xxxxx	105,000.00	105,000.00	xxxxx
Special Emergency Authorizations - 3 Years (N.J.S. 40A4-55.1 & 40A:4-55.13)	46-871			xxxxx			xxxxx
Deferred Charges to Future Taxation - Unfunded				xxxxx			xxxxx
Ord. No. 14-4 Refunding Tax Appeals	43-876	-	292,000.00	xxxxx	292,000.00	292,000.00	xxxxx
Ord. No. 17-22 Refunding Tax Appeals	43-876	270,000.00	50,000.00		50,000.00	50,000.00	
Ord. No. 09-01 2009 Road Improvements	43-876		105,552.00		105,552.00	105,552.00	
Ord. No. 10-03 2010 Road Improvements	43-876		14,361.00	xxxxx	14,361.00	14,361.00	xxxxx
Ord. No. 11-06 Repaving of Varous Roads	43-876		23,915.00	xxxxx	23,915.00	23,915.00	xxxxx
Ord. No. 12-02 Repaving of Varous Roads	43-876		36,400.00	xxxxx	36,400.00	36,400.00	xxxxx
							xxxxx
Ord. No. 06-04 Improvement to Fairview Ave.	43-876		78,457.00	xxxxx	78,457.00	78,457.00	xxxxx
Total Deferred Charges - Municipal Excluded from "CAPS"	46-999	310,000.00	705,685.00	xxxxx	705,685.00	705,685.00	xxxxx

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 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	5,439,141.00	5,208,714.00	-	5,208,714.00	4,748,575.00	459,561.00
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	18,879,839.00	18,427,044.00	-	18,427,044.00	17,078,564.00	1,347,902.00
(M) Reserve for Uncollected Taxes	50-899	960,000.00	960,000.00		960,000.00	960,000.00	xxxxx
9. Total General Appropriations	34-499	19,839,839.00	19,387,044.00	-	19,387,044.00	18,038,564.00	1,347,902.00

BOROUGH OF WESTWOOD

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	Do Not Write in this Space	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for							
Municipal Purposes within "CAPS"	34-299	13,440,698.00	13,218,330.00	-	13,218,330.00	12,329,989.00	888,341.00
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Operations	34-4300	2,052,685.00	2,097,685.00	-	2,097,685.00	1,664,761.00	432,924.00
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	9,906.00	36,694.00	-	36,694.00	10,057.00	26,637.00
Total Operations - Excluded from Caps	34-305	2,062,591.00	2,134,379.00	-	2,134,379.00	1,674,818.00	459,561.00
(C) Capital Improvements	44-999	247,696.00	76,995.00	-	76,995.00	76,995.00	-
(D) Municipal Debt Service	45-999	2,818,854.00	2,291,655.00	-	2,291,655.00	2,291,077.00	xxxxx
(E) Deferred Charges - Excluded from "CAPS"	46-999	310,000.00	705,685.00	XXXXXX	705,685.00	705,685.00	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	960,000.00	XXXXXX	960,000.00	960,000.00	XXXXXX
Total General Appropriations	34-499	19,839,839.00	19,387,044.00	-	19,387,044.00	18,038,564.00	1,347,902.00

**BOROUGH OF WESTWOOD
2019 MUNICIPAL BUDGET**

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

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2018 Paid or Charged
		2019	2018	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2018 Paid or Charged
		2019	2018	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

DEDICATED ASSESSMENT BUDGET

N/A

UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated				Realized in Cash in 2018
		2019		2018		
Assessment Cash	53-101					
Deficit (_____ Utility Budget)	53-885					
Total _____ Utility Assessment Revenues	53-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated				Expended 2018 Paid or Charged
		2019		2018		
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 2019 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; Storm Recovery; Affordable Housing; UCC Construction Code Fees, Self Insurance Programs are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement.

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

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2018

ASSETS		YEAR 2018	
Cash and Investments	1110100	8,954,822	00
Due From State of N.J.(c. 20, P.L. 1961)	1111000	21,303	00
Federal and State Grants Receivable	1110200	19,470	00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	238,147	00
Tax Title Liens Receivable	1110400	84,495	00
Property Acquired By Tax Title Lien Liquidation	1110500	3,383,100	00
Other Receivables	1110600	11,855	00
Deferred Charges Required to be in 2019 Budget	1110700	40,000	00
Deferred Charges Required to be in budgets Subsequent to 2019	1110800	40,000	00
Total Assets	1110900	12,793,192	00

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	5,404,818	00
Special Emergency Note Payable	2110100	80,000	00
Reserve for Receivables	2110200	3,717,597	00
Surplus	2110300	3,590,777	00
Total Liabilities, Reserves and Surplus		12,793,192	00

School Tax Levy Unpaid	2220100	270,944	00
Less: School Tax Deferred	2220200		
*Balance Included in Above "Cash Liabilities"	2220300	270,944	00

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2018		YEAR 2017	
Surplus Balance, January 1st	2310100	3,205,919	00	2,495,237	00
CURRENT REVENUE ON A CASH BASIS:					
Current Taxes					
*(Percentage collected: 2018 99.44%, 2017 99.28%)	2310200	47,910,055	00	46,635,052	00
Delinquent Taxes	2310300	315,146	00	317,023	00
Other Revenues and Additions to Income	2310400	3,229,800	00	3,346,612	00
Total Funds	2310500	54,660,920	00	52,793,924	00
EXPENDITURES AND TAX REQUIREMENTS:					
Municipal Appropriations	2310600	18,426,466	00	18,309,350	00
School Taxes (Including Local and Regional)	2310700	27,787,369	00	27,026,416	00
County Taxes (Including Added Tax Amounts)	2310800	4,797,766	00	4,825,572	00
Special District Taxes	2310900				
Other Expenditures and Deductions From Income	2311000	58,542	00	9,542	00
Total Expenditures and Tax Requirements	2311100	51,070,143	00	50,170,880	00
Less: Expenditures to be Raised by Future Taxes	2311200		00	582,875	00
Total Adjusted Expenditures and Tax Requirements	2311300	51,070,143	00	49,588,005	00
Surplus Balance Remaining	2311400	3,590,777	00	3,205,919	00

Proposed Use of Current Fund Surplus in 2019 Budget

Surplus Balance December 31, 2018	2311500	3,590,777	00
Current Surplus Anticipated in 2019 Budget	2311600	1,445,000	00
Surplus Remaining	2311700	2,145,777	00

2019
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 2019 through 2024. 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>
2019	\$1,586,914.00
2020	1,912,000.00
2021	1,880,000.00
2022	450,000.00
2023	
2024	
	<u>\$5,828,914.00</u>

CAPITAL BUDGET (Current Year Action)
2019

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 - 2019					6 TO BE FUNDED IN FUTURE YEARS
				5a 2019 Budget Appropriations	5b Capital Im- provement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized	
ADMINISTRATION									
Road Repaving		391,414.00			19,571.00			371,843.00	
Methane Investigation & Remediation Phase I&II		350,000.00			17,500.00			332,500.00	
Methane Investigation & Remediation Phase III		300,000.00			15,000.00			285,000.00	
Fiber Optic Shared Service Connection with WWRSD		215,000.00			10,750.00			204,250.00	
Borough Hall Upgrades		325,000.00			1,250.00			23,750.00	300,000.00
Technology Upgrades		25,000.00			1,250.00			23,750.00	
Volz Property Acquisition		325,000.00							325,000.00
Road Upgrades (Berkley/Van Buren)		60,000.00							60,000.00
Total Administration		1,991,414.00		0.00	65,321.00	0.00	0.00	1,241,093.00	685,000.00
DEPARTMENT OF PUBLIC WORKS									
Security Camera System at DPW Facility/Westvale		30,000.00			1,500.00			28,500.00	
4th and Forest Pump Station		400,000.00							400,000.00
Garbage Truck		250,000.00							250,000.00
Dump Truck/Sander		175,000.00							175,000.00
Acquisition of Snow Plow Equipment		50,000.00							50,000.00
Total Department of Public Works		905,000.00		0.00	1,500.00	0.00	0.00	28,500.00	875,000.00
Sub-Total		2,896,414.00		0.00	66,821.00	0.00	0.00	1,269,593.00	1,560,000.00

CAPITAL BUDGET (Current Year Action)
2019

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 - 2019					6 TO BE FUNDED IN FUTURE YEARS
				5a 2019 Budget Appropriations	5b Capital Im- provement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized	
FIRE DEPARTMENT									
Tools & Equipment		26,500.00			1,325.00			25,175.00	
SCBA Packs & Bottles		8,000.00				8,000.00			
Portable Radios		3,000.00				3,000.00			
Radio Pagers		3,000.00				3,000.00			
Mobile Radios		3,000.00				3,000.00			
Hose/Foam		1,000.00				1,000.00			
Security System for Fire House		150,000.00							150,000.00
LED Vehicle Lights		27,000.00							27,000.00
Turn Out Gear		15,000.00							15,000.00
New Truck 14		1,500,000.00							1,500,000.00
New Engine 12		450,000.00							450,000.00
Total Fire Department		2,186,500.00		0.00	1,325.00	18,000.00	0.00	25,175.00	2,142,000.00
POLICE									
Alcotest Machine		35,000.00							35,000.00
In Car Lap Tops		20,000.00			1,000.00			19,000.00	
L3 Server for in Car Cameras		11,000.00			550.00			10,450.00	
In Car Video (10 Cars)		65,000.00							65,000.00
Office Furniture Upgrades		40,000.00							40,000.00
NJ DOC Solid Jail Door Upfit		20,000.00							20,000.00
Total Police		191,000.00		0.00	1,550.00	0.00	0.00	29,450.00	160,000.00
Sub Total		2,377,500.00		0.00	2,875.00	18,000.00	0.00	54,625.00	2,302,000.00

CAPITAL BUDGET (Current Year Action)
2019

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 - 2019					6 TO BE FUNDED IN FUTURE YEARS
				5a 2019 Budget Appropriations	5b Capital Im- provement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized	
RECREATION									
Renovate Kitchen in Community Center		60,000.00				60,000.00			
Renovate the A Field Infield		40,000.00				40,000.00			
Electronic Sign Board		40,000.00			2,000.00	20,000.00		18,000.00	
Security Camera System at Recreation Center		20,000.00			1,000.00			19,000.00	
New Paging System at Rec Center		8,000.00				8,000.00			
Renovate Kitchenette Area/Cabinets in Senior Lounge in CC		7,000.00				7,000.00			
Outdoor Fitness Gym at Westvale		100,000.00							100,000.00
Renovate Bathrooms in the Community Center		50,000.00							50,000.00
Renovate and Extend Front Entrance Lobby/Office Area of CC		150,000.00							150,000.00
Hageman Park Playground Rehabilitation		80,000.00							80,000.00
Total Recreation		555,000.00	0.00	0.00	3,000.00	135,000.00	0.00	37,000.00	380,000.00
Total All Projects		5,828,914.00		0.00	72,696.00	153,000.00	0.00	1,361,218.00	4,242,000.00

6 YEAR CAPITAL PROGRAM 2019-2024
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 2019	5b 2020	5c 2021	5d 2022	5e 2023	5f 2024
ADMINISTRATION									
Road Repaving		391,414.00		391,414.00					
Methane Investigation & Remediation Phase I&II		350,000.00		350,000.00					
Methane Investigation & Remediation Phase III		300,000.00		300,000.00					
Fiber Optic Shared Service Connection with WWRSD		215,000.00		215,000.00					
Borough Hall Upgrades		325,000.00		25,000.00	150,000.00	150,000.00			
Technology Upgrades		25,000.00		25,000.00					
Volz Property Acquisition		325,000.00			325,000.00				
Road Upgrades (Berkley/Van Buren)		60,000.00			60,000.00				
Total Administration		1,991,414.00		1,306,414.00	535,000.00	150,000.00	0.00	0.00	0.00
DEPARTMENT OF PUBLIC WORKS									
Security Camera System at DPW Facility/Westvale		30,000.00		30,000.00					
4th and Forest Pump Station		400,000.00			400,000.00				
Garbage Truck		250,000.00			250,000.00				
Dump Truck/Sander		175,000.00			175,000.00				
Acquisition of Snow Plow Equipment		50,000.00			50,000.00				
Total Department of Public Works		905,000.00		30,000.00	875,000.00	0.00	0.00	0.00	0.00
Sub-Total		2,896,414.00		1,336,414.00	1,410,000.00	150,000.00	0.00	0.00	0.00

6 YEAR CAPITAL PROGRAM 2019-2024
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 2019	5b 2020	5c 2021	5d 2022	5e 2023	5f 2024
FIRE DEPARTMENT									
Tools & Equipment		26,500.00		26,500.00					
SCBA Packs & Bottles		8,000.00		8,000.00					
Portable Radios		3,000.00		3,000.00					
Radio Pagers		3,000.00		3,000.00					
Mobile Radios		3,000.00		3,000.00					
Hose/Foam		1,000.00		1,000.00					
Security System for Fire House		150,000.00			150,000.00				
LED Vehicle Lights		27,000.00			27,000.00				
Turn Out Gear		15,000.00			15,000.00			0.00	
New Truck 14		1,500,000.00				1,500,000.00			
New Engine 12		450,000.00					450,000.00		
Total Fire Department		2,186,500.00		44,500.00	192,000.00	1,500,000.00	450,000.00	0.00	0.00
POLICE									
Alcotest Machine		35,000.00			35,000.00				
In Car Lap Tops		20,000.00		20,000.00					
L3 Server for in Car Cameras		11,000.00		11,000.00					
In Car Video (10 Cars)		65,000.00			65,000.00				
Office Furniture Upgrades		40,000.00			40,000.00				
NJ DOC Solid Jail Door Upfit		20,000.00			20,000.00				
Total Police		191,000.00		31,000.00	160,000.00	0.00	0.00	0.00	0.00
Sub Total		2,377,500.00		75,500.00	352,000.00	1,500,000.00	450,000.00	0.00	0.00

6 YEAR CAPITAL PROGRAM 2019-2024
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 2019	5b 2020	5c 2021	5d 2022	5e 2023	5f 2024
RECREATION									
Renovate Kitchen in Community Center		60,000.00		60,000.00					
Renovate the A Field Infield		40,000.00		40,000.00					
Electronic Sign Board		40,000.00		40,000.00					
Security Camera System at Recreation Center		20,000.00		20,000.00					
New Paging System at Rec Center		8,000.00		8,000.00					
Renovate Kitchenette Area/Cabinets in Senior Lounge in CC		7,000.00		7,000.00					
Outdoor Fitness Gym at Westvale		100,000.00			100,000.00				
Renovate Bathrooms in the Community Center		50,000.00			50,000.00				
Renovate and Extend Front Entrance Lobby/Office Area of CC		150,000.00				150,000.00		0.00	
Hageman Park Playground Rehabilitation		80,000.00				80,000.00			
Total Recreation		555,000.00		175,000.00	150,000.00	230,000.00	0.00	0.00	
Total All Projects		5,828,914.00	0.00	1,586,914.00	1,912,000.00	1,880,000.00	450,000.00	0.00	0.00

6 YEAR CAPITAL PROGRAM - 2019-2024
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 2019	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
ADMINISTRATION										
Road Repaving	391,414.00			19,571.00			371,843.00			
Methane Investigation & Remediation Phase I&II	350,000.00			17,500.00			332,500.00			
Methane Investigation & Remediation Phase III	300,000.00			15,000.00			285,000.00			
Fiber Optic Shared Service Connection with WWRS	215,000.00			10,750.00			204,250.00			
Borough Hall Upgrades	325,000.00			16,250.00			308,750.00			
Technology Upgrades	25,000.00			1,250.00			23,750.00			
Volz Property Acquisition	325,000.00			16,250.00			308,750.00			
Road Upgrades (Berkley/Van Buren)	60,000.00			3,000.00			57,000.00			
Total Administration	1,991,414.00			99,571.00	0.00	0.00	1,891,843.00	0.00	0.00	0.00
DEPARTMENT OF PUBLIC WORKS										
Security Camera System at DPW Facility/Westvale	30,000.00			1,500.00			28,500.00			
4th and Forest Pump Station	400,000.00			20,000.00			380,000.00			
Garbage Truck	250,000.00			12,500.00			237,500.00			
Dump Truck/Sander	175,000.00			8,750.00			166,250.00			
Acquisition of Snow Plow Equipment	50,000.00			2,500.00			47,500.00			
Total Department of Public Works	905,000.00			45,250.00	0.00	0.00	859,750.00	0.00	0.00	0.00
Sub-Total	2,896,414.00	0.00	0.00	144,821.00	0.00	0.00	2,751,593.00	0.00	0.00	0.00

6 YEAR CAPITAL PROGRAM 2019-2024
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 2019	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
FIRE DEPARTMENT										
Tools & Equipment	26,500.00			1,325.00			25,175.00			
SCBA Packs & Bottles	8,000.00				8,000.00					
Portable Radios	3,000.00				3,000.00					
Radio Pagers	3,000.00				3,000.00					
Mobile Radios	3,000.00				3,000.00					
Hose/Foam	1,000.00				1,000.00					
Security System for Fire House	150,000.00			7,500.00			142,500.00			
LED Vehicle Lights	27,000.00			1,350.00			25,650.00			
Turn Out Gear	15,000.00			750.00			14,250.00	0.00		
New Truck 14	1,500,000.00			75,000.00			1,425,000.00			
New Engine 12	450,000.00			22,500.00			427,500.00			
Total Fire Department	2,186,500.00	0.00	0.00	108,425.00	18,000.00	0.00	2,060,075.00	0.00	0.00	0.00
POLICE										
Alcotest Machine	35,000.00			1,750.00			33,250.00			
In Car Lap Tops	20,000.00			1,000.00			19,000.00			
L3 Server for in Car Cameras	11,000.00			550.00			10,450.00			
In Car Video (10 Cars)	65,000.00			3,250.00			61,750.00			
Office Furniture Upgrades	40,000.00			2,000.00			38,000.00			
NJ DOC Solid Jail Door Upfit	20,000.00			1,000.00			19,000.00			
Total Police	191,000.00	0.00	0.00	9,550.00	0.00	0.00	181,450.00	0.00	0.00	0.00
Sub Total	2,377,500.00	0.00	0.00	117,975.00	18,000.00	0.00	2,241,525.00	0.00	0.00	0.00

6 YEAR CAPITAL PROGRAM 2019-2024
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 2019	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
RECREATION										
Renovate Kitchen in Community Center	60,000.00				60,000.00					
Renovate the A Field Infield	40,000.00				40,000.00					
Electronic Sign Board	40,000.00			2,000.00	20,000.00		18,000.00			
Security Camera System at Recreation Center	20,000.00			1,000.00			19,000.00			
New Paging System at Rec Center	8,000.00									
Renovate Kitchenette Area/Cabinets in Senior Lounge in CC	7,000.00				8,000.00					
Outdoor Fitness Gym at Westvale	100,000.00			5,000.00	7,000.00		95,000.00			
Renovate Bathrooms in the Community Center	50,000.00			2,500.00			47,500.00			
Renovate and Extend Front Entrance Lobby/Office Area of CC	150,000.00			7,500.00			142,500.00	0.00		
Hageman Park Playground Rehabilitation	80,000.00			4,000.00			76,000.00			
Total Recreation	555,000.00	0.00	0.00	22,000.00	135,000.00	0.00	398,000.00	0.00	0.00	0.00
Total All Projects	5,828,914.00	0.00	0.00	284,796.00	153,000.00	0.00	5,391,118.00	0.00	0.00	0.00

SECTION 2 - UPON ADOPTION FOR YEAR 2019

RESOLUTION

Be It Resolved by the Governing Body of the Borough of Westwood, County of Bergen that the budget herein before set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 14,898,518 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 718,898 (Item 5 below) Minimum Library Tax

RECORDED VOTE

	(Colakis	((
	(Montano	(Abstained (
	(Bicocchi	((
Ayes	(Dell	Nays	(
	(Murphy	((
	(Arroyo	(Absent (
			(

SUMMARY OF REVENUES

1. General Revenues

Surplus Anticipated	08-100	\$ 1,445,000
Miscellaneous Revenues Anticipated	13-099	\$ 2,542,423
Receipts from Delinquent Taxes	15-499	\$ 235,000
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	\$ 14,898,518
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:		
Item 6, Sheet 42	07-195	\$
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only		
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	7-191	
5. AMOUNT TO BE RAISED BY TAXATION FOR MINIMUM LIBRARY TAX (Item 6(C), Sheet 11)	7-192	\$ 718,898
Total Revenues	13-299	\$ 19,839,839

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXXXX	XXXXXXXXXX
Within "CAPS"	XXXXXXXXXX	XXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 11,875,316
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,565,382
(g) Cash Deficit	46-885	
Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 2,062,591
(c) Capital Improvements	44-999	\$ 247,696
(d) Municipal Debt Service	45-999	\$ 2,818,854
(e) Deferred Charges - Municipal	46-999	\$ 310,000
(f) Judgements	37-480	
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	
(g) Cash Deficit	46-885	
(k) For Local District School Purposes	29-410	
(m) Reserve for Uncollected Taxes	50-899	\$ 960,000
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 19,839,839

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 2nd day of April, 2019. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2019 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 2nd day of April, 2019, , Borough Clerk

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2018	APPROPRIATIONS	FCOA	Appropriated		Expended 2018			
		2019	2018				For 2019	For 2018	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
					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
Reserve Funds:					Salaries & Wages	54-375-1						
					Other Expenses	54-375-2						
Public & Private Revenues:					Historic Preservation:		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
Total Tax Collected to date				\$ _____	Payment of Bond Principal	54-920-2						XXXXXX XX
Total Expended to date				\$ _____	Payment of Bond Anticipation							XXXXXX XX
Total Acreage Preserved to date				_____	Notes and Capital Notes	54-925-2						XXXXXX XX
				_____	Interest on Bonds	54-930-2						XXXXXX XX
Recreation land preserved in 2018:				_____	Interest on Notes	54-935-2						XXXXXX XX
Farmland preserved in 2018:				_____	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, 2018

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. Westwood Avenue Sidewalk Project, Resolution 18-356, amending Resolution 18-72.

2. Westwood Avenue Sidewalk Project, Resolution 19-126, amending Resolutions 18-72 and 18-356

- 3.

- 4.

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

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

5/15/19
Date

Clerk of the Governing Body