

Appendix D
Approved FY2016 Departmental Salary/Expense Budgets

Description	Expended FY2014	Current FY2015 Budget	Approved FY2016 Budget	\$ Change FY16 vs FY15	% Change FY16 vs FY15	Funding Source
Selectmen Department						
1. Salaries	431,210	484,333	502,624	18,291	3.8%	Taxation
2. Expenses	45,899	48,250	50,250	2,000	4.1%	Taxation
	<u>477,109</u>	<u>532,583</u>	<u>552,874</u>	<u>20,291</u>	<u>3.8%</u>	
Finance Commission						
3. Salary	56,879	42,141	42,582	441	1.0%	Taxation
4. Expenses	21,333	21,763	21,950	187	0.9%	Taxation
	<u>78,212</u>	<u>63,904</u>	<u>64,532</u>	<u>628</u>	<u>1.0%</u>	
Accounting Department						
5. Salaries	198,946	208,534	214,776	6,242	3.0%	Taxation
6. Expenses	3,021	5,300	5,300	0	0.0%	Taxation
	<u>201,968</u>	<u>213,834</u>	<u>220,076</u>	<u>6,242</u>	<u>2.9%</u>	
Audit - School & Municipal Financials						
7. Expenses	49,505	57,750	57,750	0	0.0%	Taxation
Assessors Department						
8. Salaries	183,907	193,209	202,924	9,715	5.0%	Taxation
9. Expenses	16,991	17,200	17,400	200	1.2%	Taxation
	<u>200,898</u>	<u>210,409</u>	<u>220,324</u>	<u>9,915</u>	<u>4.7%</u>	
Treasurer's Department						
10. Salary	88,714	92,324	96,139	3,815	4.1%	Taxation
11. Expenses	9,185	12,250	12,750	500	4.1%	Taxation
	<u>97,900</u>	<u>104,574</u>	<u>108,889</u>	<u>4,315</u>	<u>4.1%</u>	
Collector's Department						
12. Salaries	109,260	111,741	116,386	4,645	4.2%	Taxation
13. Expenses	73,311	74,775	74,825	50	0.1%	\$32,500 Amb. Receipts/Taxation
	<u>182,571</u>	<u>186,516</u>	<u>191,211</u>	<u>4,695</u>	<u>2.5%</u>	
Legal Department						
14. Salary	93,464	95,111	96,104	993	1.0%	Taxation
15. Expenses	99,635	104,500	104,500	0	0.0%	Taxation
	<u>193,099</u>	<u>199,611</u>	<u>200,604</u>	<u>993</u>	<u>0.5%</u>	
Human Resources						
16. Salary	168,531	198,302	206,386	8,084	4.1%	Taxation
17. Expenses	5,991	7,500	7,500	0	0.0%	Taxation
	<u>174,522</u>	<u>205,802</u>	<u>213,886</u>	<u>8,084</u>	<u>3.9%</u>	
Information Systems Department						
18. Salaries	256,541	262,243	276,917	14,674	5.6%	Taxation
19. Expenses	128,019	65,500	67,250	1,750	2.7%	Taxation
	<u>384,560</u>	<u>327,743</u>	<u>344,167</u>	<u>16,424</u>	<u>5.0%</u>	

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Town Clerk Department						
20. Salaries	134,326	145,464	153,405	7,941	5.5%	Taxation
21. Expenses	36,209	61,400	55,700	(5,700)	-9.3%	Taxation
	<u>170,535</u>	<u>206,864</u>	<u>209,105</u>	<u>2,241</u>	<u>1.1%</u>	
Conservation Commission						
22. Salary	45,110	48,051	48,917	866	1.8%	\$17,000 Consv. Receipts/
23. Expenses	6,795	5,600	5,600	0	0.0%	Taxation
	<u>51,905</u>	<u>53,651</u>	<u>54,517</u>	<u>866</u>	<u>1.6%</u>	
Planning Board						
24. Salaries	97,772	112,719	114,910	2,191	1.9%	Taxation
25. Expenses	2,011	3,100	3,100	0	0.0%	Taxation
	<u>99,783</u>	<u>115,819</u>	<u>118,010</u>	<u>2,191</u>	<u>1.9%</u>	
Zoning Board of Appeals						
26. Salaries	26,608	28,266	29,483	1,217	4.3%	Taxation
27. Expenses	557	1,867	1,867	0	0.0%	Taxation
	<u>27,165</u>	<u>30,133</u>	<u>31,350</u>	<u>1,217</u>	<u>4.0%</u>	
Community & Economic Development						
28. Salaries	64,113	105,093	111,321	6,228	5.9%	Taxation
29. Expenses	41,805	2,250	3,700	1,450	64.4%	Taxation
	<u>105,918</u>	<u>107,343</u>	<u>115,021</u>	<u>7,678</u>	<u>7.2%</u>	
Outside Professional Services						
30. Expenses	39,447	41,000	41,000	0	0.0%	Taxation
MA Housing Partnership/Housing Authority						
31. Salary	23,507	24,667	25,726	1,059	4.3%	Taxation
32. Expenses	979	1,200	3,200	2,000	166.7%	Taxation
	<u>24,486</u>	<u>25,867</u>	<u>28,926</u>	<u>3,059</u>	<u>11.8%</u>	
Communications Systems						
33. Expenses	129,788	145,000	145,000	0	0.0%	Taxation
Training/Professional Development						
34. Expenses	5,000	15,000	15,000	0	0.0%	Taxation
Total General Government	2,694,369	2,843,403	2,932,242	88,839	3.1%	

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Police Department						
35. Salaries	2,955,426	3,267,512	3,354,444	86,932	2.7%	Taxation
36. Expenses	222,204	242,425	262,950	20,525	8.5%	Taxation
	<u>3,177,630</u>	<u>3,509,937</u>	<u>3,617,394</u>	<u>107,457</u>	<u>3.1%</u>	
Auxiliary Police/Civil Defense						
37. Expenses	1,956	3,000	3,000	0	0.0%	Taxation
	<u>1,956</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>0.0%</u>	
Animal Control						
38. Salary	48,470	50,602	52,796	2,194	4.3%	Taxation
39. Expenses	4,403	9,050	9,600	550	6.1%	Taxation
	<u>52,873</u>	<u>59,652</u>	<u>62,396</u>	<u>2,744</u>	<u>4.6%</u>	
Fire Department						
40. Salaries	2,942,610	3,199,850	3,617,809	417,959	13.1%	\$304,000 Amb. Receipts/Taxation
41. Expenses	185,199	216,275	217,775	1,500	0.7%	\$40,000 Amb. Receipts/Taxation
	<u>3,127,808</u>	<u>3,416,125</u>	<u>3,835,584</u>	<u>419,459</u>	<u>12.3%</u>	
Building Inspection Department						
42. Salaries	268,878	286,794	308,378	21,584	7.5%	Taxation
43. Expenses	23,414	35,025	36,975	1,950	5.6%	Taxation
	<u>292,292</u>	<u>321,819</u>	<u>345,353</u>	<u>23,534</u>	<u>7.3%</u>	
Total Public Safety	6,652,560	7,310,533	7,863,727	553,194	7.6%	
Department of Public Works						
44. Salaries	1,649,662	1,536,928	1,513,115	(23,813)	-1.5%	Taxation
45. Expenses	462,020	471,600	478,600	7,000	1.5%	Taxation
	<u>2,111,682</u>	<u>2,008,528</u>	<u>1,991,715</u>	<u>(16,813)</u>	<u>-0.8%</u>	
Building Maintenance						
46. Salaries		57,392	113,476	56,084		Taxation
47. Expenses	643,842	705,558	736,000	30,442	4.3%	Taxation
		<u>762,950</u>	<u>849,476</u>	<u>86,526</u>	<u>11.3%</u>	
Municipal & School						
48. Field Maintenance	113,291	120,000	130,000	10,000	8.3%	Taxation
49. Snow & Ice	589,870	250,000	250,000	0	0.0%	Taxation
50. Street Lighting/ Traffic Light Maint	105,798	140,000	140,000	0	0.0%	Taxation
Waste Collection/Disposal						
51. Expenses	1,180,000	1,249,000	1,240,000	(9,000)	-0.7%	Taxation
Total Public Works	4,744,484	4,530,478	4,601,191	70,713	1.6%	

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Health Department						
52. Salaries	211,520	252,473	261,925	9,452	3.7%	Taxation
53. Expenses	8,254	9,300	9,650	350	3.8%	Taxation
	<u>219,774</u>	<u>261,773</u>	<u>271,575</u>	<u>9,802</u>	<u>3.7%</u>	
54. Outside Health Agencies	12,226	13,416	13,416	0	0.0%	Taxation
55. Disability Commission Expenses	0	500	500	0	0.0%	Taxation
Council On Aging						
56. Salaries	235,579	235,766	278,190	42,424	18.0%	Taxation
57. Expenses	18,303	26,785	27,185	400	1.5%	Taxation
	<u>253,881</u>	<u>262,551</u>	<u>305,375</u>	<u>42,824</u>	<u>16.3%</u>	
Youth and Family Services Commission						
58. Salaries	178,673	189,887	228,779	38,892	20.5%	Taxation
59. Expenses	12,982	15,000	15,000	0	0.0%	Taxation
	<u>191,654</u>	<u>204,887</u>	<u>243,779</u>	<u>38,892</u>	<u>19.0%</u>	
Veterans Services Department						
60. Salaries	25,913	29,557	50,043	20,486	69.3%	Taxation
61. Expenses	62,067	92,300	72,300	(20,000)	-21.7%	Taxation
	<u>87,980</u>	<u>121,857</u>	<u>122,343</u>	<u>486</u>	<u>0.4%</u>	
Total Human Services	765,516	864,984	956,988	92,004	10.6%	
Public Library						
62. Salaries	851,177	880,038	930,990	50,952	5.8%	Taxation
63. Expenses	225,559	231,800	237,850	6,050	2.6%	Taxation
64. Lost Books	1,500	1,500	1,500	0	0.0%	Taxation
	<u>1,078,236</u>	<u>1,113,338</u>	<u>1,170,340</u>	<u>57,002</u>	<u>5.1%</u>	
Recreation Department						
65. Salaries	269,864	273,550	285,314	11,764	4.3%	Taxation
66. Expenses	38,781	15,784	13,284	(2,500)	-15.8%	Taxation
	<u>308,645</u>	<u>289,334</u>	<u>298,598</u>	<u>9,264</u>	<u>3.2%</u>	
Memorial/Veteran's Day						
67. Expenses	8,774	12,050	12,050	0	0.0%	Taxation
Total Culture and Recreation	1,395,655	1,414,722	1,480,988	66,266	4.7%	
Other						
68. Operating Equipment, Projects and Hardware/Software Maintenance	157,815	232,834	270,034	37,200	16.0%	Taxation
69. Contract Reserve/Other		17,517	\$23,371	5,854		
* This contract reserve budget may be transferred to the respective budgets upon vote by the Board of Selectmen.						
Total Other	157,815	250,351	293,405	43,054	17.2%	
Total Municipal Budget	16,410,399	17,214,471	18,128,541	914,070	5.3%	

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Fixed Costs Budgets - School and Municipal						
Municipal Employee Benefits/Costs						
Retirement Assessment	2,007,210	2,258,111	2,511,019	252,908	11.2%	Taxation
Non-Contrib Pension	32,919	34,000	35,000	1,000	2.9%	Taxation
Worker's Compensation	48,490	78,992	94,790	15,798	20.0%	Taxation
Unemployment Compensation	21,881	13,860	13,860	0	0.0%	Taxation
Health Insurance	1,378,804	1,314,543	1,270,997	(43,546)	-3.3%	Taxation
Life Insurance	2,916	6,000	6,000	0	0.0%	Taxation
Pre-Hire/Payroll	66,977	92,000	98,000	6,000	6.5%	Taxation
Public Safety Medical/111F ins	67,130	73,600	83,600	10,000	13.6%	Taxation
Medicare Part B	57,298	58,410	58,410	0	0.0%	Taxation
Social Security Tax	4,648	10,000	10,000	0	0.0%	Taxation
Medicare Payroll Tax	167,110	187,588	206,346	18,758	10.0%	Taxation
OPEB (now in separate TM article)	44,000			0		
Municipal Employee Benefits/Costs	3,899,383	4,127,104	4,388,022	260,918	6.3%	
School Employee Benefits/Costs						
Retirement Assessments	858,310	965,598	1,072,758	107,160	11.1%	Taxation
Worker's Compensation	153,407	167,734	201,280	33,546	20.0%	Taxation
Unemployment Compensation	16,756	98,175	98,175	0	0.0%	Taxation
Health Insurance	3,482,847	3,983,766	3,857,143	(126,623)	-3.2%	Taxation
Life Insurance	6,645	10,000	10,000	0	0.0%	Taxation
Payroll service	22,447	19,000	19,000	0	0.0%	Taxation
Medicare Part B	130,899	144,000	144,000	0	0.0%	Taxation
Social Security Tax	7,012	10,000	10,000	0	0.0%	Taxation
Medicare Payroll Tax	437,759	477,024	524,726	47,702	10.0%	Taxation
OPEB (now in separate TM article)	24,000			0		
School Employee Benefits/Costs	5,140,082	5,875,297	5,937,082	61,785	1.1%	
70. Total Benefits/Costs	9,039,465	10,002,401	10,325,104	322,703	3.2%	
Insurance/Reserves						
71. Comprehensive & Liability Ins School & Municipal Expenses	290,897	402,000	422,000	20,000	5.0%	Taxation
72. Other/Energy Reserve Fund*		225,000	225,000	0	0.0%	Taxation
73. Special Town Mtg/Charter Review	24,970	25,000	25,000	0	0.0%	Taxation
74. Reserve Fund	0	400,000	400,000	0	0.0%	Taxation
Total Ins./Reserve	315,867	1,052,000	1,072,000	20,000	1.9%	
Total Fixed Costs Budget	9,355,332	11,054,401	11,397,104	342,703	3.1%	
Reserve Accounts -Actual expenditures are shown in the budgets to which transfers were made. * This reserve budget may be transferred to budgets upon vote by the Board of Selectmen.						
Debt Service Budget						
Municipal Related Debt Service	1,710,764	1,856,063	1,850,938	(5,125)	-0.3%	\$17,963 Bond Premium/Taxation
School Related Debt Service	3,265,432	3,151,534	3,043,560	(107,974)	-3.4%	\$1,401,276 sch bld reimb/\$17,812 Bond Premium/Taxation
75. Total Debt Budget	4,976,196	5,007,597	4,894,498	(113,099)	-2.3%	

FY16 Debt Change

Non Exempt	\$0
Exempt	(\$113,000)
Total	(\$113,000)

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Westwood Public Schools						
Salaries		31,855,133	33,261,427	1,406,294	4.4%	Taxation
Expenses		5,994,758	6,629,709	634,951	10.6%	Taxation
76. School salaries & exps	36,412,305	37,849,891	39,891,136	2,041,245	5.4%	
77. Blue Hills Regional School	101,646	109,523	158,431	48,908	44.7%	Taxation
Crossing Guards						
78. Salaries	106,341	101,709	102,741	1,032	1.0%	Taxation
79. Expenses	2,366	4,900	3,500	(1,400)	-28.6%	Taxation
Total	108,707	106,609	106,241	(368)	-0.3%	
Total School Budgets	36,622,658	38,066,023	40,155,808	2,089,785	5.5%	
Sewer Enterprise						
80. Salaries	345,239	377,233	405,044	27,811	7.4%	Sewer Enterprise Funds
81. Expenses	108,050	131,000	133,000	2,000	1.5%	Sewer Enterprise Funds
82. Pumping Stations	144,622	147,500	147,500	0	0.0%	Sewer Enterprise Funds
83. MWRA Assessment	2,362,136	2,426,124	2,475,000	48,876	2.0%	Sewer Enterprise Funds
84. Mandated Inspections	120,332	120,000	120,000	0	0.0%	Sewer Enterprise Funds
				0		
85. Sewer Debt & Int	186,825	380,500	377,431	(3,069)	-0.8%	Sewer Enterprise Funds
86. System Ext./Repairs	25,000	25,000	25,000	0	0.0%	Sewer Enterprise Funds
Total Sewer Enterprise	3,292,204	3,607,357	3,682,975	75,618	2.1%	Note: Sewer revenue will be operating budget + \$290,978 for indirect costs - total \$3,973.953
Total Operating Budget	70,656,789	74,949,849	78,258,926	3,309,077	4.4%	