

Appendix D
Proposed FY2017 Departmental Salary/Expense Budgets

Description	Expended FY2015	Current FY2016 Budget	Proposed FY2017 Budget	\$ Change FY17 vs FY16	% Change FY17 vs FY16	Funding Source
Selectmen Department						
1. Salaries	483,262	554,318	560,924	6,606	1.2%	Taxation
2. Expenses	47,758	50,250	51,500	1,250	2.5%	Taxation
	<u>531,021</u>	<u>604,568</u>	<u>612,424</u>	<u>7,856</u>	<u>1.3%</u>	
Finance and Warrant Commission						
3. Salary	65,245	14,679	15,248	569	3.9%	Taxation
4. Expenses	24,042	21,950	32,213	10,263	46.8%	Taxation
	<u>89,287</u>	<u>36,629</u>	<u>47,461</u>	<u>10,832</u>	<u>29.6%</u>	
Accounting Department						
5. Salaries	208,434	232,156	241,624	9,468	4.1%	Taxation
6. Expenses	4,748	5,300	5,300	0	0.0%	Taxation
	<u>213,182</u>	<u>237,456</u>	<u>246,924</u>	<u>9,468</u>	<u>4.0%</u>	
Audit - School & Municipal Financials						
7. Expenses	49,930	57,750	57,750	0	0.0%	Taxation
Assessors Department						
8. Salaries	200,176	202,924	206,436	3,512	1.7%	Taxation
9. Expenses	12,742	17,400	17,400	0	0.0%	Taxation
	<u>212,918</u>	<u>220,324</u>	<u>223,836</u>	<u>3,512</u>	<u>1.6%</u>	
Treasurer's Department						
10. Salary	89,188	96,139	100,019	3,880	4.0%	Taxation
11. Expenses	10,412	12,750	12,800	50	0.4%	Taxation
	<u>99,600</u>	<u>108,889</u>	<u>112,819</u>	<u>3,930</u>	<u>3.6%</u>	
Collector's Department						
12. Salaries	114,494	116,386	118,382	1,996	1.7%	Taxation
13. Expenses	74,577	74,825	74,725	(100)	-0.1%	\$32,500 Amb.Receipts/Taxation
	<u>189,072</u>	<u>191,211</u>	<u>193,107</u>	<u>1,896</u>	<u>1.0%</u>	
Legal Department						
14. Salary	94,792	96,104	97,806	1,702	1.8%	Taxation
15. Expenses	103,699	104,500	104,500	0	0.0%	Taxation
	<u>198,492</u>	<u>200,604</u>	<u>202,306</u>	<u>1,702</u>	<u>0.8%</u>	
Human Resources						
16. Salary	197,761	206,386	211,500	5,114	2.5%	Taxation
17. Expenses	2,608	7,500	7,500	0	0.0%	Taxation
	<u>200,369</u>	<u>213,886</u>	<u>219,000</u>	<u>5,114</u>	<u>2.4%</u>	
Information Systems Department						
18. Salaries	245,757	276,917	263,238	(13,679)	-4.9%	Taxation
19. Expenses	61,351	67,250	69,500	2,250	3.3%	Taxation
	<u>307,108</u>	<u>344,167</u>	<u>332,738</u>	<u>(11,429)</u>	<u>-3.3%</u>	

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Town Clerk Department						
20. Salaries	140,170	153,405	157,728	4,323	2.8%	Taxation
21. Expenses	51,895	55,700	68,300	12,600	22.6%	Taxation
	192,065	209,105	226,028	16,923	8.1%	
Conservation Commission						
22. Salary	47,063	48,917	67,924	19,007	38.9%	\$17,000 Consv.Receipts/Taxation
23. Expenses	3,004	5,600	5,600	0	0.0%	Taxation
	50,067	54,517	73,524	19,007	34.9%	
Planning Board						
24. Salaries	74,137	120,610	124,687	4,077	3.4%	Taxation
25. Expenses	2,819	3,100	3,100	0	0.0%	Taxation
	76,956	123,710	127,787	4,077	3.3%	
Zoning Board of Appeals						
26. Salaries	27,414	29,483	48,649	19,166	65.0%	Combine with Housing Taxation
27. Expenses	493	1,867	2,800	933	50.0%	Taxation
	27,907	31,350	51,449	20,099	64.1%	
MA Housing Partnership/Housing Authority						
28. Salary	24,080	25,726	8,944	(16,782)	-65.2%	Combine with Zoning Taxation
29. Expenses	290	3,200	3,200	0	0.0%	Taxation
	24,370	28,926	12,144	(16,782)	-58.0%	
Community & Economic Development						
30. Salaries	101,314	111,321	158,926	47,605	42.8%	Taxation
31. Expenses	1,977	3,700	3,650	(50)	-1.4%	Taxation
	103,290	115,021	162,576	47,555	41.3%	
Outside Professional Services						
32. Expenses	39,798	41,000	41,000	0	0.0%	Taxation
Communications Systems						
33. Expenses	144,600	145,000	149,750	4,750	3.3%	Taxation
Training/Professional Development						
34. Expenses	14,045	15,000	15,000	0	0.0%	Taxation
Total General Government	2,764,077	2,979,113	3,107,623	128,510	4.3%	

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Police Department						
35. Salaries	3,167,285	3,354,444	3,475,868	121,424	3.6%	Taxation
36. Expenses	221,226	262,950	275,950	13,000	4.9%	Taxation
	<u>3,388,511</u>	<u>3,617,394</u>	<u>3,751,818</u>	<u>134,424</u>	<u>3.7%</u>	
Auxiliary Police/Civil Defense						
37. Expenses	290	3,000	3,000	0	0.0%	Taxation
	<u>290</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>0.0%</u>	
Animal Control						
38. Salary	50,110	52,796	55,084	2,288	4.3%	Taxation
39. Expenses	4,541	9,600	9,600	0	0.0%	Taxation
	<u>54,651</u>	<u>62,396</u>	<u>64,684</u>	<u>2,288</u>	<u>3.7%</u>	
Fire Department						
40. Salaries	3,105,653	3,617,809	3,675,845	58,036	1.6%	\$304,000 Amb. Receipts/Taxation
41. Expenses	215,025	217,775	249,895	32,120	14.7%	\$40,000 Amb. Receipts/Taxation
	<u>3,320,678</u>	<u>3,835,584</u>	<u>3,925,740</u>	<u>90,156</u>	<u>2.4%</u>	
Building Inspection Department						
42. Salaries	281,380	308,378	317,803	9,425	3.1%	Taxation
43. Expenses	18,362	36,975	39,975	3,000	8.1%	Taxation
	<u>299,743</u>	<u>345,353</u>	<u>357,778</u>	<u>12,425</u>	<u>3.6%</u>	
Total Public Safety	7,063,873	7,863,727	8,103,020	239,293	3.0%	
Department of Public Works						
44. Salaries	1,719,285	1,520,615	1,575,715	55,100	3.6%	Taxation
45. Expenses	467,631	478,600	498,600	20,000	4.2%	Taxation
	<u>2,186,916</u>	<u>1,999,215</u>	<u>2,074,315</u>	<u>75,100</u>	<u>3.8%</u>	
Building Maintenance						
46. Salaries		117,476	121,903	4,427	3.8%	Taxation
47. Expenses	689,681	736,000	825,750	89,750	12.2%	Taxation
	<u>689,681</u>	<u>853,476</u>	<u>947,653</u>	<u>94,177</u>	<u>11.0%</u>	
Municipal & School						
48. Field Maintenance	119,997	130,000	135,000	5,000	3.8%	Taxation
49. Snow & Ice	798,826	250,000	250,000	0	0.0%	Taxation
50. Street Lighting/ Traffic Light Maint	136,741	140,000	125,000	(15,000)	-10.7%	Taxation
Waste Collection/Disposal						
51. Expenses	1,248,560	1,240,000	1,245,000	5,000	0.4%	Taxation
Total Public Works	5,180,722	4,612,691	4,776,968	164,277	3.6%	

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Health Department						
52. Salaries	252,445	261,925	266,730	4,805	1.8%	Taxation
53. Expenses	7,539	9,650	11,150	1,500	15.5%	Taxation
	<u>259,984</u>	<u>271,575</u>	<u>277,880</u>	<u>6,305</u>	<u>2.3%</u>	
54. Outside Health Agencies	12,436	13,416	13,416	0	0.0%	Taxation
55. Disability Commission Expenses		500	500	0	0.0%	Taxation
Council On Aging						
56. Salaries	243,427	278,190	290,009	11,819	4.2%	Taxation
57. Expenses	26,773	27,185	29,500	2,315	8.5%	Taxation
	<u>270,200</u>	<u>305,375</u>	<u>319,509</u>	<u>14,134</u>	<u>4.6%</u>	
Youth and Family Services Commission						
58. Salaries	212,244	228,779	239,497	10,718	4.7%	Taxation
59. Expenses	13,256	15,000	15,000	0	0.0%	Taxation
	<u>225,500</u>	<u>243,779</u>	<u>254,497</u>	<u>10,718</u>	<u>4.4%</u>	
Veterans Services Department						
60. Salaries	28,916	50,043	52,155	2,112	4.2%	Taxation
61. Expenses	60,635	72,300	72,300	0	0.0%	Taxation
	<u>89,551</u>	<u>122,343</u>	<u>124,455</u>	<u>2,112</u>	<u>1.7%</u>	
Total Human Services	857,671	956,988	990,257	33,269	3.5%	
Public Library						
62. Salaries	920,425	930,990	946,333	15,343	1.6%	Taxation
63. Expenses	226,565	237,850	269,155	31,305	13.2%	Taxation
64. Lost Books	1,902	1,500	1,600	100	6.7%	Taxation
	<u>1,148,893</u>	<u>1,170,340</u>	<u>1,217,088</u>	<u>46,748</u>	<u>4.0%</u>	
Recreation Department						
65. Salaries	273,446	285,314	297,576	12,262	4.3%	\$180,000 Recreation Funds/Taxation
66. Expenses	15,719	13,284	15,784	2,500	18.8%	Taxation
	<u>289,164</u>	<u>298,598</u>	<u>313,360</u>	<u>14,762</u>	<u>4.9%</u>	
67. Memorial/Veteran's Day Expenses	7,939	12,050	12,950	900	7.5%	Taxation
Total Culture and Recreation	1,445,996	1,480,988	1,543,398	62,410	4.2%	
Other						
68. Operating Equipment, Projects and Hardware/Software Maintenance	232,765	270,034	314,534	44,500	16.5%	Taxation
Total Other	232,765	270,034	314,534	44,500	16.5%	
Total Municipal Budget	17,545,103	18,163,541	18,835,800	672,259	3.7%	

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Westwood Public Schools						
Salaries		33,261,427	35,205,736	1,944,309	5.8%	Taxation
Expenses		6,629,709	6,624,317	(5,392)	-0.1%	Taxation
69. School salaries & exps	37,839,432	39,891,136	41,830,053	1,938,917	4.9%	
70. Blue Hills Regional School	105,640	158,431	124,732	(33,699)	-21.3%	Taxation
Crossing Guards						
71. Salaries	96,270	102,741	103,454	713	0.7%	Taxation
72. Expenses	1,799	3,500	3,500	0	0.0%	Taxation
Total	98,068	106,241	106,954	713	0.7%	
Total School Budgets	38,043,140	40,155,808	42,061,739	1,905,931	4.7%	

School Department University Station Direct Related Services

University Station Bus			64,800	64,800		
Expenses - University Station Students			150,000	150,000		
73. Total University Station Related			214,800	214,800		Taxation

Fixed Costs Budgets - School and Municipal

School Employee Benefits/Costs						
Retirement Assessments	965,062	1,072,758	1,201,488	128,730	12.0%	Taxation
Worker's Compensation	166,229	201,280	241,536	40,256	20.0%	Taxation
Unemployment Compensation	40,971	98,175	98,175	0	0.0%	Taxation
Health Insurance	3,863,458	3,857,143	4,134,143	277,000	7.2%	Taxation
Life Insurance	4,619	10,000	10,000	0	0.0%	Taxation
Payroll service	24,116	19,000	29,000	10,000	52.6%	Taxation
Medicare Part B	129,419	144,000	151,200	7,200	5.0%	Taxation
Social Security Tax	8,079	10,000	10,000	0	0.0%	Taxation
Medicare Payroll Tax	463,572	524,726	577,197	52,471	10.0%	Taxation
School Employee Benefits/Costs	5,665,525	5,937,082	6,452,739	515,657	8.7%	

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Municipal Employee Benefits/Costs						
Retirement Assessment	2,258,111	2,511,019	2,812,341	301,322	12.0%	Taxation
Non-Contrib Pension	33,907	0	0	0		Taxation
Worker's Compensation	79,467	94,790	113,748	18,958	20.0%	Taxation
Unemployment Compensation	9,314	13,860	13,860	0	0.0%	Taxation
Health Insurance	1,521,549	1,270,997	1,364,967	93,970	7.4%	Taxation
Life Insurance	3,040	6,000	6,000	0	0.0%	Taxation
Pre-Hire/Payroll	65,086	98,000	98,000	0	0.0%	Taxation
Public Safety Medical/111F ins	52,625	83,600	83,600	0	0.0%	Taxation
Medicare Part B	57,363	58,410	61,330	2,920	5.0%	Taxation
Social Security Tax	2,668	10,000	10,000	0	0.0%	Taxation
Medicare Payroll Tax	188,391	206,346	226,980	20,634	10.0%	Taxation
Municipal Employee Benefits/Costs	4,271,522	4,353,022	4,790,826	437,804	10.1%	
74. Total Benefits/Costs	9,937,046	10,290,104	11,243,565	953,461	9.3%	
Insurance/Reserves						
75. Comprehensive & Liability Ins School & Municipal Expenses	401,257	422,000	464,000	42,000	10.0%	Taxation
76. Other/Energy Reserve Fund*	123,283	225,000	225,000	0	0.0%	Taxation
77. Special Town Mtg/Charter Review	12,784	25,000	25,000	0	0.0%	Taxation
78. Reserve Fund	200,000	400,000	400,000	0	0.0%	Taxation
Total Ins./Reserve	737,324	1,072,000	1,114,000	42,000	3.9%	
Total Fixed Costs Budget	10,674,370	11,362,104	12,357,565	995,461	8.8%	
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	1,549,925	1,850,938	2,474,647	623,709	33.7%	\$110,250 Cemetery Funds/\$16,755 Bond Premium/ \$456,000 Free Cash (from FY15/FY16 Debt Budget closeout/ Taxation
School Related Debt Service	3,151,534	3,043,560	2,946,830	(96,730)	-3.2%	\$1,401,276 sch bld reimb/\$15,738 Bond Premium/ Taxation
79. Total Debt Budget	4,701,459	4,894,498	5,421,477	526,979	10.8%	

FY17 Debt Change
 Non Exempt \$628,180
 Exempt (\$101,200)
 Total \$526,980

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Sewer Enterprise						
80. Salaries	335,767	405,044	468,363	63,319	15.6%	Sewer Enterprise Funds
81. Expenses	147,240	133,000	143,500	10,500	7.9%	Sewer Enterprise Funds
82. Pumping Stations	121,146	147,500	168,280	20,780	14.1%	Sewer Enterprise Funds
83. MWRA Assessment	2,426,073	2,475,000	2,524,500	49,500	2.0%	Sewer Enterprise Funds
84. Mandated Inspections	16,518	120,000	120,000	0	0.0%	Sewer Enterprise Funds
				0		
85. Sewer Debt & Int	380,500	377,431	374,890	(2,541)	-0.7%	Sewer Enterprise Funds
86. System Ext./Repairs	12,000	25,000	25,000	0	0.0%	Sewer Enterprise Funds
Total Sewer Enterprise	3,439,244	3,682,975	3,824,533	141,558	3.8%	Note: Sewer revenue will be operating budget + \$290,978 for indirect costs - total \$4,115,511
Total Operating Budget	74,403,316	78,258,926	82,715,914	4,456,988	5.7%	