

Appendix D
Proposed FY2020 Departmental Salary/Expense Budgets

Description	Expended FY2018	Current FY2019 Budget	Proposed FY2020 Budget	\$ Change FY20 vs FY19	% Change FY20 vs FY19	Funding Source
Selectmen Department						
1. Salaries	578,926	599,168	620,970	21,802	3.6%	Taxation
2. Expenses	55,484	55,500	55,500	0	0.0%	Taxation
	634,411	654,668	676,470	21,802	3.3%	
Finance and Warrant Commission						
3. Salary	17,621	18,438	19,278	840	4.6%	Taxation
4. Expenses	35,674	41,389	41,889	500	1.2%	Taxation
	53,295	59,827	61,167	1,340	2.2%	
Accounting Department						
5. Salaries	249,189	258,258	266,366	8,108	3.1%	Taxation
6. Expenses	4,540	7,000	7,000	0	0.0%	Taxation
	253,729	265,258	273,366	8,108	3.1%	
Assessors Department						
7. Salaries	208,733	214,289	212,120	(2,169)	-1.0%	Taxation
8. Expenses	17,575	22,450	22,450	0	0.0%	Taxation
	226,308	236,739	234,570	(2,169)	-0.9%	
Treasurer's Department						
9. Salary	103,360	107,778	112,026	4,248	3.9%	Taxation
10. Expenses	10,732	12,800	11,400	(1,400)	-10.9%	Taxation
	114,092	120,578	123,426	2,848	2.4%	
Collector's Department						
11. Salaries	120,429	123,367	120,041	(3,326)	-2.7%	Taxation
12. Expenses	68,187	73,850	85,450	11,600	15.7%	\$42,500 Ambulance receipts/Taxation
	188,616	197,217	205,491	8,274	4.2%	
Legal Department						
Salary	99,689	101,797	101,140	(657)	-0.6%	Taxation
Expenses	166,132	112,000	114,000	2,000	1.8%	Taxation
13 Total Legal	265,821	213,797	215,140	1,343	0.6%	
Human Resources						
14. Salary	222,495	232,682	244,116	11,434	4.9%	Taxation
15. Expenses	3,137	7,500	7,500	0	0.0%	Taxation
	225,632	240,182	251,616	11,434	4.8%	
Information Systems Department						
16. Salaries	276,030	288,950	302,578	13,628	4.7%	Taxation
17. Expenses	72,499	74,500	76,500	2,000	2.7%	Taxation
	348,529	363,450	379,078	15,628	4.3%	

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Town Clerk Department						
18. Salaries	155,584	172,655	178,212	5,557	3.2%	Taxation
19. Expenses	36,958	73,800	76,300	2,500	3.4%	Taxation
	192,541	246,455	254,512	8,057	3.3%	
WAHA/Housing Authority						
20. Salary	19,598	18,438	21,798	3,360	18.2%	Taxation
21. Expenses	0	3,400	11,600	8,200	241.2%	Taxation
	19,598	21,838	33,398	11,560	52.9%	
Outside Professional Services						
22. Expenses	46,500	46,500	46,500	0	0.0%	Taxation
Training/Professional Development						
23. Expenses	14,177	15,000	15,000	0	0.0%	Taxation
Total General Government	2,583,248	2,681,509	2,769,734	88,225	3.3%	

Police Department						
Salaries	3,774,528	3,856,684	4,028,870	172,186	4.5%	Taxation
Expenses	260,622	283,700	288,500	4,800	1.7%	Taxation
	4,035,151	4,140,384	4,317,370	176,986	4.3%	
Auxiliary Police/Civil Defense						
Expenses	443	3,000	3,000	0	0.0%	Taxation
	443	3,000	3,000	0	0.0%	
Animal Control						
Salary	59,184	58,753	59,952	1,199	2.0%	Taxation
Expenses	3,646	9,800	10,300	500	5.1%	Taxation
	62,830	68,553	70,252	1,699	2.5%	
24.	Total Police	4,098,423	4,211,937	4,390,622	178,685	4.2%
Fire Department						
Salaries	4,092,515	4,170,721	4,268,658	97,937	2.3%	\$304,000 Ambulance Receipts/Taxation
Expenses	296,581	293,500	282,000	(11,500)	-3.9%	\$40,000 Ambulance Receipts/Taxation
25.	Total Fire	4,389,096	4,464,221	4,550,658	86,437	1.9%
Total Public Safety	8,487,519	8,676,158	8,941,280	265,122	3.1%	

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Conservation Commission						
Salary	70,996	74,272	77,661	3,389	4.6%	\$17,000 Conservation Receipts/Taxation
Expenses	5,238	6,400	6,400	0	0.0%	Taxation
	76,233	80,672	84,061	3,389	4.2%	
Planning Board						
Salaries	116,635	89,936	95,383	5,447	6.1%	Taxation
Expenses	2,613	4,400	4,500	100	2.3%	Taxation
	119,248	94,336	99,883	5,547	5.9%	
Housing/Zoning						
Salaries	65,227	72,051	75,329	3,278	4.5%	Taxation
Expenses	1,275	3,500	3,500	0	0.0%	Taxation
	66,502	75,551	78,829	3,278	4.3%	
Community & Economic Development						
Salaries	158,118	219,859	217,669	(2,190)	-1.0%	Taxation
Expenses	3,984	4,000	4,000	0	0.0%	Taxation
	162,102	223,859	221,669	(2,190)	-1.0%	
Building Inspection Department						
Salaries	305,366	322,390	338,179	15,789	4.9%	Taxation
Expenses	23,911	43,000	42,000	(1,000)	-2.3%	Taxation
	329,278	365,390	380,179	14,789	4.0%	
Health Department						
Salaries	260,495	276,649	263,698	(12,951)	-4.7%	Taxation
Expenses	9,672	11,750	12,200	450	3.8%	Taxation
	270,168	288,399	275,898	(12,501)	-4.3%	
Outside Health Agencies	10,616	13,416	13,416	0	0.0%	Taxation
26. Total Community and Economic Development	1,034,146	1,141,623	1,153,935	12,312	1.1%	
Department of Public Works						
Salaries	1,726,078	1,638,902	1,685,286	46,384	2.8%	Taxation
Expenses	510,909	523,600	515,600	(8,000)	-1.5%	Taxation
27. Total DPW Admin and Operations	2,236,986	2,162,502	2,200,886	38,384	1.8%	
Building Maintenance						
Salaries	172,297	188,514	298,174	109,660	58.2%	Taxation
Expenses	886,529	968,800	948,900	(19,900)	-2.1%	Taxation
28. Total Building Maintenance	1,058,826	1,157,314	1,247,074	89,760	7.8%	
29. Municipal & School Field Maintenance	147,730	155,000	170,000	15,000	9.7%	Taxation
30. Snow & Ice	721,480	450,000	450,000	0	0.0%	Taxation
31. Street Lighting/ Traffic Light Maint	111,546	120,000	115,000	(5,000)	-4.2%	Taxation
32. Waste Collection/Disposal Expenses	1,207,233	1,257,844	1,328,600	70,756	5.6%	Taxation
Total Public Works	5,483,802	5,302,660	5,511,560	208,900	3.9%	

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33. Disability Commission Expenses	0	500	500	0	0.0%	Taxation
Council On Aging						
34. Salaries	297,461	343,644	357,488	13,844	4.0%	Taxation
35. Expenses	31,419	33,150	36,650	3,500	10.6%	Taxation
	328,881	376,794	394,138	17,344	4.6%	
Youth and Family Services Commission						
36. Salaries	258,628	261,304	272,387	11,083	4.2%	Taxation
37. Expenses	14,701	15,000	15,000	0	0.0%	Taxation
	273,329	276,304	287,387	11,083	4.0%	
Veterans Services Department						
38. Salaries	57,653	60,689	62,788	2,099	3.5%	Taxation
39. Expenses	67,319	72,550	70,533	(2,017)	-2.8%	Taxation
	124,973	133,239	133,321	82	0.1%	
Total Human Services	727,182	786,837	815,346	28,509	3.6%	
Public Library						
Salaries	997,261	1,069,001	1,109,512	40,511	3.8%	Taxation
Expenses	286,961	310,950	321,050	10,100	3.2%	Taxation
Lost Books	0	1,600	1,600	0	0.0%	Taxation
40. Total Library	1,284,221	1,381,551	1,432,162	50,611	3.7%	
Recreation Department						
41. Salaries	305,263	479,560	479,939	379	0.1%	\$332,442 Recreation Funds/Taxation
42. Expenses	15,783	15,784	15,784	0	0.0%	Taxation
	321,046	495,344	495,723	379	0.1%	
43. Memorial/Veteran's Day/Westwood Day Expenses	16,770	21,800	23,800	2,000	9.2%	Taxation
Total Culture and Recreation	1,622,038	1,898,695	1,951,685	52,990	2.8%	
Other						
Operating Capital	42,534	0		0		
44. Hardware/Software Maintenance	298,772	321,150	392,600	71,450	22.2%	\$4,575 Ambulance Receipts/Taxation
Salary Reserve	18,000	0		0		
45. Communications Systems	154,155	154,750	163,000	8,250	5.3%	Taxation
Total Other	513,462	475,900	555,600	79,700	16.7%	
Total Municipal Budget	20,451,398	20,963,382	21,699,140	735,758	3.51%	

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University Station Related Services
Board of Selectmen Approval Required to Proceed with These Budgets*

46. University Station Funded Services, Police & Fire	0	0	537,500	537,500		Taxation
Total University Station Public Safety funded	0	0	537,500	537,500		

*Expenditures and positions must be authorized by majority vote of the Board of Selectmen prior to any expenditure of funds or hiring.

Westwood Public Schools

Salaries	37,338,445	38,810,528	40,275,301	1,464,773	3.8%	Taxation
Expenses	6,102,717	6,092,607	6,187,730	95,123	1.6%	Taxation
47. School salaries & exps	43,441,162	44,903,135	46,463,031	1,559,896	3.47%	
48. Blue Hills Regional School	147,373	136,373	149,576	13,203	9.7%	Taxation
Crossing Guards						
49. Salaries	89,955	103,041	107,176	4,135	4.0%	Taxation
50. Expenses	954	3,500	3,500	0	0.0%	Taxation
Total	90,909	106,541	110,676	4,135	3.9%	
Total School Budgets	43,679,443	45,146,049	46,723,283	1,577,234	3.5%	

School Department University Station Direct Related Services

51. University Station Bus	0	0	50,000	50,000		Taxation
Total University Station Related		0	50,000	50,000		

Fixed Costs Budgets - School and Municipal

School Employee Benefits/Costs

Retirement Assessments	1,385,764	1,593,629	1,621,869	28,240	1.8%	Taxation
Worker's Compensation	207,673	292,259	321,485	29,226	10.0%	Taxation
Unemployment Compensation	22,434	98,175	107,993	9,818	10.0%	Taxation
Health Insurance	4,101,489	4,432,420	4,654,041	221,621	5.0%	Taxation
Life Insurance	6,407	11,200	11,200	0	0.0%	Taxation
Payroll service/Other	24,881	29,000	34,000	5,000	17.2%	Taxation
Medicare Part B	125,094	166,698	175,033	8,335	5.0%	Taxation
Social Security Tax	6,072	10,000	10,000	0	0.0%	Taxation
Medicare Payroll Tax	538,109	698,408	768,249	69,841	10.0%	Taxation
School Employee Benefits/Costs	6,417,924	7,331,789	7,703,870	372,081	5.1%	

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Municipal Employee Benefits/Costs						
Retirement Assessment	3,245,442	3,732,258	3,784,364	52,106	1.4%	Taxation
Worker's Compensation	97,729	137,635	151,399	13,764	10.0%	Taxation
Unemployment Compensation	13,341	13,860	15,246	1,386	10.0%	Taxation
Health Insurance	1,404,955	1,467,841	1,541,233	73,392	5.0%	Taxation
Life Insurance	3,268	6,800	6,800	0	0.0%	Taxation
Pre-Hire/Payroll/Other	139,378	112,000	127,000	15,000	13.4%	Taxation
Public Safety Medical/111F ins	81,442	87,600	90,000	2,400	2.7%	Taxation
Medicare Part B	53,748	67,616	70,997	3,381	5.0%	Taxation
Social Security Tax	3,877	10,000	10,000	0	0.0%	Taxation
Medicare Payroll Tax	220,602	274,646	302,111	27,465	10.0%	Taxation
Municipal Employee Benefits/Costs	5,263,781	5,910,256	6,099,150	188,894	3.2%	
Shared Fixed Costs						
Comprehensive & Liability Ins.	399,502	521,057	552,000	30,943	5.9%	Taxation
School Waste Collection Services	63,680	71,220	70,000	(1,220)	-1.7%	Taxation
Audit Services	67,680	72,500	81,250	8,750	12.1%	Taxation
Total Shared Fixed Costs	530,862	664,777	703,250	38,473	5.8%	
52. Total Benefits/Shared Fixed Costs	12,212,568	13,906,822	14,506,270	599,448	4.3%	
Reserve Funds						
53. Other/Energy Reserve Fund*	0	295,000	295,000	0	0.0%	Taxation
54. Special Town Mtg Reserve	20,257	25,000	25,000	0	0.0%	Taxation
55. Reserve Fund	0	400,000	400,000	0	0.0%	Taxation
Total Reserves	20,257	720,000	720,000	0	0.0%	
Total Fixed Costs Budget	12,232,825	14,626,822	15,226,270	599,448	4.1%	

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	3,545,618	3,461,860	3,486,431	24,571	0.7%	\$96,750 Cemetery Funds/ \$13,661 Bond Premium/ Taxation
School Related Debt Service	2,820,523	2,676,118	2,570,348	(105,770)	-4.0%	\$1,401,276 Sch Bld Reimb/ \$8,690 Bond Premium/Taxation
56. Total Debt Budget	6,366,141	6,137,978	6,056,779	(81,199)	-1.3%	

FY20 Debt Change

Non Exempt	\$31,051
Exempt	(\$112,250)
Total	(\$81,199)

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Sewer Enterprise

Salaries	344,243	483,744	442,300	(41,444)	-8.6%	Sewer Enterprise Funds
Expenses	129,245	147,500	194,500	47,000	31.9%	Sewer Enterprise Funds
Pumping Stations	170,228	171,000	172,000	1,000	0.6%	Sewer Enterprise Funds
MWRA Assessment	2,777,442	3,000,000	3,163,487	163,487	5.4%	Sewer Enterprise Funds
Mandated Inspections	27,891	120,000	120,000	0	0.0%	Sewer Enterprise Funds
Sewer Debt & Interest	374,722	371,995	217,688	(154,307)	-41.5%	Sewer Enterprise Funds
System Ext./Repairs	17,183	25,000	25,000	0	0.0%	Sewer Enterprise Funds

57. Total Sewer Enterprise	3,840,955	4,319,239	4,334,975	15,736	0.4%	
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Note: Sewer revenue budget will be Operating Budget: 4,334,975
 Plus: Indirect Costs 405,202
 Total 4,740,177

Total Operating Budget	86,570,762	91,193,470	94,627,947	3,434,477	3.8%	
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