

Appendix D
FY2007 Departmental Salary/Expense Budgets

Description	Expended FY2005	Current FY2006 Budget	Proposed FY2007 Budget	\$ Change FY07 vs FY06	% Change FY07 vs FY06	Funding Source
Selectmen						
1. Salaries	327,986	334,708	348,672	13,964	4.2%	Taxation
2. Expenses	47,789	51,700	51,700	0	0.0%	Taxation
	<u>375,775</u>	<u>386,408</u>	<u>400,372</u>	<u>13,964</u>	<u>3.6%</u>	
Finance Commission						
3. Salary	29,274	29,880	30,791	911	3.0%	Taxation
4. Expenses	18,759	21,500	20,614	(886)	-4.1%	Taxation
	<u>48,033</u>	<u>51,380</u>	<u>51,405</u>	<u>25</u>	<u>0.0%</u>	
Accounting						
5. Salaries	136,557	139,435	143,782	4,347	3.1%	Taxation
6. Expenses	4,552	5,700	5,700	0	0.0%	Taxation
	<u>141,109</u>	<u>145,135</u>	<u>149,482</u>	<u>4,347</u>	<u>3.0%</u>	
Audit - School & Municipal Financials						
7. Expenses	46,000	46,000	46,000	0	0.0%	Taxation
Assessors						
8. Salaries	124,313	146,653	150,899	4,246	2.9%	Taxation
9. Expenses	73,308	27,750	23,504	(4,246)	-15.3%	Taxation
10. Revaluation	0	0	0	0	0.0%	Taxation
	<u>197,621</u>	<u>174,403</u>	<u>174,403</u>	<u>0</u>	<u>0.0%</u>	
Treasurer						
11. Salary	65,767	67,050	68,950	1,900	2.8%	Taxation
12. Expenses	3,167	17,030	15,130	(1,900)	-11.2%	Taxation
	<u>68,934</u>	<u>84,080</u>	<u>84,080</u>	<u>0</u>	<u>0.0%</u>	
Collector						
13. Salaries	85,794	88,379	90,947	2,568	2.9%	Taxation
14. Expenses	58,481	57,050	62,150	5,100	8.9%	\$23,000 Amb. Receipts/ Taxation
	<u>144,275</u>	<u>145,429</u>	<u>153,097</u>	<u>7,668</u>	<u>5.3%</u>	
Legal						
15. Salaries	77,604	79,212	81,607	2,395	3.0%	Taxation
16. Professional Services	91,439	56,500	56,500	0	0.0%	Taxation
	<u>169,043</u>	<u>135,712</u>	<u>138,107</u>	<u>2,395</u>	<u>1.8%</u>	
Personnel Board						
17. Salary	59,230	60,501	85,316	24,815	41.0%	Taxation
18. Expenses	17,169	15,800	4,175	(11,625)	-73.6%	Taxation
	<u>76,399</u>	<u>76,301</u>	<u>89,491</u>	<u>13,190</u>	<u>17.3%</u>	
Information Systems						
19. Salaries	171,440	179,260	190,395	11,135	6.2%	Taxation
20. Expenses	174,886	195,000	195,000	0	0.0%	Taxation
	<u>346,326</u>	<u>374,260</u>	<u>385,395</u>	<u>11,135</u>	<u>3.0%</u>	

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Town Clerk						
21. Salaries	122,723	129,828	133,666	3,838	3.0%	Taxation
22. Expenses	35,446	37,650	50,700	13,050	34.7%	Taxation
	<u>158,169</u>	<u>167,478</u>	<u>184,366</u>	<u>16,888</u>	<u>10.1%</u>	
Conservation Commission						
23. Salary	29,142	37,806	38,941	1,135	3.0%	\$17,000 Consv.receipts/ Taxation
24. Expenses	2,141	2,800	2,800	0	0.0%	
	<u>31,283</u>	<u>40,606</u>	<u>41,741</u>	<u>1,135</u>	<u>2.8%</u>	
Planning Board						
25. Salaries	68,614	70,531	72,859	2,328	3.3%	Taxation
26. Expenses	2,942	3,230	3,230	0	0.0%	Taxation
	<u>71,556</u>	<u>73,761</u>	<u>76,089</u>	<u>2,328</u>	<u>3.2%</u>	
Zoning Board of Appeals						
27. Salaries	19,810	20,211	20,818	607	3.0%	Taxation
28. Expenses	1,761	4,000	3,350	(650)	-16.3%	Taxation
	<u>21,571</u>	<u>24,211</u>	<u>24,168</u>	<u>(43)</u>	<u>-0.2%</u>	
Economic Development Task Force						
29. Salaries	56,203	50,161	51,666	1,505	3.0%	Taxation
30. Expenses	992	5,300	5,300	0	0.0%	Taxation
	<u>57,195</u>	<u>55,461</u>	<u>56,966</u>	<u>1,505</u>	<u>2.7%</u>	
Outside Professional Services						
31. Expenses	30,990	35,000	35,000	0	0.0%	Taxation
Mass Housing Partnership						
32. Expenses	11,800	1,800	1,800	0	0.0%	Taxation
Housing Authority						
33. Expenses	5,000	1,000	1,000	0	0.0%	Taxation
Communications Systems						
34. Expenses	117,919	118,650	118,650	0	0.0%	Taxation
Training						
35. Expenses	3,210	4,000	4,000	0	0.0%	Taxation
Total General Government	2,122,208	2,141,075	2,215,612	74,537	3.5%	

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Police Department						
36. Salaries	2,152,648	2,185,341	2,322,087	136,746	6.3%	Taxation
37. Expenses	144,027	161,150	166,150	5,000	3.1%	Taxation
	<u>2,296,675</u>	<u>2,346,491</u>	<u>2,488,237</u>	<u>141,746</u>	<u>6.0%</u>	
38. State Funded Education Incentive	117,573	129,733	139,759	10,026	7.7%	State aid
Auxiliary Police/Civil Defense						
39. Expenses	10	2,000	2,000	0	0.0%	Taxation
	<u>10</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>0.0%</u>	
Animal Control						
40. Salaries	28,986	29,562	30,430	868	2.9%	Taxation
41. Expenses	6,061	6,650	6,650	0	0.0%	Taxation
	<u>35,047</u>	<u>36,212</u>	<u>37,080</u>	<u>868</u>	<u>2.4%</u>	
Fire Department						
42. Salaries	2,030,485	2,010,134	2,181,653	171,519	8.5%	\$265,000 Amb. Receipts/ Taxation
43. Expenses	151,217	162,150	162,150	0	0.0%	\$35,850 Amb. Receipts/ Taxation
	<u>2,181,702</u>	<u>2,172,284</u>	<u>2,343,803</u>	<u>171,519</u>	<u>7.9%</u>	
Building Inspection						
44. Salaries	203,268	215,300	221,163	5,863	2.7%	Taxation
45. Expenses	22,920	25,900	24,100	(1,800)	-6.9%	Taxation
	<u>226,188</u>	<u>241,200</u>	<u>245,263</u>	<u>4,063</u>	<u>1.7%</u>	
Total Public Safety	4,857,195	4,927,920	5,256,142	328,222	6.7%	

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Department of Public Works						
46. Salaries - admin	150,282	153,435	158,075	4,640	3.0%	Taxation
47. Salaries - operations	1,075,214	1,092,251	1,143,093	50,842	4.7%	\$10,000 Perp Care/ Taxation
48. Expenses	344,506	383,100	353,000	(30,100)	-7.9%	Taxation
	<u>1,570,002</u>	<u>1,628,786</u>	<u>1,654,168</u>	<u>25,382</u>	<u>1.6%</u>	
49. Building Maintenance	379,171	474,320	524,320	50,000	10.5%	Taxation
Municipal & School						
50. Field Maintenance	85,000	85,000	85,000	0	0.0%	Taxation
51. Snow & Ice	581,892	141,200	141,200	0	0.0%	Taxation
52. Street Lighting/ Traffic Light Maint	93,257	105,000	105,000	0	0.0%	Taxation
Waste Collection/Disposal						
53. Expenses	1,439,994	1,474,500	1,517,000	42,500	2.9%	Taxation
Total Public Works	4,149,316	3,908,806	4,026,688	117,882	3.0%	
Health Department						
54. Salaries	143,361	146,294	149,456	3,162	2.2%	Taxation
55. Expenses	8,456	10,000	10,000	0	0.0%	Taxation
	<u>151,817</u>	<u>156,294</u>	<u>159,456</u>	<u>3,162</u>	<u>2.0%</u>	Taxation
56. Outside Health Agencies	14,316	14,316	14,316	0	0.0%	Taxation
57. Disability Commission Expenses	0	500	500	0	0.0%	Taxation
Council On Aging						
58. Salaries	136,944	139,824	144,083	4,259	3.0%	Taxation
59. Expenses	16,710	12,450	19,385	6,935	55.7%	Taxation
	<u>153,654</u>	<u>152,274</u>	<u>163,468</u>	<u>11,194</u>	<u>7.4%</u>	
Youth and Family Services Commission						
60. Salaries	134,388	134,975	140,910	5,935	4.4%	Taxation
61. Expenses	14,697	15,282	15,282	0	0.0%	Taxation
	<u>149,085</u>	<u>150,257</u>	<u>156,192</u>	<u>5,935</u>	<u>3.9%</u>	
Veterans Services						
62. Salaries	21,932	22,322	22,902	580	2.6%	Taxation
63. Expenses	27,545	32,225	32,225	0	0.0%	Taxation
	<u>49,477</u>	<u>54,547</u>	<u>55,127</u>	<u>580</u>	<u>1.1%</u>	
Total Human Services	518,349	528,188	549,059	20,871	4.0%	

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Public Library						
64. Salaries	663,676	665,614	683,622	18,008	2.7%	Taxation
65. Expenses	190,389	200,975	200,975	0	0.0%	Taxation
66. Lost Books	1,058	850	850	0	0.0%	Taxation
	<u>855,123</u>	<u>867,439</u>	<u>885,447</u>	<u>18,008</u>	<u>2.1%</u>	
Recreation						
67. Salaries	211,834	216,304	222,469	6,165	2.9%	Taxation
68. Expenses	41,550	41,550	41,550	0	0.0%	Taxation
	<u>253,384</u>	<u>257,854</u>	<u>264,019</u>	<u>6,165</u>	<u>2.4%</u>	
Memorial Day						
69. Expenses	2,506	3,800	3,800	0	0.0%	Taxation
Total Culture and Recreation	1,111,013	1,129,093	1,153,266	24,173	2.1%	
Other						
70. Operating Equipment & Projects	142,000	53,200	53,200	0	0.0%	Taxation
Fire radio upgrade and replacement			6,400			
Fire Rescue Equipment			3,700			
Library IS equipment upgrade			7,500			
Police Radio infrastructure plan			20,000			
Fire radio upgrade and replacement			15,600			
Total Other	142,000	53,200	53,200	0	0.0%	
Total Municipal Budget	12,900,081	12,688,282	13,253,967	565,685	4.5%	

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Fixed Costs Budgets - School and Municipal

Municipal Employee Benefits/Costs

Retirement Assessment	944,713	1,113,919	1,267,548	153,629	13.8%	Taxation
Non-Contrib Pension	49,113	51,088	51,598	510	1.0%	Taxation
Worker's Compensation	36,471	40,259	51,128	10,869	27.0%	Taxation
Unemployment Comp	17,978	2,000	12,000	10,000	500.0%	Taxation
Health Insurance	738,904	836,561	934,391	97,830	11.7%	Taxation
Life Insurance	3,475	3,000	3,500	500	16.7%	Taxation
Pre-Hire/EAP/Payroll	50,647	44,500	52,600	8,100	18.2%	Taxation
Public Safety Medical	21,330	16,000	16,000	0	0.0%	Taxation
Medicare Part B Refund	21,505	20,000	23,000	3,000	15.0%	Taxation
Social Security	18,470	27,684	23,000	(4,684)	-16.9%	Taxation
Mandatory Medicare	121,098	102,442	107,564	5,122	5.0%	Taxation
Municipal Employee Benefits/Costs	2,023,704	2,257,453	2,542,329	284,876	12.6%	

School Employee Benefits/Costs

Retirement Assessments	404,877	477,251	543,235	65,984	13.8%	Taxation
Worker's Compensation	84,217	85,483	108,563	23,080	27.0%	Taxation
Unemployment Comp	23,086	75,000	75,000	0	0.0%	Taxation
Health Insurance	2,040,286	2,307,347	2,577,176	269,829	11.7%	Taxation
Life Insurance	5,756	5,000	5,680	680	13.6%	Taxation
EAP/Payroll	29,322	29,000	31,500	2,500	8.6%	Taxation
Medicare Part B Refund	62,451	60,000	64,000	4,000	6.7%	Taxation
Social Security	22,095	51,412	30,000	(21,412)	-41.6%	Taxation
Mandatory Medicare	233,736	298,954	313,902	14,948	5.0%	Taxation
School Employee Benefits/Costs	2,905,826	3,389,447	3,749,056	359,609	10.6%	

71. **Total Benefits/Costs** **4,929,530** **5,646,900** **6,291,385** **644,485** **11.4%**

Insurance/Reserve

Comprehensive And Liability Insurance - School & Municipal						
72. Expenses	298,824	341,550	371,000	29,450	8.6%	Taxation
73. Mandated Post employment retirement actuarial study	0	25,000	0	(25,000)		
74. Energy/Utility Reserve Fund*	0	0	225,000	225,000		\$225,000 Free Cash
75. Reserve Fund	0	400,000	400,000	0	0.0%	Taxation
Total Insurance/Reserve	298,824	766,550	996,000	229,450	29.9%	

Total Fixed Costs Budget	5,228,354	6,413,450	7,287,385	873,935	13.6%	
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* This reserve account has been established in order to handle uncertainty regarding FY07 utility costs.
The account contains \$175,000 of school and \$50,000 of municipal utility/energy budget requests.
This reserve fund budget will be transferred if needed to the respective budgets upon vote by the Board of Selectmen .

Debt Service Budget

Municipal Related						
76. Debt Service	950,856	668,717	670,275	1,558	0.2%	Taxation
School Related						
77. Debt Service	5,771,922	5,633,645	5,494,317	(139,328)	-2.5%	\$3,193,029 sch bld reimb/ \$36,821 Bond Premium/Taxation
Total Debt Budget	6,722,778	6,302,362	6,164,592	(137,770)	-2.2%	

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Westwood Public Schools						
Salaries	19,839,052	20,445,180	20,689,274	244,094	1.2%	
Expenses	6,170,465	5,614,915	6,404,852	789,937	14.1%	\$142,000 overlay surplus/
78. School salaries & exps	26,009,517	26,060,095	27,094,126	1,034,031	4.0%	Taxation
79. Blue Hills Regional School	121,028	115,653	136,932	21,279	18.4%	Taxation
Crossing Guards						
80. Salaries	82,898	89,756	92,234	2,478	2.8%	Taxation
81. Expenses	2,427	2,800	2,800	0	0.0%	Taxation
	85,325	92,556	95,034	2,478	2.7%	
Total School Budgets	26,215,870	26,268,304	27,326,092	1,057,788	4.0%	
Sewer Enterprise						
82. Salaries	278,150	289,349	297,329	7,980	2.8%	Sewer Enterprise Funds
83. Expenses	97,333	100,000	100,400	400	0.4%	Sewer Enterprise Funds
84. Pumping Stations	123,903	134,000	155,390	21,390	16.0%	Sewer Enterprise Funds
85. MWRA Assessment	1,871,749	1,903,321	2,084,200	180,879	9.5%	Sewer Enterprise Funds
86. Mandated Inspections	120,100	120,000	120,000	0	0.0%	Sewer Enterprise Funds
87. Indirect Costs	212,000	212,000	290,978	78,978	37.3%	Sewer Enterprise Funds
88. Sewer Debt & Int	1,254,097	1,022,644	460,852	(561,792)	-54.9%	Sewer Enterprise Funds
89. System Ext./Repairs	25,000	25,000	25,000	0	0.0%	Sewer Enterprise Funds
Total Sewer Enterprise	3,982,332	3,806,314	3,534,149	(272,165)	-7.2%	
Total Operating Budget	55,049,415	55,478,712	57,566,185	2,087,473	3.8%	