
THE TOWN OF WESTWOOD, MASSACHUSETTS

PROPOSED MUNICIPAL BUDGET SUMMARY

**FOR FISCAL YEAR 2008
JULY 1, 2007 – JUNE 30, 2008**

**BOARD OF SELECTMEN
ANTHONY J. ANTONELLIS, CHAIRMAN
PATRICK J. AHEARN
NANCY C. HYDE**



WESTWOOD TOWN HALL



TOWN OF WESTWOOD

Commonwealth of Massachusetts



Office of the Finance Director

To the Honorable Board of Selectmen:

I hereby submit to you the Proposed FY08 Municipal Budget document. This document contains the Selectmen's proposed budget for overall municipal operations for FY08. Included are the department narratives and detailed budget requests for all municipal departments, including the largest departments of Police, Fire, and Public Works. In addition, this document contains detailed information on the Town-wide fixed cost budgets, including debt services, school and municipal employee benefits, pensions and reserves, and the overall capital budget. The municipal department budgets are displayed in clear, easy to read layouts, allowing all readers to easily track several years of budget and actual expenditures and staffing levels for each department.

This document will be used in conjunction with the separate Town Budget Summary book as we go forward in our budget process. At this point in the process, the municipal budget request exceeds the projected available revenue for FY08. We will continue to work with the Selectmen and Finance Commission to prepare a balanced budget in preparation for the Annual Town Meeting in May.

The FY08 budget presents another difficult budget year. As with the last four budget years, limited revenue and significant increases in fixed costs have made it difficult to continue to provide quality services to the community.

The municipal budget has endured 4 continuous years of level funding or limited budget growth.

	FY04	FY05	FY06	FY07
Municipal Budgets	0.0%	3.4%	1.2%	4.5%

As shown on the chart, the municipal budget has only grown approximately 2% per year since FY04. Since the average 2% increase must cover increases in gas and utility costs, expense increases, and wage increases, continual reductions to services have occurred in order to remain within the limited budget.

Over the last four years, some of the reductions that have been made include the following:

- Reduced staffing in Town administration departments.
- Reduced Library services including closing on Sundays.
- Reduced municipal capital budget.
- Reduction or elimination of salary COLA.
- Reduction to service coverage in the Fire Department.
- Non-funding of new position/program requests from departments.
- Implementation of fees for removal of white goods.

The municipal departments have been hard pressed to meet the service demands of the community and the requirements of state regulations or mandates.

For FY08, the municipal departments were asked once again to prepare budgets that strived to remain within limited funding, while having as few as possible reductions in service to the community.

The overall FY08 municipal budget request is:

	Expended FY2006	Current FY2007 Budget	FY2008 Budget	\$ Change FY08 vs. FY07	% Change FY08 vs. FY07
Salaries	\$8,431,567	\$9,126,404	\$9,525,728	\$399,324	4.4%
Expenses	\$4,314,869	\$4,184,956	\$4,328,417	\$143,461	3.4%
Total	\$12,746,436	\$13,311,360	\$13,854,145	\$542,785	4.1 %

A summary of the budget request is provided on the following pages, including a one-page quick snapshot of major salary and expense changes. More than half of the total budget increase, or \$306,000 is for salary increases for cost of living wage adjustments and step increases for employees. Also included is \$85,000 of new salary and expense costs associated with the maintenance of the new High School fields, as per the final step of the field maintenance takeover agreement. Other than the DPW field position, the budget does not include new positions or increases in employee hours that were requested by departments and necessary to maintain level services.


Residents expect a high level of service in the areas of public safety, advance life support (ALS) ambulance service, field and playground maintenance, trash and recycling services and programs for our seniors and recreation departments. The municipal department heads have strived to find ways to continue providing quality services while remaining within the limited available revenue.

As stated, the current municipal budget exceeds the level of current available revenue. Efforts will continue to revise and streamline the budget. Through a combination of future reductions, additional increases in fees, and continued analysis of utility costs, we expect to produce a balanced budget by Town Meeting. However, because of the limited budget increases over the past four years, these reductions will cause a further decrease in the quality and level of services provided.

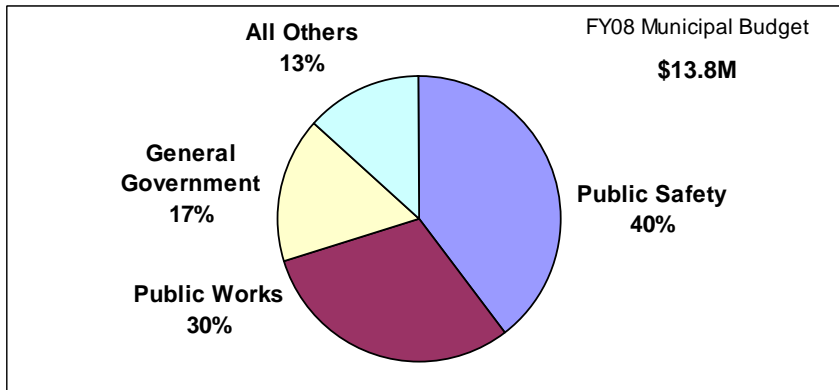
We will continue to work with our municipal departments as we move forward in the budget process. I wish to thank the municipal department heads for their cooperation and hard work during these difficult budget times. They continue to work hard providing services to the residents of Westwood within limited funding, which is a testament to their commitment to the Town.

I also wish to thank Marie O'Leary, Town Accountant, Patricia Conley, Assistant Treasurer, and particularly Sheila Nee, Finance Commission Administrator, for the significant contribution they make to our budget process and overall financial management. Their efforts have resulted in presentation of clear, accurate, and easy to use financial information, which is so necessary for Westwood officials and residents to have in order to make key financial decisions during these difficult times.

Respectfully submitted,


Pamela Dukeman
Finance Director

Municipal Budget Proposed for FY08....



What we do:

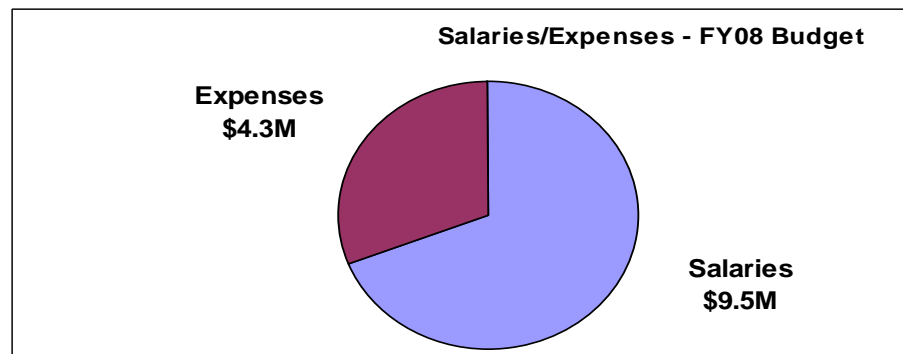
FY08 Municipal Budget \$13.8M

70% or \$9.6M provides for:

- Police and Fire public safety protection.
- Ambulance services.
- Public Works services.
- Trash/recycling.

Function	Amount	% of Total
Public Safety	\$5,490,556	40%
Public Works	\$4,202,206	30%
General Government	\$2,300,416	17%
Library, Recreation and All Others	\$1,860,967	13%
Total	\$13,854,145	100%

The major portion of the municipal budget is spent on personnel for providing Police, Fire, and DPW services.



Salary is 69% of budget.

FY08 Municipal Budget Detail.....

	Expended FY2006	Current FY2007 Budget	FY2008 Budget	\$ Change FY08 vs. FY07	% Change FY08 vs. FY07
Salaries	\$8,431,567	\$9,126,404	\$9,525,728	\$399,324	4.4%
Expenses	\$4,314,869	\$4,184,956	\$4,328,417	\$143,461	3.4%
Total	\$12,746,436	\$13,311,360	\$13,854,145	\$542,785	4.1%

Major Salary Changes		
Department	Item	Amount
All departments	Contract/COLA increases	\$250,000
DPW Operations	New position for new fields	\$42,466
DPW Operations	Increased seasonal help – new fields	\$7,400
All departments	Contract/Step/Other increases	\$56,000
COA	Part-time Program Admin implemented FY07	\$30,000
	Total Major Salary Increases	\$385,866

Major Expense Changes		
Department	Detail	Amount
Field Maintenance	High School field expenses	\$35,000
Street Lighting/Traffic	New High Street lights and traffic signals	\$16,000
Police	Increase in training/vehicle maintenance costs	\$6,000
Police/Fire/DPW	Increase in gas cost	\$32,000
DPW Operations	Increase in expenses/storm water testing	\$35,000
Building Maintenance	Increase in utilities/maintenance costs	\$64,000
Town Clerk	Election cycle	(\$6,900)
Conservation	Pond maintenance – Pettee's Pond	\$2,500
Audit	Current 3-Yr contract expires FY07	\$4,000
Information Systems	Increase in hardware/software maintenance costs	\$15,000
Building Department	Increase in inspectors' mileage expense	\$3,900
Personnel Board	Increase in consulting/training costs	\$5,000
Veterans	Increase in veterans' benefits costs	\$5,000
Council on Aging	Increase in gas/vehicle maintenance costs	\$4,000
Waste Disposal/Collection	DPW Director negotiated new disposal contract	(\$100,000)
	Total Major Expense Changes	\$120,500

Municipal Personnel Summary Fiscal Years 2000 – 2008

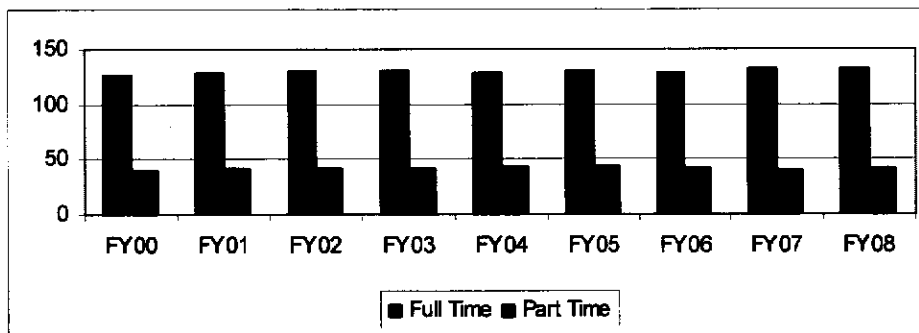
This chart outlines the staffing levels of the municipal departments over several years. The major area of growth has been in the DPW. This is due to the transfer of the field maintenance program from the school department to the DPW. Several field maintenance workers have been added to provide this service.

As vacancies occur, every effort has been made to reexamine the position duties with a view toward either reducing the number of hours or entirely eliminating the position.

The Selectmen established a policy whereby no vacant position may be filled until the department head meets with the Selectmen to justify the need to fill or presents changes to the position.

This has helped the organization to adapt to changing service needs without significant additions to staffing levels.

	FY02	FY03	FY04	FY05	FY06	FY07	FY08
General Government							
Full Time	19	19	18	20	20	21	21
Part Time	11	11	12	11	9	8	8
Total	30	30	30	31	29	29	29
Public Safety							
Full Time	68	68	68	68	66	68	68
Part Time	6	6	6	6	6	6	6
Total	74	74	74	74	72	74	74
Public Works/Sewer							
Full Time	29	29	28	28	28	28	29
Part Time	1	1	2	2	2	2	2
Total	30	30	30	30	30	30	31
Human Services							
Full Time	6	6	6	6	6	6	6
Part Time	6	6	6	6	6	6	7
Total	12	12	12	12	12	12	13
Culture & Recreation							
Full Time	9	9	9	9	9	9	9
Part Time	18	18	18	18	18	18	18
Total	27	27	27	27	27	27	27
Totals							
Full Time	131	131	129	131	129	132	133
Part Time	42	42	44	43	43	40	41



Preliminary Appendix D
FY2008 Departmental Salary/Expense Budgets

Description	Expended FY2005	Expended FY2006	Current FY2007 Budget	Proposed FY2008 Budget	S Change FY08 vs FY07	% Change FY08 vs FY07
Selectmen						
Salaries	327,986	334,012	365,784	376,906	11,122	3.0%
Expenses	47,789	46,944	51,700	51,700	0	0.0%
	<u>375,775</u>	<u>380,956</u>	<u>417,484</u>	<u>428,606</u>	<u>11,122</u>	<u>2.7%</u>
Finance Commission						
Salary	29,274	29,583	31,407	32,379	972	3.1%
Expenses	18,759	19,732	20,614	22,064	1,450	7.0%
	<u>48,033</u>	<u>49,315</u>	<u>52,021</u>	<u>54,443</u>	<u>2,422</u>	<u>4.7%</u>
Accounting						
Salaries	136,557	139,406	145,228	153,634	8,406	5.8%
Expenses	4,552	5,469	5,700	5,700	0	0.0%
	<u>141,109</u>	<u>144,875</u>	<u>150,928</u>	<u>159,334</u>	<u>8,406</u>	<u>5.6%</u>
Audit - School & Municipal Financials						
Expenses	46,000	45,990	46,000	50,000	4,000	8.7%
Assessors						
Salaries	124,313	145,837	152,179	157,530	5,351	3.5%
Expenses	73,308	25,730	23,504	23,390	1,886	8.0%
	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	
	<u>197,621</u>	<u>171,567</u>	<u>175,683</u>	<u>182,920</u>	<u>7,237</u>	<u>4.1%</u>
Treasurer						
Salary	65,767	64,575	70,015	72,111	2,096	3.0%
Expenses	3,167	13,018	15,130	15,130	0	0.0%
	<u>68,934</u>	<u>77,593</u>	<u>85,145</u>	<u>87,241</u>	<u>2,096</u>	<u>2.5%</u>
Collector						
Salaries	85,794	79,270	90,947	90,063	(884)	-1.0%
Expenses	58,481	56,728	62,150	62,150	0	0.0%
	<u>144,275</u>	<u>135,998</u>	<u>153,097</u>	<u>152,213</u>	<u>(884)</u>	<u>-0.6%</u>
Legal						
Salary	77,604	79,190	81,607	84,073	2,466	3.0%
Expenses	91,439	55,372	56,500	56,500	0	0.0%
	<u>169,043</u>	<u>134,562</u>	<u>138,107</u>	<u>140,573</u>	<u>2,466</u>	<u>1.8%</u>
Personnel Board						
Salary	59,230	69,408	85,316	88,105	2,789	3.3%
Expenses	17,169	3,921	4,175	9,300	5,125	122.8%
	<u>76,399</u>	<u>73,329</u>	<u>89,491</u>	<u>97,405</u>	<u>7,914</u>	<u>8.8%</u>
Information Systems						
Salaries	171,440	162,724	191,927	196,692	4,765	2.5%
Expenses	174,886	194,011	195,000	210,000	15,000	7.7%
	<u>346,326</u>	<u>356,735</u>	<u>386,927</u>	<u>406,692</u>	<u>19,765</u>	<u>5.1%</u>

Preliminary Appendix D
FY2008 Departmental Salary/Expense Budgets

Description	Expended FY2005	Expended FY2006	Current FY2007 Budget	Proposed FY2008 Budget	\$ Change FY08 vs FY07	% Change FY08 vs FY07
Town Clerk						
Salaries	122,723	121,810	155,007	128,551	(6,456)	-4.8%
Expenses	35,446	24,547	50,700	43,750	(6,950)	-13.7%
	<u>158,169</u>	<u>146,357</u>	<u>185,707</u>	<u>172,301</u>	<u>(13,406)</u>	<u>-7.2%</u>
Conservation Commission						
Salary	29,142	25,665	38,941	36,985	(1,956)	-5.0%
Expenses	2,141	2,196	2,800	5,300	2,500	89.3%
	<u>31,283</u>	<u>27,861</u>	<u>41,741</u>	<u>42,285</u>	<u>544</u>	<u>1.3%</u>
Planning Board						
Salaries	68,614	64,947	74,166	76,335	2,169	2.9%
Expenses	2,942	2,508	3,230	3,230	0	0.0%
	<u>71,556</u>	<u>67,455</u>	<u>77,396</u>	<u>79,565</u>	<u>2,169</u>	<u>2.8%</u>
Zoning Board of Appeals						
Salaries	19,810	20,184	20,818	21,074	256	1.2%
Expenses	1,761	3,173	3,350	3,350	0	0.0%
	<u>21,571</u>	<u>23,357</u>	<u>24,168</u>	<u>24,424</u>	<u>256</u>	<u>1.1%</u>
Economic Development Task Force						
Salaries	56,203	48,244	52,539	54,114	1,575	3.0%
Expenses	992	5,252	5,300	5,300	0	0.0%
	<u>57,195</u>	<u>53,496</u>	<u>57,839</u>	<u>59,414</u>	<u>1,575</u>	<u>2.7%</u>
Outside Professional Services						
Expenses	30,990	34,150	35,000	35,000	0	0.0%
Mass Housing Partnership						
Expenses	11,800	1,765	1,800	2,000	200	11.1%
Housing Authority						
Expenses	5,000	570	1,000	1,000	0	0.0%
Communications Systems						
Expenses	117,919	115,560	118,650	121,000	2,350	2.0%
Training						
Expenses	3,210	4,000	4,000	4,000	0	0.0%
Total General Government	2,122,208	2,045,491	2,242,185	2,300,416	58,232	2.6%

Preliminary Appendix D
FY2008 Departmental Salary/Expense Budgets

Description	Expended FY2005	Expended FY2006	Current FY2007 Budget	Proposed FY2008 Budget	\$ Change FY08 vs FY07	% Change FY08 vs FY07
Police Department						
Salaries	2,152,648	2,129,283	2,325,465	2,425,155	99,690	4.3%
Expenses	144,027	160,660	166,150	190,900	24,750	14.9%
	<u>2,296,675</u>	<u>2,289,943</u>	<u>2,491,615</u>	<u>2,616,055</u>	<u>124,440</u>	<u>5.0%</u>
State Funded Education Incentive	117,573	122,506	139,759	142,966	3,207	2.3%
Auxiliary Police/Civil Defense						
Expenses	10	231	2,000	2,000	0	0.0%
	<u>10</u>	<u>231</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>0.0%</u>
Animal Control						
Salary	28,986	29,405	31,009	31,961	952	3.1%
Expenses	6,061	8,256	6,650	7,000	350	5.3%
	<u>35,047</u>	<u>37,661</u>	<u>37,659</u>	<u>38,961</u>	<u>1,302</u>	<u>3.5%</u>
Fire Department						
Salaries	2,030,485	2,025,313	2,185,198	2,259,931	74,733	3.4%
Expenses	151,217	161,148	162,150	170,450	8,300	5.1%
	<u>2,181,702</u>	<u>2,186,461</u>	<u>2,347,348</u>	<u>2,430,381</u>	<u>83,033</u>	<u>3.5%</u>
Building Inspection						
Salaries	203,268	205,398	222,491	228,843	6,352	2.9%
Expenses	22,920	24,584	24,100	31,350	7,250	30.1%
	<u>226,188</u>	<u>229,982</u>	<u>246,591</u>	<u>260,193</u>	<u>13,602</u>	<u>5.5%</u>
Total Public Safety	4,857,195	4,866,784	5,264,971	5,490,556	225,585	4.3%

Preliminary Appendix D
FY2008 Departmental Salary/Expense Budgets

Description	Expended FY2005	Expended FY2006	Current FY2007 Budget	Proposed FY2008 Budget	\$ Change FY08 vs FY07	% Change FY08 vs FY07
Department of Public Works						
Salaries - admin	150,282	153,259	168,036	173,469	5,433	3.2%
Salaries - operations	1,075,214	1,092,189	1,144,770	1,241,717	96,947	8.5%
Expenses	344,506	380,548	353,000	402,100	49,100	13.9%
	1,570,002	1,625,996	1,665,806	1,817,286	151,480	9.1%
Building Maintenance	379,171	539,451	524,320	588,520	64,200	12.2%
Municipal & School Field Maintenance	85,000	84,899	85,000	120,200	35,200	41.4%
Snow & Ice	581,892	355,845	141,200	141,200	0	0.0%
Street Lighting/ Traffic Light Maint	93,257	104,236	105,000	121,000	16,000	15.2%
Waste Collection/Disposal Expenses	1,439,994	1,460,658	1,517,000	1,414,000	(103,000)	-6.8%
Total Public Works	4,149,316	4,171,085	4,038,326	4,202,206	163,880	4.1%
Health Department						
Salaries	143,361	140,426	151,336	168,030	16,694	11.0%
Expenses	8,456	9,230	10,000	10,000	0	0.0%
	151,817	149,656	161,336	178,030	16,694	10.3%
Outside Health Agencies	14,316	12,556	14,316	14,316	0	0.0%
Disability Commission Expenses	0	0	500	500	0	0.0%
Council On Aging						
Salaries	136,944	139,776	146,562	181,339	34,777	23.7%
Expenses	16,710	12,405	19,385	23,935	4,550	23.5%
	153,654	152,181	165,947	205,274	39,327	23.7%
Youth and Family Services Commission						
Salaries	134,388	121,585	142,141	148,576	6,435	4.5%
Expenses	14,697	15,263	15,282	15,282	0	0.0%
	149,085	136,848	157,423	163,858	6,435	4.1%
Veterans Services						
Salaries	21,932	22,311	22,902	23,699	797	3.5%
Expenses	27,545	28,840	32,225	37,800	5,575	17.3%
	49,477	51,151	55,127	61,499	6,372	11.6%
Total Human Services	518,349	502,392	554,649	623,477	68,828	12.4%

Preliminary Appendix D
 FY2008 Departmental Salary/Expense Budgets

Description	Expended FY2005	Expended FY2006	Current FY2007 Budget	Proposed FY2008 Budget	S Change FY08 vs FY07	% Change FY08 vs FY07
Public Library						
Salaries	663,676	662,811	685,262	700,529	15,267	2.2%
Expenses	190,389	196,945	200,975	204,800	3,825	1.9%
Lost Books	1,058	818	850	850	0	0.0%
	855,123	860,574	887,087	906,179	19,092	2.2%
Recreation						
Salaries	211,834	202,450	225,592	230,961	5,369	2.4%
Expenses	41,550	41,550	41,550	41,550	0	0.0%
	253,384	244,000	267,142	272,511	5,369	2.0%
Memorial/Veteran's Day Expenses	2,506	2,910	3,800	5,600	1,800	47.4%
Total Culture and Recreation	1,111,013	1,107,484	1,158,029	1,184,290	26,261	2.3%
Other						
Operating Equipment & Projects	142,000	53,200	53,200	53,200	0	0.0%
List fy08 items						
Total Other	142,000	53,200	53,200	53,200	0	0.0%
Total Municipal Budget	12,900,081	12,746,436	13,311,360	13,854,145	542,785	4.1%

Preliminary Appendix D
FY2008 Departmental Salary/Expense Budgets

Description	Expended FY2005	Expended FY2006	Current FY2007 Budget	Proposed FY2008 Budget	\$ Change FY08 vs FY07	% Change FY08 vs FY07	Comments
Fixed Costs Budgets - School and Municipal							
Municipal Employee Benefits/Costs							
Retirement Assessment	944,713	1,113,493	1,267,548	1,296,702	29,154	2.3%	
Non-Contrib Pension	49,113	50,095	51,598	53,146	1,548	3.0%	
Worker's Compensation	36,471	49,334	51,128	63,910	12,782	25.0%	
Unemployment Comp	17,978	46,461	12,000	12,000	0	0.0%	
Health Insurance	738,904	893,098	934,391	1,074,550	140,159	15.0%	
Life Insurance	3,475	3,149	3,500	3,500	0	0.0%	
Pre-Hire/EAP/Payroll	50,647	49,610	52,600	53,830	1,230	2.3%	
Public Safety Medical	21,330	2,645	16,000	16,000	0	0.0%	
Medicare Part B Refund	21,505	26,506	23,000	27,000	4,000	17.4%	
Social Security	18,470	14,212	23,000	23,000	0	0.0%	
Medicare Payroll Tax	121,098	99,424	107,564	112,942	5,378	5.0%	
Municipal Employee Benefits/Costs	2,023,704	2,348,027	2,542,329	2,736,580	194,251	7.6%	
School Employee Benefits/Costs							
Retirement Assessments	404,877	477,251	543,235	555,399	12,164	2.2%	
Worker's Compensation	84,217	103,173	108,563	135,703	27,140	25.0%	
Unemployment Comp	23,086	34,962	75,000	75,000	0	0.0%	
Health Insurance	2,040,286	2,293,153	2,577,176	2,963,752	386,576	15.0%	
Life Insurance	5,756	4,870	5,680	5,680	0	0.0%	
EAP/Payroll	29,322	28,023	31,500	33,775	2,275	7.2%	
Medicare Part B Refund	62,451	68,871	64,000	68,870	4,870	7.6%	
Social Security	22,095	19,418	30,000	30,000	0	0.0%	
Medicare Payroll Tax	233,736	264,702	313,902	329,597	15,695	5.0%	
School Employee Benefits/Costs	2,905,826	3,294,423	3,749,056	4,197,776	448,720	12.0%	
Total Benefits/Costs	4,929,530	5,642,450	6,291,385	6,934,356	642,971	10.2%	
Insurance/Reserve							
Comprehensive And Liability Insurance - School & Municipal							
Expenses	298,824	324,298	371,000	406,810	35,810	9.7%	
Mandated Post employment retirement actuarial study		25,000	0	0	0		
Energy/Utility Reserve Fund*		0	225,000	225,000	0		
Reserve Fund		0	400,000	400,000	0	0.0%	
Total Insurance/Reserve	298,824	349,298	996,000	1,031,810	35,810	3.6%	
Total Fixed Costs Budget	5,228,354	5,991,748	7,287,385	7,966,166	678,781	9.3%	

* 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 Debt Service	950,856	668,717	670,275	689,862	19,587	2.9%	Note:debt change detail Exempt decrease
School Related Debt Service	5,771,922	5,636,499	5,494,317	5,446,158	(48,159)	-0.9%	Non -exempt increase (124,560) 95,988 (28,572)
Total Debt Budget	6,722,778	6,305,216	6,164,592	6,136,020	(28,572)	-0.5%	