

Appendix D
Proposed FY2011 Departmental Salary/Expense Budgets

Description	Expended FY2009	Current FY2010 Budget	Proposed FY2011 Budget	\$ Change FY11 vs FY10 vs	% Change FY11 vs FY10	Funding Source
Selectmen Department						
1. Salaries	392,876	397,732	400,275	2,543	0.6%	Taxation
2. Expenses	42,399	50,000	47,457	(2,543)	-5.1%	Taxation
	<u>435,276</u>	<u>447,732</u>	<u>447,732</u>	<u>0</u>	<u>0.0%</u>	
Finance Commission						
3. Salary	33,287	33,389	33,414	25	0.1%	Taxation
4. Expenses	21,901	22,038	22,013	(25)	-0.1%	Taxation
	<u>55,188</u>	<u>55,427</u>	<u>55,427</u>	<u>0</u>	<u>0.0%</u>	
Accounting Department						
5. Salaries	162,636	168,885	169,791	906	0.5%	Taxation
6. Expenses	3,904	4,800	4,800	0	0.0%	Taxation
	<u>166,539</u>	<u>173,685</u>	<u>174,591</u>	<u>906</u>	<u>0.5%</u>	
Audit - School & Municipal Financials						
7. Expenses	46,290	50,000	52,500	2,500	5.0%	Taxation
Assessors Department						
8. Salaries	164,447	165,637	166,685	1,048	0.6%	Taxation
9. Expenses	36,671	21,450	20,400	(1,050)	-4.9%	Taxation
	<u>201,118</u>	<u>187,087</u>	<u>187,085</u>	<u>(2)</u>	<u>0.0%</u>	
Treasurer's Department						
10. Salary	78,524	78,670	78,695	25	0.0%	Taxation
11. Expenses	6,635	15,130	15,105	(25)	-0.2%	Taxation
	<u>85,160</u>	<u>93,800</u>	<u>93,800</u>	<u>0</u>	<u>0.0%</u>	
Collector's Department						
12. Salaries	95,104	99,180	101,040	1,860	1.9%	Taxation
13. Expenses	66,641	66,950	73,850	6,900	10.3%	\$32,500 Amb.Receipts/Taxation
	<u>161,746</u>	<u>166,130</u>	<u>174,890</u>	<u>8,760</u>	<u>5.3%</u>	
Legal Department						
14. Salary	86,610	86,645	86,670	25	0.0%	Taxation
15. Expenses	112,337	123,500	123,475	(25)	0.0%	Taxation
	<u>198,947</u>	<u>210,145</u>	<u>210,145</u>	<u>0</u>	<u>0.0%</u>	
Personnel Board						
16. Salary	113,962	129,319	134,167	4,848	3.7%	Taxation
17. Expenses	17,798	8,395	8,395	0	0.0%	Taxation
	<u>131,761</u>	<u>137,714</u>	<u>142,562</u>	<u>4,848</u>	<u>3.5%</u>	
Information Systems Department						
18. Salaries	203,341	207,597	208,001	404	0.2%	Taxation
19. Expenses	210,000	207,812	217,812	10,000	4.8%	Taxation
	<u>413,341</u>	<u>415,409</u>	<u>425,813</u>	<u>10,404</u>	<u>2.5%</u>	

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Town Clerk Department						
20. Salaries	126,083	131,212	130,939	(273)	-0.2%	Taxation
21. Expenses	40,007	45,000	51,242	6,242	13.9%	Taxation
	166,090	176,212	182,181	5,969	3.4%	
Conservation Commission						
22. Salary	38,384	39,749	39,774	25	0.1%	\$17,000 Consv. Receipts/
23. Expenses	2,750	5,450	5,425	(25)	-0.5%	Taxation
	41,134	45,199	45,199	0	0.0%	
Planning Board						
24. Salaries	40,816	90,490	90,490	0	0.0%	Taxation
25. Expenses	3,288	3,715	3,715	0	0.0%	Taxation
	44,104	94,205	94,205	0	0.0%	
Zoning Board of Appeals						
26. Salaries	23,114	23,638	24,136	498	2.1%	Taxation
27. Expenses	828	2,865	2,367	(498)	-17.4%	Taxation
	23,942	26,503	26,503	0	0.0%	
Economic Development Task Force						
28. Salaries	31,216	70,581	81,700	11,119	15.8%	Taxation
29. Expenses	200	3,800	1,400	(2,400)	-63.2%	Taxation
	31,416	74,381	83,100	8,719	11.7%	
Outside Professional Services						
30. Expenses	36,106	38,000	38,000	0	0.0%	Taxation
Mass Housing Partnership						
31. Expenses	14,826	15,000	15,000	0	0.0%	Taxation
Housing Authority						
32. Expenses	10,000	10,000	10,000	0	0.0%	Taxation
Communications Systems						
33. Expenses	115,568	121,000	121,000	0	0.0%	Taxation
Training/Professional Development						
34. Expenses	7,379	6,000	7,500	1,500	25.0%	Taxation
Total General Government	2,385,931	2,543,629	2,587,233	43,604	1.7%	

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Police Department						
35. Salaries	2,618,944	2,500,900	2,500,900	0	0.0%	Taxation
36. Expenses	196,111	217,150	217,150	0	0.0%	Taxation
	<u>2,815,055</u>	<u>2,718,050</u>	<u>2,718,050</u>	<u>0</u>	<u>0.0%</u>	
37. Public Safety Funding	136,475	166,944	166,944	0	0.0%	Taxation
Auxiliary Police/Civil Defense						
38. Expenses	0	2,000	2,000	0	0.0%	Taxation
	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>0.0%</u>	
Animal Control						
39. Salary	41,718	41,927	41,927	0	0.0%	Taxation
40. Expenses	6,078	7,500	7,500	0	0.0%	Taxation
	<u>47,796</u>	<u>49,427</u>	<u>49,427</u>	<u>0</u>	<u>0.0%</u>	
Fire Department						
41. Salaries	2,379,720	2,393,239	2,393,239	0	0.0%	\$304,000 Amb. Receipts/Taxation
42. Expenses	174,846	174,950	174,950	0	0.0%	\$40,000 Amb. Receipts/Taxation
	<u>2,554,567</u>	<u>2,568,189</u>	<u>2,568,189</u>	<u>0</u>	<u>0.0%</u>	
Building Inspection Department						
43. Salaries	236,287	238,923	240,675	1,752	0.7%	Taxation
44. Expenses	24,770	34,950	33,450	(1,500)	-4.3%	Taxation
	<u>261,057</u>	<u>273,873</u>	<u>274,125</u>	<u>252</u>	<u>0.1%</u>	
Total Public Safety	5,814,950	5,778,483	5,778,735	252	0.0%	

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Department of Public Works						
45. Salaries - admin	178,007	181,917	182,795	878	0.5%	Taxation
46. Salaries - operations	1,386,658	1,284,473	1,283,595	(878)	-0.1%	\$10,000 Perp Care/Taxation
47. Expenses	414,327	415,500	415,500	0	0.0%	Taxation
	1,978,992	1,881,890	1,881,890	0	0.0%	
Building Maintenance						
48. Salaries				0		
48. Expenses	579,894	601,470	601,470	0	0.0%	Taxation
		601,470	601,470	0	0.0%	
Municipal & School						
49. Field Maintenance	120,195	112,044	112,044	0	0.0%	Taxation
50. Snow & Ice	618,941	250,000	250,000	0	0.0%	Taxation
51. Street Lighting/ Traffic Light Maint	132,702	140,000	121,000	(19,000)	-13.6%	Taxation
Waste Collection/Disposal						
52. Expenses	1,172,913	1,275,000	1,225,000	(50,000)	-3.9%	Taxation
Total Public Works	4,603,637	4,260,404	4,191,404	(69,000)	-1.6%	
Health Department						
53. Salaries	174,178	174,750	175,356	606	0.3%	Taxation
54. Expenses	9,615	10,200	9,650	(550)	-5.4%	Taxation
	183,793	184,950	185,006	56	0.0%	
55. Outside Health Agencies	11,756	14,316	14,316	0	0.0%	Taxation
56. Disability Commission Expenses	0	500	500	0	0.0%	Taxation
Council On Aging						
57. Salaries	193,836	192,983	197,415	4,432	2.3%	Taxation
58. Expenses	22,941	25,535	25,535	0	0.0%	Taxation
	216,777	218,518	222,950	4,432	2.0%	
Youth and Family Services Commission						
59. Salaries	149,750	154,285	154,285	0	0.0%	Taxation
60. Expenses	15,282	15,282	15,282	0	0.0%	Taxation
	165,032	169,567	169,567	0	0.0%	
Veterans Services Department						
61. Salaries	24,093	25,185	25,623	438	1.7%	Taxation
62. Expenses	73,781	60,800	83,800	23,000	37.8%	Taxation
	97,874	85,985	109,423	23,438	27.3%	
Total Human Services	675,232	673,836	701,762	27,926	4.1%	

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Public Library						
63. Salaries	736,936	742,527	747,839	5,312	0.7%	Taxation
64. Expenses	212,187	208,801	203,489	(5,312)	-2.5%	Taxation
65. Lost Books	924	850	850	0	0.0%	Taxation
	<u>950,047</u>	<u>952,178</u>	<u>952,178</u>	<u>0</u>	<u>0.0%</u>	
Recreation Department						
66. Salaries	234,541	232,725	234,621	1,896	0.8%	Taxation
67. Expenses	<u>36,102</u>	<u>41,550</u>	<u>39,654</u>	<u>(1,896)</u>	<u>-4.6%</u>	<u>Taxation</u>
	270,643	274,275	274,275	0	0.0%	
Memorial/Veteran's Day						
68. Expenses	4,446	6,700	6,700	0	0.0%	Taxation
Total Culture and Recreation	1,225,136	1,233,153	1,233,153	0	0.0%	
Other						
69. Operating Equipment & Projects	135,000	57,316	54,534	(2,782)	-4.9%	Taxation
			20,000	FY11 Items		
			7,200	Police - Radio infrastructure		
			12,000	Fire - Radio and replacement		
			15,334	Fire - Rescue equipment		
				Fire - Breathing apparatus		
Total Other	135,000	57,316	54,534	(2,782)	-4.9%	
Total Municipal Budget	14,839,885	14,546,821	14,546,821	0	0.0%	

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Fixed Costs Budgets - School and Municipal

Municipal Employee Benefits/Costs

Retirement Assessment	1,494,903	1,630,909	1,692,885	61,976	3.8%	Taxation
Non-Contrib Pension	54,740	56,383	58,076	1,693	3.0%	Taxation
Worker's Compensation	53,267	65,827	65,827	0	0.0%	Taxation
Unemployment Compensation	9,966	12,000	12,000	0	0.0%	Taxation
Health Insurance	1,221,530	1,170,513	1,250,107	79,594	6.8%	Taxation
Life Insurance	3,012	4,200	4,200	0	0.0%	Taxation
Pre-Hire/EAP/Payroll	65,737	74,244	75,331	1,087	1.5%	Taxation
Public Safety Medical/111F ins	56,270	54,064	63,326	9,262	17.1%	Taxation
Medicare Part B Refund	32,246	35,100	53,365	18,265	52.0%	Taxation
Social Security Tax	8,433	23,000	15,000	(8,000)	-34.8%	Taxation
Medicare Payroll Tax	132,319	124,178	142,842	18,664	15.0%	Taxation
OPEB			8,000	8,000	#DIV/0!	Taxation
Municipal Employee Benefits/Costs	3,132,424	3,250,418	3,440,959	182,541	5.9%	

School Employee Benefits/Costs

Retirement Assessments	640,283	698,514	725,058	26,544	3.8%	Taxation
Worker's Compensation	103,459	139,779	139,779	0	0.0%	Taxation
Unemployment Compensation	59,845	75,000	75,000	0	0.0%	Taxation
Health Insurance	2,751,730	3,402,412	3,633,776	231,364	6.8%	Taxation
Life Insurance	6,203	7,550	7,550	0	0.0%	Taxation
EAP/Payroll service	17,541	21,226	22,293	1,067	5.0%	Taxation
Medicare Part B Refund	83,338	90,150	120,672	30,522	33.9%	Taxation
Social Security Tax	13,137	30,000	18,000	(12,000)	-40.0%	Taxation
Medicare Payroll Tax	338,370	363,380	381,549	18,169	5.0%	Taxation
OPEB			12,000	12,000		Taxation
School Employee Benefits/Costs	4,013,904	4,828,011	5,135,677	307,666	6.4%	

70. **Total Benefits/Costs** **7,146,328** **8,078,429** **8,576,636** **498,207** **6.2%**

Insurance/Reserves

Comprehensive And Liability Insurance - School & Municipal

71. Expenses	317,418	402,000	402,000	0	0.0%	Taxation
72. Energy/Utility Reserve Fund*	0	225,000	225,000	0	0.0%	\$110,000 Free Cash/Taxation
73. Special Town Mtg/Charter Review		25,000	25,000	0	0.0%	Taxation
74. Reserve Fund	0	400,000	400,000	0	0.0%	Taxation
Total Ins./Reserve	317,418	1,052,000	1,052,000	0	0.0%	

Total Fixed Costs Budget	7,463,746	9,130,429	9,628,636	498,207	5.5%	
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Reserve Accounts - Actual expenditures are shown in the budgets to which transfers were made.

* This energy reserve account has been established in order to handle FY10/FY11 utility costs.

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						
75. Debt Service	862,545	744,525	716,426	(28,099)	-3.8%	Taxation
School Related						
76. Debt Service	5,498,300	5,382,816	5,183,172	(199,644)	-3.7%	\$2,760,163 sch bld reimb/\$29,662 Bond Premium/Taxation

Total Debt Budget	6,360,845	6,127,341	5,899,598	(227,743)	-3.7%	
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FY11 Debt Change

Change in Debt within Prop 2 1/2	(\$93,056)
Change in Debt-outside Prop 2 1/2	(\$134,687)
Total Debt Change	(\$227,743)

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Westwood Public Schools

Salaries		24,979,061	26,037,631	1,058,570	4.2%	
Expenses		7,509,623	6,451,055	(1,058,568)	-14.1%	
77. School salaries & exps	32,396,076	32,488,684	32,488,686	2	0.0%	Taxation
78. Blue Hills Regional School	173,379	173,379	185,683	12,304	7.1%	Taxation
Crossing Guards						
79. Salaries	89,011	101,667	99,226	(2,441)	-2.4%	Taxation
80. Expenses	3,186	4,900	4,900	0	0.0%	Taxation
	92,197	106,567	104,126	(2,441)	-2.3%	

Total School Budgets	32,661,652	32,768,630	32,778,495	9,865	0.0%	
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Sewer Enterprise

81. Salaries	311,623	336,040	336,040	0	0.0%	Sewer Enterprise Funds
82. Expenses	115,039	116,900	116,900	0	0.0%	Sewer Enterprise Funds
83. Pumping Stations	141,309	150,900	150,900	0	0.0%	Sewer Enterprise Funds
84. MWRRA Assessment	1,964,562	2,114,039	2,157,463	43,424	2.1%	Sewer Enterprise Funds
85. Mandated Inspections	116,827	120,000	120,000	0	0.0%	Sewer Enterprise Funds
Indirect Costs	290,978	0		0	#DIV/0!	Sewer Enterprise Funds
86. Sewer Debt & Int	438,777	311,873	305,053	(6,820)	-2.2%	Sewer Enterprise Funds
87. System Ext./Repairs	25,000	25,000	25,000	0	0.0%	Sewer Enterprise Funds

Total Sewer Enterprise**	3,404,116	3,174,752	3,211,356	36,604	1.2%	Note: Sewer revenue will be operating budget + \$290,978 for indirect costs - total \$3,502,334.
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Total Operating Budget	64,730,244	65,747,973	66,064,906	316,933	0.5%	
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