

Appendix D
Proposed FY2018 Departmental Salary/Expense Budgets

Description	Expended FY2016	Current FY2017 Budget	Proposed FY2018 Budget	\$ Change FY18 vs FY17	% Change FY18 vs FY17	Funding Source
Selectmen Department						
1. Salaries	554,294	560,924	580,574	19,650	3.5%	Taxation
2. Expenses	45,519	51,500	55,500	4,000	7.8%	Taxation
	599,813	612,424	636,074	23,650	3.9%	
Finance and Warrant Commission						
3. Salary	13,088	15,248	17,638	2,390	15.7%	Taxation
4. Expenses	36,419	32,213	35,989	3,776	11.7%	Taxation
	49,507	47,461	53,627	6,166	13.0%	
Accounting Department						
5. Salaries	231,054	241,624	249,565	7,941	3.3%	Taxation
6. Expenses	4,418	5,300	7,000	1,700	32.1%	Taxation
	235,472	246,924	256,565	9,641	3.9%	
Assessors Department						
7. Salaries	202,872	206,436	210,818	4,382	2.1%	Taxation
8. Expenses	12,956	17,400	22,450	5,050	29.0%	Taxation
	215,828	223,836	233,268	9,432	4.2%	
Treasurer's Department						
9. Salary	96,023	100,019	103,480	3,461	3.5%	Taxation
10. Expenses	11,213	12,800	12,800	0	0.0%	Taxation
	107,237	112,819	116,280	3,461	3.1%	
Collector's Department						
11. Salaries	116,249	118,382	121,004	2,622	2.2%	Taxation
12. Expenses	72,357	74,725	73,850	(875)	-1.2%	\$32,500 Ambulance receipts/Taxation
	188,606	193,107	194,854	1,747	0.9%	
Legal Department						
13. Salary	96,013	97,806	99,783	1,977	2.0%	Taxation
14. Expenses	88,586	104,500	112,000	7,500	7.2%	Taxation
	184,598	202,306	211,783	9,477	4.7%	
Human Resources						
15. Salary	205,019	211,500	221,008	9,508	4.5%	Taxation
16. Expenses	7,436	7,500	7,500	0	0.0%	Taxation
	212,454	219,000	228,508	9,508	4.3%	
Information Systems Department						
17. Salaries	259,547	263,238	262,878	(360)	-0.1%	Taxation
18. Expenses	67,245	69,500	72,500	3,000	4.3%	Taxation
	326,792	332,738	335,378	2,640	0.8%	

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Town Clerk Department						
19. Salaries	148,244	157,728	160,735	3,007	1.9%	Taxation
20. Expenses	52,232	68,300	52,300	(16,000)	-23.4%	Taxation
	<u>200,476</u>	<u>226,028</u>	<u>213,035</u>	<u>(12,993)</u>	<u>-5.7%</u>	
WAHA/Housing Authority						
21. Salary	17,490	8,944	17,639	8,695	97.2%	Taxation
22. Expenses	0	3,200	3,400	200	6.3%	Taxation
	<u>17,490</u>	<u>12,144</u>	<u>21,039</u>	<u>8,895</u>	<u>73.2%</u>	
Outside Professional Services						
23. Expenses	40,962	41,000	46,500	5,500	13.4%	Taxation
Training/Professional Development						
24. Expenses	6,245	15,000	15,000	0	0.0%	Taxation
Total General Government	2,385,480	2,484,787	2,561,911	77,124	3.1%	
Police Department						
Salaries	3,437,641	3,475,868	3,535,856	59,988	1.7%	Taxation
Expenses	190,471	275,950	279,700	3,750	1.4%	Taxation
	<u>3,628,113</u>	<u>3,751,818</u>	<u>3,815,556</u>	<u>63,738</u>	<u>1.7%</u>	
Auxiliary Police/Civil Defense						
Expenses	1,329	3,000	3,000	0	0.0%	Taxation
	<u>1,329</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>0.0%</u>	
Animal Control						
Salary	52,758	55,084	57,606	2,522	4.6%	Taxation
Expenses	4,794	9,600	9,800	200	2.1%	Taxation
	<u>57,552</u>	<u>64,684</u>	<u>67,406</u>	<u>2,722</u>	<u>4.2%</u>	
25. Total Police	<u>3,686,994</u>	<u>3,819,502</u>	<u>3,885,962</u>	<u>66,460</u>	<u>1.7%</u>	
Fire Department						
Salaries	3,504,538	3,675,845	3,773,058	97,213	2.6%	\$304,000 Ambulance Receipts/Taxation
Expenses	229,086	249,895	275,100	25,205	10.1%	\$40,000 Ambulance Receipts/Taxation
26. Total Fire	<u>3,733,624</u>	<u>3,925,740</u>	<u>4,048,158</u>	<u>122,418</u>	<u>3.1%</u>	
Total Public Safety	7,420,618	7,745,242	7,934,120	188,878	2.4%	

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Conservation Commission						
27. Salary	48,900	67,924	71,028	3,104	4.6%	\$17,000 Conservation Receipts/Taxation
28. Expenses	2,779	5,600	6,400	800	14.3%	Taxation
	51,679	73,524	77,428	3,904	5.3%	
Planning Board						
29. Salaries	120,517	124,687	129,302	4,615	3.7%	Taxation
30. Expenses	3,081	3,100	4,400	1,300	41.9%	Taxation
	123,598	127,787	133,702	5,915	4.6%	
Housing/Zoning						
31. Salaries	29,482	48,649	70,638	21,989	45.2%	Taxation
32. Expenses	934	2,800	3,700	900	32.1%	Taxation
	30,416	51,449	74,338	22,889	44.5%	
Community & Economic Development						
33. Salaries	109,353	158,926	171,002	12,076	7.6%	Taxation
34. Expenses	2,367	3,650	4,000	350	9.6%	Taxation
	111,719	162,576	175,002	12,426	7.6%	
Building Inspection Department						
35. Salaries	230,847	317,803	320,069	2,266	0.7%	Taxation
36. Expenses	25,149	39,975	43,875	3,900	9.8%	Taxation
	255,996	357,778	363,944	6,166	1.7%	
Health Department						
37. Salaries	261,818	266,730	275,440	8,710	3.3%	Taxation
38. Expenses	7,213	11,150	11,750	600	5.4%	Taxation
	269,031	277,880	287,190	9,310	3.4%	
39. Outside Health Agencies	11,026	13,416	13,416	0	0.0%	Taxation
Total Community and Economic Development	853,466	1,064,410	1,125,020	60,610	5.7%	
Department of Public Works						
40. Salaries	1,520,040	1,575,715	1,602,588	26,873	1.7%	Taxation
41. Expenses	478,074	498,600	511,100	12,500	2.5%	Taxation
	1,998,114	2,074,315	2,113,688	39,373	1.9%	
Building Maintenance						
42. Salaries	147,379	121,903	180,365	58,462	48.0%	Taxation
43. Expenses	727,323	825,750	881,500	55,750	6.8%	Taxation
	874,702	947,653	1,061,865	114,212	12.1%	
44. Municipal & School Field Maintenance	128,153	135,000	150,000	15,000	11.1%	Taxation
45. Snow & Ice	596,492	250,000	300,000	50,000	20.0%	Taxation
46. Street Lighting/ Traffic Light Maint	104,517	125,000	125,000	0	0.0%	Taxation
47. Waste Collection/Disposal Expenses	1,239,299	1,245,000	1,209,500	(35,500)	-2.9%	Taxation
Total Public Works	4,941,275	4,776,968	4,960,053	183,085	3.8%	

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48. Disability Commission Expenses	0	500	500	0	0.0%	Taxation
Council On Aging						
49. Salaries	270,133	290,009	305,887	15,878	5.5%	Taxation
50. Expenses	26,940	29,500	31,450	1,950	6.6%	Taxation
	<u>297,073</u>	<u>319,509</u>	<u>337,337</u>	<u>17,828</u>	<u>5.6%</u>	
Youth and Family Services Commission						
51. Salaries	273,709	239,497	244,442	4,945	2.1%	Taxation
52. Expenses	14,948	15,000	15,000	0	0.0%	Taxation
	<u>288,657</u>	<u>254,497</u>	<u>259,442</u>	<u>4,945</u>	<u>1.9%</u>	
Veterans Services Department						
53. Salaries	49,796	52,155	56,860	4,705	9.0%	Taxation
54. Expenses	61,613	72,300	72,300	0	0.0%	Taxation
	<u>111,409</u>	<u>124,455</u>	<u>129,160</u>	<u>4,705</u>	<u>3.8%</u>	
Total Human Services	697,139	698,961	726,439	27,478	3.9%	
Public Library						
55. Salaries	921,298	946,333	998,224	51,891	5.5%	Taxation
56. Expenses	238,189	269,155	291,100	21,945	8.2%	Taxation
57. Lost Books	626	1,600	1,600	0	0.0%	Taxation
	<u>1,160,113</u>	<u>1,217,088</u>	<u>1,290,924</u>	<u>73,836</u>	<u>6.1%</u>	
Recreation Department						
58. Salaries	284,671	297,576	305,276	7,700	2.6%	\$180,000 Recreation Funds/Taxation
59. Expenses	13,163	15,784	15,784	0	0.0%	Taxation
	<u>297,834</u>	<u>313,360</u>	<u>321,060</u>	<u>7,700</u>	<u>2.5%</u>	
60. Memorial/Veteran's Day/Westwood Day Expenses	5,019	12,950	21,800	8,850	68.3%	Taxation
Total Culture and Recreation	1,462,965	1,543,398	1,633,784	90,386	5.9%	
Other						
61. Operating Equipment,Projects and Hardware/Software Maintenance	270,014	314,534	341,359	26,825	8.5%	Taxation
62. Salary Reserve			25,000	25,000		Taxation
63. Communications Systems	139,747	149,750	154,750	5,000	3.3%	Taxation
Total Other	409,761	464,284	521,109	56,825	12.2%	
Total Municipal Budget	18,170,705	18,778,050	19,462,436	684,386	3.6%	

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

64. University Station Related Services, Police & Fire			570,000			Taxation
Total University Station Public Safety Related			570,000			

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

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Westwood Public Schools						
Salaries	32,889,775	35,205,736	37,080,298	1,874,562	5.3%	Taxation
Expenses	6,995,964	6,624,317	6,146,064	(478,253)	-7.2%	Taxation
65. School salaries & exps	39,885,739	41,830,053	43,226,362	1,396,309	3.3%	
66. Blue Hills Regional School	158,075	124,732	147,489	22,757	18.2%	Taxation
Crossing Guards						
67. Salaries	97,561	103,454	101,079	(2,375)	-2.3%	Taxation
68. Expenses	1,829	3,500	3,500	0	0.0%	Taxation
Total	99,390	106,954	104,579	(2,375)	-2.2%	
Total School Budgets	40,143,204	42,061,739	43,478,430	1,416,691	3.4%	

School Department University Station Direct Related Services

University Station Bus	N/A	64,800	64,800	0	0.0%	Taxation
Expenses - University Station Students	N/A	150,000	150,000	0	0.0%	Taxation
69. Total University Station Related		214,800	214,800	0	0.0%	

Fixed Costs Budgets - School and Municipal

School Employee Benefits/Costs

Retirement Assessments	1,072,758	1,201,488	1,385,764	184,276	15.3%	Taxation
Worker's Compensation	161,529	241,536	265,690	24,154	10.0%	Taxation
Unemployment Compensation	26,185	98,175	98,175	0	0.0%	Taxation
Health Insurance	3,370,985	4,134,143	4,324,313	190,170	4.6%	Taxation
Life Insurance	5,766	10,000	11,200	1,200	12.0%	Taxation
Payroll service	27,761	29,000	29,000	0	0.0%	Taxation
Medicare Part B	125,531	151,200	158,760	7,560	5.0%	Taxation
Social Security Tax	7,651	10,000	10,000	0	0.0%	Taxation
Medicare Payroll Tax	490,268	577,197	634,917	57,720	10.0%	Taxation
School Employee Benefits/Costs	5,288,434	6,452,739	6,917,819	465,080	7.2%	

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Municipal Employee Benefits/Costs						
Retirement Assessment	2,511,019	2,812,341	3,245,442	433,101	15.4%	Taxation
Worker's Compensation	71,015	113,748	125,123	11,375	10.0%	Taxation
Unemployment Compensation	9,895	13,860	13,860	0	0.0%	Taxation
Health Insurance	1,329,100	1,364,967	1,427,230	62,263	4.6%	Taxation
Life Insurance	3,160	6,000	6,800	800	13.3%	Taxation
Pre-Hire/Payroll	64,302	98,000	112,000	14,000	14.3%	Taxation
Public Safety Medical/111F ins	60,129	83,600	83,600	0	0.0%	Taxation
Medicare Part B	59,059	61,330	64,397	3,067	5.0%	Taxation
Social Security Tax	1,329	10,000	10,000	0	0.0%	Taxation
Medicare Payroll Tax	205,890	226,980	249,678	22,698	10.0%	Taxation
Municipal Employee Benefits/Costs	4,314,898	4,790,826	5,338,130	547,304	11.4%	
Shared Fixed Costs						
Comprehensive & Liability Ins.	351,987	464,000	487,100	23,100	5.0%	Taxation
School Waste Collection Services	0	0	70,000	70,000		Taxation
Audit Services	51,505	57,750	67,750	10,000	17.3%	Taxation
Total Shared Fixed Costs	403,492	521,750	624,850	103,100	19.8%	
70. Total Benefits/Shared Fixed Costs	10,006,824	11,765,315	12,880,799	1,115,484	9.5%	
Reserve Funds						
71. Other/Energy Reserve Fund*	0	225,000	225,000	0	0.0%	Taxation
72. Special Town Mtg/Charter Review	16,814	25,000	25,000	0	0.0%	Taxation
73. Reserve Fund	0	400,000	400,000	0	0.0%	Taxation
Total Reserves	16,814	650,000	650,000	0	0.0%	
Total Fixed Costs Budget	10,023,638	12,415,315	13,530,799	1,115,484	9.0%	

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	2,382,338	3,509,362	3,545,618	36,256	1.0%	\$105,750 Cemetery Funds/ \$16,000 Bond Premium/ \$256,000 Free Cash/Taxation
School Related Debt Service	2,364,000	2,946,830	2,820,523	(126,307)	-4.3%	\$1,401,276 Sch Bld Reimb/ \$13,084 Bond Premium/Taxation
74. Total Debt Budget	4,746,338	6,456,192	6,366,141	(90,051)	-1.4%	

FY18 Debt Change

Non Exempt	\$32,373
Exempt	(\$122,425)
Total	(\$90,052)

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Sewer Enterprise						
Salaries	394,699	468,363	479,209	10,846	2.3%	Sewer Enterprise Funds
Expenses	132,917	143,500	145,500	2,000	1.4%	Sewer Enterprise Funds
Pumping Stations	144,840	168,280	170,280	2,000	1.2%	Sewer Enterprise Funds
MWRA Assessment	2,473,296	2,524,500	2,789,172	264,672	10.5%	Sewer Enterprise Funds
Mandated Inspections	21,228	120,000	120,000	0	0.0%	Sewer Enterprise Funds
Sewer Debt & Int	371,044	421,690	374,723	(46,967)	-11.1%	Sewer Enterprise Funds
System Ext./Repairs	125,210	25,000	25,000	0	0.0%	Sewer Enterprise Funds
75. Total Sewer Enterprise	3,663,234	3,871,333	4,103,884	232,551		Note: Sewer revenue will be operating budget + \$290,978 for indirect costs for a total of \$4,394,862 6.0%
Total Operating Budget	76,747,118	83,797,429	87,726,490	3,929,061	4.7%	