

Appendix D
Proposed FY2021 Departmental Salary/Expense Budgets

Description	Expended FY2019	Current FY2020 Budget	Proposed FY2021 Budget	\$ Change FY21 vs FY20	% Change FY21 vs FY20	Funding Source
Select Board Department						
1. Salaries	619,163	620,970	653,999	33,029	5.3%	Taxation
2. Expenses	55,365	55,500	57,500	2,000	3.6%	Taxation
	674,528	676,470	711,499	35,029	5.2%	
Finance and Warrant Commission						
3. Salary	18,407	19,278	20,309	1,031	5.3%	Taxation
4. Expenses	30,366	41,889	43,900	2,011	4.8%	Taxation
	48,772	61,167	64,209	3,042	5.0%	
Accounting Department						
5. Salaries	257,724	266,366	272,435	6,069	2.3%	Taxation
6. Expenses	5,846	7,000	7,000	0	0.0%	Taxation
	263,570	273,366	279,435	6,069	2.2%	
Assessors Department						
7. Salaries	222,037	212,120	218,502	6,382	3.0%	Taxation
8. Expenses	20,817	22,450	22,450	0	0.0%	Taxation
	242,854	234,570	240,952	6,382	2.7%	
Treasurer Department						
9. Salary	107,738	112,026	120,035	8,009	7.1%	Taxation
10. Expenses	10,109	11,400	10,350	(1,050)	-9.2%	Taxation
	117,846	123,426	130,385	6,959	5.6%	
Collector Department						
11. Salaries	122,431	120,041	123,156	3,115	2.6%	Taxation
12. Expenses	73,361	85,450	84,350	(1,100)	-1.3%	\$42,500 Ambulance receipts/Taxation
	195,792	205,491	207,506	2,015	1.0%	
Legal Department						
13. Salary	109,637	101,140	103,163	2,023	2.0%	Taxation
14. Expenses	111,350	114,000	129,000	15,000	13.2%	Taxation
	220,987	215,140	232,163	17,023	7.9%	
Human Resources Department						
15. Salary	232,679	244,116	255,065	10,949	4.5%	Taxation
16. Expenses	2,670	7,500	7,500	0	0.0%	Taxation
	235,350	251,616	262,565	10,949	4.4%	
Information Systems Department						
17. Salaries	283,740	302,578	311,025	8,447	2.8%	Taxation
18. Expenses	74,500	76,500	78,500	2,000	2.6%	Taxation
	358,240	379,078	389,525	10,447	2.8%	

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Town Clerk Department						
Salaries	170,265	178,212	185,277	7,065	4.0%	Taxation
Expenses	61,302	76,300	85,800	9,500	12.5%	Taxation
19. Total Town Clerk Department	231,567	254,512	271,077	16,565	6.5%	
Housing Authority						
20. Salary	18,437	21,798	22,793	995	4.6%	Taxation
21. Expenses	3,400	11,600	11,600	0	0.0%	Taxation
	21,837	33,398	34,393	995	3.0%	
Outside Professional Services						
22. Expenses	46,069	46,500	46,500	0	0.0%	Taxation
Training/Professional Development						
23. Expenses	12,170	15,000	15,000	0	0.0%	Taxation
Total General Government	2,669,583	2,769,734	2,885,209	115,475	4.2%	

Police Department						
Salaries	3,932,819	4,349,870	4,443,217	93,347	2.1%	Taxation
Expenses	248,508	288,500	306,000	17,500	6.1%	Taxation
	4,181,326	4,638,370	4,749,217	110,847	2.4%	
Auxiliary Police/Civil Defense						
Expenses	3,000	3,000	3,000	0	0.0%	Taxation
	3,000	3,000	3,000	0	0.0%	
Animal Control						
Salary	62,705	59,952	61,204	1,252	2.1%	Taxation
Expenses	5,881	10,300	10,350	50	0.5%	Taxation
	68,586	70,252	71,554	1,302	1.9%	
24. Total Police	4,252,913	4,711,622	4,823,771	112,149	2.4%	
Fire Department						
Salaries	4,108,394	4,485,158	4,649,924	164,766	3.7%	\$324,000 Ambulance Receipts/Taxation
Expenses	353,769	282,000	288,000	6,000	2.1%	\$40,000 Ambulance Receipts/Taxation
25. Total Fire	4,462,163	4,767,158	4,937,924	170,766	3.6%	
Total Public Safety	8,715,076	9,478,780	9,761,695	282,915	3.0%	

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Conservation Division						
Salary	75,739	77,661	79,235	1,574	2.0%	\$17,000 Conservation Receipts/Taxation
Expenses	1,835	6,400	6,400	0	0.0%	Taxation
	77,574	84,061	85,635	1,574	1.9%	
Planning Division						
Salaries	99,033	95,383	103,154	7,771	8.1%	Taxation
Expenses	3,142	4,500	4,500	0	0.0%	Taxation
	102,176	99,883	107,654	7,771	7.8%	
Housing & Zoning Division						
Salaries	67,494	75,329	78,755	3,426	4.5%	Taxation
Expenses	447	3,500	3,150	(350)	-10.0%	Taxation
	67,941	78,829	81,905	3,076	3.9%	
Community & Economic Development						
Salaries	199,978	217,669	230,733	13,064	6.0%	Taxation
Expenses	1,416	4,000	3,600	(400)	-10.0%	Taxation
	201,394	221,669	234,333	12,664	5.7%	
Building Inspection Division						
Salaries	314,139	338,179	348,348	10,169	3.0%	Taxation
Expenses	25,887	42,000	41,500	(500)	-1.2%	Taxation
	340,026	380,179	389,848	9,669	2.5%	
Health Division						
Salaries	248,894	263,698	270,739	7,041	2.7%	Taxation
Expenses	6,521	12,200	12,200	0	0.0%	Taxation
	255,415	275,898	282,939	7,041	2.6%	
Outside Health Agencies	11,016	13,416	13,416	0	0.0%	Taxation
26. Total Community and Economic Development	1,055,541	1,153,935	1,195,730	41,795	3.6%	
Department of Public Works						
Salaries	1,638,778	1,685,286	1,734,231	48,945	2.9%	Taxation
Expenses	523,127	515,600	559,600	44,000	8.5%	Taxation
Total DPW Admin/Operations	2,161,905	2,200,886	2,293,831	92,945	4.2%	
Building Maintenance						
Salaries	258,512	298,174	311,749	13,575	4.6%	Taxation
Expenses	893,533	948,900	1,039,100	90,200	9.5%	Taxation
Total Building Maintenance	1,152,044	1,247,074	1,350,849	103,775	8.3%	
Municipal & School Field Maintenance	154,989	170,000	180,000	10,000	5.9%	Taxation
Street / Traffic Lighting Maintenance	103,351	115,000	115,000	0	0.0%	Taxation
27. Total Department of Public Works	3,572,289	3,732,960	3,939,680	206,720	5.5%	
28. Snow & Ice	537,560	450,000	450,000	0	0.0%	Taxation
Total Public Works	4,109,849	4,182,960	4,389,680	206,720	4.9%	

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29. Disability Commission	0	500	500	0	0.0%	Taxation
Council On Aging Department						
30. Salaries	342,755	357,488	371,940	14,452	4.0%	Taxation
31. Expenses	28,514	36,650	38,850	2,200	6.0%	Taxation
	371,269	394,138	410,790	16,652	4.2%	
Youth and Family Services Department						
32. Salaries	291,872	272,387	281,320	8,933	3.3%	Taxation
33. Expenses	14,954	15,000	15,000	0	0.0%	Taxation
	306,826	287,387	296,320	8,933	3.1%	
Veterans Services Department						
Salaries	60,651	62,788	64,831	2,043	3.3%	Taxation
Expenses	72,228	70,533	71,640	1,107	1.6%	Taxation
34. Total Veterans Services	132,879	133,321	136,471	3,150	2.4%	
Total Human Services	810,975	815,346	844,081	28,735	3.5%	
Public Library						
Salaries	1,033,114	1,109,512	1,162,531	53,019	4.8%	Taxation
Expenses	301,502	321,050	322,800	1,750	0.5%	Taxation
Lost Books	1,511	1,600	1,600	0	0.0%	Taxation
35. Total Library Department	1,336,127	1,432,162	1,486,931	54,769	3.8%	
Recreation Department						
Salaries	318,495	479,939	472,520	(7,419)	-1.5%	\$332,442 Recreation Funds/Taxation
Expenses	15,088	15,784	15,784	0	0.0%	Taxation
36. Total Recreation Department	333,583	495,723	488,304	(7,419)	-1.5%	
37. Memorial/Veteran's Day/Westwood Day Expenses	15,952	23,800	23,800	0	0.0%	Taxation
Total Culture and Recreation	1,685,662	1,951,685	1,999,035	47,350	2.4%	
Other						
Operating Capital						
38. Hardware/Software Maintenance	321,066	392,600	415,365	22,765	5.8%	\$4,575 Ambulance Receipts/Taxation
39. Communications Systems	154,496	163,000	163,000	0	0.0%	Taxation
Total Other	475,562	555,600	578,365	22,765	4.1%	
Total Municipal Budget	19,522,247	20,908,040	21,653,795	745,755	3.57%	

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Westwood Public Schools						
Salaries	38,607,786	40,275,301	42,089,531	1,814,230	4.5%	Taxation
Expenses	6,295,349	6,237,730	6,097,969	(139,761)	-2.2%	Taxation
40. Total Westwood Public Schools	44,903,135	46,513,031	48,187,500	1,674,469	3.60%	
41. Westwood Schools (Additional FY20 State Aid)	0	0	160,000	160,000		Taxation
42. Blue Hills Regional School Assessment	135,579	149,576	132,293	(17,283)	-11.6%	Taxation
Crossing Guards						
Salaries	102,650	107,176	113,077	5,901	5.5%	Taxation
Expenses	1,607	3,500	3,000	(500)	-14.3%	Taxation
43. Total Crossing Guards	104,257	110,676	116,077	5,401	4.9%	
Total School Budgets	45,142,971	46,773,283	48,595,870	1,822,587	3.9%	

Fixed Costs Budgets - School and Municipal

School Employee Benefits/Costs

Retirement Assessments	1,515,966	1,621,869	1,736,211	114,342	7.1%	Taxation
Workers Compensation	238,089	321,485	353,629	32,144	10.0%	Taxation
Unemployment Compensation	94,683	107,993	118,792	10,799	10.0%	Taxation
Health Insurance	4,147,618	4,654,041	4,886,743	232,702	5.0%	Taxation
Life Insurance	6,562	11,200	8,000	(3,200)	-28.6%	Taxation
Payroll service/Other	31,269	34,000	36,900	2,900	8.5%	Taxation
Medicare Part B	132,603	175,033	183,785	8,752	5.0%	Taxation
Social Security Tax	5,669	10,000	10,000	0	0.0%	Taxation
Medicare Payroll Tax	555,371	768,249	845,074	76,825	10.0%	Taxation
School Employee Benefits/Costs	6,727,829	7,703,870	8,179,134	475,264	6.2%	

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Municipal Employee Benefits/Costs						
Retirement Assessment	3,550,373	3,784,364	4,051,323	266,959	7.1%	Taxation
Workers Compensation	113,116	151,399	166,539	15,140	10.0%	Taxation
Unemployment Compensation	20,103	15,246	16,771	1,525	10.0%	Taxation
Health Insurance	1,530,785	1,541,233	1,618,295	77,062	5.0%	Taxation
Life Insurance	3,244	6,800	5,000	(1,800)	-26.5%	Taxation
Pre-Hire/Payroll/Other	98,073	127,000	139,200	12,200	9.6%	Taxation
Public Safety Medical/111F ins	28,856	90,000	96,000	6,000	6.7%	Taxation
Medicare Part B	55,762	70,997	74,547	3,550	5.0%	Taxation
Social Security Tax	1,562	10,000	10,000	0	0.0%	Taxation
Medicare Payroll Tax	235,458	302,111	332,322	30,211	10.0%	Taxation
Municipal Employee Benefits/Costs	5,637,332	6,099,150	6,509,997	410,847	6.7%	
Shared/Other Fixed Costs						
Comprehensive & Liability Insurance	364,146	552,000	579,600	27,600	5.0%	Taxation
Waste Collection/Disposal Expenses	1,375,726	1,398,600	1,538,200	139,600	10.0%	Taxation
Audit Services	71,855	81,250	81,250	0	0.0%	Taxation
Total Shared/Other Fixed Costs	1,811,727	2,031,850	2,199,050	167,200	8.2%	
44. Total Benefits/Shared Fixed Costs	14,176,888	15,834,870	16,888,181	1,053,311	6.7%	
Reserve Funds						
45. Other/Select Board Reserve Fund*	0	295,000	295,000	0	0.0%	Taxation
46. Special Town Mtg Reserve	7,700	25,000	25,000	0	0.0%	Taxation
47. Reserve Fund	0	400,000	405,000	5,000	1.3%	Taxation
Total Reserves	7,700	720,000	725,000	5,000	0.7%	
Total Fixed Costs Budget	14,184,588	16,554,870	17,613,181	1,058,311	6.4%	

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 Select Board.

Debt Service Budget

Municipal Related Debt Service	3,461,860	3,486,431	3,483,661	(2,770)	-0.1%	\$92,250 Cemetery Funds/ \$12,453 Bond Premium/ Taxation
School Related Debt Service	2,676,118	2,570,348	2,466,118	(104,230)	-4.1%	\$1,401,276 Sch Bld Reimb/ \$6,468 Bond Premium/Taxation
48. Total Debt Budget	6,137,978	6,056,779	5,949,779	(107,000)	-1.8%	

FY21 Debt Change

Non Exempt	\$0
Exempt	(\$107,000)
Total	(\$107,000)

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Sewer Enterprise

Salaries	315,569	442,300	455,037	12,737	2.9%	Sewer Enterprise Funds
Expenses	303,893	194,500	194,500	0	0.0%	Sewer Enterprise Funds
Pumping Stations	164,439	172,000	172,000	0	0.0%	Sewer Enterprise Funds
MWRA Assessment	2,988,061	3,163,487	3,254,117	90,630	2.9%	Sewer Enterprise Funds
Mandated Inspections	27,499	120,000	120,000	0	0.0%	Sewer Enterprise Funds
Sewer Debt & Interest	371,994	217,688	214,588	(3,100)	-1.4%	Sewer Enterprise Funds
System Ext./Repairs	0	25,000	25,000	0	0.0%	Sewer Enterprise Funds

49) Total Sewer Enterprise	4,171,454	4,334,975	4,435,242	100,267	2.3%	
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Note: Sewer revenue budget will be Operating Budget: 4,435,242
Plus: Indirect Costs 414,219
Total 4,849,461

Total Operating Budget	89,159,238	94,627,947	98,247,867	3,619,920	3.83%	
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