

Budget Summary by Department and Division
Board of Finance Budget

<u>Program Name</u>	FY2Actual	FY3Budget	FY4 (Current)	FY4 (Current)	Change from Budge	
	2016-2017	2017-2018	2018-2019	2018-2019	Amount	Percent
	Actual	Budget	Bd of Selectmen	Bd of Finance	Change	Change
100 Administration and Finance	719,942	632,149	726,382	726,382	94,233	14.9%
110 General Administration	4,275,210	4,279,450	4,290,225	4,290,225	10,775	0.3%
115 Information Systems	194,814	196,374	194,355	194,355	-2,019	-1.0%
120 Probate Court	4,322	4,000	4,300	4,300	300	7.5%
130 Elections/Registrars	65,541	55,654	70,228	70,228	14,574	26.2%
141 Board of Finance	54,470	57,250	51,500	51,500	-5,750	-10.0%
143 Assessor	147,642	140,344	142,501	142,501	2,157	1.5%
144 Tax Collection	110,372	110,984	110,394	110,394	-590	-0.5%
150 Legal Counsel	176,230	247,500	247,500	247,500	0	0.0%
160 Town Clerk	139,363	144,046	145,538	145,538	1,492	1.0%
170 Land Use Department	436,809	405,386	405,213	405,213	-173	0.0%
General Government	6,324,715	6,273,137	6,388,136	6,388,136	114,999	1.8%
220 Volunteer Fire Department	226,304	236,031	242,954	242,954	6,923	2.9%
240 Fire Marshal	58,035	62,434	62,469	62,469	35	0.1%
250 Animal Control	134,189	86,350	87,015	87,015	665	0.8%
260 Communications Center	285,440	292,175	298,266	298,266	6,091	2.1%
264 Emerg. Med. Commun. Serv.	13,333	13,669	13,900	13,900	231	1.7%
266 Regional Paramedic	136,987	136,987	136,987	136,987	0	0.0%
280 Police Services	2,038,782	2,001,842	2,070,225	2,045,225	43,383	2.2%
Public Safety	2,893,070	2,829,488	2,911,816	2,886,816	57,328	2.0%
300 Public Works - Highway	1,888,762	2,040,712	2,089,511	2,089,511	48,799	2.4%
310 Tree Warden	263	41,760	56,000	56,000	14,240	34.1%
Public Works	1,889,024	2,082,472	2,145,511	2,145,511	63,039	3.0%
410 Solid Waste Disposal	112,718	82,453	109,023	109,023	26,570	32.2%
510 Westport/Weston Health Dist.	211,578	215,590	223,370	223,370	7,780	3.6%
530 Weston Water Utility	11,329	19,360	18,100	18,100	-1,260	-6.5%
550 School/Town Water Supply	33,740	36,400	36,400	36,400	0	0.0%
Sanitation, Health, Environment	369,365	353,803	386,893	386,893	33,090	9.4%
600 Human Services	82,981	86,483	86,559	86,559	76	0.1%
700 Youth Services	50,632	60,813	24,190	24,190	-36,623	-60.2%
750 Senior Services	146,343	167,929	179,549	179,549	11,620	6.9%
810 Public Library	432,260	476,220	489,441	489,441	13,221	2.8%
Human Resources & Development	712,215	791,445	779,739	779,739	-11,706	-1.5%
910 Recreation Department	181,500	187,255	187,227	187,227	-28	0.0%
912 Parks and Fields	159,431	161,889	169,674	169,674	7,785	4.8%
913 Middle School Pool	21,603	87,376	103,302	103,302	15,926	18.2%
Parks & Recreation	362,535	436,520	460,203	460,203	23,683	5.4%

**Budget Summary by Department and Division
Board of Finance Budget**

<u>Program Name</u>	FY2Actual	FY3Budget	FY4 (Current)	FY4 (Current)	Change from Budge	
	2016-2017	2017-2018	2018-2019	2018-2019	Amount	Percent
	Actual	Budget	Bd of Selectmen	Bd of Finance	Change	Change
<u>Grand Total</u>	12,550,925	12,766,865	13,072,298	13,047,298	280,433	2.2%

TOWN OF WESTON BUDGET HISTORY

(REVISED AS OF 4/5)

	<u>FY 17</u>	<u>FY 18</u>	<u>FY 18</u> (forecast)	<u>FY 19</u>	<u>\$ CHANGE</u> <u>FY 18 to FY 19</u>	<u>% CHANGE</u> <u>FY 18 to FY 19</u>
TOWN OPERATING BUDGET	12,497,995	12,766,865	12,657,296	13,047,298	280,433	2.20%
BOE OPERATING BUDGET	48,905,141	49,907,522	50,866,473	51,444,906	1,537,384	3.08%
TOTAL OPERATING BUDGET	61,403,136	62,674,387	63,523,769	64,492,204	1,817,817	2.90%
TOWN CAPITAL BUDGET	687,100	513,500	513,500	728,238	214,738	41.82%
BOE CAPITAL BUDGET	484,589	473,187	473,187	1,135,785	662,598	140.03%
LESS: Special Funds Offset	0	(28,287)	(28,287)	(559,444)	(531,157)	N/A
Capital Reserve Offset	0	(351,713)	(351,713)	(629,332)	(277,619)	N/A
TOTAL CAPITAL BUDGET	1,171,689	606,687	606,687	675,247	68,560	11.30%
DEBT SERVICE - TOWN	764,120	756,010	756,010	733,295	(22,715)	-3.00%
DEBT SERVICE - BOE	5,544,718	5,481,203	5,481,203	5,345,293	(135,910)	-2.48%
TOTAL DEBT SERVICE	6,308,838	6,237,213	6,237,213	6,078,588	(158,625)	-2.54%
TOTAL GROSS BUDGET	68,883,663	69,518,287	70,367,669	71,246,039	1,727,752	2.49%
LESS: REVENUES	3,044,076	2,379,081	2,922,789	2,505,301	126,220	5.31%
TOTAL NET BUDGET	65,839,587	67,139,206	67,444,880	68,740,738	1,601,532	2.39%
GRAND LIST	2,356,914,747	2,372,542,054	2,372,542,054	2,385,700,000	13,157,946	0.55%
BUDGETED MILL RATE	28.56	28.91	n/a	29.40	0.49	1.69%

Mill rate collection budgeted at 98.0% for 2018-19; 97.9% for 2017-18
Town Capital budget includes projects that are shared Town and BOE initiatives

TOWN REVENUE SUMMARY

Revenue

	ACTUAL	BUDGET	ESTIMATED	BUDGET	VARIANCE
	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>	<u>18-19/'17-18</u>
Tax Collection - Gross	\$ 67,861,761	\$ 68,579,373	\$ 68,579,373	\$ 70,143,610	\$ 1,564,237
Less: Town Elderly Tax Relief (Abatements)	(\$443,271)	(\$450,000)	(\$410,709)	(\$420,000)	\$ 30,000
Less: Town Elderly Tax Relief (Deferrals)	(\$41,734)	(\$99,000)	(\$30,811)	(\$50,000)	\$ 49,000
Less: Town Elderly Tax Relief (Freeze)	(\$1,650)	(\$6,000)	(\$1,650)	(\$6,000)	\$ -
Less: Tax Abatement for Fire/EMS Volunteers	(\$61,750)	(\$80,000)	(\$72,477)	(\$80,000)	\$ -
Less: Uncollected Taxes	(\$811,578)	(\$805,167)	(\$805,167)	(\$846,872)	\$ (41,705)
Tax Collection - Net	<u>\$66,501,778</u>	<u>\$67,139,206</u>	<u>\$ 67,258,559</u>	<u>\$68,740,738</u>	<u>\$ 1,601,532</u>
State Aid - Education	\$263,431	\$0	\$125,130	\$0	\$ -
State Aid - Highway	\$251,771	\$125,997	\$251,636	\$251,968	\$ 125,971
State Aid - Capital Improvement Grants	\$0	\$0	\$119,606	\$76,833	\$ 76,833
State Aid - Municipal Revenue Sharing	\$211,834	\$211,384	\$0	\$0	\$ (211,384)
State Aid - Municipal Stabilization Grant	\$0	\$0	\$62,917	\$0	\$ -
State Aid - Other	\$13,560	\$10,000	\$10,000	\$1,000	\$ (9,000)
State Tax Relief - Elderly	<u>\$22,212</u>	<u>\$20,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ (20,000)</u>
Subtotal	\$762,808	\$367,381	\$569,289	\$329,801	(\$37,580)
Selectmen's Budget					
Telecommunications Personal Prop. Tax	\$28,366	\$25,000	\$25,000	\$25,000	\$ -
Tax Collection - Delinquent/Interest & Lien Fees	\$1,388,811	\$750,000	\$900,000	\$750,000	\$ -
Supplemental Auto Tax	incl above	\$250,000	\$500,000	\$400,000	\$ 150,000
Interest on Investments	\$45,852	\$250,000	\$200,000	\$250,000	\$ -
Building Inspection Fees	\$185,927	\$200,000	\$210,000	\$217,000	\$ 17,000
Town Clerk Fees	\$502,547	\$450,000	\$425,000	\$450,000	\$ -
Animal Control Licenses and Fees	\$9,594	\$10,000	\$10,000	\$10,000	\$ -
Police Report Fees & Fines	\$3,672	\$4,000	\$4,000	\$4,000	\$ -
Police Special Duty Admin Fee	\$21,316	\$11,000	\$25,000	\$15,000	\$ 4,000
ZBA Hearing Fees	\$294	\$1,000	\$1,000	\$1,000	\$ -
Planning & Zoning Commission Fees	\$21,523	\$20,000	\$20,000	\$20,000	\$ -
Conservation Commission Fees	\$9,849	\$15,000	\$8,000	\$8,000	\$ (7,000)
Selectman's Office Fees	\$520	\$1,000	\$1,000	\$1,000	\$ -
Assessor's Copier Receipts	\$444	\$700	\$500	\$500	\$ (200)
Public Library Receipts	\$1,206	\$0	\$0	\$0	\$ -
Booster Barn Loan Repayment	\$17,780	\$19,000	\$19,000	\$19,000	\$ -
Miscellaneous Town & BOE Receipts	<u>\$17,725</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$ -</u>
Subtotal	\$2,255,426	\$2,011,700	\$2,353,500	\$2,175,500	\$163,800
Transfer In From General Fund Balance	\$0	\$0	\$0	\$0	\$0
Revenue - Subtotal	\$3,018,234	\$2,379,081	\$2,922,789	\$2,505,301	\$ 126,220
TOTAL REVENUE	<u>\$69,520,012</u>	<u>\$69,518,287</u>	<u>\$70,181,348</u>	<u>\$71,246,039</u>	<u>\$1,727,752</u>

**TOWN BUDGET AND MILL RATE FORECAST
TEN YEAR BUDGETARY PLAN FY 2018-28**

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	BUDGET	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
Town Budget	12,766,865	13,047,298	13,406,099	13,774,766	14,188,009	14,613,650	15,088,593	15,616,694	16,202,320	16,809,907	17,440,279
Board of Education	49,907,522	51,444,906	52,859,641	54,313,281	55,942,679	57,620,960	59,493,641	61,575,918	63,885,015	66,280,704	68,766,230
Capital Budget	606,687	675,247	1,278,238	1,322,976	1,369,281	1,417,205	1,466,808	1,518,146	1,571,281	1,626,276	1,683,195
Town Capital	513,500	728,238	728,238	753,726	780,107	807,410	835,670	864,918	895,190	926,522	958,950
B.o.E. Capital	473,187	1,135,785	550,000	569,250	589,174	609,795	631,138	653,227	676,090	699,754	724,245
Total Debt Service	6,237,213	6,078,588	6,006,213	6,130,725	5,928,725	6,387,325	3,811,538	1,690,994	1,386,806	1,379,794	1,158,594
Debt Service Schools	5,481,203	5,345,293	5,287,063	5,091,375	4,914,300	4,885,375	2,686,088	874,544	361,431	373,669	0
Debt Service Town	756,010	733,295	719,150	689,350	664,425	660,700	301,700	10,200	0	0	0
Future Debt Service	0	0	0	350,000	350,000	841,250	823,750	806,250	1,025,375	1,006,125	1,158,594
Debt Service as % of Exp.	9.0%	8.5%	8.2%	8.1%	7.7%	8.0%	4.8%	2.1%	1.7%	1.6%	1.3%
Gross Budget	69,518,287	71,246,039	73,550,191	75,541,749	77,428,694	80,039,140	79,860,580	80,401,752	83,045,422	86,096,680	89,048,298
Less: Other Revenues	2,379,081	2,505,301	2,542,881	2,581,024	2,619,739	2,689,035	2,698,921	2,739,405	2,780,496	2,822,203	2,864,536
Net Budget	67,139,206	68,740,738	71,007,310	72,960,725	74,808,955	77,380,105	77,161,659	77,662,348	80,264,927	83,274,477	86,183,762
Grand List	2,372,000,000	2,385,700,000	2,400,014,200	2,414,414,285	2,430,107,978	2,445,903,680	2,463,025,006	2,480,266,181	2,498,868,177	2,517,609,688	2,536,491,761
Mill Rate	28.91	29.40	30.22	30.87	31.44	32.32	32.00	31.98	32.81	33.79	34.71
Mill Rate % Increase	1.23%	1.69%	2.79%	2.15%	1.85%	2.80%	-0.99%	-0.06%	2.60%	2.99%	2.72%
Taxes-\$100,000 assessment increments	2,891.00	2,940.00	3,022.00	3,087.00	3,144.00	3,232.00	3,200.00	3,198.00	3,281.00	3,379.00	3,471.00
Tax \$ Increase per \$100,000 assessed	35.00	49.00	82.00	65.00	57.00	88.00	-32.00	-2.00	83.00	98.00	92.00
% Growth in Debt Service	-1.14%	-2.54%	-1.19%	2.07%	-3.29%	7.74%	-40.33%	-55.63%	-17.99%	-0.51%	-16.03%
% Growth in Total Net Budget	1.97%	2.39%	3.30%	2.75%	2.53%	3.44%	-0.28%	0.65%	3.35%	3.75%	3.49%
\$ Impact to change mill rate by .01	23,224	23,381	23,497	23,635	23,794	23,942	24,113	24,285	24,464	24,645	24,830
\$ Impact to increase mill rate by 1%.	671,345	687,368	710,053	729,678	747,981	773,915	771,616	776,532	802,661	832,836	861,928
Assumptions/Notes:											
% Growth in Town Budget	2.15%	2.20%	2.75%	2.75%	3.00%	3.00%	3.25%	3.50%	3.75%	3.75%	3.75%
% Growth in BoE Budget	2.05%	3.08%	2.75%	2.75%	3.00%	3.00%	3.25%	3.50%	3.75%	3.75%	3.75%
% Growth in Town Capital	-25.27%	41.82%	0.00%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
% Growth in BoE Capital	-2.35%	140.03%	n/a	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
% Growth in Grand List	0.64%	0.58%	0.60%	0.60%	0.65%	0.65%	0.70%	0.70%	0.75%	0.75%	0.75%
Other Revenues - significant decrease for 2017-18 based on known and anticipated state aid reductions; 1.5% increases after 2018-19.											
Mill rate includes allowances for exemptions, abatements and reserve for uncollected taxes. Collection budgeted at 98.0% for 2018-19.											
Future debt service assumes that the Town will issue \$10 million in 2020 at a rate of 3.5%, and \$5 million in 2025 @ 3.75% for future capital projects.											
Full revaluation in 2019-20 and 2024-25.											