

**Budget Summary by Department and Division
Board of Selectmen's Budget**

<u>Program Name</u>	FY2Actual	FY3Budget	FY4 (Current	FY4 (Current)	Change from Budge	
	2017-2018	2018-2019	2019-2020	2019-2020	Amount	Percent
	Actual	Budget	First Selectmen	Bd of Selectmen	Change	Change
100 Administration and Finance	572,200	726,382	870,432	870,432	144,050	19.8%
110 General Administration	4,052,498	4,290,225	4,535,608	4,535,608	245,383	5.7%
115 Information Systems	214,279	194,355	201,148	201,148	6,793	3.5%
120 Probate Court	2,809	4,300	4,386	4,386	86	2.0%
130 Elections/Registrars	67,517	70,228	72,998	72,998	2,770	3.9%
141 Board of Finance	50,825	51,500	52,400	52,400	900	1.7%
143 Assessor	140,867	142,501	146,059	146,059	3,558	2.5%
144 Tax Collection	112,457	110,394	116,367	116,367	5,973	5.4%
150 Legal Counsel	236,478	247,500	246,000	246,000	-1,500	-0.6%
160 Town Clerk	144,072	145,538	152,997	152,997	7,459	5.1%
170 Land Use Department	409,012	405,213	410,013	410,013	4,800	1.2%
General Government	6,003,014	6,388,136	6,808,408	6,808,408	420,272	6.6%
220 Volunteer Fire Department	235,508	242,954	256,300	256,300	13,346	5.5%
240 Fire Marshal	60,179	62,469	62,329	62,329	-140	-0.2%
250 Animal Control	80,175	87,015	86,640	86,640	-375	-0.4%
260 Communications Center	295,115	298,266	312,992	312,992	14,726	4.9%
264 Emerg. Med. Commun. Serv.	13,669	13,900	14,647	14,647	747	5.4%
266 Regional Paramedic	136,987	136,987	140,400	140,400	3,413	2.5%
280 Police Services	1,945,494	2,045,225	2,136,466	2,136,466	91,241	4.5%
Public Safety	2,767,127	2,886,816	3,009,774	3,009,774	122,958	4.3%
300 Public Works - Highway	2,144,173	2,089,511	2,045,522	2,045,522	-43,989	-2.1%
310 Tree Warden	69,561	56,000	77,500	77,500	21,500	38.4%
Public Works	2,213,734	2,145,511	2,123,022	2,123,022	-22,489	-1.0%
410 Solid Waste Disposal	140,409	109,023	18,572	5,572	-103,451	-94.9%
510 Westport/Weston Health Dist.	211,578	223,370	225,520	225,520	2,150	1.0%
530 Weston Water Utility	33,442	18,100	21,900	21,900	3,800	21.0%
550 School/Town Water Supply	38,540	36,400	37,200	37,200	800	2.2%
Sanitation, Health, Environment	423,969	386,893	303,192	290,192	-96,701	-25.0%
600 Human Services	83,160	86,559	82,556	82,556	-4,003	-4.6%
700 Youth Services	-578	24,190	26,140	26,140	1,950	8.1%
750 Senior Services	152,179	179,549	183,062	183,062	3,513	2.0%
810 Public Library	455,901	489,441	491,529	491,529	2,088	0.4%
Human Resources & Development	690,662	779,739	783,287	783,287	3,548	0.5%
910 Recreation Department	186,740	187,227	181,553	181,553	-5,674	-3.0%
912 Parks and Fields	160,828	169,674	179,447	179,447	9,773	5.8%
913 Middle School Pool	80,310	103,302	92,062	92,062	-11,240	-10.9%
Parks & Recreation	427,878	460,203	453,062	453,062	-7,141	-1.6%

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	2017-2018	2018-2019	2019-2020	2019-2020	Amount	Percent
	Actual	Budget	First Selectmen	Bd of Selectmen	Change	Change
<u>Grand Total</u>	12,526,384	13,047,298	13,480,745	13,467,745	420,447	3.2%

TOWN OF WESTON BUDGET HISTORY

	<u>FY 18</u>	<u>FY 19</u>	<u>FY 19</u> (forecast)	<u>FY 20</u>	<u>\$ CHANGE</u> <u>FY 19 to FY 20</u>	<u>% CHANGE</u> <u>FY 19 to FY 20</u>
TOWN OPERATING BUDGET	12,766,865	13,047,298	13,141,918	13,467,745	420,447	3.22%
BOE OPERATING BUDGET	49,907,522	51,444,906	51,444,906	53,466,710	2,021,804	3.93%
TOTAL OPERATING BUDGET	62,674,387	64,492,204	64,586,824	66,934,455	2,442,251	3.79%
TOWN CAPITAL BUDGET	513,500	728,238	728,238	657,800	(70,438)	-9.67%
BOE CAPITAL BUDGET	473,187	1,135,785	1,135,785	1,384,129	248,344	21.87%
LESS: Special Funds Offset	(28,287)	(559,444)	(559,444)	0	559,444	N/A
Capital Reserve Offset	(351,713)	(629,332)	(629,332)	(540,000)	89,332	N/A
TOTAL CAPITAL BUDGET	606,687	675,247	675,247	1,501,929	826,682	122.43%
DEBT SERVICE - TOWN	756,010	733,295	738,087	700,983	(32,312)	-4.41%
DEBT SERVICE - BOE	5,481,203	5,345,293	5,338,819	5,085,571	(259,722)	-4.86%
TOTAL DEBT SERVICE	6,237,213	6,078,588	6,076,906	5,786,554	(292,034)	-4.80%
TOTAL GROSS BUDGET	69,518,287	71,246,039	71,338,977	74,222,938	2,976,899	4.18%
LESS: REVENUES	2,379,081	2,505,301	3,090,146	2,628,901	123,600	4.93%
TOTAL NET BUDGET	67,139,206	68,740,738	68,248,831	71,594,037	2,853,299	4.15%
GRAND LIST	2,372,542,054	2,386,710,996	2,386,710,996	2,236,921,248	(149,789,748)	-6.28%
BUDGETED MILL RATE	28.91	29.39	n/a	32.66	3.27	11.13%
ESTIMATED GRAND LIST WITH NO REVAL	2,372,542,054	2,386,710,996	n/a	2,401,031,262	14,320,266	0.60%
ESTIMATED MILL RATE WITH NO REVAL	28.91	29.39	n/a	30.43	1.04	3.54%

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

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>VARIANCE</u>
	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>18-19/'17-18</u>
Tax Collection - Gross	\$ 69,013,361	\$ 70,143,610	\$ 68,579,373	\$ 73,055,140	\$ 2,911,530
Less: Town Elderly Tax Relief (Abatements)	(\$404,632)	(\$420,000)	\$356,615	(\$405,000)	\$ 15,000
Less: Town Elderly Tax Relief (Deferrals)	(\$30,811)	(\$50,000)	(\$59,914)	(\$50,000)	\$ -
Less: Town Elderly Tax Relief (Freeze)	\$0	(\$6,000)	\$0	(\$3,000)	\$ 3,000
Less: Tax Abatement for Fire/EMS Volunteers	(\$71,871)	(\$80,000)	(\$76,429)	(\$75,000)	\$ 5,000
Less: Uncollected Taxes	(\$664,297)	(\$846,872)	(\$805,167)	(\$915,103)	\$ (68,231)
Tax Collection - Net	<u>\$67,841,750</u>	<u>\$68,740,738</u>	<u>\$ 67,994,478</u>	<u>\$71,607,037</u>	<u>\$ 2,866,299</u>
State Aid - Education	\$201,865	\$0	\$131,816	\$0	\$ -
State Aid - Highway	\$251,968	\$251,968	\$125,984	\$251,968	\$ -
State Aid - Capital Improvement Grants	\$120,737	\$76,833	\$119,606	\$76,833	\$ -
State Aid - Municipal Revenue Sharing	\$0	\$0	\$0	\$0	\$ -
State Aid - Municipal Stabilization Grant	\$62,917	\$0	\$62,917	\$0	\$ -
State Aid - Other	\$18,107	\$1,000	\$10,000	\$1,000	\$ -
State Tax Relief - Elderly	<u>\$893</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ -</u>
Subtotal	\$656,487	\$329,801	\$450,323	\$329,801	\$0
Selectmen's Budget					
Telecommunications Personal Prop. Tax	\$22,835	\$25,000	\$25,000	\$25,000	\$ -
Tax Collection - Delinquent/Interest & Lien Fees	\$1,077,174	\$750,000	\$900,000	\$800,000	\$ 50,000
Supplemental Auto Tax	incl above	\$400,000	\$500,000	\$450,000	\$ 50,000
Interest on Investments	\$189,643	\$250,000	\$200,000	\$275,000	\$ 25,000
Building Inspection Fees	\$226,634	\$217,000	\$210,000	\$217,000	\$ -
Town Clerk Fees	\$395,010	\$450,000	\$430,000	\$450,000	\$ -
Animal Control Licenses and Fees	\$10,953	\$10,000	\$10,000	\$10,000	\$ -
Police Report Fees & Fines	\$4,089	\$4,000	\$4,000	\$4,000	\$ -
Police Special Duty Admin Fee	\$34,294	\$15,000	\$35,000	\$15,000	\$ -
ZBA Hearing Fees	\$3,269	\$1,000	\$1,000	\$1,000	\$ -
Planning & Zoning Commission Fees	\$22,650	\$20,000	\$20,000	\$20,000	\$ -
Conservation Commission Fees	\$4,762	\$8,000	\$8,000	\$8,000	\$ -
Selectman's Office Fees	\$680	\$1,000	\$1,000	\$600	\$ (400)
Assessor's Copier Receipts	\$471	\$500	\$500	\$500	\$ -
Public Library Receipts	\$2,301	\$0	\$0	\$0	\$ -
Booster Barn Loan Repayment	\$17,770	\$19,000	\$19,000	\$18,000	\$ (1,000)
Miscellaneous Town & BOE Receipts	<u>\$132,398</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$ -</u>
Subtotal	\$2,144,933	\$2,175,500	\$2,368,500	\$2,299,100	\$123,600
Transfer In From General Fund Balance	\$0	\$0	\$0	\$0	\$0
Revenue - Subtotal	\$2,801,420	\$2,505,301	\$2,818,823	\$2,628,901	\$ 123,600
TOTAL REVENUE	<u><u>\$70,643,170</u></u>	<u><u>\$71,246,039</u></u>	<u><u>\$70,813,301</u></u>	<u><u>\$74,235,938</u></u>	<u><u>\$2,989,899</u></u>

TOWN BUDGET AND MILL RATE FORECAST												
TEN YEAR BUDGETARY PLAN FY 2019-2029												
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
	BUDGET	Bd Sel. BUDG	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	
Town Budget	13,047,298	13,467,745	13,838,108	14,253,251	14,680,849	15,157,976	15,688,506	16,276,824	16,887,205	17,520,476	18,177,493	
Board of Education	51,444,906	53,466,710	54,937,045	56,585,156	58,282,711	60,176,899	62,283,090	64,618,706	67,041,907	69,555,979	72,164,328	
Capital Budget	675,247	1,501,929	2,113,397	2,187,365	2,263,923	2,343,160	2,425,171	2,510,052	2,597,904	2,688,831	2,782,940	
Town Capital	728,238	657,800	680,823	704,652	729,315	754,841	781,260	808,604	836,905	866,197	896,514	
B.o.E. Capital	1,135,785	1,384,129	1,432,574	1,482,714	1,534,609	1,588,320	1,643,911	1,701,448	1,760,999	1,822,634	1,886,426	
Total Debt Service	6,078,588	5,786,554	5,773,815	5,569,190	5,537,595	5,258,113	5,153,119	5,010,650	4,888,825	4,741,094	4,593,828	
Debt Service Schools	5,345,293	5,085,571	5,084,465	4,904,765	4,876,895	4,675,163	4,611,669	4,511,431	4,411,194	4,310,957	4,210,720	
Debt Service Town	733,295	700,983	689,350	664,425	660,700	582,950	541,450	539,219	527,631	516,137	505,108	
Future Debt Service	0	0	0	0	0	301,700	10,200	0	0	0	0	
Debt Service as % of Exp.	8.5%	7.8%	7.5%	7.1%	6.9%	4.0%	1.4%	1.2%	1.2%	0.7%	0.7%	
Gross Budget	71,246,039	74,222,938	76,662,364	78,594,962	80,765,077	80,936,148	81,549,886	84,416,233	87,535,842	90,386,379	93,768,589	
Less: Other Revenues	2,505,301	2,628,901	2,668,335	2,708,360	2,748,985	2,790,220	2,832,073	2,874,554	2,917,672	2,961,437	3,005,859	
Net Budget	68,740,738	71,594,037	73,994,030	75,886,603	78,016,093	78,145,929	78,717,813	81,541,678	84,618,169	87,424,942	90,762,730	
Grand List	2,386,710,996	2,236,921,248	2,250,342,775	2,263,844,832	2,277,427,901	2,292,231,182	2,307,130,685	2,322,127,035	2,337,220,860	2,352,412,796	2,368,879,686	
Mill Rate	29.39	32.66	33.55	34.21	34.96	34.79	34.82	35.83	36.94	37.92	39.10	
Mill Rate % Increase	1.14%	11.13%	2.73%	1.97%	2.19%	-0.49%	0.09%	2.90%	3.10%	2.65%	3.11%	
Taxes-\$100,000 assessment increments	2,939.00	3,266.00	3,355.00	3,421.00	3,496.00	3,479.00	3,482.00	3,583.00	3,694.00	3,792.00	3,910.00	
Tax \$ Increase per \$100,000 assessed	33.00	327.00	89.00	66.00	75.00	-17.00	3.00	101.00	111.00	98.00	118.00	
% Growth in Debt Service	-2.54%	-4.80%	-0.22%	-3.54%	-0.57%	-41.16%	-64.61%	-12.36%	-0.18%	-38.43%	3.66%	
% Growth in Total Net Budget	1.85%	4.15%	3.35%	2.56%	2.81%	0.17%	0.73%	3.59%	3.77%	3.32%	3.82%	
\$ Impact to change mill rate by .01	23,389	21,921	22,055	22,183	22,316	22,462	22,607	22,758	22,907	23,055	23,213	
\$ Impact to increase mill rate by 1%.	687,425	715,967	739,890	758,972	780,265	781,518	787,276	815,378	846,102	874,194	907,707	
Assumptions/Notes:												
% Growth in Town Budget	4.20%	3.22%	2.75%	3.00%	3.00%	3.25%	3.50%	3.75%	3.75%	3.75%	3.75%	
% Growth in BoE Budget	0.93%	3.93%	2.75%	3.00%	3.00%	3.25%	3.50%	3.75%	3.75%	3.75%	3.75%	
% Growth in Town Capital	41.82%	-9.67%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	
% Growth in BoE Capital	140.03%	21.87%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	
% Growth in Grand List	0.62%	-6.28%	0.60%	0.60%	0.60%	0.65%	0.65%	0.65%	0.65%	0.65%	0.70%	
Other Revenues - 1.5% increases after 2019-20												
Mill rate includes allowances for exemptions, abatements and reserve for uncollected taxes. Collection budgeted at 98.0% for 2018-19, and succeeding years.												
Future debt service assumes that the Town will issue \$7.5 million in 2023 @ 3.75% for future capital projects.												
Full revaluation in 2019-20 and 2024-25.												