



Town of
Westport
MASSACHUSETTS

The Coastal Agricultural Resource Community of New England

FINANCE COMMITTEE

RECOMMENDED FY2023 GENERAL FUND BUDGET

Approved March 31, 2022

FINANCE COMMITTEE

Karen Raus, Chair
Cynthia Brown, Vice Chair
Charles (Buzzy) Baron
Gary Carreiro
Robert McCarthy
Hugh Morton
Tracy Priestner
Kevin Rioux
Thomas Schmitt

FY2023 GENERAL FUND BUDGET SUMMARY

General Fund Revenue	Approved Budget FY2022	Fincom Recommended Budget FY2023
Property Taxes	30,192,327	31,748,806
Excluded Debt	4,114,185	4,654,555
State Aid	7,130,774	7,365,435
Local Receipts	5,853,763	5,255,100
Budget Offsets	288,885	284,026
Free Cash	562,343	389,260
Total Revenue	48,142,277	49,697,182

General Fund Expenses & Assessments

General Government	2,771,833	3,140,365
Public Safety	6,502,868	6,712,977
Schools	21,903,054	22,170,839
Public Works & Facilities	1,560,658	1,532,846
Human Services	1,117,354	1,091,890
Culture & Recreation	348,511	355,490
Debt Service	4,614,618	5,169,921
Assessments	3,057	3,295
Pension & Insurance	7,295,550	7,416,146
Total Expenses	46,117,503	47,593,769

Other Amounts to be raised *

Overlay	300,000	280,000
State Assessments	1,724,774	1,823,413
Total Other	2,024,774	2,103,413

Total Expenses / Other	48,142,277	49,697,182
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Surplus	-	-
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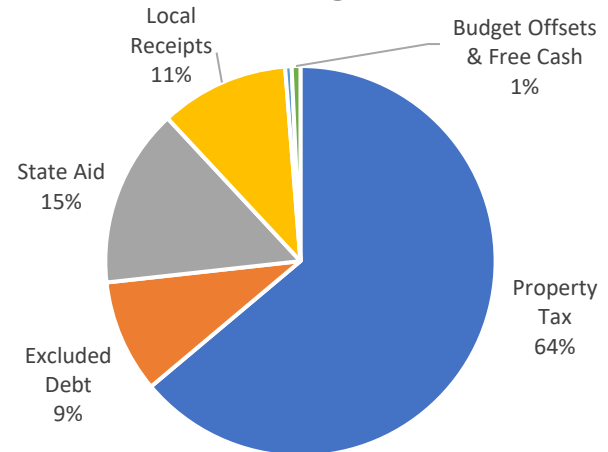
*While these costs are not appropriated by Town Meeting, they nonetheless must be accounted for in the Town's Budget

REVENUE

(A) The Property Tax Levy (64% of total) is revenue from the collection of residential and commercial property taxes. Westport has one tax rate for both residential and commercial properties.

(B) Excluded debt (9% of total) includes voter authorized temporary tax increases, typically for large capital projects. The amount of excluded debt revenue is equal to the debt service payment in a given year.

Revenue: Budget FY2023



(C) State aid (15% of total) is money that comes from the Commonwealth of MA based on revenue collections. State aid amounts are set as part of the state budget process. It is also referred to as Local aid, or cherry sheet receipts.

(D) Local receipts (11% of total) is collected by the Town and include local tax receipts, local receipts, department revenue, and other revenue.

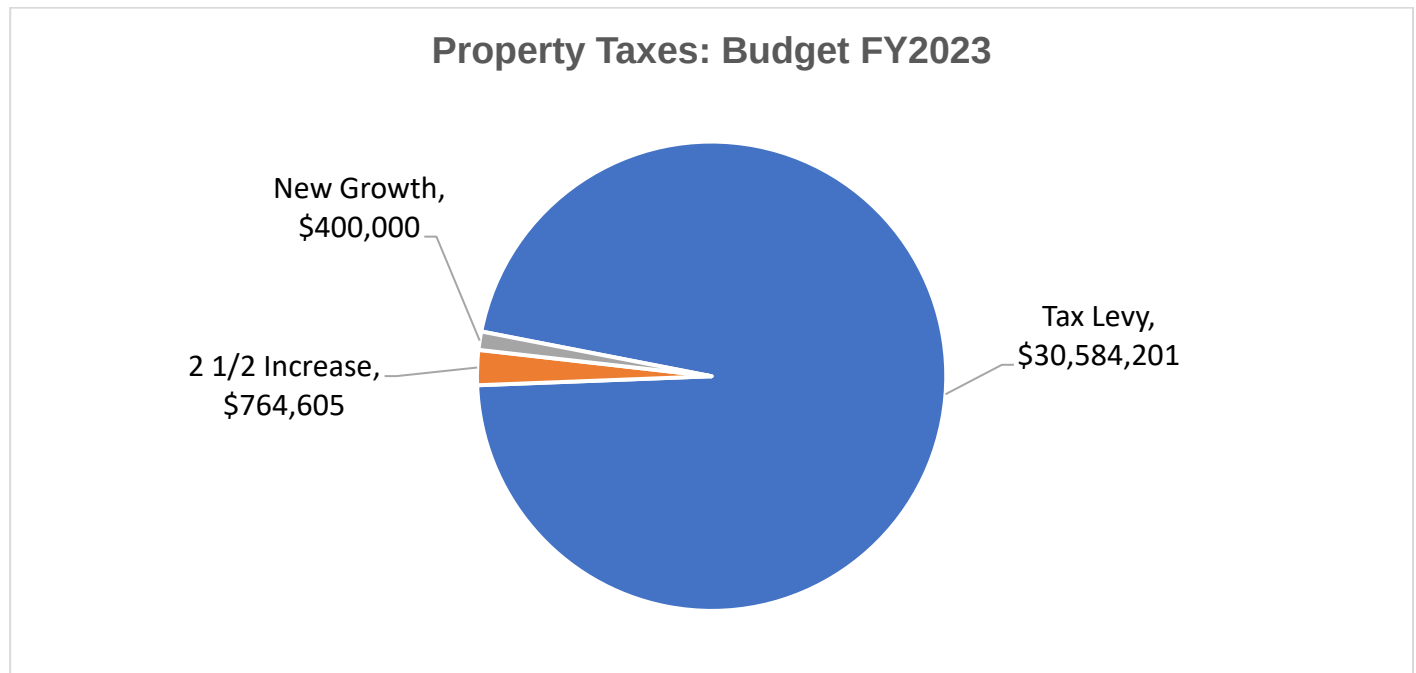
(E) Budget offsets & Free Cash (1% of total) includes budget transfers and one-time funds.

REVENUE:

(A) Property Taxes

The FY2023 budget for **property taxes is \$31,748,806 (64%)** of its General Fund Revenues.

The property tax levy is the largest source of revenue for most cities and towns, and it is the revenue a community can raise through real and personal property taxes.



Proposition 2 ½ places constraints on the amount of the property tax levy raised by a city or town and on how much the levy can be increased from year to year. A levy limit is a restriction on the amount of property taxes a community can levy.

The levy limit can increase from year to year in these ways: automatic 2.5% increase, new growth and overrides. Once the levy limit is increased in any of these ways, the increased levy limit amount becomes the base upon which levy limits are calculated for future years.

Tax Levy Calculation FY2021 and FY2022 and Budget FY2023

In the example below, the total Fiscal Year 2022 Tax Levy was \$30,584,201. This is the starting point for calculating the Fiscal Year 2023 tax levy for the FY2023 budget.

Under Proposition 2 ½, the levy limit can be increased in 3 ways:

1. Each year, municipalities can increase the levy by up to 2.5%. For FY2023, the budgeted amount is \$764,605.
2. Each year, the levy can be increased by the value of new construction and newly taxable parcels of land. This is referred to as New Growth. Westport forecasts new growth based on building permit activity. For the FY2023, the budgeted new growth amount is \$400,000.
3. Voters can authorize an override, which is a permanent increase in the levy. Once approved, an override becomes part of the base for calculating future years' levy limits. An override requires a majority ballot vote at an annual or special election. The legal authority to place a question on the ballot rests with the Select Board.

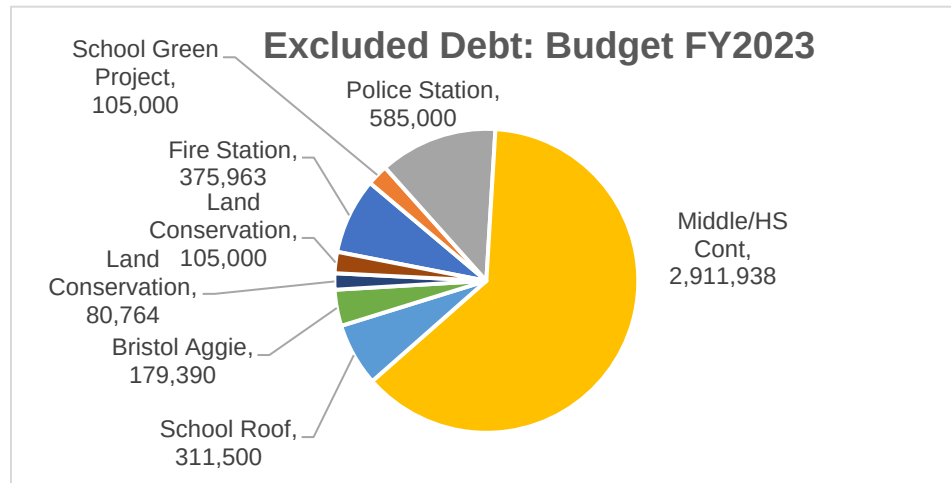
	FY2021	FY2022	FY2023 Budget
Tax Levy	27,980,872	29,163,246	30,584,201
2 ½ Increase	699,522	729,081	764,605
New Growth	482,852	691,874	400,000
Override	0	0	0
Total	<u>29,163,246</u>	<u>30,584,201</u>	<u>31,748,806</u>

REVENUE:

(B) Excluded Debt

The FY2023 budget for **excluded debt is \$4,654,555 (9%)** of its General Fund Revenues.

The amount of excluded debt revenue is equal to the debt service payment in the FY2023 budget.



Excluded debt is a temporary tax increase - 'excluded' from the limits of Proposition 2 ½ - that is used to pay debt service costs (principal plus interest) on money borrowed to finance a specific project. Debt exclusions require a 2/3 affirmative vote from Town Meeting and a subsequent majority ballot vote.

Project	FY2021 Exc. Debt Service	FY2022 Exc. Debt Service	FY2023 BUDGET Exc. Debt Service
Land Conservation	367,989	(199,703)	-
Fire Station	394,150	385,150	375,963
School Green Project	107,743	105,631	105,000
Police Station	598,078	583,473	585,000
Middle/High School	963,288	2,311,188	2,911,938
School Roof	-	239,940	311,500
Bristol Aggie	-	173,410	179,390
Land Conservation	-	75,285	80,764
Land Conservation	-	105,000	105,000
Total Excluded Debt Service	2,431,248	3,779,374	4,654,555

Source: FY21&FY22 Debt Form DE-1

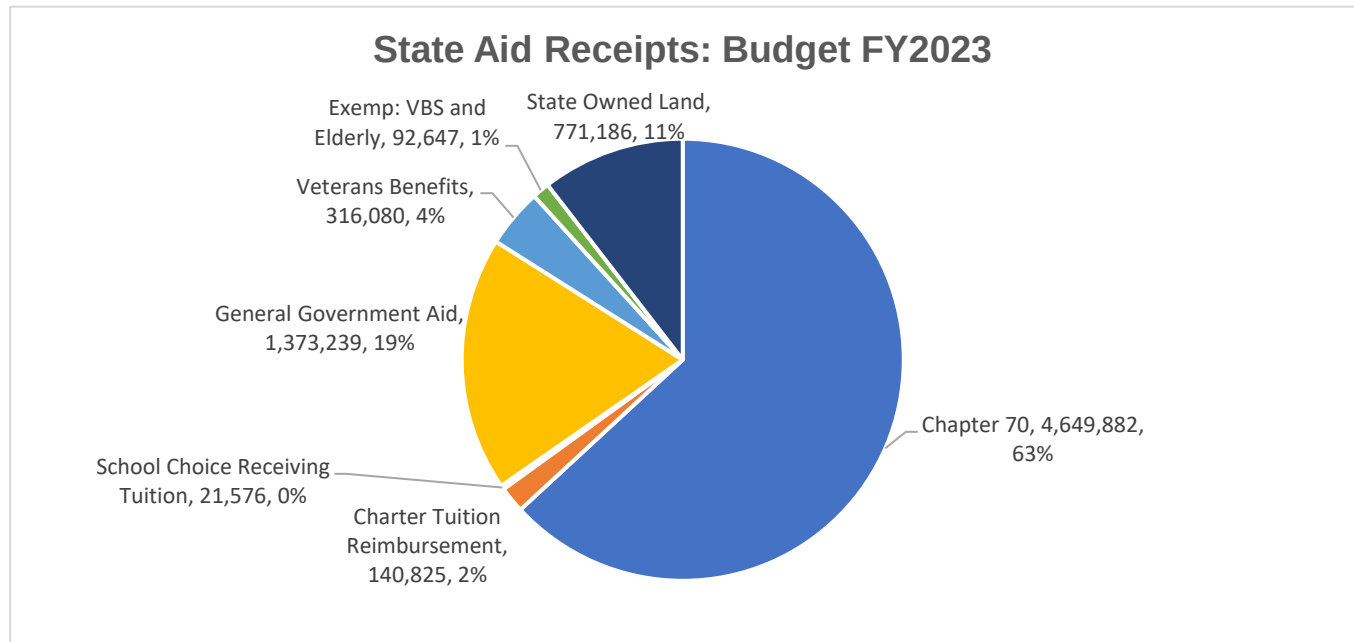
For FY2022: The average home assessment is \$494,508. The average tax bill is \$4,193, which is comprised of \$3,732 from the tax levy and \$461 from the FY2022 debt exclusions.

REVENUE:

(C) State Aid Receipts

The FY2023 budget for **State Aid Receipts is \$7,365,435 (15%)** of its General Fund Revenues.

These are funds allocated from the State based on the State's budgeting process. The numbers for FY2023 are preliminary estimates from the State. The actual State Aid for Westport for FY2023 will not be known until the State budget is approved in late June.



Education

	FY2022 Budget	FY2023 Budget
Chapter 70	4,603,592	4,649,882
Charter Tuition Reimbursement	26,264	140,825
School Choice Receiving Tuition	26,576	21,576
Sub-Total, All Education Programs	4,656,432	4,812,283

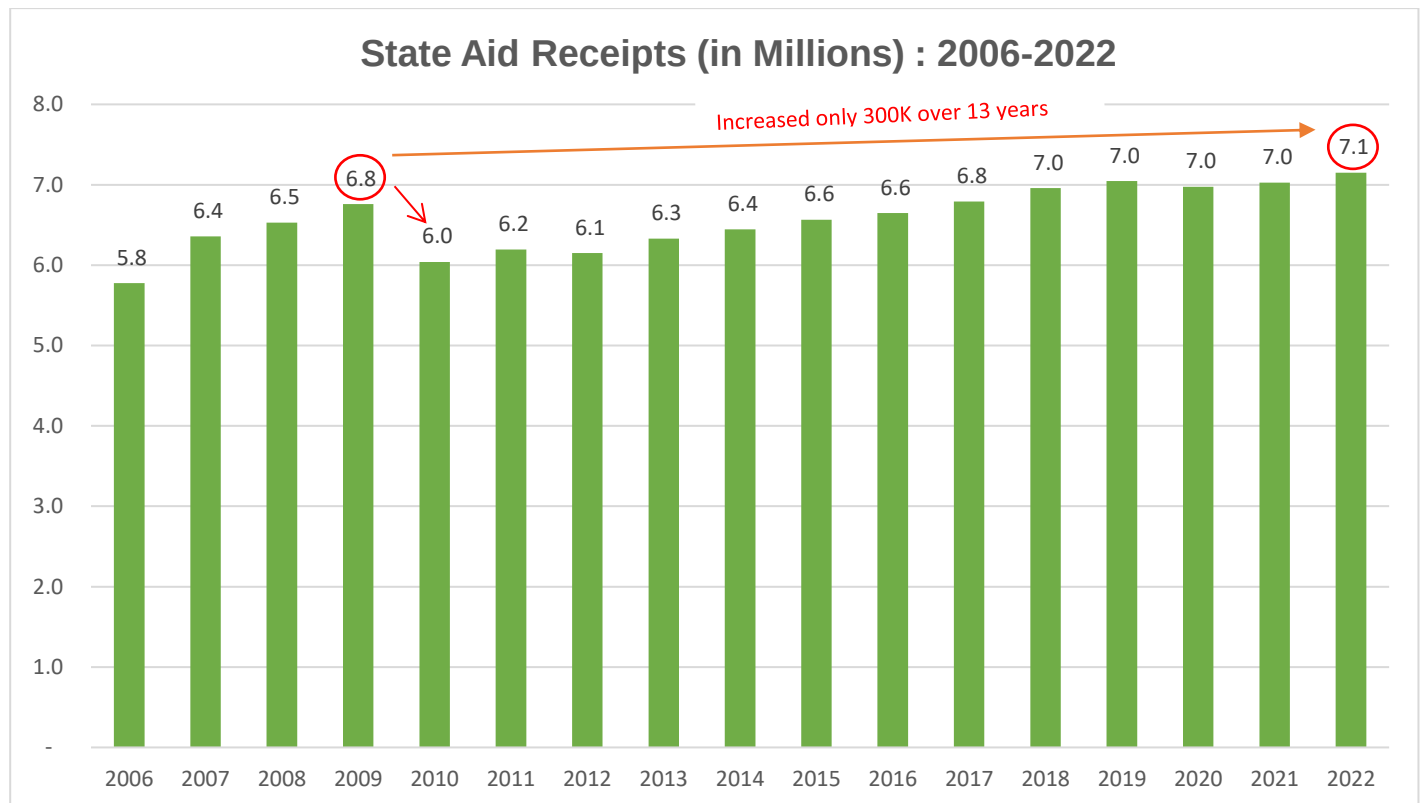
General Government

Unrestricted General Government Aid	1,337,136	1,373,239
Veterans Benefits	273,009	316,080
Exe: VBS and Elderly	85,883	92,647
State Owned Land	771,613	771,186
Sub-Total, All General Government	2,467,641	2,553,152

Total Estimated Receipts	7,124,073	7,365,435
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The chart below reflects the actual State Aid Receipts from 2006 through 2022. Due to an economic downturn, State aid dropped from \$6.8M in 2009 to \$6.0M in 2010. At that time, and for every year since then, this has had a significant detrimental impact on Westport's budget.

Even after the economy since recovered, the State never restored the State Aid to its earlier levels. In fact, 13 years later, the 2022 State Aid is \$7.1M, a mere \$300,000 increase for the entire 13-year period – which averages to 0.3% per annum increase.



Source: mass.gov Trends in Cherry Sheet Aid

If the State Aid had been restored to the 2009 level, and then the State Aid proceeded with annual increases **of a modest 2.5%**, Westport would have received sufficient receipts to properly fund the budget each year. The chart below shows Proforma (“as if”) receipts. As an example, in FY2015, proforma receipts would have been \$7.8M versus the actual receipts of \$6.6M. In FY2022, proforma receipts would have been \$9.3M verses the actual receipts of \$7.1 (that’s \$2.2M in FY2022 alone).

Over the course of the 13-year period, these additional proforma receipts would have amounted to **more than \$18M**, and Westport would be in a very different fiscal position if State Aid was allocated to Westport in a manner that it had been done historically, or in a rate that corresponded to normal expenditure growth.

State Aid receipts (proforma) with annual growth of 2.5% per annum



This initial state aid cut, subsequent lack of restoration, and lack of growth to pace expense growth, is the largest factor to Westport’s lack of revenues.

REVENUE:

(D) Local Receipts

The FY2023 budget for **Local Receipts is \$5,255,100 (11%)** of its General Fund Revenues.

As implied by its name, local receipt revenue is collected by the Town for various services, mostly in the form of fees.

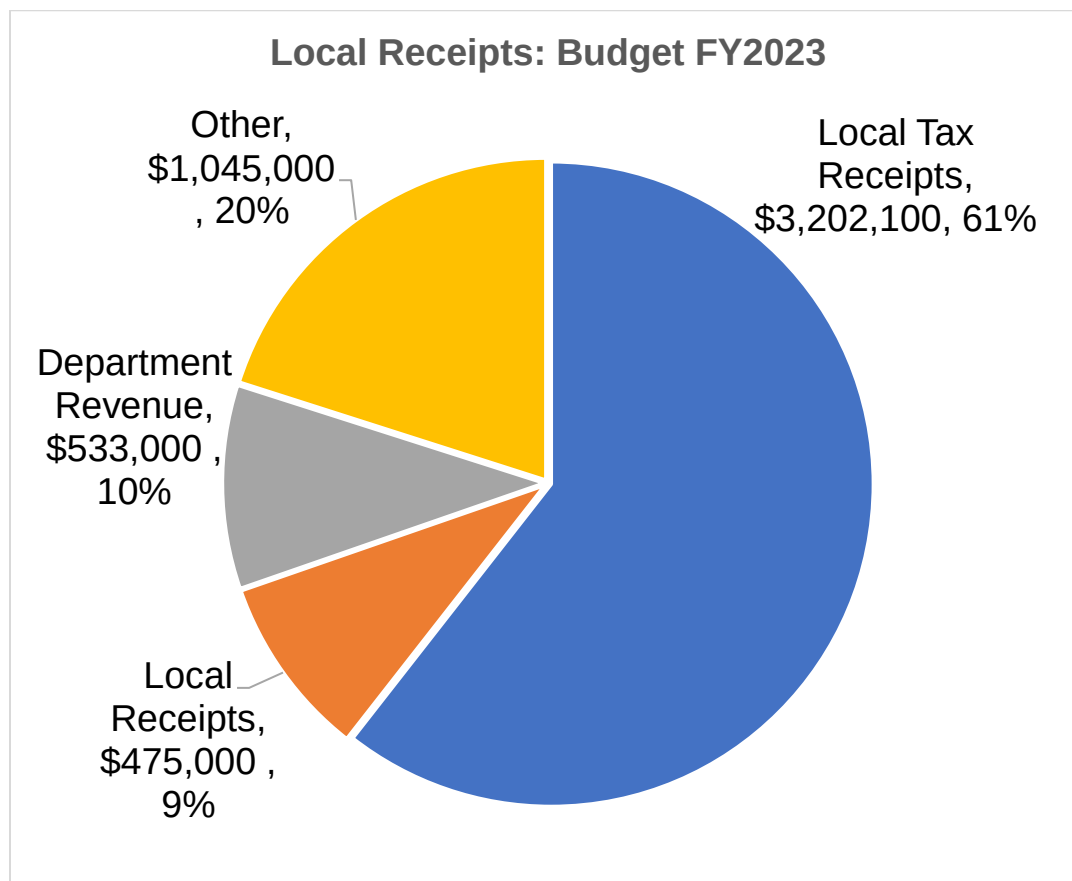
Local Receipts revenue is sensitive to overall economic conditions, particularly its largest categories, and Westport has limited ability to grow these revenues.

Local Tax Receipts are receipts from Motor Vehicle Excise Tax, Meals Tax, Room Tax, Boat, Tax Interest and Penalties and Pilot.

Local Receipts are receipts from trash disposal, other charges for services, fees and rentals.

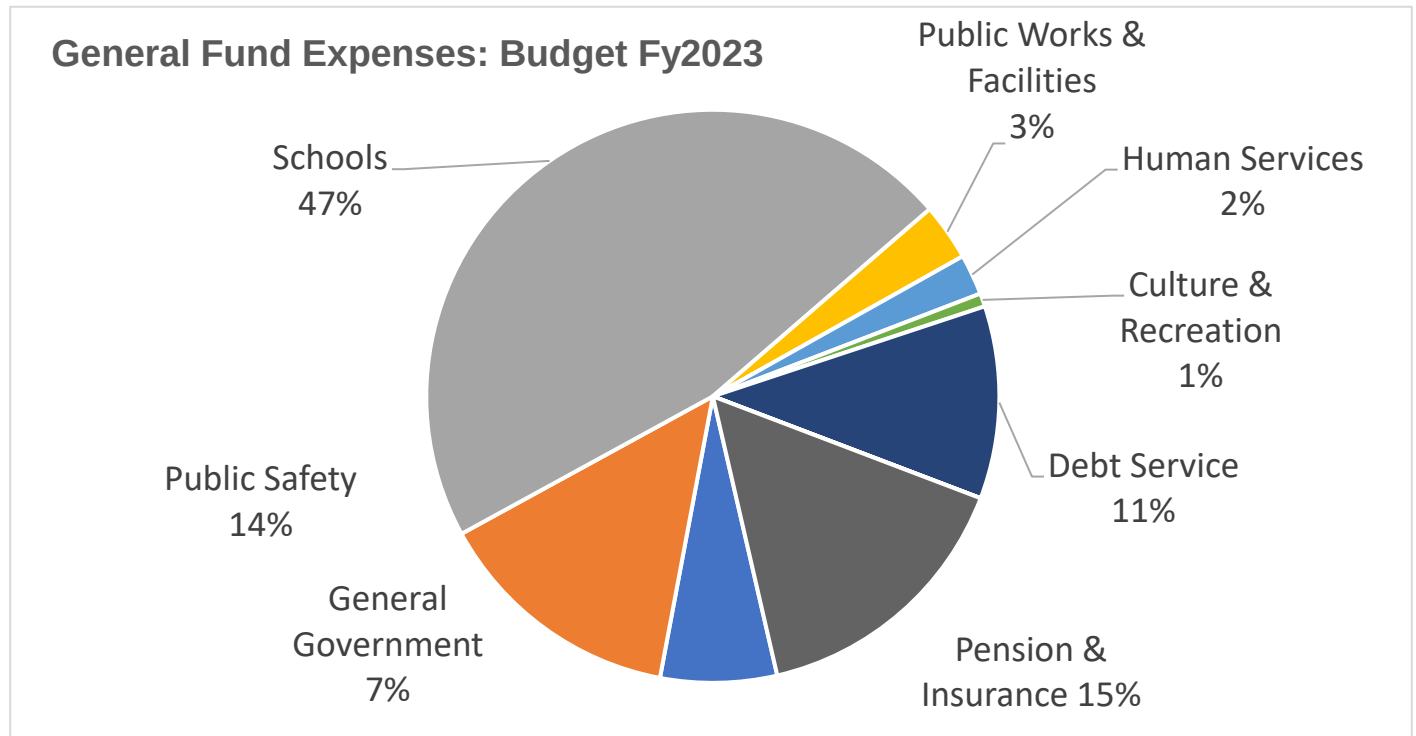
Department Revenue are receipts from Cemeteries, Ambulance, Schools.

Other Revenue are receipts from licenses & permits, fines & forfeitures, investment income, Medicaid reimbursement, miscellaneous recurring and non-recurring revenue.



EXPENSES

The FY2023 budget for **General Fund Expenses** is **\$47,593,769**.



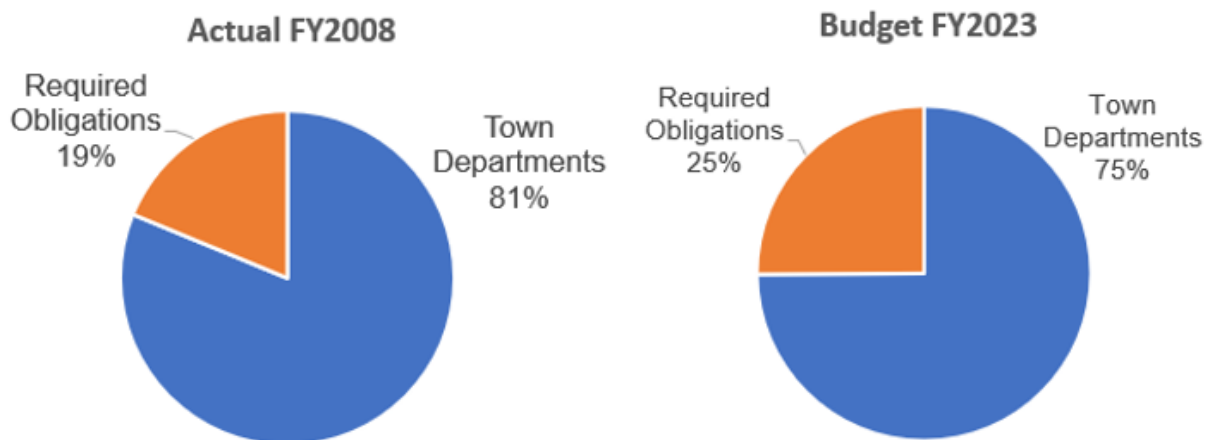
Expenses & Assessments	Approved Budget FY2022	Recommended Budget FY2023
General Government	2,771,833	3,140,365
Public Safety	6,502,868	6,712,977
Schools	21,903,054	22,170,839
Public Works & Facilities	1,560,658	1,532,846
Human Services	1,117,354	1,091,890
Culture & Recreation	348,511	355,490
Debt Service	4,614,618	5,169,921
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Total Expenses	46,117,503	47,593,769

EXPENSES

Required obligations such as Pension, Health/Life Insurance, Medicare, Unemployment, Workers Compensation, Town Insurance, Debt Service, Regional School Assessments, and State Assessments are all budgeted first with funds coming **from revenue growth**. (As discussed earlier, revenue growth is significantly limited, and is not keeping up with expense growth.)

Town and School Operating Budgets increase only by the amount of available funds after meeting the funding requirements of all the **required obligations**.

The next chart shows FY2008 **Required Obligations** represented 19% of the Town's Expenses/Assessments. In the FY2023 budget, **Required Obligations** are 25% - **thus taking up a much bigger piece of the pie**.



Due to the continued extraordinary rise in the costs of the **required obligations**, this leaves little dollars to be able to fund the Town Departmental budgets and the school budget. Each year, the **required obligations** take a larger portion of the available budget dollars, and in turn, departments are underfunded.

EXPENSES

General Fund Expenses & Assessments (in Millions)					
	Actual FY2008	Budget FY2023	15-yr Inc.	15-yr Inc. %	Ave. per Annum
General Government	1.7	3.0	1.4	83%	5.5%
Public Safety	4.6	6.7	2.1	45%	3.0%
Public Works & Facilities	1.3	1.5	0.2	16%	1.1%
Human Services	0.5	1.1	0.5	100%	6.7%
Culture & Recreation	0.2	0.4	0.1	71%	4.8%
Westport Community Schools	14.2	20.3	6.2	44%	2.9%
Town Departments	22.5	33.1	10.5	47%	3.1%
Pension Assessment	1.5	3.2	1.8	122%	8.1%
Regional School Assessments	0.8	1.8	1.0	122%	8.1%
Health/Life, Medicare, UI, WC	2.5	4.2	1.7	69%	4.6%
State Assessments	0.5	1.8	1.4	296%	19.7%
Required Obligations	5.2	11.1	5.9	112%	7.5%
TOTAL	27.8	44.1	16.4	59%	3.9%
Note: Amounts exclude debt service, overlay, and other non-departmental one-time items					

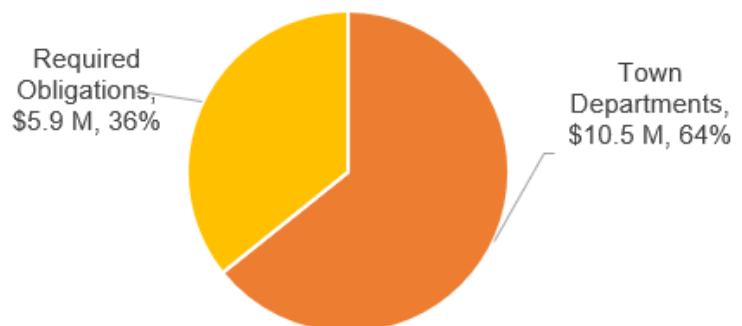
Town Departments: In FY2008, Town Departments were \$22.5M as compared to Budget FY2023 of \$33.1M. This is an overall increase of \$10.5M (or 47%) over the 15-year period. Town Departments have increased on an average at 3.1% per annum.

Required Obligations: In FY2008, Required Obligations were \$5.2M as compared to Budget FY2023 of \$11.1M. This is an overall increase of \$5.9M (or 112%) over the 15-year period. Required Obligations have increased on average at 7.5% per annum.

Of the 15-year increase of \$16.4M, Required Obligations represented an **astounding 36%** of the overall expense/assessment increase.

As Required Obligations grow at these high rates, Town Departments get less and less funding.

15-Year Increase of \$16.4M



EXPENSE CUTS

For Budget FY2023, due to the **limited revenue growth**, and the high rate of growth on the **required obligations**, there are not enough available dollars for the departments and the school to maintain level services. **Virtually all departments have been cut this year, and services will be affected.** The next table reflects the cuts incorporated in to the proposed FY2023 budget.

This trend is expected to continue into FY2024, and it is expected that revenue growth will be limited, required obligations and departmental expense will increase at higher than normal rates due to inflation.

This will likely cause there to be additional significant cuts again in FY2024.

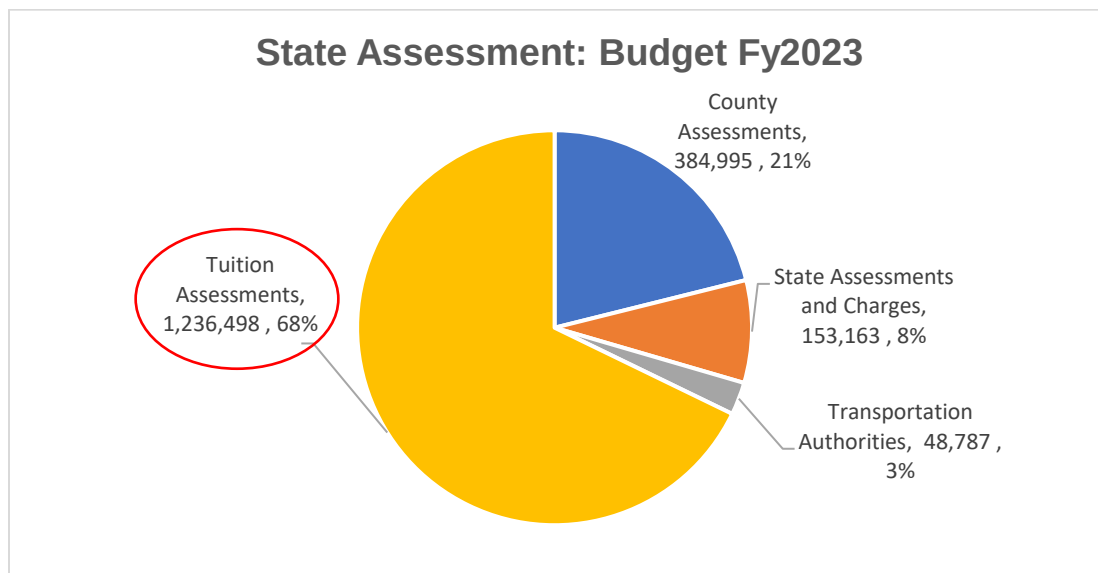
The FY2023 budget proposes the use of Free Cash to help supplement the School Budget. Otherwise the cut would have been \$663,951.

	Departmental Level Service Needs	CUTS to Level Service	FY2023 Budget
GENERAL GOVERNMENT			
Moderator	899	-	899
Selectmen	376,897	(24,652)	352,245
Finance Committee	5,747	(500)	5,247
Town Accountant	213,103	(2,500)	210,603
Assessors	256,150	(6,923)	249,227
Treasurer/Collector	428,437	-	428,437
Legal	110,000	(5,000)	105,000
Personnel Board	290	-	290
Information Technology	319,192	(6,000)	313,192
Town Clerk	131,244	-	131,244
Registrar of Voters	120,848	(9,913)	110,935
Conservation	132,186	(3,250)	128,936
Planning Board	247,825	(24,074)	223,751
Appeals Board	10,948	(548)	10,400
Town Hall/Annex	194,141	(4,966)	189,175
Property Insurance	475,000	(5,000)	470,000
PUBLIC SAFETY			
Police Department	3,971,558	(69,327)	3,902,231
Fire Department	2,524,051	(43,996)	2,480,055
Building Department	140,180	(1,500)	138,680
Sealer of Weights & Measures	4,200	-	4,200
Animal Control Officer	91,048	(7,260)	83,788
Shellfish - Marine Services	90,023	(2,400)	87,623
SCHOOLS			
Westport Community Schools	20,699,320	(363,951)#	20,335,369
Regional School Assessments	1,835,470	-	1,835,470
PUBLIC WORKS & FACILITIES			
Highway Dept	986,911	(142,643)	844,268
Snow & Ice (Storm Account)	150,000	-	150,000
Street Lights	10,000	(1,000)	9,000
Transfer Station	357,252	(21,500)	335,752
Cemetery Department	196,851	(4,725)	192,126
Veteran's Graves	1,700	-	1,700
HUMAN SERVICES			
Board of Health	439,213	(11,188)	428,025
Council on Aging	232,090	(8,900)	223,190
Veterans Services	449,675	(10,000)	439,675
Commission on Disabilities	1,000	-	1,000
CULTURE & RECREATION			
Library	305,572	(13,700)	291,872
Recreation	62,343	(0)	62,343
Historical Commission	1,275	-	1,275
TOTAL CUTS TO LEVEL SERVICE		(795,417)	

STATE ASSESSMENTS

The FY2023 budget for **State Assessments** is **\$1,823,443**.

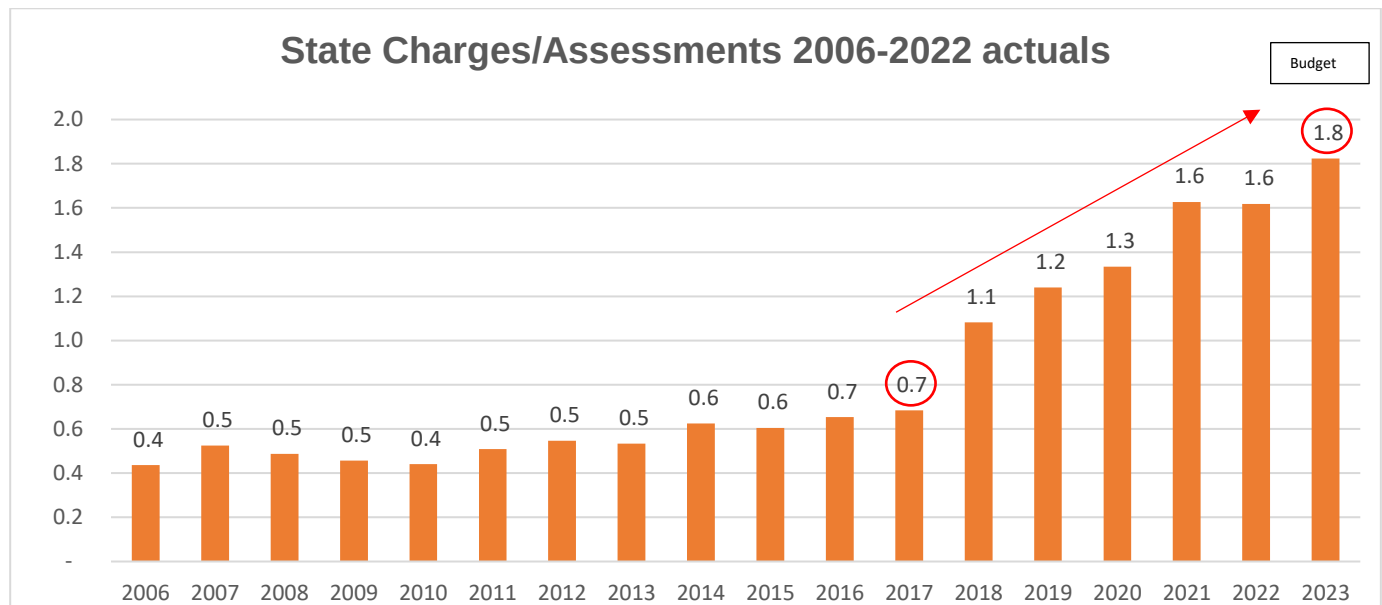
These are assessments from the State based on the State's budgeting process. The numbers for FY2023 are preliminary estimates from the State. The actual State Assessment for Westport for FY2023 will not be known until the State budget is approved in late June. These assessments are directly deducted from the state aid the Town receives. While these costs are not appropriated by Town Meeting, they nonetheless must be accounted for in the Town's Budget.



State assessments have been on the rise since 2017, most notably the Tuition Assessments. In FY2016, the Tuition assessment was \$138K, and in the budget FY2023, the amount is \$1.2M.

Tuition assessments include school choice and charter school only. Cost associated with Diman and Bristol Agricultural School are funded from the operating budget.

STATE ASSESSMENTS



Source: mass.gov Trends in Cherry Sheet Aid

State Assessments 2016-2022								FY2023 Budget
	2016	2017	2018	2019	2020	2021	2022	
County Assessments	338,570	347,034	346,155	354,809	362,317	371,374	375,604	384,995
State Assessments and Charges	125,969	131,209	127,963	132,399	134,732	143,692	146,242	153,163
Transportation Authorities	20,644	20,140	43,156	44,198	45,304	46,436	47,597	48,787
Annual Charges Against Receipts	30,292	26,590	9,561	-	515	-	-	-
Tuition Assessments	138,009	158,812	555,015	708,781	791,563	1,065,446	1,048,673	1,236,498
	653,484	683,785	1,081,850	1,240,187	1,334,431	1,626,948	1,618,116	1,823,443

Source: mass.gov Trends in Cherry Sheet Aid

As you can see from the chart and table, the Tuition Assessments (school choice and charter school) are the biggest drivers to the increases from 2016 to 2022.

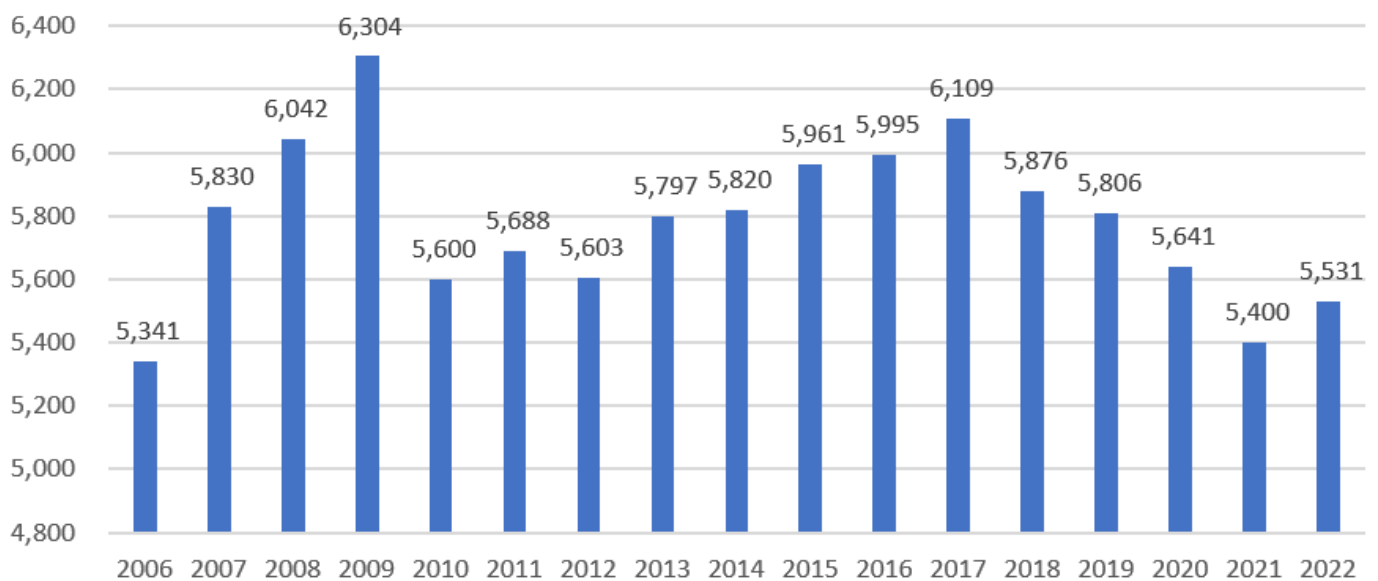
This increase in State assessments is ***having a significant detrimental impact to Westport's budget.***

NET STATE AID

Net State Aid is State Aid Receipts less State Assessments.

As you can see from the chart below, the State overall has decreased its net funding to Westport. In 2009, Westport received net \$6.3M vs. 2022 of \$5.5M.

Net State Aid 2006-2022



LONG TERM LIABILITIES

Westport has two long-term liabilities:

Post Retirement/Pension benefits

All permanent employees, excluding teachers and school administrators (who are part of the MA Teachers' Retirement system) are eligible to receive a pension allowance from the Town.

Other Post-Employment Benefits (OPEB)

All employees who are eligible to retire from the Town of Westport may have 50% of their health-care costs paid by the Town, if they have enrolled in a Town-sponsored health-care plan.

Each year, as part of the annual budget, long-term liabilities ***are intended to be funded*** in accordance with a multi-year funding schedule in order not to burden future generations with disproportionately large financial obligations.

As of June 30, 2021, the OPEB liability was \$26,416,959. The Net Position Restricted for OPEB Plan Benefits as of June 30, 2021 is \$3,780,977, which is 14.3% funded. While many cities and towns in the Commonwealth are facing a similar underfunding, it is still a liability for Westport that will need to be addressed and funded. The Town's FY2023 budget includes funding the OPEB liability \$80,000, which is significantly less than the actuary report recommendations on funding this liability.

STABILIZATION FUND

The Massachusetts Municipal Association recommends the Stabilization Fund Reserve balance to be 5% or more of the municipal budgeted revenues, which would calculate to a minimum targeted balance of approximately \$2.5M.

As of December 31, 2021, the Stabilization balance was \$1,287,044.

Each year, due the structural deficit, available free cash has been used to fund capital needs, and supplement the general fund operating budget.

Due to these funding limitations, and competing priorities for free cash, the Town has not prioritized funding of the Stabilization Fund. As such, the Stabilization Fund remains underfunded.

Due to the limited amount of available free cash, the Finance Committee is recommending to add \$50,000 to the Fund at Town Meeting.

CAPITAL IMPROVEMENTS

The Town has a responsibility to current and future generations to maintain, replace, and expand its property, plant, and equipment, if needed.

The Town uses a variety of funding sources to meet the needs, of which the most notable source each year is free cash. Since free cash is considered one-time funds, capital purchases are the recommended use of free cash. The chart below shows the recommended capital purchases for FY2023 and the sources of funds for each item.

Capital Improvement Recommendations for FY2023			
Department	Capital Improvement Program	Amount	Funding Source
Fire	Replace SCBA Air Packs and tanks (1)	350,000	Free Cash
Town Hall	Copiers/Printers/Scanners	150,000	Free Cash
Police	2 Cruisers	112,000	Free Cash
Fire	Pickup truck with plow	55,000	Free Cash
Town Hall	Monitors Town Hall/Annex	40,000	Free Cash
Board of Health	Transfer Station Building	30,000	Free Cash
Town Hall	Town Hall Garage Roof	15,000	Free Cash
		752,000	Free Cash

ADDITIONAL UNFUNDED CAPITAL PROJECTS

Below is the list of additional capital needs that are not yet recommended for purchases primarily due to the lack of a funding source, to the limited amount of available free cash.

Additional Unfunded Projects		
School	WES Parking Lot	350,000
Police	1 Cruiser	56,000
Highway	Large Mower	103,000
Fire Department	Pickup truck with plow	55,000
Recreation	Playground Annex	250,000
Town Hall	Painting Trim Town Hall	65,000
Fire Department	Replace Engine 2 with Forestry Truck	175,000
IT Town Hall	Cameras Annex/Town Hall	35,000
IT Town Hall	Switches & Battery Backups	160,000
Recreation	Playground Bicentennial	250,000
Town Hall	Town Hall Parking Lot	150,000
COA	Floor Replacement	82,640
Town Hall	Heating/AC Town Hall	TBD
Town Annex	Heating Annex	TBD
School	WES Boiler Heating System	1,000,000
School	MAC & WES AC	1,300,000
School	WES Master Clock Paging	TBD
School	MAC Pods Purchase?	325,000
Fire Department	Station 1 Exterior Siding	30,000

The dollar amount of the unfunded capital needs are significant, and growing.

FREE CASH

Free cash is an unappropriated fund balance and is certified by the Department of Revenue once the financial books are closed for the fiscal year. The free cash calculation incorporates surplus revenues (revenue collections in excess of estimated revenues), budget turn backs (unexpended appropriations), the prior year's free cash balance, and outstanding property taxes. Free cash is the amount of funds that are unrestricted and available for appropriation.

Free Cash is a nonrecurring revenue source, and should be limited to paying one-time expenditures, funding capital projects, or replenishing other reserves.

There is no guarantee the amount of free cash that will be available each year, and is unpredictable. Recurring expenses should only be funded by recurring/reliable revenue sources. The Department of Revenue (DOR) recommends avoiding supplementing current year departmental operations with free cash.

The Fiscal 2023 budget reflects substantial cuts to all departments. The Finance Committee is recommending the use of \$300,000 of free cash to supplement the School Department's budget, \$30,000 to supplement departments for incremental fuel costs and approximately \$60,000 to be placed in the reserve fund.

Certified Free Cash		1,661,660
ATM Warrant Articles		
Article 1 Prior Year Bills	7,682	
Article 2 Supplemental Budget Requests	65,000	
Article 4 Budget	389,260	
Article 7 Capital Improvement	752,000	
Article 9 Assessors Revaluation Program	60,000	
Article 10 Old High School Expenses	200,000	
Article 11 Westport Point Turnaround	50,000	
Article 16 Revolving Fund Collector/Treasurer	25,000	
Article 32 Stabilization Fund	50,000	
Estimated Free Cash Remaining Balance		62,718

FY2023 BUDGET SUMMARY

Westport operates in a structural deficit. Expenses outpacing revenues is a structural deficit, and Westport has been in this chronic situation for many years.

There is limited opportunity for revenue growth. There are constraints on raising property taxes due to Proposition 2 ½, and State Aid Receipts have been flat for 13 years.

Required Obligations are increasing - Expenses for Pension, Health insurance/other benefits, OPEB, Regional School Assessments, State Assessments continue to increase and the Town has limited ability to affect those increases.

Town Departments are not able to be funded to operate at level services - Westport faces growing demands to increase expenditures in all its municipal services, as well as to comply with additional required state mandates. Each year, making the budget “balance” means these needed funds are excluded from the budget and not appropriated.

Virtually every department in all of Westport’s sectors of its General Government, Public Safety, Schools, Public Works and Facilities, Human Services, Culture and Recreation are lacking the resources to adequately provide needed services to our Town residents.

Departmental cuts totaling \$800,000 were made in the FY2023 budget in order to balance the budget. In addition, nearly \$400,000 of free cash was used to temporarily postpone additional cuts in FY2023.

FY2024 BUDGET OUTLOOK

Westport has been experiencing a structural deficit for years. Each year, the deficit grows, as expense growth has outpaced revenue growth.

Westport currently does not anticipate any major sources of new revenues. As we have noted for the last several years, expense growth will continue to outpace revenue growth, and the structural deficit will continue to be an issue that needs to be addressed.

Due to inflationary predictions, it is expected that expense growth will increase more significantly than it has in prior years. Therefore, it is expected that the FY2024 structural deficit ***will be larger*** than any amount that Westport has experienced in many years.

The anticipated FY2024 deficit will likely require ***further and significant cuts*** to municipal services.

BUDGET FY2023 FULL DETAIL

	FY22	FY23		FY23	FY23
	Approved	Recommended		Increase	Increase
REVENUE					
Property Taxes	34,306,512	36,403,361		2,096,849	6.1%
State Aid	7,130,774	7,365,435		234,661	3.3%
Local Receipts	5,853,763	5,255,100		(598,663)	-10.2%
Free Cash - to balance budget	562,343	389,260		(173,083)	-30.8%
Budget Offsets /Transfers In	288,885	284,026		(4,859)	-1.7%
Total Revenue	48,142,277	49,667,182		1,554,905	3.2%

EXPENSES & OTHER

GENERAL GOVERNMENT

Moderator	881	899		18	2.0%
Selectmen	373,014	352,245		(20,769)	-5.6%
Finance Committee	4,288	5,247		959	22.4%
Reserve Fund	50,000	109,184		59,184	118.4%
Town Accountant	187,717	210,603		22,886	12.2%
Assessors	242,291	249,227		6,936	2.9%
Treasurer/Collector	403,512	428,437		24,925	6.2%
Legal	70,000	105,000		35,000	50.0%
Personnel Board	290	290		-	0.0%
Information Technology	289,342	313,192		23,850	8.2%
Town Clerk	128,100	131,244		3,144	2.5%
Registrar of Voters	97,731	110,935		13,204	13.5%
Conservation	129,978	128,936		(1,042)	-0.8%
Planning Board	252,533	223,751		(28,782)	-11.40%
Appeals Board	9,230	10,400		1,170	12.7%
Old School	100,000	100,000		-	0.0%
Town Hall/Annex	181,326	189,175		7,849	4.3%
Property Insurance	250,000	470,000		220,000	88.0%
Town Reports	100	100		-	0.0%
Town Farm	1,500	1,500		-	0.0%
General Government	2,771,833	3,140,365		368,532	13.3%

PUBLIC SAFETY

Police Department	3,779,157	3,902,231		123,074	3.3%
Fire Department	2,399,793	2,480,055		80,262	3.3%
Building Department	135,151	138,680		3,529	2.6%
Sealer of Weights & Measures	4,162	4,200		38	0.9%
Animal Control Officer	86,114	83,788		(2,326)	-2.7%
Shellfish - Marine Services	88,441	87,623		(818)	-0.9%
Parking Tickets	10,050	16,400		6,350	63.2%
Public Safety	6,502,868	6,712,977		210,109	3.2%

SCHOOLS

Westport Community Schools	19,935,683	20,335,369		399,686	2.0%
Regional School Assessments	1,967,371	1,835,470		(131,901)	-6.7%
Schools	21,903,054	22,170,839		267,785	1.2%

BUDGET FY2023 FULL DETAIL (continued)

	FY22	FY23		FY23	FY23
	Approved	Recommended		Increase	Increase
PUBLIC WORKS & FACILITIES					
Highway Dept	874,586	844,268		(30,318)	-3.5%
Snow & Ice (Storm Account)	150,000	150,000		-	0.0%
Street Lights	5,000	9,000		4,000	80.0%
Transfer Station	340,118	335,752		(4,366)	-1.3%
Cemetery Department	189,254	192,126		2,872	1.5%
Veteran's Graves	1,700	1,700		-	0.0%
Public Works & Facilities	1,560,658	1,532,846		(27,812)	-1.8%

HUMAN SERVICES

Board of Health	436,761	428,025		(8,736)	-2.0%
Council on Aging	230,113	223,190		(6,923)	-3.0%
Veterans Services	449,480	439,675		(9,805)	-2.2%
Commission on Disabilities	1,000	1,000		-	0.0%
Human Services	1,117,354	1,091,890		(25,464)	-2.3%

CULTURE & RECREATION

Library	286,115	291,872		5,757	2.0%
Recreation	61,121	62,343		1,222	2.0%
Historical Commission	1,275	1,275		-	0.0%
Culture & Recreation	348,511	355,490		6,979	2.0%

DEBT SERVICE

Principal Payments	2,788,557	3,306,902		518,345	18.6%
Interest Payments on Long Term Debt	1,826,061	1,863,019		36,958	2.0%
Debt Service	4,614,618	5,169,921		555,303	12.0%

ASSESSMENTS

SRPEDD	3,057	3,295		238	7.8%
Assessments	3,057	3,295		238	7.8%

PENSION & INSURANCE

Pension Assessment	3,060,550	3,246,146		185,596	6.1%
OPEB	50,000	80,000		30,000	60.0%
Health/Life, Medicare, Unemploy, WC	4,185,000	4,090,000		(95,000)	-2.3%
Pension & Insurance	7,295,550	7,416,146		120,596	1.7%

Total Operating Expenses (OE)	46,117,503	47,593,769		1,476,266	3.2%
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OTHER AMOUNTS TO BE RAISED

Overlay Requirement	300,000	280,000		(20,000)	-6.7%
State Assessments	1,724,774	1,823,413		98,639	5.7%
Total Other Amounts to be Raised	2,024,774	2,103,413		78,639	3.9%

NET BUDGET - Surplus (Deficit)	-	-			
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