

APPENDIX A - FINANCE COMMITTEE TOWN GOVERNMENT & EDUCATION BUDGET RECOMMENDATIONS FOR FY 24								
	Account Name			Approved Budget	Fin Com	\$ Change	Percent Change	
line#		Actual FY 2021	Actual FY 2022	Budget FY 2023	Recomm FY 2024	From FY 2023	From FY 2023	Notes
	GENERAL GOVERNMENT							
	Selectmen Payroll-Elected	9,375	6,250	12,500	12,500	0	0.00%	
	Selectmen Payroll	97,771	113,275	129,083	110,480	-18,603	-14.41%	
	Selectmen Expense	14,854	2,439,536	21,075	29,705	8,630	40.95%	
1	Department Total	\$ 122,000	\$ 2,559,061	\$ 162,658	\$ 152,685	-9,973	-6.13%	
						0		
	Town Administrator Payroll	85,096	87,574	90,127	107,500	17,373	19.28%	contract
	Town Administrator Expense	100	0	1,200	1,200	0	0.00%	
2	Department Total	\$ 85,196	\$ 87,574	\$ 91,327	\$ 108,700	17,373	19.02%	
						0		
	Fincom Expense	210	210	525	525	0	0.00%	
3	Department Total	\$ 210	\$ 210	\$ 525	\$ 525	0	0.00%	
						0		
	Reserve Fund	0	0	125,000	125,000	0	0.00%	
4	Department Total	\$ -	\$ -	\$ 125,000	\$ 125,000	0	0.00%	
						0		
	Boards & Commissions-Cemetery Commission	1,243	656	2,080	2,700	620	29.81%	
	Boards & Commissions-Agricultural Commission	0	0	250	300	50	20.00%	
5	Department Total	\$ 1,243	\$ 656	\$ 2,330	\$ 3,000	670	28.76%	
						0		
	Election Wages	23,927	22,674	105,270	74,261	-31,009	-29.46%	decrease # of elections & town meeting sessions
	Election Expense	19,377	32,103	55,322	37,243	-18,079	-32.68%	
6	Department Total	\$ 43,304	\$ 54,778	\$ 160,592	\$ 111,504	-49,088	-30.57%	
						0		
	Registrars Salary	4,241	4,310	4,385	4,457	72	1.64%	
	Registrars Wages	351	488	927	621	-306	-33.01%	
	Registrars Expense	7,154	8,121	10,222	10,550	328	3.21%	
7	Department Total	\$ 11,746	\$ 12,918	\$ 15,534	\$ 15,628	94	0.61%	
						0		
	Town Accountant Salary	76,915	79,225	79,225	82,400	3,175	4.01%	contract
	Town Accountant Wages	17,453	18,057	70,980	55,981	-14,999	-21.13%	
	Town Accountant Expenses	1,516	2,205	2,310	2,870	560	24.24%	
8	Department Total	\$ 95,884	\$ 99,487	\$ 152,515	\$ 141,251	-11,264	-7.39%	
						0		
	Tax Assessor Salary-Elected	53,635	55,242	56,904	58,607	1,703	2.99%	
	Tax Assessor Salary	55,712	57,348	57,229	60,493	3,264	5.70%	contract
	Tax Assessor Wages	38,043	35,343	42,148	45,602	3,454	8.19%	new staff & clerical contract steps
	Tax Assessor Expense	10,265	14,582	14,265	14,470	205	1.44%	
9	Department Total	\$ 157,655	\$ 162,515	\$ 170,546	\$ 179,172	8,626	5.06%	
						0		
	Town Collector Salary	41,578	47,853	44,346	44,346	0	0.00%	
	Town Collector Wages	52,372	54,361	54,395	57,403	3,008	5.53%	union contract
	Town Collector Expense	6,222	6,824	7,800	7,845	45	0.58%	
10	Department Total	\$ 100,172	\$ 109,038	\$ 106,541	\$ 109,594	3,053	2.87%	

	Account Name	Actual	Actual	Approved	Fin Com	Change	Change	
line#		FY 2021	FY 2022	Budget	Recomm	From	From	Notes
		FY 2021	FY 2022	FY 2023	FY 2024	FY 2023	FY 2023	
	Town Treasurer Salary	42,577	47,853	44,346	44,346	0	0.00%	
	Town Treasurer Wages	43,024	5,090	45,165	49,129	3,964	8.78%	1 FT staff
	Town Treasurer Expense	19,194	22,159	23,000	25,020	2,020	8.78%	incr. payrollcharges
11	Department Total	\$ 104,795	\$ 75,101	\$ 112,511	\$ 118,495	5,984	5.32%	
						0		
	Tax Lien Expense	17,644	27,463	27,500	27,500	0	0.00%	
12	Department Total	\$ 17,644	\$ 27,463	\$ 27,500	\$ 27,500	0	0.00%	
						0		
	Town Clerk Salary	79,658	82,034	84,496	87,031	2,535	3.00%	
	Town Clerk Wages	65,448	80,950	85,539	98,058	12,519	14.64%	2 FT staff
	Town Clerk Expense	7,494	4,852	10,285	10,916	631	6.14%	removed \$70K prior encumbrance
13	Department Total	\$ 152,600	\$ 167,836	\$ 180,320	\$ 196,005	15,685	8.70%	
						0		
	Management Information Systems Payroll	17,252	17,694	18,148	35,000	16,852	92.86%	PT consultant
	Management Information Systems Expense	139,074	159,257	146,983	173,878	26,895	18.30%	IT security contract out for bid
14	Department Total	\$ 156,327	\$ 176,950	\$ 165,131	\$ 208,878	43,747	26.49%	
						0		
	Zoning Board Expense	2,545	2,873	2,800	2,875	75	2.68%	
15	Department Total	\$ 2,545	\$ 2,873	\$ 2,800	\$ 2,875	75	2.68%	
						0		
	Town Planner/Conservation Agent Salary	63,534	65,001	67,000	68,959	1,959	2.92%	
	Planning Board Expense	8,643	9,920	11,157	12,208	1,051	9.42%	
16	Department Total	\$ 72,178	\$ 74,922	\$ 78,157	\$ 81,167	3,010	3.85%	
						0		
	Contracted Services	45,880	51,466	54,600	79,200	24,600	45.05%	
	Facilities Maintenance Salary	0	0	70,000	0	-70,000	-100.00%	
	Facilities Maintenance Wages	0	0	170,641	0	-170,641	-100.00%	
	Facilities Maintenance Expense	897,273	637,921	595,817	173,050	-422,767	-70.96%	some transfers to Bldg maint dept.
17	Department Total	\$ 943,153	\$ 689,386	\$ 891,058	\$ 252,250	-638,808	-71.69%	
						0		
	Building Maintenance & Grounds Salary				88,000	88,000		
	Building Maintenance & Grounds Wages				196,328	196,328		reflect new exp.staff - 2 FT & 1 PT hired, 2 addtl PT not yet hired
	Building Maintenance & Grounds Expenses				540,200	540,200		transferred from other lines
18	Department Total	\$ -	\$ -	\$ -	\$ 824,528	824,528		
						0		
	Moderator Salary	200	200	200	200	0	0.00%	
	Town Reports	2,195	1,775	4,500	4,500	0	0.00%	
19	Department Total	\$ 2,395	\$ 1,975	\$ 4,700	\$ 4,700	0	0.00%	
						0		
	Postage-Town Offices	30,839	32,182	34,575	35,700	1,125	3.25%	
20	Department Total	\$ 30,839	\$ 32,182	\$ 34,575	\$ 35,700	1,125	3.25%	
						0		
	Audit Town Records	18,500	19,000	19,000	20,000	1,000	5.26%	
21	Department Total	\$ 18,500	\$ 19,000	\$ 19,000	\$ 20,000	1,000	5.26%	
						0		
	TOTAL GENERAL GOVERNMENT	\$ 2,118,386	\$ 4,353,924	\$ 2,503,320	\$ 2,719,157	215,838	8.62%	\$ -
						0		

	Account Name	Actual	Actual	Approved	Fin Com	Change	Change	
line#		FY 2021	FY 2022	Budget	Recomm	From	From	Notes
				FY 2023	FY 2024	FY 2023	FY 2023	
	GENERAL GOVERNMENT - LEGAL					0		
	Legal Services	139,438	171,441	166,000	172,000	6,000	3.61%	
22	Department Total	\$ 139,438	\$ 171,441	\$ 166,000	\$ 172,000	6,000	3.61%	
						0		
	TOTAL GENERAL GOVERNMENT - LEGAL	\$ 139,438	\$ 171,441	\$ 166,000	\$ 172,000	6,000	3.61%	
	PUBLIC SAFETY					0		
	Police Chief Salary	155,398	161,095	165,828	170,703	4,875	2.94%	
	Police Compensation	2,541,828	2,692,028	2,970,001	3,098,907	128,906	4.34%	
	Police Expense	158,312	218,902	209,275	229,825	20,550	9.82%	increased training by state
23	Department Total	\$ 2,855,538	\$ 3,072,025	\$ 3,345,104	\$ 3,499,435	154,331	4.61%	
						0		
	Dispatcher Wages	288,200	317,470	377,654	373,950	-3,704	-0.98%	
	Dispatcher Training	4,443	8,528	12,000	12,000	0	0.00%	
24	Department Total	\$ 292,644	\$ 325,998	\$ 389,654	\$ 385,950	-3,704	-0.95%	
						0		
	Fire Salary	106,090	114,929	119,322	122,764	3,442	2.88%	contract
	Fire Wages	265,369	254,559	285,278	288,403	3,125	1.10%	
	Fire Expense	90,328	170,108	82,820	80,820	-2,000	-2.41%	
25	Department Total	\$ 461,786	\$ 539,596	\$ 487,420	\$ 491,988	4,568	0.94%	
						0		
	Forestry Salary	25,314	26,075	26,856	27,663	807	3.00%	elected official
	Forestry Wages	41,158	98,582	106,830	109,714	2,884	2.70%	contract
	Forestry Expense	41,158	105,863	27,700	28,200	500	1.81%	
26	Department Total	\$ 107,630	\$ 230,520	\$ 161,386	\$ 165,576	4,190	2.60%	
						0		
	Building Inspection Salary	54,075	54,630	57,368	75,000	17,632	30.73%	new contract & incl addt'l PT
	Building Inspection Wages	54,176	58,147	59,424	64,193	4,769	8.02%	contract
	Building Inspection Expense	7,361	14,145	3,320	3,020	-300	-9.04%	
27	Department Total	\$ 115,612	\$ 126,922	\$ 120,112	\$ 142,213	22,101	18.40%	
						0		
	Sealer of Wts/Measures Salary	500	500	500	500	0	0.00%	
	Sealer of Wts/Measures Expense	0	0	0	0	0	#DIV/0!	
28	Department Total	\$ 500	\$ 500	\$ 500	\$ 500	0	0.00%	
						0		
	Emergency Management Wages	1,500	1,500	1,500	2,000	500	33.33%	
	Emergency Management Expense	244	703	2,450	4,000	1,550	63.27%	
29	Department Total	\$ 1,744	\$ 2,203	\$ 3,950	\$ 6,000	2,050	51.90%	
						0		
	Animal Control Salary	56,953	58,349	60,100	61,903	1,803	3.00%	
	Animal Control Wages	19,364	17,382	20,584	21,124	540	2.63%	
	Animal Control Expense	4,282	4,831	6,000	6,600	600	10.00%	
30	Department Total	\$ 80,598	\$ 80,562	\$ 86,684	\$ 89,627	2,943	3.40%	
						0		
						0		
	TOTAL PUBLIC SAFETY	\$ 3,916,053	\$ 4,378,325	\$ 4,594,810	\$ 4,781,289	186,479	4.06%	
						0		

	Account Name	Actual	Actual	Approved	Fin Com	Change	Change	
line#		FY 2021	FY 2022	Budget	Recomm	From	From	Notes
		FY 2021	FY 2022	FY 2023	FY 2024	FY 2023	FY 2023	
	HIGHWAYS & STREETS					0		
	Highway Salary	99,615	82,882	103,350	93,500	-9,850	-9.53%	
	Highway Wages	342,441	383,532	420,620	462,424	41,804	9.94%	
31	Department Total	\$ 442,056	\$ 466,413	\$ 523,970	\$ 555,924	31,954	6.10%	
						0		
	Highway Expense	8,026	38,091	16,150	25,150	9,000	55.73%	
	Highway Program-Drainage	72,791	97,893	136,500	161,500	25,000	18.32%	machine rental incr \$20K
32	Department Total	\$ 80,817	\$ 135,984	\$ 152,650	\$ 186,650	34,000	22.27%	
						0		
	Equipment Repairs	29,034	35,514	35,136	50,000	14,864	42.31%	more vehicles & equip to maintain
	Fuel for Town Vehicles	110,121	203,081	264,000	320,000	56,000	21.21%	anticipate rate increase - \$11k disesel
33	Department Total	\$ 139,155	\$ 238,595	\$ 299,136	\$ 370,000	70,864	23.69%	+ 14K gas / mth
						0		
	Snow Removal Expense	239,583	254,226	200,000	200,000	0	0.00%	
34	Department Total	\$ 239,583	\$ 254,226	\$ 200,000	\$ 200,000	0	0.00%	
						0		
	Municipal Lights	12,710	14,307	15,000	18,750	3,750	25.00%	anticipate rate increases
35	Department Total	\$ 12,710	\$ 14,307	\$ 15,000	\$ 18,750	3,750	25.00%	
						0		
	TOTAL HIGHWAYS & STREETS	\$ 914,321	\$ 1,109,525	\$ 1,190,756	\$ 1,331,324	140,569	11.80%	
						0		
	HUMAN SERVICES					0		
						0		
	Health & Human Services Salary				69,715	69,715		Dir of HHS (COA, Veterans, Nurse & Outreach) & 1 Asst. 50% ARPA funding
	Health & Human Services Expense				3,125	3,125		
36	Department Total	\$ -	\$ -	\$ -	\$ 72,840	72,840		
						0		
	Town Nurse Salary		0	41,200	63,654	22,454	54.50%	FT nurse 25% ARPA funds
	Town Nurse Expense		0	4,700	8,391	3,691	78.53%	
37	Department Total	\$ -	\$ -	\$ 45,900	\$ 72,045	26,145	56.96%	
						0		
	Board of Health Salary	70,500	72,615	74,793	77,037	2,244	3.00%	
	Board of Health Wages	54,703	56,490	26,495	48,129	21,634	81.65%	moving from PT fo FT
	Board of Health Expense	19,444	19,569	24,450	30,000	5,550	22.70%	lab and testing as it relates to PFAS
	Board of Health PFAS Expense	0	0	0	155,000	155,000		antic. Maint. of the filter systems
38	Department Total	\$ 144,647	\$ 148,674	\$ 125,738	\$ 310,166	184,428	146.68%	
						0		
	Council on Aging Salary	59,484	61,267	63,105	64,998	1,893	3.00%	
	Council on Aging Wages	44,682	46,065	48,868	37,751	-11,118	-22.75%	addt'l 1 FT Outeach staff - 50% ARPA funds
	Council on Aging Expense	2,787	3,249	3,150	3,150	0	0.00%	
39	Department Total	\$ 106,953	\$ 110,581	\$ 115,123	\$ 105,899	-9,225	-8.01%	
						0		

	Account Name	Actual	Actual	Approved	Fin Com	Change	Change	
line#		FY 2021	FY 2022	Budget	Recomm	From	From	Notes
		FY 2021	FY 2022	FY 2023	FY 2024	FY 2023	FY 2023	
	Veterans Services Salary	37,654	38,783	39,948	63,654	23,706	59.34%	FT position required - no ARPA funding this year
	Veterans Services Expense	1,097	2,258	4,335	4,285	-50	-1.15%	
	Veterans Services Benefits	120,111	101,107	150,000	150,000	0	0.00%	
	Veterans Memorial Expense	1,392	3,953	4,200	4,200	0	0.00%	
	Veterans-Maintenance of Graves	0	768	925	925	0	0.00%	
40	Department Total	\$ 160,253	\$ 146,870	\$ 199,408	\$ 223,064	23,656	11.86%	
						0		
						0		
	TOTAL HUMAN SERVICES	\$ 411,853	\$ 406,125	\$ 486,169	\$ 784,014	297,845	61.26%	
						0		
	CULTURE & RECREATION					0		
						0		
	Boards & Commissions-Historical Commission	583	84	750	750	0	0.00%	
	Boards & Commissions-Recreation Committee	0	0	500	500	0	0.00%	500
	Boards & Commissions-Parks Commission	800	800	1,200	1,200	0	0.00%	
	Memorial Day Activity	0	1,265	1,450	1,450	0	0.00%	
41	Department Total	\$ 1,383	\$ 2,149	\$ 3,900	\$ 3,900	0	0.00%	
						0		
	Blanding Library	252,019	258,310	289,600	304,080	14,480	5.00%	
42	Department Total	\$ 252,019	\$ 258,310	\$ 289,600	\$ 304,080	14,480	5.00%	
						0		
						0		
	TOTAL CULTURE & RECREATION	\$ 253,402	\$ 260,459	\$ 293,500	\$ 307,980	14,480	4.93%	
						0		
						0		
	OTHER FIXED COST					0		
						0		
	Pension Assess. Bristol Cnty.	1,086,036	1,214,982	1,285,833	1,374,023	88,190	6.86%	assessed amount
	Insurance-Town	330,267	426,897	460,000	600,000	140,000	30.43%	full replacment value for buildings and equipment; FY23 needed RFT
	Insurance- Group Health	772,631	863,772	980,000	990,000	10,000	1.02%	
	Insurance-Unemployment	3,813	2,938	9,000	9,000	0	0.00%	
	Payroll Taxes-Medicare	80,518	81,847	82,000	88,000	6,000	7.32%	
	Accumulated Absences	45,330	4,109	115,000	130,000	15,000	13.04%	3 potential retirements
	State Charges	202,385	218,792	205,156	205,581	425	0.21%	prev. shown as reduction to revenue
	County Tax	203,437	214,834	220,205	219,021	-1,184	-0.54%	prev. shown as reduction to revenue
	Southeast Regional Planning Assessment	2,229	2,284	2,522	2,585	63	2.51%	
43	TOTAL OTHER FIXED COST	\$ 2,726,644	\$ 3,030,456	\$ 3,359,716	\$ 3,618,210	258,494	7.69%	
	TOTAL TOWN GOVERNMENT	10,480,099	13,710,256	12,594,270	13,713,975	1,119,705	8.89%	
	EDUCATION							
	Dighton/Rehoboth Regional Schools	19,766,488	17,594,833	20,362,471	21,233,677	871,206	4.28%	reduced capital assessment \$25,395
	Bristol-Plymouth Vocational Tech	791,500	1,130,012	1,196,994	1,436,167	239,173	19.98%	
	Bristol County Agricultural	62,842	193,527	170,000	272,713	102,713	60.42%	
	TOTAL EDUCATION	\$ 20,620,830	\$ 18,918,371	\$ 21,729,465	\$ 22,942,557	\$ 1,213,092	5.58%	