

| APPENDIX A - FINANCE COMMITTEE TOWN GOVERNMENT & EDUCATION BUDGET RECOMMENDATIONS FOR FY 24 |  |            |              |            |            |         |         |   |
|---|--|------------|--------------|------------|------------|---------|---------|---|
|   | Account Name                                 |            |              | Approved   | Fin Com    | \$      | Percent |   |
|   |  | Actual     | Actual       | Budget     | Recomm     | Change  | Change  |   |
| line#   |  | FY 2021    | FY 2022      | FY 2023    | FY 2024    | From    | From    | 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%   |   |

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|       | Account Name                               |                      |                      | Approved             |  | Fin Com              | Change              | Change        |  |
|-------|--|----------------------|----------------------|----------------------|--|----------------------|---------------------|---------------|--|
|       |  | Actual               | Actual               | Budget               |  | Recomm               | From                | From          |  |
| line# |  | FY 2021              | FY 2022              | FY 2023              |  | FY 2024              | FY 2023             | FY 2023       | Notes  |
|       | 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                   |               |  |
|       | <b>TOTAL HUMAN SERVICES</b>                | <b>\$ 411,853</b>    | <b>\$ 406,125</b>    | <b>\$ 486,169</b>    |  | <b>\$ 784,014</b>    | <b>297,845</b>      | <b>61.26%</b> |  |
|       |  |                      |                      |                      |  |                      | 0                   |               |  |
|       | <b>CULTURE &amp; RECREATION</b>            |                      |                      |                      |  |                      | 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                   |               |  |
|       | <b>TOTAL CULTURE &amp; RECREATION</b>      | <b>\$ 253,402</b>    | <b>\$ 260,459</b>    | <b>\$ 293,500</b>    |  | <b>\$ 307,980</b>    | <b>14,480</b>       | <b>4.93%</b>  |  |
|       |  |                      |                      |                      |  |                      | 0                   |               |  |
|       |  |                      |                      |                      |  |                      | 0                   |               |  |
|       | <b>OTHER FIXED COST</b>                    |                      |                      |                      |  |                      | 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    | <b>TOTAL OTHER FIXED COST</b>              | <b>\$ 2,726,644</b>  | <b>\$ 3,030,456</b>  | <b>\$ 3,359,716</b>  |  | <b>\$ 3,618,210</b>  | <b>258,494</b>      | <b>7.69%</b>  |  |
|       |  |                      |                      |                      |  |                      |                     |               |  |
|       | <b>TOTAL TOWN GOVERNMENT</b>               | <b>10,480,099</b>    | <b>13,710,256</b>    | <b>12,594,270</b>    |  | <b>13,713,975</b>    | <b>1,119,705</b>    | <b>8.89%</b>  |  |
|       |  |                      |                      |                      |  |                      |                     |               |  |
|       |  |                      |                      |                      |  |                      |                     |               |  |
|       | <b>EDUCATION</b>                           |                      |                      |                      |  |                      |                     |               |  |
|       |  |                      |                      |                      |  |                      |                     |               |  |
|       | 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%        |  |
|       |  |                      |                      |                      |  |                      |                     |               |  |
|       | <b>TOTAL EDUCATION</b>                     | <b>\$ 20,620,830</b> | <b>\$ 18,918,371</b> | <b>\$ 21,729,465</b> |  | <b>\$ 22,942,557</b> | <b>\$ 1,213,092</b> | <b>5.58%</b>  |  |