



Town of Dighton
Office of the Town Administrator
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MEMORANDUM

DATE: January 4, 2023
TO: All Town of Dighton Department Heads and Committee Chairs
FROM: Michael P. Mullen, Jr., Town Administrator
Sirena Amaral, Town Accountant
RE: Fiscal Year 2024 Departmental Budgets

Planning for the Fiscal Year 2024 (FY24) Town of Dighton operating budget is officially underway. We write today to outline the timeline and instructions for the process that will take place in the coming months.

We respectfully ask that all FY24 departmental budget requests be submitted to the Town Administrator and Town Accountant no later than Thursday, February 2, 2023. Budgets received later than this date will be budgeted at \$0.00 under “Department Request”.

Enclosed are FY24 budget worksheets. **Departments must use the worksheets provided by the Town Accountant. No department budgets will be accepted in any other form.**

As discussed recently with all Departments, we are utilizing a Zero-Base budget development model to develop proposed FY24 departmental budgets. Related to this effort, you will also find attached Zero-Base budgeting worksheets wherein we will be requiring specific breakdowns for the appropriations proposed in each line-item. Please provide comments in the Zero-Base Budgeting worksheet to describe reasons and justification for any and all requests.

Guidelines for this year’s budget process include the following:

- Payroll figures must be verified by Department Heads with the Town Accountant to confirm adherence to applicable Collective Bargaining Agreements or employment contracts. Departments should note that we do not currently have a successor Clerical, COA and Library Union and Dispatch Union Collective Bargaining Agreements (CBAs). Proposed budgets relating to employees covered by these applicable CBAs should be based on FY23 pay scales. Requests for any salary increase or increase in hours (outside of those already approved/negotiated) must be submitted PRIOR to budget submittal. Payroll worksheets that will accompany your budget worksheet will assist you in calculating accurate salary figures.

- Given the town's current and future fiscal position, we are strongly recommending that Departments, Boards and Committees propose **no more than a two-percent (2%) wage increase** for non-union employees with or without individual employment contracts and salaried, full-time elected officials.
- Budgets must be voted on and signed by a majority of board/committee members, if applicable. The date of the vote should be listed. Departments Heads must also sign their budgets.
- We are asking departments/committees to detail in a separate Side Letter operational expenses in proposed budgets that relate to technology, technology upgrades/improvements, and computer equipment. This will help further inform the town's IT planning and our ongoing capital planning process.
- If applicable, please provide projected Estimated Receipts for your Department (i.e. enterprise fund, revolving fund, fees, etc.) in FY24.
- As in prior fiscal years, we are beginning to project anticipated FY24 costs in the **920 Tuition Budget**. As part of your budget preparation, we ask that you assess and share with us the number of employees who plan to utilize Dighton's Tuition Reimbursement Program as outlined in the Town Policy Handbook.
- No capital requests are to be submitted as part of the FY24 operational budget process as proposed FY24 capital requests should have been submitted to the Town Administrator in the fall of 2022.

Department heads and committee chairmen must meet with the Town Administrator and Town Accountant to discuss the needs of the department and requested budget during the month of February. Scheduling will be coordinated through Leanne Kerwin in the Board of Selectmen's/Town Administrator's Office.

Should you have any questions, please do not hesitate to contact us.

Thank you for your time and attention.