



**Town of Dighton**  
**Town Administrator**  
**Town Accountant**  
979 Somerset Avenue  
Dighton, MA 02715

To: Board of Selectmen and Department Heads  
From: Town Administrator and Town Accountant  
Date: September 6, 2023  
**RE: Fiscal Year 2025 Budget Planning**

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While efforts are being made to finalize our financial forecasting efforts, we wanted to break down a first, very generally forecasted Fiscal Year 2025 (FY25) scenario based only on FY24 revenues and zero-base budget expenses with the FY25 B-P debt of ~\$650K factored in. Understandably, our more detailed forecasting efforts will help better-inform this process and future assumptions; but this forecast is based on the fact that we funded \$254K of \$650K under this year's available levy, with ~\$60K in projected excess levy capacity.

Based on the B-P capital debt assessment schedule and current B-P enrollment, we anticipate to be assessed the following approximate debt schedule:

FY24: \$254,000  
FY25: \$650,000  
FY26: \$650,000  
FY27: \$735,000  
FY28: \$850,000  
FY29 and beyond: \$905,000

The FY25 debt assessment factored into the current FY24 budget brings us to an initially projected deficit of \$395,516. In the accompanying spreadsheet, you will find a scenario of the budget impacts if we were to proportionally spread the necessary cuts through town government based only on B-P's FY25 capital debt assessment and the current zero-base budget rationalized operational budget. You will note the accompanying scenario is one that would allow us to present a balanced operating budget relating to expenses that the town has the most discretion to manage; there are a variety of non-discretionary budget centers, including education assessments, largely outside of the town's control.

The only new revenues that we can generally expect at this point are ~\$500K for Prop. 2 ½ revenue and \$175K for New Growth. In FY24, D-R had a \$427K increase. The Aggie had a \$239,000 increase. We also had a \$150K in our Bristol County Retirement Assessment. The increases alone equate to \$816K, which we need to generally assume they may increase by the same in FY25. Increases in total town contractual obligations have historically equated to between ~\$80K-\$100K. The difference between \$916K and \$675K is **\$241K added on to the \$395K, bringing a total general projected deficit to \$636K.**

*Rough Scenario For Initial Planning and Informational Purposes Only*

	Fiscal Year 2024	Percent of	FY2024	Percent of	Needed Cuts
<b>OPERATING BUDGET</b>	<b>Zero-Base Budget Approved</b>	<b>Budget</b>	<b>w/FY25 B-P Debt</b>	<b>Budget</b>	<b>Based on % of Budget</b>
GENERAL GOVERNMENT	\$ 1,817,509.12	7.03%	\$1,777,509.12	20.48%	\$81,015.53
PUBLIC SAFETY	\$ 4,185,362.04	16.20%	\$4,185,362.04	48.23%	\$190,760.95
EDUCATION	\$ 14,013,767.50	54.23%			
HIGHWAYS	\$ 1,034,370.52	4.00%	\$1,034,370.52	11.92%	\$47,144.67
SANITATION	\$ 866,016.73	3.35%	\$866,016.73	9.98%	\$39,471.42
OTHER ENVIRONMENTAL	\$ 25,840.00	0.10%	\$25,840.00	0.30%	\$1,177.74
HUMAN SERVICES	\$ 423,942.99	1.64%	\$423,942.99	4.89%	\$19,322.53
CULTURE AND RECREATION	\$ 364,730.60	1.41%	\$364,730.60	4.20%	\$16,623.74
DEBT SERVICE	\$ 362,843.00	1.40%			
EMPLOYEE BENEFITS	\$ 2,508,760.25	9.71%			
SETTLEMENTS & COURT JUDGMENTS	\$ -				
LIABILITY INSURANCE	\$ 240,200.00	0.93%			
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 25,843,342.75</b>	<b>100.00%</b>	<b>\$8,677,772.00</b>	<b>100.00%</b>	<b>\$395,516.56</b>