



**Articles for the
Annual Town Meeting, May 4, 2009
and the
Report of the Finance Committee
for Fiscal Year 2010**

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Articles to be voted on at Town Meeting
Article and Tax Summary
Report of the Finance Committee
Appropriation Summary
Schedules of Compensation
Operating Budgets

WARRANT ANNUAL TOWN MEETING

GREETINGS:

In the name of the Commonwealth of Massachusetts you are hereby required and directed to notify and warn the inhabitants of the Town of Dalton, qualified by law to vote in the Elections and Town Affairs, to meet in the :

WAHCONAH REGIONAL HIGH SCHOOL

MONDAY, MAY 4, 2009 AT 7:00 P.M.

Then and there to act on the following articles:

ARTICLE 1. To see if the Town will vote to hear a report of the Select Board on the “State of the Town”; or to take any other action in relation thereto.

ARTICLE 2. To see if the Town will vote to pay an unpaid bill from the prior fiscal year; or to take any other action in relation thereto.

NINE-TENTHS VOTE REQUIRED

ARTICLE 3. To see if the Town will vote pursuant to the provisions of Section 53E1/2 of Chapter 44 of the Massachusetts General Laws, to authorize the establishment of revolving funds for certain town departments for the fiscal year beginning July 1, 2009; or to take any other action in relation thereto.

ARTICLE 4. To see if the Town will vote to adopt the “Schedule of Compensation for Elected Officials” for the fiscal year beginning July 1, 2009; or to take any other action in relation thereto.

ARTICLE 5. To see if the Town will vote to determine what sums of money the Town will raise and appropriate, including provisions from Sewer User Fees, to defray charges and expenses and debt service for the fiscal year beginning July 1, 2009; or to take any other action in relation thereto.

ARTICLE 6. To see if the Town will vote to raise and appropriate for the fiscal year beginning July 1, 2009, a sum of money for the purpose of providing recreation and leisure time activities to the people of Dalton; or to take any other action in relation thereto.

ARTICLE 7. To see if the Town will vote to raise and appropriate and/or transfer from Free Cash in the Treasury and/or transfer from the Overlay Surplus Account, a sum of money to the Reserve Fund (Account 132) for the fiscal year beginning July 1, 2009; or to take any other action in relation thereto.

ARTICLE 8. To see if the Town will vote to raise and appropriate or transfer from available funds, a sum of money to fund a collective bargaining agreement between the Town and the Dalton Patrol Officers Union, MCOP, Local 906, for fiscal year 2010; or take any other action relative thereto.

ARTICLE 9. To see if the Town will vote to raise and appropriate or transfer from available funds, a sum of money to fund a collective bargaining agreement between the Town and the Dalton Highway/Cemetery Association for fiscal year 2009; or take any other action relative thereto.

ARTICLE 10. To see if the Town will vote to raise and appropriate or transfer from available funds, a sum of money to fund a collective bargaining agreement between the Town and the Dalton Dispatchers Association for fiscal year 2009; or take any other action relative thereto.

ARTICLE 11. To see if the Town will vote to amend the vote taken under Article 5, “Town Operating Budget”, of the May 5, 2008 Annual Town Meeting to increase the salary and expense amounts appropriated thereunder; or to take any other action in relation thereto.

ARTICLE 12. To see if the Town will vote the re-authorize employment agreements between the Town and the Highway/Cemetery Superintendent, the Highway/Cemetery Foreman, and the Police Sergeant; all of which include annual salaries that were provided for under Article 5 hereinabove; or take any other action in relation thereto.

ARTICLE 13. To see if the Town will vote to transfer and or appropriate from Free Cash in the Treasury and/or the Overlay Surplus Account a sum of money for the purpose of reducing the expected tax rate increase in the 2010 fiscal year; or to take any other action in relation thereto.

ARTICLE 14. To see if the Town will vote to transfer and/or appropriate from available funds, a sum of money to the Capital Projects Stabilization Fund; or to take any other action in relation thereto.

TWO-THIRDS VOTE REQUIRED

ARTICLE 15. To see if the Town will vote to raise and appropriate a sum of money for the purpose of paying the Town’s share of the Operating Budget of the Central Berkshire Regional School District for the fiscal year beginning July 1, 2009; or to take any other action in relation thereto.

ARTICLE 16. To see if the Town will vote to raise and appropriate a sum of money for the purpose of paying the Town’s share of the Transportation Budget of the Central Berkshire Regional School District for the fiscal year beginning July 1, 2009; or to take any other action in relation thereto.

ARTICLE 17. To see if the Town will vote to raise and appropriate a sum of money for the purpose of paying the Town’s share of the Capital Budget of the Central Berkshire Regional School District for the fiscal year beginning July 1, 2009; or to take any other action in relation thereto.

ARTICLE 18. To see if the Town will vote to raise and appropriate and or transfer from available funds a sum of money to fund additional expenses in Fiscal Year 2009 in department #423, “Snow and Ice”, incurred under the provisions of Massachusetts General Laws Chapter 44 Section 31D; or to take any other action in relation thereto.

ARTICLE 19. To see if the Town will vote to amend the Zoning Bylaw section of the Code of the Town of Dalton, to correct an error in the Table of Use Regulations, therein, voted at the September 23, 2008 Special Town Meeting Chapter 350 Zoning section 350-63A, ARTICLE XII, “Drive Through Facility” as follows:

	R-1	R-2	R-3	R-4	B-1	B-2	I-1	I-2	PIDD
13. Drive Through Facility for banks, financial institutions and car washes only. All other uses are specifically excluded	P is changed to PA	PA No change	PA No change	PA No change	PA No change	PB No			

TWO-THIRDS VOTE REQUIRED

ARTICLE 20. To see if the Town will vote to transfer and/or appropriate from the Capital Stabilization Fund, a sum of money for the purpose of paying principal and interest on debt incurred under the Capital Improvement Program, due and payable in the 2010 fiscal year; or to take any other action in relation thereto.

TWO-THIRDS VOTE REQUIRED

ARTICLE 21. To see if the Town will vote to recess until MONDAY MAY 11, 2009 at 10:00 O'CLOCK A.M. to meet in the DALTON COMMUNITY HOUSE, to choose and elect the following Town Officers and vote on Ballot Question 1 as follows:

- | | | |
|-----|-----------------------------|-------------|
| (1) | Member(s) - Select Board | For 3 Years |
| (1) | Town Clerk | For 3 Years |
| (1) | Moderator | For 1 Year |
| (1) | Member - Planning Board | For 5 Years |
| (1) | Cemetery Trustee | For 3 Years |
| (3) | Library Trustees | For 3 Years |
| (1) | Library Trustee | For 2 Years |
| (1) | Library Trustee | For 1 Year |
| (3) | Members - Finance Committee | For 3 Years |

QUESTION 1 Shall the Town of Dalton cease assessing the excise imposed under General Laws Chapter 59, Section 8A on certain animals, machinery and equipment owned by individuals and non-corporate entities principally engaged in agriculture?

YES _____ NO _____

DALTON FY 2010 ARTICLE AND TAX SUMMARY

Amounts below currently recommended by the Finance Committee

Article	#2 Free Cash (Transfer to Pay Prior Year Bill)	\$	1,232
	#5 Town Operating Budget		5,755,928
	#6 Parks & Recreation (C.R.A)		57,800
	#7 Reserve Fund		65,000
	#9 Free Cash (Transfer to Public Works Salary & Expense)		5,640
	#10 Free Cash (Transfer to Communications Salary & Exp.)		2,000
	#14 Free Cash (Transfer to Stabilization-Capital)		100,000
	#15 Education Budget - Operating		6,603,574
	#16 Education Budget - Transportation		558,352
	#17 Education Budget - Capital		276,657
	#18 Free Cash (Transfer To Fy08 Snow & Ice)		37,631
	#20 Debt Service - Five Year Capital Plan		<u>144,524</u>
Sub-total Appropriations		\$	<u>13,608,338</u>

Additional Amounts Leading To The Tax Rate:

Special Town Meetings (Estimated)		\$	223,472
Abatement Allowance Overlay			70,000
State and County Assessments			35,332
Cherry Sheet Offsets			<u>10,565</u>
Sub-total Additional Amounts:		\$	<u>339,369</u>
Estimated Amount To Be Raised:		\$	13,947,707

Amounts Used To Reduce The Tax Rate:

State Estimated Receipts		\$	1,443,059
Local Estimated Receipts			856,584
Offset Receipts (Sewer User Fee)			692,466
Particular Purposes			367,996
Article	#2 Free Cash Use (Transfer to Pay Prior Year Bill)		1,232
	#7 Free Cash Use (Transfer to Reserve Fund - ATM)		65,000
	#9 Free Cash Use (Transfer for Public Works Contract)		5,640
	#10 Overlay Surplus (Transfer for Communications Contract)		2,000
	#13 Free Cash Use (Reduce Tax Rate - ATM)		600,000
	#14 Free Cash Use (Transfer to Stabilization-C - ATM)		100,000
	#18 Free Cash Use (Transfer to Snow & Ice Deficit)		<u>37,631</u>
Sub-total Reductions:		\$	<u>4,171,608</u>
Estimated Amount Raised By Taxation:		\$	9,776,099

REPORT OF THE FINANCE COMMITTEE FOR THE PROPOSED 2010 FISCAL YEAR BUDGET

Henry H. (Terry) Williams III - Chairman

The main goal of the Finance Committee, Select Board, and Town Manager during the preparation of the Fiscal Year 2010 budget was to ensure that any increase in Dalton's tax levy be as small as possible while continuing to provide the services expected by our residents. In the continuing fiscally challenging environment the whole nation finds itself, this is not easily done. In fact as will be described in this report we are ever more dependent on local taxpayers to fund our needs since our chief partner, the Commonwealth, is unable to sustain its past contribution level. However, we are fortunate that all parties involved in the local budget process continue to be vigilant in reducing expenses as much as possible and while seeking other areas where revenues can be enhanced. Thus when the proposals for individual line items have come before the Finance Committee we have been able to make our recommendations with the confidence that each and every budget reflects the minimum cost to deliver the valuable programs that comprise the Dalton town budget. After reviewing 76 budget proposals ranging in scope from \$1 to over \$6.6 million the Committee is ready to propose a budget that adheres the requirements of being fiscally responsible while meeting the needs of our residents.

One of the most difficult parts of the annual budget preparation for any local entity is dealing with uncertainty. Each year Massachusetts cities and towns have statutory requirements to present a balanced spending plan for the following fiscal year's adoption prior to July 1st. This can be frustrating; as to prepare a budget such as this, the revenue estimates must be fairly certain, however because the state rarely issues a local aid resolution detailing its contribution in a timely manner, this significant portion of the revenue must be estimated. Most of the time this has not caused problems as more aid than was anticipated has been included in the final state budget, but whether this is the case may not be known until after the fiscal year begins. This year the situation is particularly critical as municipal budgets face the most precarious outlook almost twenty years. The Governor issued his budget proposal at the end of January which contemplates a 23% (\$289,885) cut in Lottery aid (now being renamed Unrestricted General Government Local Aid) to Dalton from the original amount budgeted in FY09. He then proposes to make a portion of this cut up by increasing the state-wide meals and hotel/motel tax by 1% and return the proceeds to municipalities using the Lottery formula. This could return as much as \$142,558 of this reduction back to the town, but this would still mean \$147,237 less than FY09. For this to occur, the Legislature will have to move his proposal successfully through the House and Senate. There is some doubt that there is an appetite for this tax increase to be enacted at this time, especially when there are at least half a dozen additional tax proposals being discussed to solve other state-level problems. If this does not take place then hopefully they will advance some alternative to mitigate a portion of this drastic cut. The House Way & Means Committee which typically would have issued their budget proposal by now has not, largely because House Speaker DiMasi resigned in January and his successor has had to name an entire new leadership resulting in nothing visibly occurring to give some signal to municipalities on their approach for local aid. Complicating the matter, the Dalton's FY09 (current year) Lottery amount has already been cut by the Governor over 9% (\$122,263) after he was forced to react to a steep mid-year drop-off in state revenues. This means that towns such as ours must reduce

their current spending by a like amount or see their Free Cash unfavorably impacted when recertified next year.

The proposed spending plan for FY10 as recommended by the Finance Committee calls for total appropriations of \$13,947,707, an increase of only .9% or 125,000 over last year. The combined town operating budget and our school assessment for FY2010 is anticipated to increase 1.9% to a total of \$13,461,835. The committee, with the advice of the financial team, uses an assumption that Dalton's local receipts (comprised of excise taxes, permits, fees, fines, investment income and sewer user fees) should be budgeted to decrease approximately \$95,000 or 10%. This is due to the loss of reimbursement from CBRSD for the discontinued Cops in Schools program and the one-time return of excess transportation funds from CBRSD budgeted for FY09. The sewer user charge is budgeted to increase at 5.2% above last year's, but this only covers the increased treatment cost assessed by the city of Pittsfield as well as the estimated costs of maintaining the infrastructure. These estimates along with the potential loss of state revenue means that we must once again dip into our reserves to minimize any tax increase and avoid exceeding the levy limit. Currently, unappropriated certified Free Cash is \$1,025,423. Right now we are recommending voting \$600,000 from Free Cash at the ATM to be used to reduce the tax levy prior to setting the tax rate in the fall, and an additional \$211,503 for other requirements. Though we endorse each of these transfers, we are uneasy under the present fiscal circumstances about the town's ability to continue to regenerate the reserves necessary for continuing operations, but believe it is important to meet critical needs that would otherwise be cut by using a smaller portion. Even after this, full approval of all of our recommendations would result in a property tax assessment increase of approximately \$510,000 or 5.5% above FY2009 and leave us approximately thirty thousand dollars below the adjusted Proposition 2-1/2 levy limit. After five prior years where the single-family average residential tax bill has increased at 6-1/2% per year annualized, last year it was held to 1.6%, but with the increase of \$168,462 in excluded debt and reduction in direct state aid in FY2010 it will likely exceed 5%.

Again this year, the budget was framed by the Town Manager's guidelines which directed department heads to level-fund or reduce expense accounts where possible and minimize the rest to 2% and we agree. The committee has also concurred with a recommendation of a 2.0% salary increase for all non-bargaining town employees. This increase is commiserate with the percentage contained contracts recently agreed to with our bargaining units. Meanwhile, we continue to honor multi-year contracts which detail pay rate and step increases next year for employees subject to these agreements, which include the Police, Highway/Cemetery, and the Communications Departments.

Of the 76 individual accounts committee reviewed this year, 18 are recommended for reduction, and 13 are to remain the same. The balance are increasing and while most of these increases are small in terms of both absolute and percentage, there are certain line items that deserve mention: Treasurer (+\$34,963 or 65%) which is not an increase so much as a realignment of duties which reduces the Floating Clerical budget as well as a \$7,500 increase in Short Term Interest for the Town Hall Renovation BAN due in August; Group Health Insurance (+\$36,928) primarily driven by a 7% rate increase; Employee Fringe Benefits (+\$10,180 or 61%) is caused by a one-year spike caused by the retirement of two long-time employees who will be eligible for unused sick-time buy-back; Town Liability Insurance (+\$15,563) for an estimated average 8.3% increase; Pension Reserve (+\$10,000) the Select Board and

Committee are recommending renewal of this contribution into a trust fund to reduce our unfunded liability – last year it was suspended as one of the cuts after failure of the school override; Transfer Station (+\$6,142) primarily as a result of an adjustment in the contract with Allied Waste for charges for trash removal from town buildings and property; Maturing Debt & Interest (+\$113,906) due to payments beginning this year for Town Hall Renovations and Communication and Highway Equipment.

Accounts recommended for significant reduction in the coming year are: Financial Audit (-\$16,500) due to no activity this year as the Town procures a full audit every other year as recommended by our outside auditor; Triennial Revaluation (-\$12,000) takes place in FY10 but funding and much of the expenditure has already been made; Floating Clerical (-\$25,469) as mentioned above has been zeroed out; Old Dalton High (-\$4,000) the monitoring costs have come in under budget so adjustment can be made; Berkshire County Retirement (-\$13,345) matches what we have been assessed; Capital Plan Debt & Interest (-\$32,302) this reflects more projects paid down than are newly coming on to the schedule.

The largest item in our budget continues to be the assessment that Dalton pays as our part in funding the Central Berkshire Regional District budget. Our total obligation will comprise over 53% of our total budget this coming year and is split between the capital and operating assessments. The assessment to towns is generally calculated by taking the adopted school budget, subtracting state educational and transportation aid and other miscellaneous revenues, and then dividing the balance between the member towns by a weighted formula. Thus the specific line items in this budget are not under the direct control of the towns. Town meeting must vote on the requested assessments as certified by the School District Treasurer. If the respective amounts pass in 5 of the 7 member towns, the entire budget is approved. Each community is then responsible to raise their required share which has been calculated on the basis of state and local formulas. Last year, Dalton originally voted the budget contingent on passage of a Prop 2-1/2 override for nearly \$250,000. When the budget was passed by the remaining towns and the override failed, Dalton had no choice but to have a special town meeting and cut the town side of the budget in order to increase its school assessment to the required amount. Note: When the budget fails to garner the support of at least 2/3rd of the member towns, the school committee and administration must revise it and return it to towns who appropriated less than the original assessment for another vote (unless the amount appropriated is equal to or greater than the revision).

This year for the first time in literally decades Dalton is experiencing an actual reduction in the requested operating assessment. Since the school assessment has the greatest impact on the town and this year's town budget is so tight due to the state aid reductions, this is indeed a good news story at right time. Our good fortune is due to three factors. First, the state is not reducing Chapter 70, the primary state aid account, for K-12 schools in Massachusetts, secondly the School Committee and Administration decided as a result of the adverse conditions faced by its members that they would assess no more than a 2% average increase to the towns, and finally Dalton benefited from some factors in the state formula that caused larger increases this year in minimum contribution levels for Windsor and Hinsdale. This resulted in a .16% (-\$11,254) drop of Dalton's combined assessment for operating and transportation. On the other hand, Windsor's is increasing by 14.09% and Hinsdale's by 5.96%. This 2% assessment approach is limiting CBRSD's gross budget increase to 1.24% to \$25.2 million (without additional contingent revenue) as opposed to their average annual increase of nearly 7% over the past 16 years. It is possible to do this year without

making cuts in major programs, even with new labor contracts in place, because of budget savings in excess of \$422,000 from retirements, a favorable heating oil contract, and energy savings. However we are still concerned as student enrollment continues to decline dropping 63 to 2,042 as of October 15, 2008. This has pushed the average cost per student to over \$12,300, adding over \$300 this year. The Committee has taken this all under consideration and recommends the net Operating assessment to Dalton of \$6,603,574 be approved by town meeting.

Dalton votes the Transportation portion of the school assessment separately. It represents the amount left to pay for the costs to bus the district's students after factoring the reimbursement from the state. By state statute Regional School Districts are supposed to receive full reimbursement, but this is never the case. Again this year the state is reducing their estimated Regional Transportation Aid. Hence the towns pay the difference using a formula based on the number of students in each town. For Dalton this year the amount is \$558,352. The committee recommends a favorable vote on this Article, but reminds Dalton voters that the town has formally asked for a change to the regional agreement to create more equitable methods for distributing the remaining unreimbursed costs in the future as we believe we are subsidizing costs for other members. Unfortunately, the other towns are not likely to support an idea that would cost them more money even if it were fairer.

The capital budget assessment covers our pro-rata share of the debt on new construction and major improvements to the school district buildings where Dalton sends any of its students (Craneville, Kittredge, Becket, Nessacus, & Wahconah), and has increased this year by \$40,453. This results from a combination of losing the one-time capital credit adjustment of \$121,378 that we enjoyed last year and the completion of the Wahconah roof debt and a reduction in the Nessacus payment for this year. Each town payment is a total of a pro-rata share of the net debt and interest due on each project based on number of students attending the respective facility based on enrollment figures as of 10/1/08. Dalton's portion primarily includes debt and interest payments on Nessacus, and small portions of the Becket and Kittredge. There are also the approved short-term borrowings on Capital Repair projects at Craneville, Kittredge, Nessacus, & Wahconah which add to Dalton's cost by \$35,838. The committee recommends this item at the total requested level of \$276,657.

Preparation of a successful budget is the result of many hours of hard work by all of those involved in a process that began one-half year ago. I would like to thank all the participants in this endeavor especially the town financial team, lead by Town Manager, Ken Walto and assisted by Town Accountant, Sandy Albano, and Town Treasurer, Sharon Messenger. Thanks also to Debby Merry, the Select Board and the department heads for their work on the budget, and to each employee for their continued commitment to the town. Finally I want to commend our new recording secretary, Debi Wagner, who has stepped up to take the minutes of our committee deliberations. Finally we would like to express our thanks for the many contributions of member Bob Fox who stepped down earlier this year.

DALTON FY 2010 APPROPRIATION SUMMARY

ARTICLES 15, 16 & 17: EDUCATION BUDGET	FY2009	FY2010
Central Berkshire Regional School District		
Operating Budget	6,621,619	6,603,574
Transportation	551,561	558,352
Capital Budget - Debt Excluded	149,161	246,913
Capital Budget - Not Debt Excluded	87,043	29,744
	7,409,384	7,438,583

ARTICLE 4: SCHEDULE OF COMPENSATION

Elected Officials

Moderator	337	344
Select Board-Chairman	4,020	4,020
Members (4)	12,480	12,480
Town Clerk	35,497	36,207

ARTICLE 5: TOWN OPERATING BUDGET

General Government

114 Moderator		
Salary	337	344
Expenses	100	100
	437	444
122 Select Board		
Salary-Elected	16,500	16,500
Expenses	3,300	3,355
	19,800	19,855
123 Town Manager		
Salaries	114,703	116,990
Expenses	9,200	9,200
	123,903	126,190
131 Finance Committee		
Expenses	180	185
	185	185
132 Reserve Fund		
Expenses	See Article #10	See Article # 7
135 Accountant		
Salaries	38,674	40,345
Expenses	6,760	6,860
	45,434	47,205
138 Group Purchasing		
Expenses	See Article #3	400
		400
139 Financial Audit		
Expenses	16,500	-
	16,500	-
141 Assessors		
Salaries	82,542	84,335
Expenses	17,175	17,175

	FY2009	FY2010
	99,717	101,510
142 Tri Revaluation Expenses	12,000	-
	12,000	-
145 Town Treasurer Salaries	39,965	67,278
Expenses	13,850	21,500
	53,815	88,778
146 Town Collector Salaries	53,678	54,084
Expenses	10,659	10,872
	64,337	64,956
151 Town Counsel Expenses	34,000	34,000
	34,000	34,000
152 Telephone Expenses	16,500	14,776
	16,500	14,776
154 Recording Secretary Salary	4,032	4,353
	4,032	4,353
155 Floating Clerks Salaries	25,469	-
	25,469	-
157 Computer Expenses	7,650	6,850
	7,650	6,850
158 Postage Expenses	16,800	17,136
	16,800	17,136
159 Tax Title Expenses	2,500	5,000
	2,500	5,000
161 Town Clerk Salary-Elected	35,497	36,207
Salaries	27,520	27,294
Expenses	2,655	2,960
	65,672	66,461
162 Elections Salaries	8,248	2,518
Expenses	5,150	4,155
	13,398	6,673
163 Registrars Salaries	3,974	5,921
Expenses	2,800	2,875
	6,774	8,796
171 Conservation Commission Expenses	2,025	1,810
	2,025	1,810

	FY2009	FY2010
175 Planning Board /Board of Appeals		
Salary	22,021	22,470
Expenses	480	100
	22,501	22,570
182 Industrial Development Commission		
Expenses	1,010	910
	1,010	910
191 Old Dalton High		
Salary	1,500	900
Expenses	10,500	7,100
	12,000	8,000
195 Town Report		
Expenses	6,650	6,650
	6,650	6,650
196 Town Hall		
Salaries	46,513	47,467
Expenses	65,000	66,064
	111,513	113,531
197 Central Supplies		
Salaries	-	-
Expenses	13,592	13,800
	13,592	13,800
CATEGORY TOTAL	798,214	780,839
Public Safety		
210 Police Department		
Salaries	793,058	815,481
Expenses	81,008	80,341
	874,066	895,822
222 Communications		
Salaries	159,443	155,947
Expenses	1,106	6,708
	160,549	162,655
240 Building Inspections		
Salaries	37,111	38,770
Expenses	1,500	1,700
	38,611	40,470
244 Sealer of Weights & Measures		
Salary	1,219	1,243
Expenses	225	100
	1,444	1,343
247 Inspector of Meat & Cattle		
Salary	1,148	1,169
Expenses	-	-
	1,148	1,169
292 Animal Control		
Salaries	18,556	18,930
Expenses	3,602	3,619

	FY2009	FY2010
	22,158	22,549
294 Forest Warden		
Salaries	2,256	2,301
Expenses	1,240	1,150
	3,496	3,451
295 Emergency Response		
Salary	3,221	3,285
Expenses	3,672	3,745
	6,893	7,030
296 Shade Tree/Tree Warden		
Salary	1,919	1,957
Expenses	15,690	16,000
	17,609	17,957
CATEGORY TOTAL	1,125,974	1,152,446
Education		
320 Vocational Education		
Expenses	318,667	328,741
	318,667	328,741
CATEGORY TOTAL	318,667	328,741
Public Works		
401 Town Engineer		
Expenses	8,000	7,000
	8,000	7,000
420 Highway Department		
Salaries	312,765	322,214
Expenses	98,590	100,148
	411,355	422,362
423 Snow & Ice		
Salaries	26,208	26,732
Expenses	109,900	112,330
	136,108	139,062
424 Streetlights		
Expenses	76,734	80,824
	76,734	80,824
433 Landfill Monitoring		
Expenses	14,000	13,850
	14,000	13,850
434 Transfer Station		
Salaries	1,657	2,260
Expenses	14,677	20,216
	16,334	22,476
440 Sewer Maintenance (Offset Receipts)		
Salaries	13,500	13,770
Expenses	6,750	6,878
	20,250	20,648
449 Sewer Treatment Plant (Offset Receipts)		
Salary	865	889
Expenses	637,253	670,929

	FY2009	FY2010
	638,118	671,818
491 Cemetery Department		
Salaries	51,814	51,858
Expenses	20,075	20,514
	71,889	72,372
CATEGORY TOTAL	1,392,788	1,450,412
Human Services		
510 Board of Health		
Salary	25,273	25,778
Expenses	1,357	1,384
	26,630	27,162
522 Visiting Nurse Association		
Expenses	6,168	6,291
	6,168	6,291
523 Berkshire Mental Health		
Expenses	2,101	2,143
	2,101	2,143
541 Council on Aging		
Salaries	89,027	90,469
Expenses	8,102	8,266
	97,129	98,735
543 Veterans' Services		
Salary	6,245	6,370
Expenses	10,300	10,300
	16,545	16,670
591 Berkshire Regional Planning Commission		
Expenses	4,383	4,383
	4,383	4,383
CATEGORY TOTAL	152,956	155,384
Culture and Recreation		
610 Library		
Salaries	113,996	116,309
Expenses	51,848	53,763
	165,844	170,072
630 Parks and Recreation	See Article # 9	See Article # 6
650 Parks Maintenance		
Salaries	26,261	27,064
Expenses	14,392	14,610
	40,653	41,674
691 Historical Commission		
Expenses	600	600
	600	600
692 Memorial Day Committee		
Expenses	1,970	1,970
	1,970	1,970

	FY2009	FY2010
693 Cultural Activities Expenses	2,280	2,280
	2,280	2,280
CATEGORY TOTAL	211,347	216,596
Debt Service		
710B(L) Bond Fees	500	500
	500	500
710L Debt and Interest (Landfill)	121,000	115,900
	121,000	115,900
710H Debt and Interest (Highway & TH) (Debt Excluded)	56,526	143,142
	56,526	143,142
710C Debt and Interest (Capital Imp.Program)	See Article #17	See Article # 20
710L/S Debt and Interest (Library SC design)	28,168	26,866
	28,168	26,866
710TH Debt & Interest (TH)	-	33,692
	-	33,692
CATEGORY TOTAL	206,194	320,100
Other		
911 Berkshire County Retirement Assessment Expenses	339,555	326,210
	339,555	326,210
913 Unemployment Expenses	9,000	9,000
	9,000	9,000
914 Group Health Insurance Expenses	708,438	745,366
	708,438	745,366
915 Group Life Insurance Expenses	8,472	6,500
	8,472	6,500
916 Medicare Expenses	31,798	32,434
	31,798	32,434
919 Employment Benefits Salaries	15,000	25,180
Expenses	1,580	1,580
	16,580	26,760
998 Pension Reserve Fund Expenses	-	10,000
	-	10,000
941 Court Judgments & Claims Expenses	3,000	3,000
	3,000	3,000

	FY2009	FY2010
945 Town Insurance Expenses	176,348	191,911
	176,348	191,911
950 Commissioner of Trust Funds Expenses	229	229
	229	229
CATEGORY TOTAL	1,293,420	1,351,410
ARTICLE TOTAL	5,499,560	5,755,928