



**Articles for the  
Annual Town Meeting, May 2, 2011  
and the  
Report of the Finance Committee  
for Fiscal Year 2012**

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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 2, 2011 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 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, 2011; or to take any other action in relation thereto.

**ARTICLE 3.** To see if the Town will vote to adopt the “Schedule of Compensation for Elected Officials” for the fiscal year beginning July 1, 2011; or to take any other action in relation thereto.

**ARTICLE 4.** To see if the Town will vote to determine what sums of money the Town will raise and appropriate, including appropriations from Sewer User Fees, to defray charges and expenses and debt service for the fiscal year beginning July 1, 2011; or to take any other action in relation thereto.

**ARTICLE 5.** To see if the Town will vote to raise and appropriate for the fiscal year beginning July 1, 2011, 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 6.** 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, 2011; or to take any other action in relation thereto.

**ARTICLE 7.** 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, 2011; or to take any other action in relation thereto.

**ARTICLE 8.** 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, 2011; or to take any other action in relation thereto.

**ARTICLE 9.** 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, 2011; or to take any other action in relation thereto.

THE FOLLOWING ARTICLE WAS REQUESTED BY THE CENTRAL BERKSHIRE REGIONAL SCHOOL COMMITTEE

**ARTICLE 10.** To see whether or not the Town will vote to approve the vote of the Central Berkshire Regional School Committee to establish and utilize a stabilization fund as provided by and subject to the terms of said Chapter 71 Section 16G1/2; or to take other action relative thereto.

**ARTICLE 11.** 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 2012 fiscal year; or to take any other action in relation thereto.

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**ARTICLE 12.** 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 13.** To see if the Town will vote to transfer and/or appropriate from available funds, a sum of money to the General Stabilization Fund; or to take any other action in relation thereto.

TWO-THIRDS VOTE REQUIRED

**ARTICLE 14.** To see if the Town will vote to transfer and/or appropriate from available funds, a sum of money to the Sewer 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 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 2012 fiscal year; or to take any other action in relation thereto.

TWO-THIRDS VOTE REQUIRED

**ARTICLE 16.** To see if the town will vote to appropriate a sum of money for the design, engineering and construction of Town Hall handicapped accessibility improvements consisting of the installation of an elevator to serve all three floors of the Town Hall including the Police Station, and two handicapped accessible bathrooms and related improvements including borrowing costs associated with said project and all other costs incidental or related thereto; that to meet this appropriation the Treasurer with the approval of the Select Board is authorized to borrow said sum under G.L. c.44, §7(3A) or any other enabling authority; provided, however, that this appropriation and borrowing is expressly contingent upon Town approval of a Proposition 2 ½ debt exclusion question and that the Select Board is authorized to take any other action necessary to carry out this project; or to take any other action in relation thereto.

**TWO-THIRDS VOTE REQUIRED**

**ARTICLE 17.** To see if the Town will vote to appropriate a sum of money for the design, engineering and construction of Town Hall second floor renovations, Crane Room access improvements, and Town Hall furnace improvements, including the installation of insulation, wiring, stairway enclosures, and an entryway to said floor, and the conversion of the Town Hall furnaces to dual fuel; and including borrowing costs associated with said project and all other costs incidental or related thereto; that to meet this appropriation the Treasurer with the approval of the Select Board is authorized to borrow said sum under G.L. c.44, §7(3A) or any other enabling authority; provided, however, that this appropriation and borrowing is expressly contingent upon Town approval of a Proposition 2 ½ debt exclusion question; and that the Select Board is authorized to take any other action necessary to carry out this project; or to take any other action in relation thereto.

**TWO-THIRDS VOTE REQUIRED**

**ARTICLE 18.** To see if the Town will vote to appropriate a sum of money for the design, engineering and construction of library renovations including interior painting, installation of carpeting, ceiling replacement and renovation of the entryway vestibule, including borrowing costs associated with said project and all other costs incidental or related thereto; that to meet this appropriation the Treasurer with the approval of the Select Board is authorized to borrow said sum under G.L. c.44, §7(3A) or any other enabling authority; provided, however, that this appropriation and borrowing is expressly contingent upon Town approval of a Proposition 2 ½ debt exclusion question; and that the Select Board is authorized to take any other action necessary to carry out this project; or to take any other action in relation thereto.

**TWO-THIRDS VOTE REQUIRED**

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**ARTICLE 19.** To see if the Town will vote to 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 4 hereinabove; or take any other action in relation thereto.

**ARTICLE 20.** 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 2011 in department # 423 Snow and Ice incurred under the provisions of Massachusetts General Laws Chapter 44 Section 31D; or take any other action in relation thereto.

**THE FOLLOWING ARTICLE WAS SUBMITTED VIA A CITIZENS PETITION SIGNED BY FORTY-NINE REGISTERED VOTERS**

**ARTICLE 21.** To see if the Town will vote to amend the Code of the Town of Dalton Chapter 350 zoning by amending Attachment 1 thereto, Table of use Regulations F. Permitted Accessory Uses number 13 by striking the words “banks, financial institutions, and car washes all other uses are specifically excluded”, by rewording number 13 to read as follows: “Drive Through Facility” and by prohibiting the use in all residential districts. Said amendment shall would allow any business doing business in a B-1, B-2, I-1, and I-2 to petition the Zoning Board of Appeals for a special permit for such “Drive through Facility”.

**TWO-THIRDS VOTE REQUIRED**

**ARTICLE 22.** To see if the Town will vote to authorize a permanent Preservation Restriction, under the provisions of M.G. L. Chapter 184, sections 31-33, and a maintenance agreement on the Hoose House, so called, pursuant to a grant from the Commonwealth of Massachusetts Historical Commission Preservation Projects Fund and to execute and enter into contracts for project work, sign preservation restrictions, and disburse funds; or to take any action in relation thereto.

**ARTICLE 23.** To see if the Town will vote to approve the vote of the Central Berkshire Regional School District to borrow a sum of money for the renovation of Craneville Elementary School, consisting of replacement and/or rehabilitation of the roof and skylights including the payment of all costs incidental or related thereto, provided that any such approving vote be expressly contingent upon (1) a vote of the Town to exempt from the limitation on total taxes imposed by G.L. c.59, §21C (Proposition

2½) the amounts required to be raised to repay the Town's share of the borrowing authorized by the vote of the District, and (2) the approval of a grant from the Massachusetts School Building Authority for a percentage of the eligible costs of the project; or to take any other action in relation thereto.

**ARTICLE 24.** To see if the Town will vote to authorize the Select Board, upon such terms and conditions as it deems appropriate, to enter into a lease of the building commonly known as the Old Dalton High School, for a term not exceeding seventy-five years, for the purpose of using said building for senior housing; or to take any other action in relation thereto

**ARTICLE 25.** To see if the Town will vote to authorize the Select Board to enter into a contract for a term up to or exceeding three years with a non-profit organization with an established record of providing high quality support services to Berkshire Elders, which non-profit organization may be Elder Services of Berkshire County, Inc., for project management and grant administration services in connection with grants under the US Department of Housing and Urban Development Section 202 Supportive Housing Program for the Elderly; or take any other action in relation thereto.

**ARTICLE 26.** To see if the Town will vote to recess until MONDAY MAY 9, 2011 at 10:00 O'CLOCK A.M. to 8:00 P.M. to meet in the DALTON COMMUNITY HOUSE, to choose and elect the following Town Officers and to vote on Ballot Questions 1, 2, 3, 4 and 5 as follows:

- (2) Member(s) - Select Board For 3 Years
- (1) Moderato For 1 Year
- (1) Member - Planning Board For 5 Years
- (1) Member – Dalton Housing Authority For 5 Years
- (1) Member – Dalton Housing Authority For 1 Year
- (1) Cemetery Trustee For 3 Years
- (3) Library Trustees For 3 Years
- (3) Members - Finance Committee For 3 Years
- (1) Member – Finance Committee For 1 Year

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**QUESTION 1** Shall the Town of Dalton be allowed to exempt from the provisions of proposition two and one-half, so called, the amounts required to pay for the bonds or notes issued in order to pay for the design, engineering and construction of Town Hall handicapped accessibility improvements consisting of the installation of an elevator to serve all three floors of the Town Hall including the Police Station, and two handicapped accessible bathrooms and related improvements, including borrowing costs associated with said project and all other costs incidental or related thereto?

YES \_\_\_\_\_ NO \_\_\_\_\_

**QUESTION 2** Shall the Town of Dalton be allowed to exempt from the provisions of proposition two and one-half, so called, the amounts required to pay for the bonds or notes issued in order to pay for the design, engineering, and construction of Town Hall second floor renovations, Crane Room access improvements, and Town Hall furnace improvements, including the installation of insulation, wiring, stairway enclosures, and an entryway to said floor, and the conversion of the Town Hall furnaces to dual fuel, including borrowing costs associated with said project, and all other costs incidental or related thereto?

YES \_\_\_\_\_ NO \_\_\_\_\_

**QUESTION 3** Shall the Town of Dalton be allowed to exempt from the provisions of proposition two and one-half, so called, the amounts required to pay for the bonds or notes issued in order to pay for the design, engineering, and construction of library renovations including interior painting, installation of carpeting, ceiling replacement and renovation of the entryway vestibule, including borrowing costs associated with said project, and all other costs incidental or related thereto?

YES \_\_\_\_\_ NO \_\_\_\_\_

**QUESTION 4** Shall the Town of Dalton be allowed to exempt from the provisions of proposition two and one-half, so called, the amounts required to pay for its share of the bonds or notes issued by the Central Berkshire Regional School District in order to pay for the renovation of Craneville Elementary School consisting of replacement and or rehabilitation of the roof and skylights?

YES \_\_\_\_\_ NO \_\_\_\_\_

**QUESTION 5** THE FOLLOWING QUESTION IS NON-BINDING

Shall the Town of Dalton direct the Select Board to request that the Central Berkshire Regional School Committee designate preferred vocational schools?

YES \_\_\_\_\_ NO \_\_\_\_\_

## DALTON FY 2012 ARTICLE AND TAX SUMMARY

Amounts below currently recommended by the Finance Committee

Article	#4 Town Operating Budget	\$	6,037,347
	#5 Parks & Recreation (C.R.A)		58,955
	#6 Education Budget - Operating		6,763,893
	#7 Education Budget - Transportation		551,402
	#8 Education Budget - Capital		267,392
	#9 Reserve Fund		80,000
	#12 Capital Stabilization		50,000
	#13 General Stabilization		25,000
	#14 Sewer Stabilization		25,000
	#15 Capital Project Debt Service		69,776
	#20 Snow & Ice Deficit (Estimated)		<u>29,675</u>
Sub-total Appropriations			\$ 13,958,440
Additional Amounts Leading To The Tax Rate:			
	Special Town Meetings (Estimated)	\$	279,972
	Abatement Allowance Overlay		71,663
	State and County Assessments		35,350
	Cherry Sheet Offsets		<u>8,030</u>
Sub-total Additional Amounts:			\$ <u>395,015</u>
Estimated Amount To Be Raised:			\$ 14,353,455
Amounts Used To Reduce The Tax Rate:			
	State Estimated Receipts	\$	1,195,139
	Local Estimated Receipts		850,884
	Offset Receipts (Sewer User Fee)		733,573
	Particular Purposes		349,748
Article	#9 Free Cash Use (Transfer to Reserve Fund - ATM)		80,000
	#11 Free Cash Use (Reduce Tax Rate - ATM)		500,000
	#12 Free Cash Use (Transfer to Stabilization-C - ATM)		50,000
	#13 Free Cash Use (Transfer to Stabilization-G - ATM)		25,000
	#14 Free Cash Use (Transfer to Stabilization-S - ATM)		25,000
	#20 Free Cash Use (Estimated Snow & Ice Deficit)		<u>29,675</u>
Sub-total Reductions:			\$ <u>3,839,019</u>
Estimated Amount Raised By Taxation:			\$ 10,514,436

# **REPORT OF THE FINANCE COMMITTEE FOR THE PROPOSED 2012 FISCAL YEAR BUDGET**

**Henry H. (Terry) Williams III - Chairman**

As is the case each year the main goal of the Finance Committee, Select Board, and Town Manager during the preparation of the budget is to ensure that the increase in Dalton's tax levy is as small as possible while continuing to provide the services expected by our residents. This requires all involved parties to seek out areas where expenses can be minimized and revenues enhanced. In the fiscally challenging environment the whole nation continues to find itself, this is not easily done. As will be described in this report we continue to be ever more dependent on local taxpayers to fund our needs since state aid continues to be reduced. Thus, as in recent years, the town faces its own imbalance between revenues and expenses, and must confront unpleasant choices of raising taxes, cutting services, depleting reserves or some combination of the three to balance the budget. However, we are fortunate that all parties of the local budget process continue to work to reduce expenses as much as possible while seeking out areas where revenues can be increased. This means 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 important programs that comprise the Dalton town budget. After reviewing 76 budget proposals ranging in scope from \$185 to over \$6.7 million, the Committee is proposing a budget that adheres to the requirements of being fiscally responsible while meeting the needs of our residents.

Our overall proposed spending plan for FY12 envisions total appropriations of \$14,353,455, which would translate to an increase of only about .7% or \$99,632 above last year's. On the revenue side, it appears that direct state aid to the town (as opposed to that of the school district) will be 4.7% less than last year. This is based only on Governor Patrick's budget proposal as the legislature has not agreed to a Local Aid resolution as of this writing which would guarantee a level of support for the upcoming year. There is some concern that this amount of aid may be further reduced when the legislature releases their spending plan. We are hopeful that any reduction can be handled without any additional cuts to town services. Another critical part of our revenue is local receipt estimates (comprised of excise taxes, permits, fees, fines, investment income and sewer user fees) and is pegged to increase by 2.3% over last year. A major portion of this revenue is derived from the auto excise tax which must be set conservatively as customers continue to defer purchase of new cars. If we receive more revenue than estimated amounts, it leads improved future Free Cash levels. The sewer user charge is budgeted to increase at 5.9% above last year's, but this will only cover the increased cost assessed from the city of Pittsfield. Free Cash is certified this year at \$725,570. Right now we are recommending voting \$500,000 from Free Cash at the Annual Town Meeting to be used to reduce the tax levy prior to setting the tax rate in the fall, and an additional \$209,675 for other requirements, including adding 100,000 to our stabilization accounts. While this is using \$95,690 more than last year, our certified Free Cash has grown more than \$112,000. Maintaining our reserves continues to be a challenge and we must try to be judicious with earmarking them. Therefore, full approval of all of our recommendations would result in a property tax assessment increase of about \$220,000 or 2.1% above FY2011 and right up to the levy limit.

This year, due to the continuing poor fiscal conditions the Town Manager's budget guidelines directed department heads to level-fund expense accounts and reduce where possible. The committee has also concurred with the recommendation that the

wages of all full-time non-bargaining town employees be frozen with the exception of step increases. Meanwhile, contracts for employees subject to bargaining agreements expire at the end of this fiscal year. These include the Police, Highway, Cemetery, and the Communications departments. These salary budgets are level funded (with the exception of steps) pending new agreements which should reflect current realities. Should any contracts be finalized prior to town meeting the committee will review the agreements and make additional recommendations if warranted.

Representing a net increase of only about \$21,000, the 73 individual town budget lines evaluated by the committee this year, 16 are recommended for reduction, and 40 would be identical. The rest are increasing. Most of the increases are small in terms of both absolute and percentage, but some specific areas of the budget recommended for a notable increase are: Town Counsel (+11,000) - which is contracted based on usage and it was decided to budget this on historical use to avoid mid-year transfers; Council on Aging (+5,629) - this will be the first full year in the new Senior Center and the Committee wanted to recommend enough resources to operate it properly. We should also recognize that the COA is planning to commit more than an additional \$30,000 from non-Town sources; Veterans Agent (+13,000) - due to the struggling economy we concurred with the Veteran's Agent that more funding for benefits should be available. It should be noted that when benefits are paid to eligible recipients, a portion is reimbursed by the state; Berkshire County Retirement (+12,003) - for a 3.5% increased assessment from the county system; Group Health Insurance (+78,148 or 10.8%) - is due to a couple of factors. First, there is an average increase of 6.5% and in addition we have forecast a possible addition of three new family plans. This year our insurance and benefit accounts comprise 23% of the town operating budget up from just 16% in FY2000; Reserve Fund (+15,000) - due to the tight budget recommendation the Committee believes an increase will allow more flexibility to make needed transfers without scheduling a town meeting; Vocational Education (+22,945) - is due to an estimated 5% tuition and transportation increase; and Wastewater Treatment (+40,831) - for increase in sewage disposal costs billed by the City of Pittsfield.

The committee recommends that certain accounts be reduced for FY 2012. Financial Audit (-17,000) - the town hires an outside auditor every other year to do a complete formal audit and as this was done last year the line is zeroed out of this budget; Police (-13,832) - a retirement from this department will result in lower salary costs with a new hire; Highway Department (-20,168) - reduction is because there is one less employee due to cuts; and Maturing Debt and Interest (-123,253) - as there is less outstanding debt due to final pay downs.

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 continues to 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. When the budget fails to garner the support of at least 2/3rds of the member towns, the school committee and administration must revise it and return it to towns that appropriated less than the original assessment for another vote.

This year marks the third year in a row that the requested operating assessment for Dalton has been held to a level that is relatively easy to support. Since the school assessment has the greatest impact on the town and this year's town budget remains tight due to ongoing state aid reductions, this is indeed positive for us. Three factors account for this reasonable request. First, the Governor's budget attempts to not to cut, 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 member towns that they would again assess no more than a 1% average increase, and finally the CBRSD towns are benefiting from the decision of the district to apply \$1,012,915 from their E&D (Excess & Deficiency) fund (akin to the Town's Free Cash) to reduce the assessment. This is somewhat of a double-edged sword since this large use clearly helps to keep the cost increase to the town reasonable this year, but calls into question whether the same level of E&D can be regenerated next year. The superintendent agreed in an appearance before our Select Board that it will be difficult to replicate. This 1% assessment approach is a factor limiting CBRSD's gross budget increase to 1.98%. This is much less than the average annual historical increase of nearly 7% prior to the recent three year period of more modest increases. This is possible this year without making cuts in major programs because of budget savings in excess of \$574,000 from staff reductions, retirements, and out of district SPED tuition. We are still vigilant as student enrollment continues to drop pushing up the average cost per student because spending does not decline. The Committee has taken this all under consideration and recommends the net operating assessment to Dalton of \$6,763,893 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. This year the state is proposing to fund close to the same amount in estimated Regional Transportation Aid as last year. As the district is showing this part of the budget to decrease in FY12, it translates to Dalton's amount of \$551,402 is a reduction of 46,429. The Committee recommends a favorable vote on this Article.

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, and has decreased this year by \$25,454. This is due to pay downs on the existing issues with no new debt added 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 the number of students attending the respective facility based on enrollment figures as of 10/1/10. Dalton's portion primarily includes debt and interest payments on Nessacus, Wahaconah, and Craneville, with small portions of the Becket, Berkshire Trail, and Kittredge projects. The committee recommends this item at the total requested level of \$268,392.

There are five important articles on the current Annual Town Meeting warrant that do not directly affect this year's budget and tax levy, but will have ramifications in future years if approved. The committee has issued opinions on each of these that deserve review.

The first we considered is Article #10 which has been placed on the warrant at the request of the School Committee. It asks the required concurrence of a majority of the member towns allowance to set up a stabilization fund for the school district. While the committee understands the reasons for this fund to be available for unplanned expenses, we have concerns that have not been sufficiently addressed by the school district. Does the mechanism for adding funds to this account always involve ratifica-

tion of the members? We consider this important as money transferred in will reduce future E&D. Also since the School Committee will control the spending of these monies, we would be concerned about uses that benefit capital needs not normally part of our responsibility. As we contribute more than 50% of money going in, it makes sense that it not be spent on capital projects for schools where we have little participation. Therefore, our committee does not recommend passage of this article.

Articles #16, 17, and 18 ask the town to authorize borrowing money to complete additional desirable projects at Town Hall. These borrowings would be contingent on passage of debt exclusions at the annual town election. Article #16 asks for up to \$600,000 to improve handicapped access to the building by installing an elevator and two handicapped access bathrooms. Article #17 requests up to \$525,000 for second floor renovations, Crane Room access improvements, and Town Hall furnace improvements including conversion to dual fuels. Article #18 seeks up to \$75,000 for various Library renovations. The Committee realizes that there is never a good time to ask for support requiring additional taxes, however, after review of all the relevant factors we conclude that this is the right time to take care of needed upgrades. There is still an under-utilized contracting environment meaning lower prices. More importantly, we have discovered that combining this debt service with that already on the books from the senior center could result in a restructuring that would mean the payments on everything could be less than the senior center alone. This is because we can bond for a longer term on total borrowings of over one million dollars at lower interest rates. The average impact on the tax rate for everything could be as low as .20/1,000 for twenty years vs. .19/1,000 with the senior center alone for five years. Therefore we recommend voting in favor of these three articles both at town meeting and at the ballot vote.

Article #23 is requested by the School Committee to ratify a borrowing authorization recently approved for \$1,300,000 to repair/replace the Dalton-owned Craneville School roof. This project has been approved to receive a state MSBA green grant of 56.26% meaning Dalton's responsibility would be the remaining amount over a ten year period contingent on a successful debt exclusion vote. One of the requirements of the grant is that the work be completed by the end of this year. The school administration has indicated that this time line is doable if all member towns ratify this prior to June 30th. Dalton will be responsible for about 97% of the debt as 412 of 425 students hail from town. A repayment period of ten years is envisioned which would add about .13/1,000 to the rate. Our committee recommends approval of this article and ballot question as it is clear that this project needs to be done, will result in lower energy costs, and with the state covering over half the cost is a winner.

In conclusion, the committee continues to be committed to work closely with all town and school officials to further improve the efficiency and outcome of our final financial plan. We would like to thank all the participants in this task, 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 constructing this budget. We also want to recognize our recording secretary, Holly Coleman, who always does an outstanding job of reporting the minutes of our committee work. Finally, we would like to express our thanks for the many years of service and contributions made by George Bissell and Dick Lacatell, who will be leaving our committee in May.

## DALTON FY 2012 APPROPRIATION SUMMARY

ARTICLES 6, 7 & 8: EDUCATION BUDGET	FY2011	FY2012
Central Berkshire Regional School District		
Operating Budget	6,585,736	6,763,893
Transportation	597,831	551,402
Capital Budget - Excluded	272,009	260,125
Capital Budget - Not Excluded	<u>20,837</u>	<u>7,267</u>
	<b><u>7,476,413</u></b>	<b><u>7,582,687</u></b>

### ARTICLE 3: SCHEDULE OF COMPENSATION

#### Elected Officials

Moderator	351	351
Select Board-Chairman	4,100	4,100
Members (4) @3,266.50/ea	13,066	13,066
Town Clerk	36,931	36,931

### ARTICLE 4: TOWN OPERATING BUDGET

#### General Government

114 Moderator		
Salary	351	351
Expenses	100	100
	<b>451</b>	<b>451</b>
122 Select Board		
Salary-Elected	17,166	17,166
Expenses	3,422	3,422
	<b>20,588</b>	<b>20,588</b>
123 Town Manager		
Salaries	121,045	121,797
Expenses	7,509	7,509
	<b>128,554</b>	<b>129,306</b>
131 Finance Committee		
Expenses	185	185
	<b>185</b>	<b>185</b>
132 Reserve Fund		
Expenses	See Article #10	See Article # 9
135 Accountant		
Salaries	41,349	41,151
Expenses	7,160	7,460
	<b>48,509</b>	<b>48,611</b>
138 Group Purchasing		
Expenses	600	600
	<b>600</b>	<b>600</b>
139 Financial Audit		
Expenses	17,000	0
	<b>17,000</b>	<b>0</b>
141 Assessors		
Salaries	83,173	78,498
Expenses	16,800	17,050
	<b>99,973</b>	<b>95,548</b>
142 Tri Revaluation		
Expenses	0	0
	<b>0</b>	<b>0</b>

	<b>FY2011</b>	<b>FY2012</b>
145 Town Treasurer		
Salaries	69,523	69,196
Expenses	21,500	21,500
	<b>91,023</b>	<b>90,696</b>
146 Town Collector		
Salaries	55,287	57,561
Expenses	14,871	12,440
	<b>70,158</b>	<b>70,001</b>
151 Town Counsel		
Expenses	34,000	45,000
	<b>34,000</b>	<b>45,000</b>
152 Telephone		
Expenses	14,240	14,240
	<b>14,240</b>	<b>14,240</b>
154 Recording Secretary		
Salary	4,440	4,440
	<b>4,440</b>	<b>4,440</b>
157 Computer		
Expenses	6,850	6,850
	<b>6,850</b>	<b>6,850</b>
158 Postage		
Expenses	17,136	17,136
	<b>17,136</b>	<b>17,136</b>
159 Tax Title		
Expenses	2,500	2,500
	<b>2,500</b>	<b>2,500</b>
161 Town Clerk		
Salary-Elected	36,931	36,931
Salaries	27,926	27,841
Expenses	6,460	6,510
	<b>71,317</b>	<b>71,282</b>
162 Elections		
Salaries	8,679	5,666
Expenses	6,290	5,985
	<b>14,969</b>	<b>11,651</b>
163 Registrars		
Salaries	6,035	6,035
Expenses	2,875	2,875
	<b>8,910</b>	<b>8,910</b>
171 Conservation Commission		
Expenses	1,846	1,846
	<b>1,846</b>	<b>1,846</b>
175 Planning Board /Board of Appeals		
Salary	22,918	22,809
Expenses	300	300
	<b>23,218</b>	<b>23,109</b>
182 Industrial Development Commission		
Expenses	910	910
	<b>910</b>	<b>910</b>
191 Old Dalton High		
Salary	0	0
Expenses	7,100	7,100
	<b>7,100</b>	<b>7,100</b>

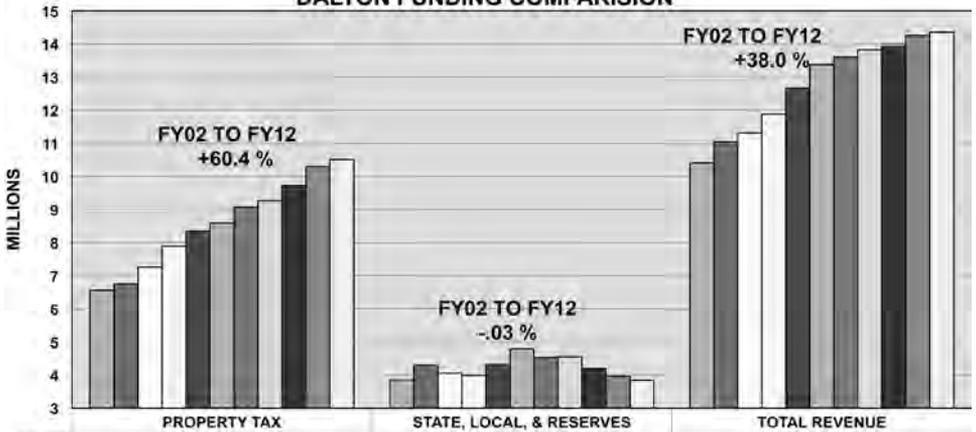
	FY2011	FY2012
192 Buildings Maintenance		
Salaries	52,295	52,266
Expenses	8,589	8,589
	<b>60,884</b>	<b>60,855</b>
195 Town Report		
Expenses	6,650	6,650
	<b>6,650</b>	<b>6,650</b>
196 Town Hall		
Salaries	1,500	1,500
Expenses	63,614	63,614
	<b>65,114</b>	<b>65,114</b>
197 Central Supplies		
Salaries	-	
Expenses	13,800	13,800
	<b>13,800</b>	<b>13,800</b>
<b>CATEGORY TOTAL</b>	<b>784,339</b>	<b>840,333</b>
Public Safety		
210 Police Department		
Salaries	822,857	807,705
Expenses	85,341	86,661
	<b>908,198</b>	<b>894,366</b>
222 Communications		
Salaries	162,896	164,002
Expenses	8,500	8,500
	<b>171,396</b>	<b>172,502</b>
240 Building Inspections		
Salaries	39,619	39,433
Expenses	1,700	1,700
	<b>41,319</b>	<b>41,133</b>
244 Sealer of Weights & Measures		
Salary	1,268	1,268
Expenses	100	100
	<b>1,368</b>	<b>1,368</b>
247 Animal Inspector		
Salary	1,288	1,280
Expenses	0	0
	<b>1,288</b>	<b>1,280</b>
292 Animal Control		
Salaries	19,382	19,274
Expenses	3,619	3,619
	<b>23,001</b>	<b>22,893</b>
294 Forest Warden		
Salaries	2,347	2,347
Expenses	1,150	1,150
	<b>3,497</b>	<b>3,497</b>
295 Emergency Response		
Salary	3,352	3,352
Expenses	3,745	3,745
	<b>7,097</b>	<b>7,097</b>

	<b>FY2011</b>	<b>FY2012</b>
296 Shade Tree/Tree Warden		
Salary	1,996	1,996
Expenses	16,000	16,000
	<b>17,996</b>	<b>17,996</b>
<b>CATEGORY TOTAL</b>	<b>1,175,160</b>	<b>1,162,132</b>
Education		
320 Vocational Education		
Expenses	455,351	478,296
	<b>455,351</b>	<b>478,296</b>
<b>CATEGORY TOTAL</b>	<b>455,351</b>	<b>478,296</b>
Public Works		
401 Town Engineer		
Expenses	4,000	4,000
	<b>4,000</b>	<b>4,000</b>
420 Highway Department		
Salaries	316,660	296,492
Expenses	100,948	100,948
	<b>417,608</b>	<b>397,440</b>
423 Snow & Ice		
Salaries	27,267	27,267
Expenses	112,330	112,330
	<b>139,597</b>	<b>139,597</b>
424 Streetlights		
Expenses	80,860	80,860
	<b>80,860</b>	<b>80,860</b>
433 Landfill Monitoring		
Salaries	1,815	1,815
Expenses	11,950	12,000
	<b>13,765</b>	<b>13,815</b>
434 Transfer Station		
Salaries	97	0
Expenses	13,684	14,452
	<b>13,781</b>	<b>14,452</b>
440 Sewer Maintenance (Offset Receipts)		
Salaries	14,046	14,046
Expenses	6,878	6,878
	<b>20,924</b>	<b>20,924</b>
449 Sewer Treatment Plant (Offset Receipts)		
Salary	896	895
Expenses	670,922	711,754
	<b>671,818</b>	<b>712,649</b>
491 Cemetery Department		
Salaries	53,638	53,800
Expenses	20,514	20,514
	<b>74,152</b>	<b>74,314</b>
<b>CATEGORY TOTAL</b>	<b>1,436,505</b>	<b>1,459,451</b>

	<b>FY2011</b>	<b>FY2012</b>
Human Services		
510 Board of Health		
Salary	26,294	26,294
Expenses	1,412	1,907
	<b>27,706</b>	<b>28,201</b>
522 Public Health Nurse		
Salary	0	4,800
Expenses	6,417	1,500
	<b>6,417</b>	<b>6,300</b>
523 Mental Health & Substance Abuse		
Expenses	2,143	2,143
	<b>2,143</b>	<b>2,143</b>
541 Council on Aging		
Salaries	84,567	85,023
Expenses	12,239	17,412
	<b>96,806</b>	<b>102,435</b>
543 Veterans' Services		
Salary	6,498	6,498
Expenses	10,300	23,300
	<b>16,798</b>	<b>29,798</b>
591 Berkshire Regional Planning Commission		
Expenses	4,383	4,383
	<b>4,383</b>	<b>4,383</b>
<b>CATEGORY TOTAL</b>	<b>154,253</b>	<b>173,260</b>
Culture and Recreation		
610 Library		
Salaries	118,694	118,694
Expenses	54,678	55,898
	<b>173,372</b>	<b>174,592</b>
630 Parks and Recreation	See Article # 6	See Article # 5
650 Parks Maintenance		
Salaries	27,758	27,481
Expenses	14,610	14,590
	<b>42,368</b>	<b>42,071</b>
691 Historical Commission		
Expenses	600	600
	<b>600</b>	<b>600</b>
692 Memorial Day Committee		
Expenses	1,970	1,970
	<b>1,970</b>	<b>1,970</b>
693 Cultural Activities		
Expenses	2,280	2,280
	<b>2,280</b>	<b>2,280</b>
<b>CATEGORY TOTAL</b>	<b>220,590</b>	<b>221,513</b>
Debt Service		
710B(L) Bond Fees	500	500
	<b>500</b>	<b>500</b>

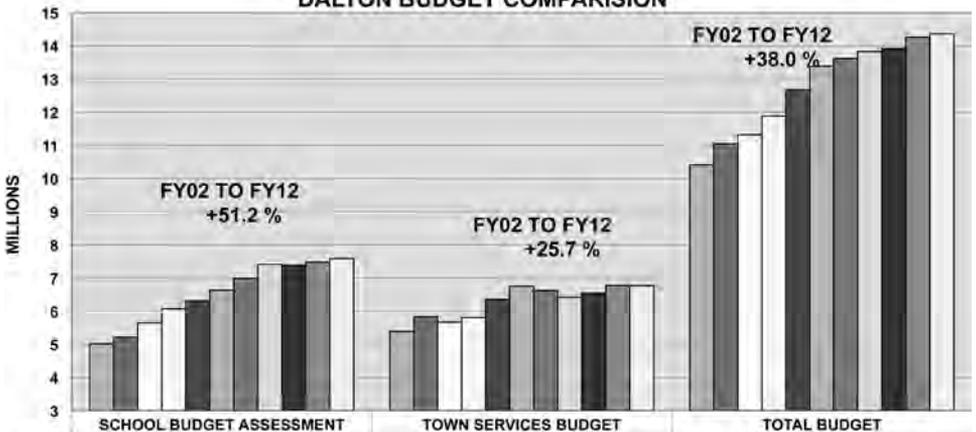
	<b>FY2011</b>	<b>FY2012</b>
710L Debt and Interest (Landfill)	0 <b>0</b>	0 <b>0</b>
710H Debt and Interest (Highway & TH)	149,125 <b>149,125</b>	177,579 <b>177,579</b>
710C Debt and Interest (Capital Imp. Program)	See Article #13	See Article # 15
710TH Debt & Interest (TH)	184,718 <b>184,718</b>	95,743 <b>95,743</b>
710L/S Library/Senior Center	0 <b>0</b>	1,756 <b>1,756</b>
<b>CATEGORY TOTAL</b>	<b>334,343</b>	<b>275,578</b>
Other		
911 Berkshire County Retirement Assessment Expenses	339,778 <b>339,778</b>	351,781 <b>351,781</b>
913 Unemployment Expenses	27,870 <b>27,870</b>	27,870 <b>27,870</b>
914 Group Health Insurance Expenses	724,105 <b>724,105</b>	802,253 <b>802,253</b>
915 Group Life Insurance Expenses	6,500 <b>6,500</b>	6,500 <b>6,500</b>
916 Medicare Expenses	32,434 <b>32,434</b>	32,434 <b>32,434</b>
919 Employment Benefits Salaries Expenses	25,180 1,580 <b>26,760</b>	25,180 1,580 <b>26,760</b>
998 Pension Reserve Fund Expenses	0 <b>0</b>	0 <b>0</b>
941 Court Judgments & Claims Expenses	3,000 <b>3,000</b>	3,000 <b>3,000</b>
945 Town Insurance Expenses	198,911 <b>198,911</b>	198,911 <b>198,911</b>
950 Commissioner of Trust Funds Expenses	229 <b>229</b>	229 <b>229</b>
<b>CATEGORY TOTAL</b>	<b>1,359,587</b>	<b>1,449,738</b>
<b>ARTICLE TOTAL</b>	<b>5,966,714</b>	<b>6,037,347</b>

### DALTON FUNDING COMPARISON



	PROPERTY TAX	STATE, LOCAL, & RESERVES	TOTAL REVENUE
□FY02	6.553	3.849	10.402
■FY03	6.749	4.296	11.045
□FY04	7.256	4.054	11.310
□FY05	7.887	3.989	11.876
■FY06	8.347	4.319	12.666
□FY07	8.586	4.790	13.376
■FY08	9.069	4.538	13.607
□FY09	9.265	4.558	13.823
■FY10	9.723	4.200	13.923
■FY11	10.295	3.959	14.254
□FY12	10.514	3.839	14.353

### DALTON BUDGET COMPARISON



	SCHOOL BUDGET ASSESSMENT	TOWN SERVICES BUDGET	TOTAL BUDGET
□FY02	5.015	5.387	10.402
■FY03	5.211	5.833	11.044
□FY04	5.645	5.665	11.310
□FY05	6.070	5.806	11.876
■FY06	6.313	6.354	12.667
□FY07	6.626	6.750	13.376
■FY08	6.995	6.613	13.608
□FY09	7.409	6.414	13.823
■FY10	7.376	6.548	13.924
■FY11	7.476	6.777	14.253
□FY12	7.582	6.771	14.353