



**Articles for the  
Annual Town Meeting, May 7, 2007  
and the  
Report of the Finance Committee  
for Fiscal Year 2008**

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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 7, 2007 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 officially name/change the name of the street currently being called both “Windsor Road” and “Old Windsor Road” to “Old Windsor Road”; or to take any other action in relation thereto. (SUBMITTED BY CITIZEN’S PETITION)

**ARTICLE 3.** To see if the Town will vote pursuant to the provisions of Section 4A of Chapter 40 of the Massachusetts General Laws, to authorize the Select Board to enter into an inter-municipal agreement with other cities, towns and political subdivisions for the group purchasing of supplies, commodities and services that the town is authorized by law to purchase, and to appropriate the town’s share of the expenses for the administration of the program for the fiscal year beginning July 1, 2007; or to take any other action in relation thereto.

**ARTICLE 4.** To see if the Town will vote pursuant to the provisions of Section 4A of Chapter 40 of the Massachusetts General Laws, to authorize the Select Board to enter into inter-municipal agreements, as may be necessary, with other cities, towns and political subdivisions for the provision of mutual aid, including but not limited to, emergency management services, public works and general government services which said departments in the Town are authorized to perform; or to take any other action in relation thereto.

**ARTICLE 5.** To see if the Town will vote to accept the provisions of Section 8G of Chapter 40 of the Massachusetts General Laws for the purpose authorizing the town to enter into an agreement with other cities and towns, including cities and towns in states contiguous to the commonwealth, to provide mutual aid programs for police departments to increase the capability of such departments to protect the lives, safety and property of the people in the area designated in the agreement; or to take any other action in relation thereto.

**ARTICLE 6.** 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, 2007; or to take any other action in relation thereto.

**ARTICLE 7.** To see if the Town will vote to adopt the “Schedule of Compensation for Elected Officials” for the fiscal year beginning July 1, 2007; or to take any other action in relation thereto.

**ARTICLE 8.** 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, 2007; or to take any other action in relation thereto.

**ARTICLE 9.** To see if the Town will vote to raise and appropriate for the fiscal year beginning July 1, 2007, 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 10.** 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, 2007; or to take any other action in relation thereto.

**ARTICLE 11.** To see if the Town will vote to appropriate and/or transfer from available funds a sum of money for the costs related to the construction and equipping of a new library at the site of the former Dalton High School including borrowing costs associated with said project and authorize the Town Treasurer with the approval of the Select Board, to borrow in accordance with MGL Chapter 44, Section 7; and further that said appropriation be expressly contingent upon subsequent Town approval of a Proposition 2 1/2 debt exclusion vote; or to take any other action in relation thereto.

TWO-THIRDS VOTE REQUIRED

**ARTICLE 12.** To see if the Town will vote to appropriate and/or transfer from available funds a sum of money for the costs related to the construction and equipping of a new senior center at the site of the former Dalton High School including borrowing costs associated with said project and authorize the Town Treasurer with the approval of the Select Board, to borrow in accordance with MGL Chapter 44, Section 7; and further that said appropriation be expressly contingent upon subsequent Town approval of a Proposition 2 1/2 debt exclusion vote; or to take any other action in relation thereto.

TWO-THIRDS VOTE REQUIRED

**ARTICLE 13.** To see if the Town will vote to appropriate and/or transfer from available funds a sum of money for the costs related to the construction and equipping of a new historical museum and historic commission offices to connect the library and senior center at the site of the former Dalton High School including borrowing costs associated with said project and authorize the Town Treasurer with the approval of the Select Board, to borrow in accordance with MGL Chapter 44, Section 7; and further that said appropriation be expressly contingent upon subsequent Town approval of a Proposition 2 1/2 debt exclusion vote; or to take any other action in relation thereto.

TWO-THIRDS VOTE REQUIRED

**ARTICLE 14.** To see if the Town will vote to appropriate and/or transfer from available funds a sum of money for land acquisition pursuant to the Select Board exercising its statutory Chapter 61A Option on a parcel of land shown on the Town of Dalton Assessors Maps as a portion of Map 121, Lot 47, including borrowing costs associated with said acquisition and authorize the Town Treasurer with the approval of the Select Board, to borrow in accordance with MGL Chapter 44, Section 7; or to take any other action in relation thereto.

TWO-THIRDS VOTE REQUIRED

**ARTICLE 15.** To see if the Town will vote to re-authorize employment agreements between the Town and the Highway/Cemetery Superintendent, the Highway/Cemetery Foreman, the Communications Director 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 16.** 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 2008 fiscal year; or to take any other action in relation thereto.

**ARTICLE 17.** 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 2008 fiscal year; or to take any other action in relation thereto.

TWO-THIRDS VOTE REQUIRED

**ARTICLE 18.** 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 19.** To see if the Town will vote to appropriate a sum of money from available funds to the Reserve Fund for the purpose of paying for extraordinary and unforeseen expenses through the end of the 2007 fiscal year; or to take any other action in relation thereto.

**ARTICLE 20.** To see if the Town will vote to appropriate a sum of money from available funds for an independent expert evaluation of the Central Berkshire Regional School District operations for the purpose of determining the soundness of the management of the school system's resources on behalf of the Town of Dalton and its school children, and further for determining where opportunities for saving funds exists in order to direct the Town's financial resources to successful educational outcomes for the school children of the Town; or to take any other action in relation thereto.

**ARTICLE 21.** 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, 2007; or to take any other action in relation thereto.

**ARTICLE 22.** 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, 2007; or to take any other action in relation thereto.

**ARTICLE 23.** 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, 2007; or to take any other action in relation thereto.

**ARTICLE 24.** To choose and Elect the following Town Officers:

- |     |                                   |             |
|-----|-----------------------------------|-------------|
| (2) | Member(s) - Select Board          | 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) | Member - Dalton Housing Authority | For 5 Years |
| (3) | Members - Finance Committee       | For 3 Years |

## DALTON FY 2008 ARTICLE AND TAX SUMMARY

Amounts below currently recommended by the Finance Committee except for Article #21 Operating Budget - CBRSD

Article	#3 Group Purchasing	\$ 400
	#8 Town Operating Budget	5,646,795
	#9 Parks & Recreation (C.R.A.)	59,456
	#10 Reserve Fund	65,000
	#17 Debt Service - Five Year Capital Plan	157,185
	#18 Free Cash (Transfer to Stabilization-Capital)	200,000
	#20 Independent Evaluation of CBRSD Operations	???
	#21 Education Budget - Operating	6,232,636
	#22 Education Budget - Transportation	492,181
	#23 Education Budget - Capital	270,173
	<b>Sub-total Appropriations</b>	<b>\$13,123,826</b>

Additional Amounts Leading to the Tax Rate:

Special Town Meetings (Estimated)	\$ 175,106
Abatement Allowance Overlay	79,263
State And County Assessments	50,506
Cherry Sheet Offsets	11,209
<b>Sub-total Additional Amounts:</b>	<b>\$ 316,084</b>
<b>Estimated Amount to be Raised:</b>	<b>\$13,439,910</b>

Amounts Used to Reduce the Tax Rate:

State Estimated Receipts	\$ 1,537,709
Local Estimated Receipts	910,853
Offset Receipts (Sewer User Fee)	578,937
Particular Purposes	332,291
Article #10 Free Cash Use (Transfer to Reserve Fund - ATM)	55,000
#10 Overlay Surplus (Transfer to Reserve Fund - ATM)	10,000
#16 Free Cash Use (Reduce Tax Rate - ATM)	650,000
#16 Overlay Surplus (Reduce Tax Rate - ATM)	50,000
#18 Free Cash Use (Transfer to Stabilization-C - ATM)	200,000
#20 Independent Evaluation Of CBRSD Operations	???
<b>Sub-total Reductions:</b>	<b>\$ 4,324,790</b>
<b>Estimated Amount Raised By Taxation:</b>	<b>\$ 9,115,120</b>

# **REPORT OF THE FINANCE COMMITTEE FOR THE PROPOSED 2008 FISCAL YEAR BUDGET**

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

The Finance Committee budget process for FY08 mirrors past years in terms of recommending the proper funding for each account while at the same time controlling the total budget to a level which minimizes tax increases to the taxpayers of Dalton. Unfortunately, this year circumstances have again tested the committee's ability to achieve this goal. This is due to a number of factors on both the revenue and expense side which place pressure on cities and towns to continue to raise property taxes at percentages greater than the inflation rate. For example, since the advent of Proposition 2½, municipalities depend on the Commonwealth of Massachusetts to contribute a good portion of their revenue through state aid payments. Regrettably, due to many of the same reasons that local budgets are under stress, the state continues to face problems balancing their own budget. For the upcoming year, Massachusetts faces a \$1.3 billion structural budget deficit. The new governor, Deval Patrick, has issued his first budget recommendation which does not cut local aid. However, the increases in non-education lines are well below the percentage needed to match the escalating cost of providing level services. The next step in the process will be the release of the House Ways and Means budget proposal in mid-April. This may have a different approach to the funding programs. Ultimately, the House and Senate versions of the budget will be reconciled and a final proposal will be sent to the Governor for his signature so that the state can have a balanced budget in time for the beginning of the new fiscal year on July 1<sup>st</sup>. It remains to be seen if any of the legislative versions will significantly increase local aid, however prudent planning suggests that this will not happen.

Thus, dealing with this uncertainty requires that the town must proceed cautiously. We face choices of making budget reductions, enacting property tax increases, using reserve funds, or a combination of all three to balance our budget, required by the state so as to certify our tax rate. Concerning our reserves, Dalton's Free Cash was recently certified by the state at \$1,391,414 and our Stabilization Funds contain approximately \$1,700,000 (about \$200,000 is reserved for general purposes). The Assessors recently released \$60,000 in excess Overlay which is now available to be voted for any legal use. These reserves help insulate our town from budget cuts and tax override referendum votes. We must be judicious in using these available funds. They are not exclusively for relief of budget shortfalls. The town has important and ambitious projects for which some of these funds are intended. It also should be noted that it took many years to build these funds from the unacceptable levels after we spent them down when faced with a major budget problem in 1993. We should be aware that lack of reserves restricts our future options to unpleasant options.

With all of this in mind, our current proposed spending plan for FY08 recommends total appropriations of \$13,439,910. When compared to last year's budget, the current plan envisions an increase of only a half percent above last years. Local receipt estimates (excise taxes, permits, fees, fines & investment income) continue to be relatively flat. Consistent with our past practice, we plan to apply available reserves against some of our capital purchases to be voted at a later town meeting prior to June 30<sup>th</sup>. The Finance Committee, Select Board and Town Manager realize the

small increase in state revenue means we must dip into our reserves to minimize any tax increase and avoid exceeding the levy limit. Therefore, we recommend \$700,000 of reserves be applied to reduce the tax levy. Full approval of all of our recommendations would still result in a property tax assessment increase of almost \$530,000 or 6.2% above that of FY 2007. A question arises as to how an increase of this magnitude is possible without hitting the levy limit. It is feasible because we were \$236,000 under the limit last year and when adding the statutory 2.5% increase and provision for new growth will now place us virtually at the adjusted Proposition 2½ levy limit.

Again this year, the Town Manager has proposed to level fund expense accounts where possible and we agree. The committee has also concurred with a recommendation of a 4.0% salary increase for all non-bargaining town employees. This increase is commiserate with the percentage contained contracts 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 74 individual town accounts the committee evaluated this year, 10 are recommended for reduction, and 18 would remain the same. While many of the 46 increasing are small in terms of both absolute and percentage, some specific areas of the budget recommended for a notable increase are: Town Collector (+5,234) where half of the increase is due to the cost of specialized forms which have been transferred from the Central Supplies line and therefore not really an increase; Planning & ZBA (+2,469) primarily due to an additional eight hours per month for increase duties assisting the Board of Health and Industrial Development Commission; Town Hall (+7,844) mostly to cover a new line item (+6,013) for Janitor, a twelve hour per week position of which nine hours have been transferred from the Library line; Council on Aging (+4,690) in addition to the salary increases there is a \$575 increase in Senior Lunch set-up to cover increased cost from Grace Church; Berkshire County Retirement (+17,924) for a 5.4% increased assessment from the county system; Group Health Insurance (+5,453 or 0.5%) reflects some good news after a number of years with large increases, this account is almost level funded due to the combination of a 5.7% rate increase coupled with rollbacks due to the new 80%/20% split and increased employee co-pays. It is disconcerting to know that this year our insurance and benefit accounts comprise 22% of the town operating budget up from just 16% in FY2000; Police (+55,544) although this line is increasing 6.4% due to the salary adjustments and about \$16,000 in gasoline costs reallocated from the Highway Department, it was originally proposed to jump an additional \$60,085 due to the expiration of the COPS grant that had funded a large part of the two School Resource Officers. As the school officials have decided to reduce their funding to only one officer, the town is recommending elimination of that position; Vocational Education (+71,194) is due to an increased number of students anticipated to register for this program as well as an estimated 5% cost increase; Transfer Station (+4,367) primarily due to the addition of commercial contracted services for the private haulers that will be offset by increased fees and recycling income; and Maturing Debt & Interest (+32,720) reflecting the first repayment (\$50,000) on a borrowing related to road improvements.

The committee recommends that certain accounts be reduced for FY 2008. Financial Audit (-13,500) due to no activity this year as the Town procures a full audit every other year as recommended by our outside auditor; Elections (-2,870) as this is

an off-year in the election cycle; Central Supplies (-5,600) as mentioned above the cost of specialized forms were removed from this budget and transferred to their respective departments; Emergency Management (-3,295) was abnormally high last year due to the purchase of an automatic rapid notification system.

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 comprises some 52% of our total budget and is split between the capital and operating assessments. The 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. If the budget fails to receive the support of at least 2/3<sup>rd</sup> 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).

The capital budget assessment covers our pro-rata share of the debt on new construction and major improvements to the buildings in the school district where Dalton sends any of its students (Craneville, Kittredge, Becket, Nessacus, & Wahconah), and has increased this year by \$13,983. This is due to the addition of approved short-term borrowings on Capital Repair projects at Kittredge, Nessacus, & Wahconah which will cost Dalton \$23,323. The committee recommends this item at the total requested level of \$270,173. It should be noted that the district will be returning in the near future with a revised plan to tackle some of the serious deficiencies at Craneville after the original repair plan was rejected at a special town meeting in December.

However, the Finance Committee has some reservations about the requested CBRSD operating/transportation assessment which would increase our contribution overall by 5.57% or \$354,717 and has recommended disapproval by a 2-5 vote. This stand is the same as voted by the members of the Select Board who have issued a letter to the School Administration requesting that the operating assessment be increased by no more than 5% to Dalton. The school system must be cognizant of the ramifications of Proposition 2-1/2 on the ability of the towns to increase taxes. A 5% rise is very reasonable in view of that. The current request is \$36,212 above the 5% level for Dalton. If the district could reduce their total operating budget by a total of \$72,241, they would meet the request of the Select Board. It should be noted that the committee does recommend approval of the transportation portion of the operating assessment of \$492,181.

Regarding the situation with CBRSD, in general, it must be recognized that the district faces the same problems as the towns. They are beset by runaway fixed costs such as insurances, utilities, and transportation which cause resources to be drawn away from attention to the primary mission of education. Because they cannot simply adjust their budget upward to meet those fixed items, other areas directly impacting the student are reduced. Their major sources of revenue are state education aid (both Chapter 70 general education aid and reimbursement of regional transportation) and assessments to the towns. State aid has been inconsistent, at best. In FY2004, Chapter 70 aid to the district dropped by nearly \$1.2 million dollars and Transportation aid by almost \$290,000 from that of the prior year. If the FY2008 proposed school aid num-

bers to CBRSD are finalized, those amounts will finally return to the level of FY2003. Thus, it is not surprising that the district seeks the assistance of the towns to make up the shortfalls. The problem, of course, is that property tax increases are limited by Proposition 2<sup>1/2</sup>, and the towns have continually funded the schools at levels well above required net school spending, even reducing the relative percentage of non-school side of the budget. One of the concerns voiced by the committee is the perceived lack of progress in the efforts of the Ad Hoc process which recently concluded. As mentioned in last years report, the Finance Committee voiced their desire to see structural changes to address the results of declining enrollment which has affected the elementary schools disproportionately. There has been progress in areas such as building maintenance, collaboration, and revenue enhancement, but it can be difficult to recommend paying a larger assessment if there are views that the operation is not as efficient as it can be.

There are five important articles on the Annual Town Meeting warrant on which the committee cannot express an opinion as this report is being prepared. This is because we are awaiting additional information to allow us to provide thorough and valid counsel. Those are Articles #11, 12, 13, 14, and 20. The first three cited cover the proposed Library, Senior Center, and Historical Museum projects. These articles ask the voters to authorize the town to borrow sums of money to be used in conjunction with other grants, and fund reservations to undertake these plans. The debt would be repaid over many years and will require a successful debt exclusion vote the following week at the annual town election in order to move forward. Article #14 proposes that the town acquire the Calabrese property at the corner of East and Housatonic Streets, again through a debt issuance. Finally, Article #20 calls for the town to pay for an independent evaluation of CBRSD operations using available reserves to determine where opportunities exist to save funds. The committee plans to meet prior to the Annual Town Meeting on May 7<sup>th</sup> to make our recommendation.

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. The budget is the result of many hours of hard work by all of those involved in a process that began one-half year ago. 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 Debbie Merry, the Select Board and the department heads for their work on the budget, and to each employee who execute the spending plans ultimately approved by the voters. We also want to recognize our recording secretary, Susanne Hinkle, 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 contributions of Christine Derby, who will be leaving our committee in May.

## DALTON FY 2008 APPROPRIATION SUMMARY

ARTICLES 21, 22, 23: EDUCATION BUDGET	FY2007	FY2008
Central Berkshire Regional School District		
*Operating Budget	6,002,133	6,232,636
Transportation	367,967	492,181
Capital Budget	256,190	270,173
	<b>6,626,290</b>	<b>6,994,990</b>

**\*The Select Board and Finance Committee DO NOT recommended approval of the Operating Budget. The budget as approved by the School Committee is required to be presented to the Town for a Vote.**

### ARTICLE 3: SCHEDULE OF COMPENSATION

#### Elected Officials

Moderator	317	330
Select Board-Chairman	4,020	4,020
Member (4)	12,480	12,480
Town Clerk	33,130	34,795

### ARTICLE 5: TOWN OPERATING BUDGET

#### General Government

114 Moderator		
Salary	317	330
Expenses	119	119
	<b>436</b>	<b>449</b>
122 Select Board		
Salary-Elected	16,500	16,500
Expenses	5,200	5,200
	<b>21,700</b>	<b>21,700</b>
123 Town Manager		
Salaries	107,963	112,439
Expenses	9,200	9,200
	<b>117,163</b>	<b>121,639</b>
131 Finance Committee		
Expenses	175	180
	<b>175</b>	<b>180</b>
132 Reserve Fund		
Expenses	<b>See Article # 7</b>	<b>See Article # 10</b>
135 Accountant		
Salaries	36,275	37,905
Expenses	6,160	6,510
	<b>42,435</b>	<b>44,415</b>
138 Group Purchasing		
Expenses	<b>See Article # 2</b>	<b>See Article # 3</b>
139 Financial Audit		
Expenses	13,500	0
	<b>13,500</b>	<b>0</b>

	<b>FY2007</b>	<b>FY2008</b>
141 Assessors		
Salaries	80,933	80,687
Expenses	14,950	16,975
	<b>95,883</b>	<b>97,662</b>
142 Tri Revaluation		
Expenses	-	-
	-	-
145 Town Treasurer		
Salaries	37,164	38,830
Expenses	12,600	13,850
	<b>49,764</b>	<b>52,680</b>
146 Town Collector		
Salaries	50,182	52,616
Expenses	8,340	11,140
	<b>58,522</b>	<b>63,756</b>
151 Town Counsel		
Expenses	35,000	34,000
	<b>35,000</b>	<b>34,000</b>
152 Telephone		
Expenses	16,600	16,500
	<b>16,600</b>	<b>16,500</b>
154 Recording Secretary		
Salary	3,570	3,772
	<b>3,570</b>	<b>3,772</b>
155 Floating Clerks		
Salaries	41,144	43,000
	<b>41,144</b>	<b>43,000</b>
157 Computer		
Expenses	7,650	7,650
	<b>7,650</b>	<b>7,650</b>
158 Postage		
Expenses	15,692	16,492
	<b>15,692</b>	<b>16,492</b>
159 Tax Title		
Expenses	5,000	5,000
	<b>5,000</b>	<b>5,000</b>
161 Town Clerk		
Salary-Elected	33,296	34,795
Salaries	25,786	26,482
Expenses	2,245	2,605
	<b>61,327</b>	<b>63,882</b>
162 Elections		
Salaries	7,603	5,233
Expenses	5,125	4,625
	<b>12,728</b>	<b>9,858</b>
163 Registrars		
Salaries	3,731	3,866
Expenses	2,485	2,675
	<b>6,216</b>	<b>6,541</b>

	<b>FY2007</b>	<b>FY2008</b>
171 Conservation Commission		
Expenses	1,875	2,025
	1,875	2,025
175 Planning Board /Board of Appeals		
Salary	18,558	21,002
Expenses	450	475
	19,008	21,477
182 Industrial Development Commission		
Expenses	1,000	1,010
	<b>1,000</b>	<b>1,010</b>
191 Old Dalton High		
Salary	1,500	1,500
Expenses	10,500	10,500
	<b>12,000</b>	<b>12,000</b>
195 Town Report		
Expenses	6,650	6,650
	<b>6,650</b>	<b>6,650</b>
196 Town Hall		
Salaries	38,861	45,705
Expenses	51,286	52,286
	<b>90,147</b>	<b>97,991</b>
197 Central Supplies		
Salaries	-	
Expenses	18,925	13,325
	<b>18,925</b>	<b>13,325</b>
<b>CATEGORY TOTAL</b>	<b>754,110</b>	<b>763,654</b>
<b>Public Safety</b>		
210 Police Department		
Salaries	803,572	842,246
Expenses	62,543	79,413
	<b>866,115</b>	<b>921,659</b>
222 Communications		
Salaries	161,964	168,074
Expenses	2,075	2,075
	<b>164,039</b>	<b>170,149</b>
240 Building Inspections		
Salaries	34,683	36,390
Expenses	1,450	1,700
	<b>36,133</b>	<b>38,090</b>
244 Sealer of Weights & Measures		
Salary	1,149	1,195
Expenses	225	225
	<b>1,374</b>	<b>1,420</b>
247 Inspector of Meat & Cattle		
Salary	1,082	1,123
Expenses	-	-
	<b>1,082</b>	<b>1,123</b>

	<b>FY2007</b>	<b>FY2008</b>
292 Animal Control		
Salaries	17,922	18,664
Expenses	2,980	4,150
	<b>20,902</b>	<b>22,814</b>
293 Traffic Commission		
Salaries	-	-
Expenses	1	1
	<b>1</b>	<b>1</b>
294 Forest Warden		
Salaries	2,123	2,212
Expenses	1,165	1,240
	<b>3,288</b>	<b>3,452</b>
295 Emergency Response		
Salary	3,008	3,128
Expenses	7,015	3,600
	<b>10,023</b>	<b>6,728</b>
296 Shade Tree/Tree Warden		
Salary	1,809	1,881
Expenses	16,284	15,394
	<b>18,093</b>	<b>17,275</b>
<b>CATEGORY TOTAL</b>	<b>1,121,050</b>	<b>1,182,711</b>
<b>Education</b>		
320 Vocational Education		
Expenses	260,008	331,202
	<b>260,008</b>	<b>331,202</b>
<b>CATEGORY TOTAL</b>	<b>260,008</b>	<b>331,202</b>
<b>Public Works</b>		
401 Town Engineer		
Expenses	7,000	8,000
	<b>7,000</b>	<b>8,000</b>
420 Highway Department		
Salaries	312,968	323,116
Expenses	109,090	109,090
	<b>422,058</b>	<b>432,206</b>
423 Snow & Ice		
Salaries	25,200	26,208
Expenses	104,900	109,900
	<b>130,100</b>	<b>136,108</b>
424 Streetlights		
Expenses	72,875	72,875
	<b>72,875</b>	<b>72,875</b>

	<b>FY2007</b>	<b>FY2008</b>
433 Sanitary Landfill		
Expenses	13,000	13,400
	<b>13,000</b>	<b>13,400</b>
434 Transfer Station		
Salaries	1,677	1,550
Expenses	37,620	42,114
	<b>39,297</b>	<b>43,664</b>
440 Sewer Maintenance (Offset Receipts)		
Salaries	13,500	13,500
Expenses	6,750	6,750
	<b>20,250</b>	<b>20,250</b>
449 Sewer Treatment Plant (Offset Receipts)		
Expenses	550,237	558,687
	<b>550,237</b>	<b>558,687</b>
491 Cemetery Department		
Salaries	74,274	76,520
Expenses	20,075	20,075
	<b>94,349</b>	<b>96,595</b>

<b>CATEGORY TOTAL</b>	<b>1,349,166</b>	<b>1,381,785</b>
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### **Human Services**

510 Board of Health		
Salary	23,071	23,994
Expenses	1,291	1,330
	<b>24,362</b>	<b>25,324</b>
522 Visiting Nurse Association		
Expenses	11,582	11,929
	<b>11,582</b>	<b>11,929</b>
523 Berkshire Mental Health		
Expenses	2,000	2,060
	<b>2,000</b>	<b>2,060</b>
541 Council on Aging		
Salaries	83,813	87,481
Expenses	6,605	7,627
	<b>90,418</b>	<b>95,108</b>
543 Veterans' Services		
Salary	5,887	6,123
Expenses	10,300	10,300
	<b>16,187</b>	<b>16,423</b>
591 Berkshire Regional Planning Commission		
Expenses	4,172	4,276
	<b>4,172</b>	<b>4,276</b>

<b>CATEGORY TOTAL</b>	<b>148,721</b>	<b>155,120</b>
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### **Culture and Recreation**

610 Library		
Salaries	115,429	115,915
Expenses	47,049	50,869
	<b>162,478</b>	<b>166,784</b>

	<b>FY2007</b>	<b>FY2008</b>
630 Parks and Recreation	See Article # 6	See Article # 9
650 Parks Maintenance		
Salaries	25,040	26,261
Expenses	14,392	14,392
	<b>39,432</b>	<b>40,653</b>
691 Historical Commission		
Expenses	717	727
	<b>717</b>	<b>727</b>
692 Memorial Day Committee		
Expenses	1,970	1,970
	<b>1,970</b>	<b>1,970</b>
693 Cultural Activities		
Expenses	1,530	1,530
	<b>1,530</b>	<b>1,530</b>
<b>CATEGORY TOTAL</b>	<b>206,127</b>	<b>211,664</b>

#### **Debt Service**

710B Bond Fees (Landfill)	500	500
	<b>500</b>	<b>500</b>
710L Debt and Interest (Landfill)	131,050	126,100
	<b>131,050</b>	<b>126,100</b>
710H Debt and Interest (Highway)	119,214	114,037
	<b>119,214</b>	<b>114,037</b>
710C Debt and Interest (Capital Imp.Program)	See Article #18	See Article #17
710L/S Debt and Interest (Library SC)	29,265	26,842
	<b>29,265</b>	<b>26,842</b>
710So.St. Debt and Interest (Highway)	-	50,000
	-	<b>50,000</b>
<b>CATEGORY TOTAL</b>	<b>280,029</b>	<b>317,479</b>

#### **Other**

911 Berkshire County Retirement Assessment		
Expenses	330,882	348,806
	<b>330,882</b>	<b>348,806</b>
913 Unemployment		
Expenses	9,000	9,000
	<b>9,000</b>	<b>9,000</b>
914 Group Health Insurance		
Expenses	711,640	717,093
	<b>711,640</b>	<b>717,093</b>

	<b>FY2007</b>	<b>FY2008</b>
915 Group Life Insurance		
Expenses	8,472	8,472
	<b>8,472</b>	<b>8,472</b>
916 Medicare		
Expenses	25,000	26,000
	<b>25,000</b>	<b>26,000</b>
919 Employment Benefits		
Salaries	15,000	15,000
Expenses	1,580	1,580
	<b>16,580</b>	<b>16,580</b>
998 Pension Reserve Fund		
Expenses	10,000	10,000
	<b>10,000</b>	<b>10,000</b>
941 Court Judgments & Claims		
Expenses	3,000	3,000
	<b>3,000</b>	<b>3,000</b>
945 Town Insurance		
Expenses	157,393	164,000
	<b>157,393</b>	<b>164,000</b>
950 Commissioner of Trust Funds		
Expenses	229	229
	<b>229</b>	<b>229</b>
<b>CATEGORY TOTAL</b>	<b>1,272,196</b>	<b>1,303,180</b>
<b>ARTICLE TOTAL</b>	<b>5,391,407</b>	<b>5,646,795</b>