



**Articles for the
Annual Town Meeting, May 3, 2010
and the
Report of the Finance Committee
for Fiscal Year 2011**

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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 3, 2010 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 accept as a Public Way the right of way of Falls Brook Terrace as shown on a plan prepared by Hill Engineers, Architects, Planners, Inc. titled “Wahconah Brook Estates, North Street, Dalton MA - Definitive Lot Layout”, which plan was approved by the Dalton Planning Board July 13, 2005 and recorded in the Berkshire Middle Registry of Deeds Plat H No. 15, and authorize the Select Board to acquire by gift, purchase or eminent domain, land or rights in land and the utilities within said way as so laid out, for all purposes for which public ways are used in the Town of Dalton; or to take any other action in relation thereto.

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, 2010; 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, 2010; 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, 2010; 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, 2010, 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 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, 2010; 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 Transportation Budget of the Central Berkshire Regional School District for the fiscal year beginning July 1, 2010; or to take any other action in relation thereto.

ARTICLE 9. 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, 2010; 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, 2010; or to take any other action in relation 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 2011 fiscal year; or to take any other action in relation thereto.

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 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 2011 fiscal year; or to take any other action in relation thereto.

TWO-THIRDS VOTE REQUIRED

ARTICLE 14. To see if the Town will vote to accept the provisions of G.L. c.64G, s.3A authorizing the imposition of a local excise of a rate of up to six percent on the rental of rooms in hotels, motels, lodging houses and bed and breakfast establishments within the Town, and further, to set such local excise, or take any other action in relation thereto.

ARTICLE 15. To see if the Town will vote to accept the statutory provisions of G.L. c. 64L, §2(a) authorizing the imposition of a local excise in the statutory amount of .75 percent on the sale of restaurant meals within the Town, or take any other action in relation thereto.

ARTICLE 16. To see if the Town will vote to accept Chapter 59 Section 57C of the Massachusetts General Laws for the purpose of providing for quarterly payment of taxes to commence with the 2011 fiscal year; or to take any other action in relation thereto.

ARTICLE 17. 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 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 2010 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 transfer from available funds, a sum of money, for the purpose of paying unpaid Fiscal Year 2009 bills; or take any other action in relation thereto.

ARTICLE 20. To see if the Town will vote to recess until MONDAY MAY 10, 2010 at 10:00 O’CLOCK A.M. to meet in the DALTON COMMUNITY HOUSE, to choose and elect the following Town Officers and to vote on Ballot Questions 1 & 2 as follows:

(2)	Member(s) - Select Board	For 3 Years
(1)	Member – Select Board	For 1 Year
(1)	Moderator	For 1 Year
(1)	Member - Planning Board	For 5 Years
(1)	Member - Planning Board	For 4 Years
(1)	Member – Dalton Housing Authority	For 5 Years
(1)	Member – Dalton Housing Authority	For 2 Years
(1)	Cemetery Trustee	For 3 Years
(3)	Library Trustees	For 3 Years
(1)	Library Trustee	For 1 Year
(3)	Members - Finance Committee	For 3 Years

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 town hall renovations; highway plow truck; widening and improving of South Street and Housatonic Street; sewer flusher truck; police cruisers and related equipment; highway equipment consisting of a plow, roller, air compressor, and sweeper and related equipment; and landfill closure, clean up, and pollution prevention at the former Dalton Landfill?

Yes _____ No _____

THE FOLLOWING QUESTION IS NON-BINDING.

2. Shall the Town of Dalton amend the town manager act to revert back to three select board members and to eliminate the town manager’s position?

Yes _____ No _____

DALTON FY 2011 ARTICLE AND TAX SUMMARY

Amounts below currently recommended by the Finance Committee

Article	#5 Town Operating Budget	\$	5,989,805
	#6 Parks & Recreation (C.R.A)		58,955
	#7 Education Budget - Operating		6,599,847
	#8 Education Budget - Transportation		589,293
	#9 Education Budget - Capital		377,476
	#10 Reserve Fund		65,000
	#12 Free Cash (Transfer to Stabilization-Capital)		100,000
	#13 Debt Service - Five Year Capital Plan		187,499
	#18 Free Cash (Transfer to FY10 Snow & Ice)		18,603
	#19 Free Cash (Transfer to Pay Prior Year Bill)		<u>382</u>
Sub-total Appropriations			\$ 13,986,860

Additional Amounts Leading To The Tax Rate:

Special Town Meetings (Estimated)		\$	183,472
Abatement Allowance Overlay			70,000
State and County Assessments			34,442
Cherry Sheet Offsets			<u>7,824</u>
Sub-total Additional Amounts:			\$ <u>295,738</u>
Estimated Amount To Be Raised:			\$ 14,282,598

Amounts Used To Reduce The Tax Rate:

State Estimated Receipts		\$	1,247,149
Local Estimated Receipts			878,784
Offset Receipts (Sewer User Fee)			745,117
Particular Purposes			370,971
Article	#7 Free Cash Use (Transfer to Reserve Fund - ATM)		65,000
	#11 Free Cash Use (Reduce Tax Rate - ATM)		430,000
	#12 Free Cash Use (Transfer to Stabilization-C - ATM)		100,000
	#18 Free Cash Use (Transfer to Snow & Ice Deficit-Est)		18,603
	#19 Free Cash Use (Transfer to Pay Prior Year Bill)		<u>382</u>
Sub-total Reductions:			\$ <u>3,856,006</u>
Estimated Amount Raised By Taxation:			\$ 10,426,592

REPORT OF THE FINANCE COMMITTEE FOR THE PROPOSED 2011 FISCAL YEAR BUDGET

Henry H. (Terry) Williams III - Chairman

The Finance Committee budget process for FY11 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 attempts to minimize tax increases to the taxpayers of Dalton. Unfortunately, this year circumstances have once again hampered the committee's ability to achieve this goal. State and local governments throughout the country have been hit hard by the "Great Recession" and although the Fed has provided much in the way of stimulus grants during the past year, a multitude of problems lie ahead. This is due to a number of factors on both the revenue and expense side which place pressure on Massachusetts cities and towns to continue to raise property taxes at percentages greater than the inflation rate and in many cases push against their Levy Limits. For example, since the advent of Proposition 2-1/2, municipalities depend on the Commonwealth of Massachusetts to contribute a consistent portion of their revenue through state aid payments. Regrettably, due to many of the same reasons that local budgets are under stress, state leaders continue to have problems balancing their own budget. This leads them to look for areas where they can make reductions and this large program always seems to be vulnerable. In many recent years it has been subjected to cuts during the state budget process and even during mid-year. For the upcoming year, Massachusetts faces a \$2.75 billion structural budget deficit. The governor, Deval Patrick, has issued his budget recommendation which optimistically does not cut local aid. However, even if this proposal was to ultimately be included in the final enacted budget it is far below the percentage needed to match the escalating cost of providing level services by cities and towns. In fact even this plan appears to be already doomed as the Legislature has recently agreed to a Local Aid Resolution which calls for a 4% reduction in general and education state aid. This seems to indicate that the Governor's approach probably has no chance, and that both municipalities and schools will have to deal with the consequences of even less revenue assistance. The final figure may end up being the lowest since 1999!

For Dalton this situation results in a series of poor options. We face choices of making budget reductions, enacting property tax increases, using depleted reserve funds, or a combination of all three to balance our budget at or below the Levy Limit, which is required by the state so as to certify our tax rate. Between excess levy capacity, the statutory 2-1/2% increase in the limit, new growth and new excludable debt we are forecasting only about \$475,000 of new taxing ability. Concerning our reserves, Dalton's Free Cash was recently certified by the state at \$613,985 which is the lowest level since 1994. It is the fourth year in a row the balance has dropped; in FY 2006 our Free Cash topped \$1.8 million. Our Stabilization Funds contain approximately \$1,600,000 of which only \$214,000 is reserved for general purposes, the remainder being mainly for capital needs. These reserves have helped us in the past to insulate our town from budget cuts and tax override referendum votes. However as state aid has suffered, we have become overly-dependent on this non-recurring source of revenue. It also should be remembered that it took many years to rebuild these funds from the unacceptable levels after we spent them down when faced with a similar major budget problem in the early nineties. We should be aware that a lack of reserves restricts our future options to only the acceptance of these unpleasant choices.

With all of this in mind, our current proposed spending plan for FY11 recommends total appropriations of \$14,282,598. When compared to last year's budget, the current plan envisioned is an increase of 2.6% above last year's. This is largely result of non-discretionary increases in wage and benefit costs which is typical for governmental entities. Our projected revenue excluding the property tax is 3,856,006 which is 8.2% less than last year. Within this figure, local receipt estimates (excise taxes, permits, fees, fines & investment income) continue to be at best relatively flat. Consistent with our past practice, we plan to apply \$187,499 of available Capital Stabilization monies to pay the annual debt service related directly to this program. While this action helps, the Finance Committee, Select Board and Town Manager realize decrease in state revenue and lagging new construction tax growth means we must not only dip into our reserves to minimize any tax increase, but must explore all other options to avoid reductions to important town services in the Public Safety and Public Works areas. Therefore, the Committee is recommending applying \$430,000 of our Free Cash to help lessen the structural deficit and reduce the increase in the tax levy. We also recommend use of \$100,000 of Free Cash towards replenishment of Capital Stabilization. Full approval of all of our recommendations would still mean that our forecasted expenditures are still almost \$225,000 more than all our forecasted revenue and that we would also be over our Levy Limit by the same figure. Recognizing this situation, the Select Board voted on March 22nd to place a ballot question on this year's annual town election ballot allowing voters to exempt about \$180,000 of ongoing regular debt service for the next two years from the Prop 2-1/2 Levy Limit. This would lower the structural deficit to about \$45,000. The Finance Committee recommends approval of this ballot question to prevent a loss of services. In order to deal with this remainder, the Town Manager is currently pursuing renewal of an E-911 Grant which can be used to directly cover salary and fringe costs of our Dispatch Center. This would contribute enough to forestall any cuts.

Again this year, the proposed 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 that are controllable to 2% and we agree. After much debate and deliberation, the committee has also concurred with a recommendation of a 2.0% salary increase for all non-bargaining town employees. This increase is comparable with the percentage contained contracts with our bargaining units which we continue to honor. These agreements detail pay rate and step increases next year for union employees, including the Police, Highway/Cemetery, and the Communications Departments. There was an effort to recommend that non-union pay rates be frozen, but the Committee decided to wait until the outcome of the Debt Exclusion vote and development of a comprehensive contingent budget reduction plan.

Of the 73 individual accounts committee reviewed this year, 9 are recommended to be reduced, and 18 are to remain the same. The remainder are set to escalate. While most of those increases are small in terms of both absolute and percentage, some specific areas of the budget that have had a notable increase are: Financial Audit (+17,000) - the town hires an outside auditor every other year to do a complete formal audit and this is one of those years; Town Collector (+5,202) - a plan to institute quarterly billing will necessitate a one-time software conversion cost of \$2,900 and annual support of \$1,100; Elections (+3,540) - is due to state and national elections that are scheduled in even numbered years; Building Maintenance - (+60,884) - this is a new account which consolidates amounts from other line items allowing for greater efficiency and flexibility (includes servicing the new Senior Center); Berkshire County Retirement

(+13,568) - increased assessment; Group Health Insurance (+15,875) – health premiums are increased 5.2% and dental premiums are unchanged, but we are forecasting overall 2.1% when accounting for all enrollments factors; Town Liability Insurance (+7,000) - our insurer has estimated the increase mainly due to the addition of the new Senior Center building; Vocational Education (+54,118) is due to an additional number of students anticipated to register for this program in addition to an estimated 10% tuition increase; and Wastewater Treatment (79,431) for increase in sewage disposal costs billed by the City of Pittsfield.

The committee recommends that certain accounts be reduced for FY 2011. Town Hall Maintenance (-48,417) - as mentioned above we have a new account Building Maintenance, this line is decreased as most of the salaries have been transferred to that account, the net change of +12,467 is largely attributable to the addition of the Senior Center; Pension Reserve Fund (-9,999) – in good years we have tried to make contributions to this fund so as to reduce our unfunded Pension Liability of \$10,000, unfortunately we feel unable to make our yearly addition this year.

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 53% 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 2/3rd of the member towns (5 of 7), the school committee and administration must revise it and return it to those 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 second time in a row, we received a very favorable assessment. Overall the school increased operating assessments to the member towns by 1%; our portion translated to an increase of 1.72% or \$121,846 overall. We are pleased to see that the school administration and committee are aware of our fiscal problems and trying to keep the assessment jumps to a manageable level.

Dalton votes the Transportation portion of the school assessment separately. This represents the cost of bussing remaining 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 as there is language in the law that stipulates it is “subject to appropriation”. This means the Legislature does not really have to do it. So the towns are left to pay whatever that difference is using a formula based on the number of students in each town. While the committee recommends a favorable vote on this Article #8, we continue to believe that we are overpaying and there are more equitable methods for distributing the costs. Recently Dalton proposed a revised formula for the Regional Agreement to accomplish this, but the other member towns voted it down as it would result in higher assessments for them.

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 \$135,875. This is due to the first debt payment of the WRHS renovation work recently completed and is debt excluded. 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 10/1/09. Dalton's portion primarily includes debt and interest payments on Nessacus and Wahconah, and small portions of the Becket and Kittredge. The committee recommends this item at the total requested level of \$377,476.

Enacting a successful budget is the culmination of months of work by the department heads, the Town Manager and his team, the Select Board and the Finance Committee. The town meeting voters make the ultimate decisions on how to allocate our resources based on the recommendations made by the Committee. The culmination of this process is the delivery of a multitude of services to our residents. The Finance Committee reaffirms its commitment to work closely with all stakeholders to further improve the efficiency and outcome of our budget procedure.

We would again like to thank each of 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 the Administrative Aide, Debbie Merry, the Select Board and the department heads for their work on the budget, and to each employee who puts the spending plan into action as ultimately approved by the voters. We also want to recognize our new recording secretary, Holly Coleman, who has been doing an outstanding job of reporting the minutes of our committee work. Finally we would like to express our thanks for the contributions of committee member, Kurt Jalbert, who recently relocated from Dalton and had to resign.

DALTON FY 2011 APPROPRIATION SUMMARY

ARTICLES 7, 8 & 9: EDUCATION BUDGET	FY2010	FY2011
Central Berkshire Regional School District		
Operating Budget	6,411,977	6,599,847
Transportation	722,055	589,293
Capital Budget - Debt Excluded	211,857	356,639
Capital Budget - Not Excluded	29,744	20,837
	7,375,633	7,566,616

ARTICLE 4: SCHEDULE OF COMPENSATION

Elected Officials

Moderator	344	351
Select Board-Chairman	4,020	4,100
Members (4)	12,480	13,066
Town Clerk	36,207	36,931

ARTICLE 5: TOWN OPERATING BUDGET

General Government

114 Moderator		
Salary	344	351
Expenses	100	100
	444	451
122 Select Board		
Salary-Elected	16,500	17,166
Expenses	3,355	3,422
	19,855	20,588
123 Town Manager		
Salaries	118,681	121,045
Expenses	7,509	7,509
	126,190	128,554
131 Finance Committee		
Expenses	185	185
	185	185
132 Reserve Fund		
Expenses	See Article #7	See Article # 10
135 Accountant		
Salaries	40,345	41,349
Expenses	6,860	10,560
	47,205	51,909
138 Group Purchasing		
Expenses	400	600
	400	600
139 Financial Audit		
Expenses	-	17,000
	-	17,000

	FY2010	FY2011
141 Assessors		
Salaries	84,335	86,681
Expenses	17,175	16,800
	101,510	103,481
142 Tri Revaluation		
Expenses	-	-
	-	-
145 Town Treasurer		
Salaries	62,278	69,523
Expenses	21,500	21,500
	88,778	91,023
146 Town Collector		
Salaries	54,084	55,287
Expenses	10,872	14,871
	64,956	70,158
151 Town Counsel		
Expenses	34,000	34,000
	34,000	34,000
152 Telephone		
Expenses	14,776	14,240
	14,776	14,240
154 Recording Secretary		
Salary	4,353	4,440
	4,353	4,440
157 Computer		
Expenses	6,850	6,850
	6,850	6,850
158 Postage		
Expenses	17,136	17,136
	17,136	17,136
159 Tax Title		
Expenses	5,000	5,000
	5,000	5,000
161 Town Clerk		
Salary-Elected	36,207	36,931
Salaries	27,294	27,926
Expenses	6,460	6,460
	69,961	71,317
162 Elections		
Salaries	2,518	8,679
Expenses	4,155	6,290
	6,673	14,969
163 Registrars		
Salaries	5,921	6,035
Expenses	2,875	2,875
	8,796	8,910

	FY2010	FY2011
171 Conservation Commission		
Expenses	1,810	1,846
	1,810	1,846
175 Planning Board /Board of Appeals		
Salary	22,470	22,918
Expenses	100	300
	22,570	23,218
182 Industrial Development Commission		
Expenses	910	910
	910	910
191 Old Dalton High		
Salary	900	-
Expenses	7,100	7,100
	8,000	7,100
192 Buildings Maintenance		
Salary	0	52,295
Expenses	0	8,589
	0	60,884
195 Town Report		
Expenses	6,650	6,650
	6,650	6,650
196 Town Hall		
Salaries	47,467	1,500
Expenses	66,064	63,614
	113,531	65,114
197 Central Supplies		
Salaries	-	-
Expenses	13,800	13,800
	13,800	13,800
CATEGORY TOTAL	784,339	840,333
Public Safety		
210 Police Department		
Salaries	815,481	822,857
Expenses	80,341	85,341
	895,822	908,198
222 Communications		
Salaries	155,947	162,896
Expenses	6,708	8,500
	162,655	171,396
240 Building Inspections		
Salaries	38,770	39,619
Expenses	1,700	1,700
	40,470	41,319
244 Sealer of Weights & Measures		
Salary	1,243	1,268
Expenses	100	100
	1,343	1,368

	FY2010	FY2011
247 Inspector of Meat & Cattle		
Salary	1,169	1,288
Expenses	0	0
	1,169	1,288
292 Animal Control		
Salaries	18,930	19,382
Expenses	3,619	3,619
	22,549	23,001
294 Forest Warden		
Salaries	2,301	2,347
Expenses	1,150	1,150
	3,451	3,497
295 Emergency Response		
Salary	3,285	3,352
Expenses	3,745	3,745
	7,030	7,097
296 Shade Tree/Tree Warden		
Salary	1,957	1,996
Expenses	16,000	16,000
	17,957	17,996
CATEGORY TOTAL	1,152,446	1,175,160
Education		
320 Vocational Education		
Expenses	328,741	382,859
	328,741	382,859
CATEGORY TOTAL	328,741	382,859
Public Works		
401 Town Engineer		
Expenses	7,000	7,000
	7,000	7,000
420 Highway Department		
Salaries	322,214	330,060
Expenses	100,148	100,948
	422,362	431,008
423 Snow & Ice		
Salaries	26,732	27,267
Expenses	112,330	112,330
	139,062	139,597
424 Streetlights		
Expenses	80,824	80,860
	80,824	80,860

	FY2010	FY2011
433 Landfill Monitoring		
Salaries	1,800	1,815
Expenses	12,050	11,950
	13,850	13,765
434 Transfer Station		
Salaries	2,260	2,397
Expenses	20,216	18,684
	22,476	21,081
440 Sewer Maintenance (Offset Receipts)		
Salaries	13,770	14,046
Expenses	6,878	6,878
	20,648	20,924
449 Sewer Treatment Plant (Offset Receipts)		
Salary	889	896
Expenses	670,929	723,297
	671,818	724,193
491 Cemetery Department		
Salaries	51,858	52,785
Expenses	20,514	20,514
	72,372	73,299
CATEGORY TOTAL	1,450,412	1,511,727
Human Services		
510 Board of Health		
Salary	25,778	26,294
Expenses	1,384	1,412
	27,162	27,706
522 Visiting Nurse Association		
Expenses	6,291	6,417
	6,291	6,417
523 Berkshire Mental Health		
Expenses	2,143	2,143
	2,143	2,143
541 Council on Aging		
Salaries	90,469	82,847
Expenses	8,266	12,239
	98,735	95,086
543 Veterans' Services		
Salary	6,370	6,498
Expenses	10,300	10,300
	16,670	16,798
591 Berkshire Regional Planning Commission		
Expenses	4,383	4,383
	4,383	4,383
CATEGORY TOTAL	155,384	152,533

	FY2010	FY2011
Culture and Recreation		
610 Library		
Salaries	116,309	118,694
Expenses	54,763	54,678
	171,072	173,372
630 Parks and Recreation	See Article # 6	See Article # 6
650 Parks Maintenance		
Salaries	27,064	27,481
Expenses	14,610	14,610
	41,674	42,091
691 Historical Commission		
Expenses	600	600
	600	600
692 Memorial Day Committee		
Expenses	1,970	1,970
	1,970	1,970
693 Cultural Activities		
Expenses	2,280	2,280
	2,280	2,280
CATEGORY TOTAL	217,596	220,313
Debt Service		
710B(L) Bond Fees	500	500
	500	500
710L Debt and Interest (Landfill)	65,900	0
	65,900	0
710H Debt and Interest (Highway & TH)	154,441	149,125
	154,441	149,125
710C Debt and Interest (Capital Imp.Program)	See Article #14	See Article # 13
710TH Debt & Interest (TH)	48,597	179,401
	48,597	179,401
CATEGORY TOTAL	269,438	329,026
Other		
911 Berkshire County Retirement Assessment		
Expenses	326,210	339,778
	326,210	339,778
913 Unemployment		
Expenses	9,000	9,000
	9,000	9,000
914 Group Health Insurance		
Expenses	745,366	761,241
	745,366	761,241

	FY2010	FY2011
915 Group Life Insurance Expenses	6,500	6,500
	6,500	6,500
916 Medicare Expenses	32,434	32,434
	32,434	32,434
919 Employment Benefits Salaries	25,180	25,180
Expenses	1,580	1,580
	26,760	26,760
998 Pension Reserve Fund Expenses	10,000	
	10,000	1
941 Court Judgments & Claims Expenses	3,000	3,000
	3,000	3,000
945 Town Insurance Expenses	191,911	198,911
	191,911	198,911
950 Commissioner of Trust Funds Expenses	229	229
	229	229
CATEGORY TOTAL	1,351,410	1,377,854
ARTICLE TOTAL	5,709,766	5,989,805