



**Articles for the  
Annual Town Meeting, May 7, 2012  
and the  
Report of the Finance Committee  
for Fiscal Year 2013**

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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, 2012 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, 2012; 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, 2012; or to take any other action in relation thereto.

**ARTICLE 4.** To see if the Town will vote to have all fees, charges and costs collected by the Tax Collector paid into the Town’s General Fund; or take any other action related thereto.

**ARTICLE 5.** 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, 2012; 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, 2012, 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, 2012; 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, 2012; 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, 2012; 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, 2012; 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 2012 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 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 Sewer 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 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 2013 fiscal year; or to take any other action in relation thereto.

**TWO-THIRDS VOTE REQUIRED**

**ARTICLE 15.** 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 Fiscal Year 2013 annual element of the Capital Improvement Program; or to take any other action in relation thereto.

**ARTICLE 16.** To see if the Town will vote to appropriate a sum of money for the Fiscal Year 2013 Capital Improvement Program; including borrowing costs associated with said program 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 from available funds to be reimbursed by a Grant from the Commonwealth of Massachusetts in accordance with Chapter 90 Section 34 of the Massachusetts General Laws; or to take any other action in relation thereto.

**ARTICLE 18.** 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 19.** 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 2012 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.

**ARTICLE 20.** To see if the Town will vote to accept Section 20 of Chapter 32B of the Massachusetts General Laws providing for the establishment of fund to be known as the Other Post Employment Benefits Liability Trust Fund to reduce the unfunded actuarial liability of health care and other post-employment benefits; or to take any other action in relation thereto.

**ARTICLE 21.** To see if the Town will vote to create an Unemployment Compensation Fund under the provisions of Massachusetts General Laws Chapter 40 section 5E, in order to provide for the costs of funding reimbursements to the commonwealth for unemployment compensation benefits under the provisions of chapter one hundred and fifty-one A, and further to transfer a sum of money from available funds to said Unemployment Compensation Fund; or to take any other action in relation thereto.

**ARTICLE 22.** To see if the Town will vote to fund, as a continuing appropriation, a sum of money, unexpended and remaining in the Landfill Closure Account; or take any other action in relation thereto.

**ARTICLE 23.** To see if the Town will vote to recess until MONDAY MAY 14, 2012 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 as follows:

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

**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 Fiscal Year 2013 capital improvement program consisting of a Police Cruiser and related equipment, Highway Equipment, including a Small Excavator, and ½ Ton Pick-up and related equipment, Crane Meeting Room air conditioning unit, converting Town Hall Burners to dual fuel (natural gas), and insulating above Town Hall Offices, purchase and plant Shade Trees., and including borrowing costs associated with said project and all other costs incidental or related thereto?

YES \_\_\_\_\_

NO \_\_\_\_\_

## DALTON FY 2013 ARTICLE AND TAX SUMMARY

Amounts below currently recommended by the Finance Committee

Article	#5 Town Operating Budget	\$	6,352,337
	#6 Parks & Recreation (C.R.A)		58,955
	#7 Education Budget - Operating		6,879,791
	#8 Education Budget - Transportation		536,847
	#9 Education Budget - Capital		236,368
	#10 Reserve Fund		65,000
	#12 Capital Stabilization		23,000
	#13 Sewer Stabilization		65,000
	#14 Capital Project Debt Service		44,590
	#15 Capital Projects		79,800
	#17 Street Reconstruction		225,869
	#19 Snow & Ice Deficit (Estimated)		0
	#21 Unemployment Trust Fund		5,000
	#22A Landfill Monitoring Cont Approp		148,281
	#22B Landfill Monitoring #433		<u>14,146</u>
Sub-total Appropriations			\$ 14,734,984

Additional Amounts Leading To The Tax Rate:

Abatement Allowance Overlay	69,108
State and County Assessments	31,846
Cherry Sheet Offsets	<u>8,140</u>
Sub-total Additional Amounts:	\$ <u>109,094</u>
Estimated Amount To Be Raised:	\$ 14,844,078

Amounts Used To Reduce The Tax Rate:

State Estimated Receipts	\$ 1,265,853
Local Estimated Receipts	878,900
Offset Receipts (Sewer User Fee)	739,045
Article #10 Free Cash Use (Transfer to Reserve Fund - ATM)	65,000
#11 Free Cash Use (Reduce Tax Rate - ATM)	512,000
#12 Free Cash Use (Transfer to Stabilization-C - ATM)	23,000
#13 Free Cash Use (Transfer to Stabilization-S - ATM)	50,750
#14 Capital Stabilization Use (Transfer to 2013 CIP)	44,590
#15 Free Cash Use (Transfer to Capital Project Funding))	79,800
#17 Chapter 90 Grant Use	225,869
#19 Snow & Ice Deficit (Estimated)	0
#21 Free Cash Use (Transfer to Unemployment Trust Fund)	5,000
#22A Landfill Debt Service Account Closure	148,281
#22B Landfill Closure Account Use (Transfer to #433)	<u>14,146</u>
Sub-total Reductions:	\$ <u>4,052,234</u>
Estimated Amount Raised By Taxation:	\$ 10,791,844

# **REPORT OF THE FINANCE COMMITTEE FOR THE PROPOSED 2013 FISCAL YEAR BUDGET**

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

Each year in advance of the Annual Town Meeting in May, the Finance Committee, Select Board, and Town Manager work collaboratively to craft a budget that will provide the residents the array of quality services expected from their town government at lowest tax possible. This must be done while complying with the tax limiting statute, so-called Proposition 2-1/2. Needless to say to fulfill each and every one of the three components simultaneously continues to be a difficult goal. While the effects of the Great Recession continue to slowly abate, government at all levels struggle with a slow down in revenue generation and cost increases which makes for difficult choices. In Dalton as in other towns throughout the state, we are ever more dependent on local taxpayers to fund our needs as our chief partner, the Commonwealth, still is unable to sustain its contribution levels of the past. This constrains our decision making process to what is clearly a revenue driven focus. Thus when the proposals for individual line items have come before the Finance Committee we view them through the prism both necessity and affordability. We then make recommendations on each of 76 budget proposals which range from \$1 to over \$6.9 million as well as capital requests. The result is a comprehensive spending plan that adheres to the requirements of being fiscally responsible while meeting the needs of our residents. We feel we have completed this task and recommend our FY2013 budget be adopted for the fiscal year beginning July 1<sup>st</sup>.

One of the most difficult parts of the annual budget preparation for any local entity is dealing with uncertainty. This can be frustrating; as to prepare a budget such as this, the revenue estimates must be fairly certain, however because the state rarely issues a local aid resolution detailing its contribution in a timely manner, this significant portion of the revenue must be estimated. In the past, this has not caused a problem as more aid than was anticipated would be included in the final state budget, but those days seem to be over. As is customary, the Governor issued his budget proposal at the end of January which contemplates that Unrestricted General Government Local Aid to Dalton will match the original amount budgeted last year. However, last year an additional \$65 million was distributed statewide in October from surplus funds after the state closed their books. As part of this, Dalton received \$69,580 which the town used to balance its budget just prior to setting the Tax Rate. The Governor proposes to do this again if there are sufficient surpluses after FY12 is completed, but this means that towns such as ours cannot forecast that revenue as part of its spending plan. The statewide budget process continues with the roll out of the House budget plan in late April. This is too late to be incorporated into our local plan, as is the Senate budget which is released in May. Eventually the three plans will be negotiated into the final state budget which the Governor will have an opportunity to sign into law for the start of the new fiscal year on July 1<sup>st</sup>. Municipalities can only hope that the Governor's current state aid proposal is the low bar.

The proposed Dalton spending plan for FY13 as recommended by the Finance Committee calls for total appropriations of \$14,844,078, an increase of 2.3% or 335,018 over last year. The combined town operating budget and our school assessment for FY2013 is anticipated to increase 1.84% to a total of \$14,188,034. The

committee, with the advice of the financial team, uses an assumption that Dalton's estimated local receipts (comprised of excise taxes, permits, fees, fines, investment income and sewer user fees) should be budgeted to decrease approximately \$57,000 or 6%. This is due to a combination of the loss of that \$69,580 additional state aid which was booked as a non-recurring item and a \$12,300 increase in fees that had been previously retained by the Collector, but will now be general revenues since we changed how we compensate that position. The sewer user fee is budgeted for a small increase of 1% above last year's, mostly for the increased costs of maintaining the infrastructure. These forecasts along with the lowered state revenue means that we must once again look to our reserves to minimize any tax increase and avoid exceeding the levy limit. Currently, unappropriated certified Free Cash is \$743,511. We are recommending voting \$512,000 from Free Cash at the ATM to be used to directly reduce the tax rate when set in the fall, and an additional \$223,550 for other requirements. Though we endorse all of these transfers, we continue to be uneasy about the town's ability to continue to regenerate these reserves for continuing operations considering the present fiscal circumstances. Free Cash was as high as nearly \$1.9 million only six years ago, so we are more careful to budget this for critical needs that would otherwise be cut by using a smaller portion. Full approval of all of our recommendations would result in a property tax assessment increase of approximately \$261,000 or 2.5% above FY2012 and place us squarely at our adjusted Proposition 2-1/2 levy limit. After five prior years where the single-family average residential tax bill has increased at 3.6% per year annualized, we expect it to grow about 2.5% for the upcoming year.

As is becoming customary due to our constrained resources, the budget was framed by the Town Manager's guidelines which directed department heads to level-fund or even reduce expense accounts where possible and we agree. The committee has also concurred with a recommendation of a no salary increase at this time other than step adjustments for all town employees. Meanwhile, contract negotiations for employees subject to bargaining agreements are now underway as the current contracts expire on June 30th. These include the Police, Highway, Cemetery, and the Communications departments. These salary budgets are level funded pending settlements. Should any contracts be finalized prior to town meeting the committee will review the agreements and make additional recommendations if warranted.

Of the 76 individual accounts committee reviewed this year, 9 are recommended for reduction, and 33 are to remain the same. The balance are increasing and while most of these increases are small in terms of both absolute and percentage, there are certain line items that deserve mention: Financial Audit (+16,500) - the town hires an outside auditor every other year to do a complete formal audit and FY13 is one of those years; Property Revaluation (+10,982) - to begin work on the FY2013 state mandated triennial recertification of all property values; Collector (+\$12,915 or 18%) - is primarily due to a \$12,030 increase the Collector's salary to align it with salaries of her counterparts. Previously various fees were kept by the Collector which will now revert to the General Fund causing a slight positive effect on the Town's balance sheet; Elections (+3,693) - is due to additional costs to run state and national elections that are scheduled in even numbered years; Group Health Insurance (+\$60,289) primarily driven by a 5.4% rate increase; Town Liability Insurance (+\$13,432) is to cover a total 6.8% increase in premiums; Highway (+24,156) - reflects the increases in fuel and materials costs as well as more planned maintenance; Vocational Education (+114,954 or 20%) is caused by an

additional number of students anticipated to register for this program, estimated 6% to 10% tuition increases depending on the school and 6% increase in Transportation costs. This program is attracting more interest as students see defined career paths in a tough economy; Maturing Debt & Interest while dropping in total \$38,618 is actually a combination increased and decreased borrowings. The only one to increase next year is the first annual payment for the new Senior Center at \$120,596.

Accounts recommended for significant reduction in the coming year are: Berkshire County Retirement (-\$12,191 or -3.5%) matches our FY13 actual assessment; Unemployment Insurance (-\$17,870 or -64.1%) is due to a combination of lower estimates of what is needed based on the past six year history and the proposed creation of an Unemployment Trust Fund (see Article #21) to backstop any expenditures above the estimate.

As discussed annually, the budget of the Central Berkshire Regional School District has the greatest impact on the town of Dalton. For the upcoming year their operating assessment to us will comprise 54% of the total town budget. The school budget is not under the direct control of the member towns. The School Committee decides the total needed to adequately fund the school system. The assessment to towns is generally calculated by taking this “adopted” school budget, subtracting state educational and transportation aid and other miscellaneous revenues, and then dividing the remainder between the member towns by a weighted formula. This assessment is a combination of a state formula for the foundation budget and the calculation based on the regional agreement for the balance. This means that the percentage increases will differ from town to town. This can cause problems for one or more towns if their percentage increases are “unaffordable” to them. Each town meeting votes on this requested assessment and if the respective amounts pass in 5 of the 7 member towns (Dalton, Becket, Cummington, Hinsdale, Peru, Washington, & Windsor) the entire budget is deemed approved. Each member is then responsible to appropriate their required share of the approved amount. If the requested assessment fails in at least three towns, the school committee must lower the budget and assessments. Four years ago, the enormity of the increase in Dalton’s assessment, coupled with the approval of the requisite number of towns triggered over \$200,000 in reductions in our town services after an override to pay our share failed. Fortunately, over the past 4 years increases in the gross CBRSD budget have averaged just over 1% annually after a number of prior years which averaged 5-6%. This has resulted in a four year run of assessments to Dalton that has been affordable. We believe that these recent modestly increased budgets have been driven by two major factors, declining enrollments and stagnant state educational aid. Since the height of enrollment in FY98, total students attending district schools has dropped 26% (-662), which when combined with even small budget increases have more than doubled the cost per student (which is currently nearing \$14,000/student). This upward trend has been driven primarily by the upward pressure on salaries and benefits. Originally, these large increases in the school budgets were more than offset by hefty infusions of state aid driven by the Educational Reform Act of 1993 and kept assessments in check. However since the early 2000’s these additional state revenues slowed to a crawl and even declined sharply for one year. During the past twelve years total Chapter 70 has increased a total of only 2.2%. This effect can be blamed on a sluggish state economy and the aforementioned declining enrollment in this district which affects the distribution formula. However, no matter how one looks at the reduced state support for education, one conclusion

is inevitable; this is producing undesirable effects on both towns and schools; and of course the taxpayer. Under the leadership of the new superintendent, Dr. William Cameron, the FY13 budget has increased 2% resulting in the Dalton assessment to be 1.39% more. This is reasonable and the committee recommends approval of this request.

Dalton votes the Transportation portion of the school assessment separately. It represents the amount left to pay for the costs to bus the district's students after factoring the reimbursement from the state. By state statute Regional School Districts are supposed to receive full reimbursement, but this is never the case. Again this year the state is reducing their estimated Regional Transportation Aid. Hence the towns pay the difference using a formula based on the number of students in each town. For Dalton this year the amount is \$536,847 which is down 2.6%. 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 (Craneville, Kittredge, Becket, Nessacus, & Wahconah), and has decreased this year by \$31,024. 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 10/1/11. Dalton's portion primarily includes debt and interest payments on the new Nessacus, Wahconah renovations, and small portions of the Becket and Kittredge. There is also the final year of the approved short-term borrowing on a Capital Repair project at Craneville. Next year the Craneville roof project debt service will be added. The committee recommends this at the total requested level of \$236,368.

There are a number of special articles supported by the Finance Committee while not directly related to the operating budget still deserve discussion. Article 4 asks town approval of a change in the method of compensation for the Tax Collector to make it consistent with that of the other appointed town finance officers. It would place the position within Town's Compensation and Classification Plan. This would cause the base salary to be raised (see earlier reference to the Collector budget), but would mean fees previously retained by the Collector would now be deposited into the General Fund. The net result is slightly positive for the town's finances, but more importantly makes the position more attractive with the higher base salary and increased pension opportunity if the job ever becomes open.

Article #13 asks for \$65,000 to be appropriated for the Sewer Stabilization Fund (\$50,750 from Free Cash and \$14,250 to be raised). This is to recognize and resolve two issues. First, Free Cash has been generated from the Sewer User Fee that should be used towards sewer business. Secondly there is recognition that the sewer infrastructure needs more resources and this fund would be dedicated towards that purpose. The committee supports this article.

Articles #15 & #16 cover the FY13 Capital Plan. Normally capital requests are dealt with at a special town meeting in late June. However this year we feel it that it makes sense to include this in the annual town meeting. Article #15 is for immediate funding of priority capital needs that are smaller in dollar scope and can be paid for immediately by use of Free Cash. It includes \$40,000 for sewer repairs which when added to the \$65,000 in Article #13 corrects the issue of the Free Cash that was generated from sewer proceeds. Article #16 is to pay for larger capital needs such as a police cruiser, heavy highway equipment, and heating improvements at town hall. It requests the authorization to borrow \$205,000 over a five year period

to pay for them. This article is contingent on passage of a debt exclusion vote. The Finance Committee endorses these both of these articles.

Articles #21 & #22 both request town acceptance of state statutes to create special funds for dedicated purposes. Article #20 allows for a fund to deposit money which will help offset the growing unfunded liability for Other Post Employment Benefits (OPEB) which is primarily health insurance contributions to retirees. It is generally recognized that doing nothing to reduce this liability is a poor choice. We expect to begin funding this next year with Medicare Part D reimbursements. Article #22 is to setup and deposit \$5,000 into an Unemployment Compensation Fund which will insulate the town which is self-insured from unexpected claims which cannot be paid without scheduling a town meeting. The Committee supports both of these initiatives.

Finally Article #23 seeks support to move the remaining \$148,281.48 in a Landfill Debt Service account to a Landfill Closure and Monitoring continuing appropriation account and further to transfer \$14,146 from the new account to fund the annual budget for Landfill Monitoring. This will continue to save the town from having to raise this amount by taxation for about nine more years.

Preparation of a successful budget is the result of many hours of hard work by all of those involved in the process that began six months ago. I would once again like to thank all the participants in this endeavor, especially the town financial team, lead by Town Manager, Ken Walto and assisted by Town Accountant, Sandy Albano, and Town Treasurer, Sharon Messenger. Thanks also to Debby Merry, the Select Board and the department heads for their work on the budget, and to each employee for their continued commitment to the town. Finally I want to welcome our new recording secretary, Kristin Coyne, who recently was appointed to take the minutes of our committee deliberations.

## DALTON FY 2013 APPROPRIATION SUMMARY

ARTICLES 7, 8 & 9: EDUCATION BUDGET	FY2012	FY2013
Central Berkshire Regional School District		
Operating Budget	6,763,893	6,879,791
Transportation	551,402	536,847
Capital Budget - Excluded	246,910	216,377
Capital Budget - Not Excluded	20,482	19,991
	<b>7,582,687</b>	<b>7,653,006</b>

### ARTICLE 3: SCHEDULE OF COMPENSATION

#### Elected Officials

Moderator	351	351
Select Board-Chairman	4,100	4,101
Members (4) @3,266.50/ea	13,066	13,066
Town Clerk	36,931	36,931

### ARTICLE 5: 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	17,167
Expenses	3,422	3,422
	<b>20,588</b>	<b>20,589</b>
123 Town Manager		
Salaries (Town Mgr.+Adm Asst combined)	121,797	122,672
Expenses	7,509	7,509
	<b>129,306</b>	<b>130,181</b>
131 Finance Committee		
Expenses	185	185
	<b>185</b>	<b>185</b>
132 Reserve Fund		
Expenses	See Article #9	See Article # 10
135 Accountant		
Salaries	41,151	41,151
Expenses	7,460	7,760
	<b>48,611</b>	<b>48,911</b>
138 Group Purchasing		
Expenses	600	600
	<b>600</b>	<b>600</b>
139 Financial Audit		
Expenses	0	16,500
	<b>0</b>	<b>16,500</b>
141 Assessors		
Salaries	78,498	82,376
Expenses	17,050	17,340
	<b>95,548</b>	<b>99,716</b>
142 Tri Revaluation		
Expenses	0	10,982
	<b>0</b>	<b>10,982</b>

	<b>FY2012</b>	<b>FY2013</b>
145 Town Treasurer		
Salaries	69,196	69,351
Expenses	21,500	21,500
	<b>90,696</b>	<b>90,851</b>
146 Town Collector		
Salaries	57,561	69,697
Expenses	12,440	13,219
	<b>70,001</b>	<b>82,916</b>
151 Town Counsel		
Expenses	45,000	45,000
	<b>45,000</b>	<b>45,000</b>
152 Telephone		
Expenses	14,240	14,040
	<b>14,240</b>	<b>14,040</b>
154 Recording Secretary		
Salary	4,440	4,217
	<b>4,440</b>	<b>4,217</b>
157 Computer		
Expenses	6,850	8,500
	<b>6,850</b>	<b>8,500</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	27,841	28,053
Expenses	6,510	6,510
	<b>71,282</b>	<b>71,494</b>
162 Elections		
Salaries	5,666	8,854
Expenses	5,985	6,490
	<b>11,651</b>	<b>15,344</b>
163 Registrars		
Salaries	6,035	6,035
Expenses	2,875	3,000
	<b>8,910</b>	<b>9,035</b>
171 Conservation Commission		
Expenses	1,846	1,846
	<b>1,846</b>	<b>1,846</b>
175 Planning Board /Board of Appeals		
Salary	22,809	23,430
Expenses	300	300
	<b>23,109</b>	<b>23,730</b>
182 Industrial Development Commission		
Expenses	910	910
	<b>910</b>	<b>910</b>
191 Old Dalton High		
Salary	-	-
Expenses	7,100	7,100
	<b>7,100</b>	<b>7,100</b>

	<b>FY2012</b>	<b>FY2013</b>
192 Buildings Maintenance		
Salaries	52,266	52,414
Expenses	8,589	9,841
	<b>60,855</b>	<b>62,255</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	64,400
	<b>65,114</b>	<b>65,900</b>
197 Central Supplies		
Salaries	13,800	13,800
Expenses	<b>13,800</b>	<b>13,800</b>
<b>CATEGORY TOTAL</b>	<b>817,379</b>	<b>871,339</b>
Public Safety		
210 Police Department		
Salaries	807,705	785,982
Expenses	86,661	92,019
	<b>894,366</b>	<b>878,001</b>
222 Communications		
Salaries	164,002	164,306
Expenses	8,500	8,512
	<b>172,502</b>	<b>172,818</b>
240 Building Inspections		
Salaries	39,433	39,433
Expenses	1,700	1,700
	<b>41,133</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	1,280	1,280
Expenses	-	-
	<b>1,280</b>	<b>1,280</b>
292 Animal Control		
Salaries	19,274	19,274
Expenses	3,619	3,619
	<b>22,893</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	1,378
Expenses	3,745	5,665
	<b>7,097</b>	<b>7,043</b>

	<b>FY2012</b>	<b>FY2013</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>1,162,132</b>	<b>1,146,029</b>
Education		
320 Vocational Education		
Expenses	573,943	688,897
	<b>573,943</b>	<b>688,897</b>
<b>CATEGORY TOTAL</b>	<b>573,943</b>	<b>688,897</b>
Public Works		
401 Town Engineer		
Expenses	4,000	4,000
	<b>4,000</b>	<b>4,000</b>
420 Highway Department		
Salaries	296,492	298,798
Expenses	100,948	122,798
	<b>397,440</b>	<b>421,596</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	82,260	82,800
	<b>82,260</b>	<b>82,800</b>
433 Landfill Monitoring		
Salaries	1,815	
Expenses	12,000	
	<b>13,815</b>	See Article #22
434 Transfer Station		
Salaries	0	
Expenses	14,452	17,465
	<b>14,452</b>	<b>17,465</b>
440 Sewer Maintenance (Offset Receipts)		
Salaries	14,046	14,046
Expenses	6,878	15,350
	<b>20,924</b>	<b>29,396</b>
449 Wastewater Treatment (Offset Receipts)		
Salary	895	895
Expenses	711,754	708,754
	<b>712,649</b>	<b>709,649</b>
491 Cemetery Department		
Salaries	53,800	54,984
Expenses	20,514	20,024
	<b>74,314</b>	<b>75,008</b>
<b>CATEGORY TOTAL</b>	<b>1,459,451</b>	<b>1,479,511</b>

	<b>FY2012</b>	<b>FY2013</b>
<b>Human Services</b>		
510 Board of Health		
Salary	26,294	26,886
Expenses	1,907	1,907
	<b>28,201</b>	<b>28,793</b>
522 Public Health Nurse		
Salary	4,800	5,800
Expenses	1,500	500
	<b>6,300</b>	<b>6,300</b>
523 Mental Health Services		
Expenses	2,143	2,143
	<b>2,143</b>	<b>2,143</b>
541 Council on Aging		
Salaries	85,023	85,023
Expenses	24,596	24,596
	<b>109,619</b>	<b>109,619</b>
543 Veterans' Services		
Salary	6,498	6,498
Expenses	23,300	23,300
	<b>29,798</b>	<b>29,798</b>
591 Berkshire Regional Planning Commission		
Expenses	4,383	4,529
	<b>4,383</b>	<b>4,529</b>
<b>CATEGORY TOTAL</b>	<b>180,444</b>	<b>181,182</b>
<b>Culture and Recreation</b>		
610 Library		
Salaries	118,694	121,998
Expenses	55,898	56,898
	<b>174,592</b>	<b>178,896</b>
630 Parks and Recreation	See Article # 5	See Article # 6
650 Parks Maintenance		
Salaries	27,481	29,499
Expenses	14,590	16,590
	<b>42,071</b>	<b>46,089</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>221,513</b>	<b>229,835</b>
<b>Debt Service</b>		
710 Bond Fees	500	500
	<b>500</b>	<b>500</b>

	<b>FY2012</b>	<b>FY2013</b>
710 Debt and Interest *(Highway & Town Hall)	177,579 <b>177,579</b>	46,514 <b>46,514</b>
710 Debt and Interest (Capital Imp.Program)	See Article #15	See Article # 14
710 Debt & Interest *(Town Hall)	95,743 <b>95,743</b>	94,536 <b>94,536</b>
710 Debt & Interest *(Senior Center)	1,756 <b>1,756</b>	120,596 <b>120,596</b>
*Excluded		
<b>CATEGORY TOTAL</b>	<b>275,578</b>	<b>262,146</b>
Other		
911 Berkshire County Retirement Assessment Expenses	351,781 <b>351,781</b>	339,590 <b>339,590</b>
913 Unemployment Expenses	27,870 <b>27,870</b>	10,000 <b>10,000</b>
914 Group Health Insurance Expenses	802,253 <b>802,253</b>	862,542 <b>862,542</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	25,180	25,180
Expenses	1,580 <b>26,760</b>	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>	212,343 <b>212,343</b>
950 Commissioner of Trust Funds Expenses	229 <b>229</b>	229 <b>229</b>
<b>CATEGORY TOTAL</b>	<b>1,449,738</b>	<b>1,493,398</b>
<b>ARTICLE TOTAL</b>	<b>6,140,178</b>	<b>6,352,337</b>