



**Articles for the
Annual Town Meeting, May 6, 2013
and the
Report of the Finance Committee
for Fiscal Year 2014**

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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 6, 2013 AT 7:00 P.M.

Then and there to act on the following articles:

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, 2013; 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, 2013; or to take any other action in relation thereto.

ARTICLE 4. To see if the Town will vote to determine what sums of money the Town will raise and appropriate, including appropriations from Sewer User Fees and, to defray charges and expenses and debt service for the fiscal year beginning July 1, 2013; or to take any other action in relation thereto.

ARTICLE 5. To see if the Town will vote to raise and appropriate for the fiscal year beginning July 1, 2013, a sum of money for the purpose of providing recreation and leisure time activities to the people of Dalton; or to take any other action in relation thereto.

ARTICLE 6. To see if the Town will vote to raise and appropriate a sum of money for the purpose of paying the Town's share of the Operating Budget of the Central Berkshire Regional School District for the fiscal year beginning July 1, 2013; or to take any other action in relation thereto.

ARTICLE 7. To see if the Town will vote to raise and appropriate a sum of money for the purpose of paying the Town's share of the Transportation Budget of the Central Berkshire Regional School District for the fiscal year beginning July 1, 2013; or to take any other action in relation thereto.

ARTICLE 8. To see if the Town will vote to raise and appropriate a sum of money for the purpose of paying the Town's share of the Capital Budget of the Central Berkshire Regional School District for the fiscal year beginning July 1, 2013; or to take any other action in relation thereto.

ARTICLE 9. To see if the Town will vote to appropriate and/or transfer from the Pension Reserve Fund a sum of money for the purpose of offsetting the cost of the contributory retirement system for the fiscal year beginning July 1, 2013 provided that such transfer shall not take effect until permission for said transfer is granted by the Massachusetts Public Employee Retirement Administration Commission pursuant to the requirements of M.G.L. Chapter 23, section 22 part 6A(b); 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, 2013; 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 2014 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 appropriate and or transfer from available funds a sum of money for the costs related to the Fiscal Year 2014 annual element of the Capital Improvement Program; or to take any other action in relation thereto.

ARTICLE 15. To see if the Town will vote to appropriate a sum of money for the Fiscal Year 2014 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 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 16. 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 17. To see if the Town will vote to re-authorize employment agreements between the Town and the Highway/Cemetery Superintendent, the Highway/Cemetery Foreman, and the Police Sergeant, all of which include annual salaries that were provided for under Article 4 hereinabove; or take any other action in relation thereto.

ARTICLE 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 2013 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 19. To see if the Town will vote to transfer and/or appropriate from available funds a sum of money to 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 20. To see if the Town will vote to amend the Town's Zoning Bylaw by adding a new Section ____, TEMPORARY MORATORIUM ON MEDICAL MARIJUANA TREATMENT CENTERS, that would provide as follows, and further to amend the Table of Contents to add Section ____, "Temporary Moratorium on Medical Marijuana Treatment Centers:"

Section ____ . PURPOSE

By vote at the State election on November 6, 2012, the voters of the Commonwealth approved a law regulating the cultivation, distribution, possession and use of marijuana for medical purposes. The law provides that it is effective on January 1, 2013 and the State Department of Public Health is required to issue regulations regarding implementation within 120 days of the law's effective date. Currently under the Zoning Bylaw, a Medical Marijuana Treatment Center is not a permitted use in the Town [as applicable] and any regulations promulgated by the State Department of Public Health are expected to provide guidance to the Town in regulating medical marijuana, including Medical Marijuana Treatment Centers. The regulation of medical marijuana raises novel and complex legal, planning, and public safety issues and the Town needs time to study and consider the regulation of Medical Marijuana Treatment Centers and address such novel and complex issues, as well as to address the potential impact of the State regulations on local zoning and to undertake a planning process to consider amending the Zoning Bylaw regarding regulation of medical marijuana treatment centers and other uses related to the regulation of medical marijuana. The Town intends to adopt a temporary moratorium on the use of land and structures in the Town for Medical Marijuana Treatment Centers so as to allow the Town sufficient time to engage in a planning process to address the effects of such structures and uses in the Town and to enact bylaws in a manner consistent with sound land use planning goals and objectives.

Section ____ DEFINITION

"Medical Marijuana Treatment Center" shall mean a "not-for-profit entity, as defined by Massachusetts law only, registered by the Department of Public Health, that acquires, cultivates, possesses, processes (including development of related products such as food, tinctures, aerosols, oils or ointments), transfers, transports, sells, distributes, dispenses, or administers marijuana, products containing marijuana, related supplies, or educational materials to qualifying patients or their personal caregivers."

Section ____ . TEMPORARY MORATORIUM

For the reasons set forth above and notwithstanding any other provision of the Zoning Bylaw to the contrary, the Town hereby adopts a temporary moratorium on the use of land or structures for a Medical Marijuana Treatment Center. The moratorium shall be in effect through June 30, 2014. During the moratorium period, the Town shall undertake a planning process to address the potential impacts of medical marijuana in the Town, consider the Department of Public Health regulations Regarding Medical Marijuana Treatment Facilities and related uses, and shall consider adopting new Zoning Bylaws to address the impact and operation of Medical Marijuana Treatment Centers and related uses.

Or take any action relative thereto.

TWO-THIRDS VOTE REQUIRED

ARTICLE 21. To see if the Town will vote to: (a) approve the Tax Increment Financing (TIF) Agreement between Sinicon Plastics Inc. and the Town of Dalton, substantially in the form on file with the Town Clerk (the "TIF Agreement"), pursuant to G.L.c.40, s.59 and confirming the Select Board's designation of the property at 455 West Housatonic Street, Map 113 Lot 98, as an Economic Opportunity Area ("455 W. Housatonic Street EOA") and TIF Plan, including designation of a TIF Zone as described in the TIF Plan; (b) authorize the Select Board to execute the TIF Agreement, and any documents relating thereto, and to take such other actions as are necessary or appropriate to implement those documents; and (c) authorize the Select Board to submit an Economic Opportunity Area Application, Tax Increment Financing Plan and Certified Project Application, and any associated documents to the Massachusetts Economic Coordinating Council, all relating to the project as described in the TIF Agreement to be located in the 455 W. Housatonic Street EOA, TIF Zone, TIF Plan and Certified Project; or to take any action in relation thereto

ARTICLE 22. To see if the Town will vote to appropriate authorize payment of unpaid bills of previous fiscal years pursuant to the requirements of Massachusetts General Laws Chapter 44, section 64, and further to transfer from Free Cash in the Treasury a sum sufficient to pay said bills; or to take any other action in relation thereto.

FOUR-FIFTHS VOTE REQUIRED

ARTICLE 23. To see if the Town will vote to transfer and/or appropriate a sum of money from the Sewer Stabilization Fund for the purpose of paying unanticipated sewage treatment costs in the 2013 Fiscal Year ; or to take any other action in relation thereto.

TWO-THIRDS VOTE REQUIRED

ARTICLE 24. To see if the Town will vote to approve the votes of the Central Berkshire Regional School District to borrow sums of money for the following capital projects: Becket Washington Elementary School – playground equipment, Craneville Elementary School - carpeting and Air Handling Units, Wahconah Regional High School – replace walkways and refurbish auditorium seats, Central Office – replace boiler, install central air conditioning, Also – district vehicle replacement, and school security improvements including the payment of all costs incidental or related thereto, provided that any such approving vote be expressly contingent upon a vote of the Town to exempt from the limitation on total taxes imposed by G.L. c.59, §21C (Proposition 2½) the amounts required to be raised to repay the Town's share of the borrowing authorized by the vote of the District; or to take any other action in relation thereto.

ARTICLE 25. To see if the Town will vote to authorize the Select Board to enter into renewable energy purchase an/or net metering credit purchase agreements, including solar energy and related net metering credits, for terms of more than three years, and to take all actions necessary to implement and administer such agreements; or to take any other action in relation thereto.

ARTICLE 26. To see if the Town will vote to transfer a sum of money from the Landfill Monitoring Continuing Appropriation Account # 991 to the Landfill Closure Account #434; or take any other action in relation thereto.

ARTICLE 27 To see if the Town will vote to transfer and/or appropriate from available funds, a sum of money to the General Stabilization Fund; or to take any other action in relation thereto.

TWO-THIRDS VOTE REQUIRED

DALTON FY 2014 ARTICLE AND TAX SUMMARY

Amounts below currently recommended by the Finance Committee

Article	#4 Town Operating Budget	\$	6,645,383
	#5 Parks & Recreation (C.R.A)		58,955
	#6 Education Budget - Operating		7,145,737
	#7 Education Budget - Transportation		515,218
	#8 Education Budget - Capital		191,070
	#9 Pension Reserve Fund #911		20,000
	#10 Reserve Fund		65,000
	#12 Capital Stabilization		95,000
	#13 Sewer Stabilization		45,000
	#14 Capital Projects		36,500
	#16 Street Reconstruction (CH 90)		340,000
	#18 Snow & Ice Deficit - FY13 (Estimated)		33,191
	#19 OPEB Stabilization		13,000
	#22 Prior Year Bills - FY13		3,766
	#23 Sewer Costs - FY13		22,455
	#26 Landfill Monitoring #433		14,286
	#27 General Stabilization		<u>45,000</u>
Sub-total Appropriations			\$ 15,289,561

Additional Amounts Leading To The Tax Rate:

Abatement Allowance Overlay	70,000
State and County Assessments	32,827
Cherry Sheet Offsets	<u>8,140</u>
Sub-total Additional Amounts:	\$ <u>110,967</u>
Estimated Amount To Be Raised:	\$ 15,400,528

Amounts Used To Reduce The Tax Rate:

State Estimated Receipts	\$ 1,334,927
Local Estimated Receipts	905,000
Offset Receipts (Sewer User Fee)	831,027
Article #9 Pension Reserve Fund (Transfer to #911)	20,000
#10 Free Cash Use (Transfer to Reserve Fund - ATM)	65,000
#11 Free Cash Use (Reduce Tax Rate - ATM)	500,000
#12 Free Cash Use (Transfer to Stabilization-C - ATM)	95,000
#13 Free Cash Use (Transfer to Stabilization-S - ATM)	45,000
#14 Free Cash Use (Transfer to Capital Project Funding)	36,500
#16 Chapter 90 Grant Use	340,000
#18 Snow & Ice Deficit (Estimated)	33,191
#19 Free Cash Use (Transfer to Stabilization-OPEB - ATM)	13,000
#22 Free Cash Use (Transfer to Prior Year Bills - ATM)	3,766
#23 Sewer Stabilization Use (FY13 Sewer Bills)	22,455
#26 Landfill Closure Account Use (Transfer to #433)	14,286
#27 Free Cash Use (Transfer to Stabilization-G - ATM)	45,000
Sub-total Reductions:	\$ <u>4,304,152</u>
Estimated Amount Raised By Taxation:	\$ 11,096,376

REPORT OF THE FINANCE COMMITTEE FOR THE PROPOSED 2014 FISCAL YEAR BUDGET

Henry H. (Terry) Williams III - Chairman

The Finance Committee budget process for FY14 emulates past years in terms of recommending the proper funding for each department while at the same time controlling the total budget to a level which attempts to minimize tax increases to the taxpayers of Dalton. For this to work all participants must seek out areas where expenses can be minimized and revenues enhanced. In the continually fiscally challenging environment we find ourselves in, this is not easily done. As will be described in this report we continue to be ever more dependent on local taxpayers to fund our spending as our other sources of revenue continue to be constrained. For example, since the advent of Proposition 2-1/2, municipalities depend on the Commonwealth of Massachusetts to provide a consistent portion of their revenue through state aid payments. Unfortunately, due to many of the same reasons that local budgets are under stress, state leaders continue to struggle with balancing their own budget. This leads them to look for areas where they can make reductions and local aid to cities and towns always seems to be vulnerable as there is this sense that municipalities can raise the monies on their own. In many recent years aid has been subjected to cuts during the state budget process and occasionally even at mid-year. The governor, Deval Patrick, has issued his budget recommendation which has an incremental increase to 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. As the legislature has not advanced their budget as of this writing the Finance Committee has conservatively elected to use level funding of last year's state aid in our revenue estimate. Most of the time this has not caused problems as more aid than anticipated has been included in the final state budget, but whether this is the case may not be known until after the fiscal year begins.

For Dalton this situation results in a series of less than optimal options when crafting the budget. We face choices of making spending reductions, enacting property tax increases, using depleted reserve funds, or a combination of all three to balance our budget at or below the Prop 2-1/2 Levy Limit, which is required by the state before they will certify our tax rate. Between excess levy capacity, the statutory annual 2-1/2% increase in the limit, new growth and change in excludable debt we are forecasting only about \$350,000 of new taxing ability which is about 3.5% more than last year. That is virtually the extent of our new available revenue. Concerning our reserves, Dalton's Free Cash was recently certified by the state at \$843,144 which is an increase over last year's 743,511. While it is the third year in a row the balance has increased it still pales to FY 2006 when our Free Cash topped \$1.8 million. Our Stabilization Funds contain approximately \$1,500,000 of which only \$223,000 is reserved for general purposes, the remainder being saved 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 stalled, we have become overly-dependent on these reserves for day to day needs. We should be aware that using a majority of our reserves to balance the operating budget instead of for non-recurring, but essential projects restricts our ability to make these important long term investments.

The local budget process continues to be focused in reducing expenses as much as possible and while seeking where other revenue sources can be enhanced. As a result, when the proposals for individual line items have come before the Finance Committee we have felt confident that our final recommendations reflect the minimum cost to deliver the valuable programs that comprise the Dalton town budget. After reviewing 73 budget proposals ranging in scope from \$1 to over \$7.1 million the Committee is ready to propose a budget is both fiscally responsible and meets the needs of our residents.

The proposed spending plan for FY14 as recommended by the Finance Committee calls for total appropriations of \$15,400,528, an increase of 3.2% or 473,000 over last year. The combined town operating budget and our school assessment for FY2014 is anticipated to increase 2.9% to a total of \$14,655,649. The committee, with the advice of the financial team, uses an assumption that Dalton's local receipts (comprised of excise taxes, permits, fees, fines, investment income and sewer user fees) should be budgeted to increase approximately \$117,000 or 7.3%. This is primarily due to the sewer user charge which is budgeted to increase at 12.4% over last year's and does not affect the property tax rate. This increase covers a higher treatment cost assessed by the city of Pittsfield as well as the additional costs of maintaining the sewer infrastructure. The portion of the local receipts estimate that is applied to the fund the taxable budget is up 3.0% which when considered with lack of state aid increase still means that we must once again dip into our reserves to minimize any tax increase and avoid exceeding the levy limit. Right now we are recommending voting \$500,000 from Free Cash at the ATM to be used to reduce the tax levy and thus the tax rate in the fall, and an additional \$346,457 directed to other requirements. Though we endorse each of these transfers, we continue to be uneasy under the present fiscal circumstances about the town's ability to continue to regenerate the reserves necessary for continuing operations, but believe it is important to meet critical needs that would otherwise be cut by using a smaller portion. Even with this, full approval of all of our recommendations would result in a property tax assessment increase of approximately \$335,000 or 3.1% above FY2013 and leave us approximately fifteen thousand dollars below the adjusted Proposition 2-1/2 levy limit. We expect the single-family average residential tax bill to grow about 3.1% for the upcoming year which is less than the five prior year average increase of 3.5% per year.

This year, due to the continuing uncertain fiscal conditions the Town Manager's budget guidelines directed department heads to again level-fund expense accounts and reduce them where possible. The committee has also concurred with the recommendation that the wages of all full-time non-bargaining town employees be increased 1% along with any earned step increases. Meanwhile, one-year contract extensions negotiated last year for employees subject to bargaining agreements expire this coming June 30th. These include the Police, Highway, Cemetery, and the Communications departments. These salary budgets are currently being level funded (with the exception of steps) pending new agreements which should reflect the current realities. Should any contracts be finalized prior to town meeting the committee will review the agreements and make additional recommendations if it is warranted.

Representing a net increase of about \$214,000, the 70 individual town budget lines evaluated by the committee this year, 11 are recommended for reduction, and 19 would be identical. The rest are increasing. Most of the increases are small

in terms of both absolute and percentage, but some specific areas of the budget recommended for a notable increase are: Treasurer (+\$5,910) - which as a result of adding 3 hours a week to the Assistant Treasurer's position for additional assistance both that department and of the Accountant; Town Hall Maintenance (+5,000) – to add contingency hours for Town Hall staff to do special projects at the direction of the Town Manager; Berkshire County Retirement (+\$38,726) - for a 11.4% increased assessment from the county system. As this is an above average rise, we recommend \$20,000 of this increase be offset by a transfer from our Pension Reserve Fund; Group Health Insurance (+\$46,959 or 5.3%) - is due to a couple of factors. First, there is an average increase of 4.5% and in addition we have forecast a possible addition of two new family plans. Note that currently our insurance and benefit accounts comprise 24% of the town operating budget up from just 16% in FY2000; Town Insurance (+\$21,951 or 10.3%) – due to a 5% premium increase and an additional increase in the Property & Liability portion due to the higher value of the Senior Center; Building Inspector (+\$7,781) - is due to a new \$6,200 annual charge for an online permitting system which will allow the inspector more time to be in the field; Vocational Education (+\$88,927) - is due to an estimated 7.5 to 10% tuition increase and 4% transportation increase as well 3 more students; and Wastewater Treatment and Sewer Repair (+\$91,683 or 12.4%) - for increase in sewage disposal costs and infrastructure updates billed by the City of Pittsfield.

The committee recommends that certain accounts be reduced for FY 2014. Financial Audit (-\$16,500) due to no activity this year as the Town procures a full audit every other year as recommended by our outside auditor; Triennial Revaluation (-\$10,982) was completed in FY13 meaning not having to use consultant services this coming year; Elections (-\$8,468) as this is an off-year for state elections; and Unemployment (-\$5,000) budgeted to match the average spent on this pay as you go line over the past 5 years

. The largest item in our budget continues to be the assessment that Dalton pays as our portion in funding the Central Berkshire Regional District budget. Our total obligation comprises almost 54% 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 (70%) and local (30%) 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 the requested operating assessment for Dalton is \$7,145,737 which is 3.9% greater than last year. It marks the end of a three year run of annual assessment increases of less than one percent to Dalton. While this increase is larger than hoped it must be looked at in the context of the proposed increase in the total CBRSD operating budget which for this year is only +.66%. Due to smaller increases in other revenues and the vagaries of the assessment formula our increase was higher than all but one of the seven member towns. Two of the towns even had a decrease in their contribution. The School Committee and Administration had promised that they would assess no more than a 2% average increase to the assessment. In

fact that was their original proposal in the tentative budget. This plan originally proposed to use one million dollars in E&D (akin to the Town's Free Cash) to offset the assessments, but when the final budget was voted over \$100,000 more was added to that figure primarily to assist Dalton. While we are happy to have our assessment lowered which helped to cure the structural deficit faced this year, this is a double-edged sword since it using all the E&D calls into question whether the same level of E&D can be regenerated next year. The superintendent agreed in an appearance before our board that it will be difficult to replicate. We also remain vigilant as student enrollment continues to drop pushing up the average cost per student when spending does not decline in parallel. The Committee has taken this all under consideration and recommends the net operating assessment to Dalton be approved by town meeting.

Dalton votes the Transportation portion of the school assessment separately. This represents the remaining cost of bussing 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 and seldom does. 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 totaling \$515,218, we continue to believe that we are overpaying both due to the state's behavior and local formula for distributing the costs. Some time ago Dalton proposed a revised formula for the Regional Agreement to more fairly distribute the costs, but the other member towns voted it down since it would result in higher assessments to 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, and has decreased this year by \$45,299. This is due to pay downs on the existing issues with no new debt added this year. Each town payment is a total of a pro-rata share of the net debt and interest due on each project based on the number of students attending the respective facility based on enrollment figures as of 10/1/12. Dalton's portion primarily includes debt and interest payments on Nessacus and the Wahconah renovation, with small portions of the Becket, Berkshire Trail, and Kittredge projects. The committee recommends this item at the total requested level of \$191,070.

There are a few additional articles of special note. Article #14 calls for transferring \$36,500 of Free Cash for a new Police Cruiser (\$31,500) and demolition of the non-historic rear portion of the historic Hoose House (\$5,000) which is part on an ongoing restoration of this Civil War remnant of the underground railroad. Article #16 asks for support to borrow \$75,000 for replacement of a Highway Department Dump Truck as part of the Capital Improvement Plan. Article #24 requests the town ratify the vote of the CBRSD school committee to borrow \$613,783 for eight capital projects spread around the district facilities. Our approval would be contingent upon the success of a debt exclusion ballot vote. Dalton's share would be approximately 69% of the debt service commencing in FY2015 for nine years. It is estimated to add about \$17.00 to the annual average residential tax bill at that time. Articles #12, #13, & #27 contemplate transfers from Free Cash totaling \$185,000 to various Stabilization Funds improve our reserves. Article #19 covers a \$13,000 transfer from Free Cash to deposit money into a special trust fund authorized last year which will help offset the growing unfunded liability for

Other Post Employment Benefits (OPEB) which is primarily for the town's health insurance contributions to retirees. This will reduce this liability which if no action were taken someday could cause our debt rating to be negatively affected. This year funding equates to last year's actual Medicare Part D reimbursements which we feel is a rational source to apply to this fund. The Finance Committee supports passage all of articles described in this paragraph.

In conclusion, the committee continues to be committed to work closely with all town and school officials to further improve the efficiency and outcome of our final financial plan. We would like to thank all the participants in this 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 constructing this budget. We also want to recognize our recording secretary, Kristin Coyne, who always does an outstanding job of reporting the minutes of our committee work.

DALTON FY 2014 APPROPRIATION SUMMARY

ARTICLES 6, 7 & 8: EDUCATION BUDGET	FY2013	FY2014
Central Berkshire Regional School District		
Operating Budget	6,879,791	7,145,737
Transportation	536,847	515,218
Capital Budget - Excluded	216,377	181,805
Capital Budget - Not Excluded	19,991	9,265
	7,653,006	7,852,025

ARTICLE 3: SCHEDULE OF COMPENSATION

Elected Officials

Moderator	358	362
Select Board-Chairman	4,183	4,225
Members (4) @3,364/ea FY14	13,328	13,457
Town Clerk	42,375	43,005

ARTICLE 4: TOWN OPERATING BUDGET

General Government

114 Moderator		
Salary	358	362
Expenses	100	100
	458	462
122 Select Board		
Salary-Elected	17,511	17,682
Expenses	3,422	3,422
	20,933	21,104
123 Town Manager		
Salaries (Town Mgr.+Adm Asst combined)	125,803	127,868
Expenses	7,509	8,309
	133,312	136,177
131 Finance Committee		
Expenses	185	185
	185	185
132 Reserve Fund		
Expenses	See Article #10	See Article # 10
135 Accountant		
Salaries	41,983	43,552
Expenses	7,760	8,260
	49,743	51,812
138 Group Purchasing		
Expenses	600	600
	600	600
139 Financial Audit		
Expenses	16,500	0
	16,500	0
141 Assessors		
Salaries	82,376	82,734
Expenses	17,340	16,950
	99,716	99,684
142 Tri Revaluation		
Expenses	10,982	0
	10,982	0

	FY2013	FY2014
145 Town Treasurer		
Salaries	70,749	76,659
Expenses	21,500	21,500
	92,249	98,159
146 Town Collector		
Salaries	71,093	72,624
Expenses	13,219	13,219
	84,312	85,843
151 Town Counsel		
Expenses	45,000	45,000
	45,000	45,000
152 Telephone		
Expenses	14,040	14,040
	14,040	14,040
154 Recording Secretary		
Salary	4,302	4,350
	4,302	4,350
157 Computer		
Expenses	8,500	8,500
	8,500	8,500
158 Postage		
Expenses	17,136	17,215
	17,136	17,215
159 Tax Title		
Expenses	2,500	2,500
	2,500	2,500
161 Town Clerk		
Salary-Elected	42,375	43,005
Salaries	28,614	29,030
Expenses	6,510	9,010
	77,499	81,045
162 Elections		
Salaries	9,033	2,775
Expenses	6,490	4,280
	15,523	7,055
163 Registrars		
Salaries	6,157	6,212
Expenses	3,000	3,300
	9,157	9,512
171 Conservation Commission		
Expenses	1,846	1,846
	1,846	1,846
175 Planning Board /Board of Appeals		
Salary	23,430	21,623
Expenses	1,100	1,100
	24,530	22,723
182 Development & Industrial Commission		
Expenses	910	1,200
	910	1,200
191 Old Dalton High		
Expenses	7,100	7,100
	7,100	7,100

	FY2013	FY2014
192 Buildings Maintenance		
Salaries	53,289	53,822
Expenses	9,841	9,841
	63,130	63,663
195 Town Report		
Expenses	6,650	6,650
	6,650	6,650
196 Town Hall Maint.		
Salaries	1,530	6,530
Expenses	64,400	64,400
	65,930	70,930
197 Central Supplies		
Salaries	13,800	14,800
Expenses	13,800	14,800
CATEGORY TOTAL	886,543	872,155
Public Safety		
210 Police Department		
Salaries	797,089	807,657
Expenses	92,019	92,019
	889,108	899,676
222 Communications		
Salaries	164,307	166,340
Expenses	8,512	8,512
	172,819	174,852
240 Building Inspections		
Salaries	40,214	41,795
Expenses	1,700	7,900
	41,914	49,695
244 Sealer of Weights & Measures		
Salary	1,293	1,306
Expenses	100	100
	1,393	1,406
247 Inspection of Animals		
Salary	1,311	1,326
	1,311	1,326
292 Animal Control		
Salaries	19,660	19,926
Expenses	3,619	3,619
	23,279	23,545
294 Forest Warden		
Salaries	2,396	2,420
Expenses	1,150	1,150
	3,546	3,570
295 Emergency Management		
Salary	1,406	-
Expenses	5,665	6,024
	7,071	6,024

	FY2013	FY2014
296 Shade Tree/Tree Warden		
Salary	2,036	2,056
Expenses	16,000	16,000
	18,036	18,056
CATEGORY TOTAL	1,158,477	1,178,150
Education		
320 Vocational Education		
Expenses	568,897	657,824
	568,897	657,824
CATEGORY TOTAL	568,897	657,824
Public Works		
401 Town Engineer		
Expenses	4,000	4,000
	4,000	4,000
420 Highway Department		
Salaries	299,978	307,134
Expenses	122,798	122,798
	422,776	429,932
423 Snow & Ice		
Salaries	27,267	27,267
Expenses	112,330	112,330
	139,597	139,597
424 Streetlights		
Expenses	82,800	82,800
	82,800	82,800
433 Landfill Monitoring		
Expenses	See Article #22	See Article #26
434 Transfer Station		
Expenses	17,465	17,375
	17,465	17,375
440 Sewer Maintenance (Offset Receipts)		
Salaries	14,327	18,000
Expenses	15,350	15,350
	29,677	33,350
449 Wastewater Treatment (Offset Receipts)		
Salary	913	923
Expenses	708,754	796,754
	709,667	797,677
491 Cemetery Department		
Salaries	55,757	56,146
Expenses	20,024	20,024
	75,781	76,170
CATEGORY TOTAL	1,481,763	1,580,901

	FY2013	FY2014
Human Services		
510 Board of Health		
Salary	27,424	29,055
Expenses	1,907	1,926
	29,331	30,981
522 Public Health Nurse		
Salary	5,916	5,975
Expenses	500	500
	6,416	6,475
523 Mental Health Services		
Expenses	2,143	2,143
	2,143	2,143
541 Council on Aging		
Salaries	93,894	90,414
Expenses	24,596	28,190
	118,490	118,604
543 Veterans' Services		
Salary	6,628	6,694
Expenses	45,300	48,300
	51,928	54,994
591 Berkshire Regional Planning Commission		
Expenses	4,529	4,642
	4,529	4,642
CATEGORY TOTAL	212,837	217,839
Culture and Recreation		
610 Library		
Salaries	124,398	115,035
Expenses	56,898	65,805
	181,296	180,840
630 Parks and Recreation	See Article #6	See Article #5
650 Parks Maintenance		
Salaries	29,499	28,804
Expenses	16,590	18,090
	46,089	46,894
691 Historical Commission		
Expenses	600	700
	600	700
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	232,235	232,684
Debt Service		
710B(L) Bond Fees	500	500
	500	500

	FY2013	FY2014
710DE/C Debt and Interest (Lib/Com/PW)	46,514 46,514	62,304 62,304
710C Debt and Interest (Capital Imp.Program)	See Article #14	37,869
710TH Debt & Interest (Town Hall)	94,536 94,536	93,330 93,330
710EXCL Senior Center	120,596 120,596	113,813 113,813
CATEGORY TOTAL	262,146	307,816
Other		
911 Berkshire County Retirement Assessment Expenses	339,590 339,590	358,316 358,316
911 Berkshire County Retirement Assessment Expenses	-	See Article #9
913 Unemployment Expenses	10,000 10,000	5,000 5,000
914 Group Health Insurance Expenses	883,542 883,542	930,501 930,501
915 Group Life Insurance Expenses	6,500 6,500	6,500 6,500
916 Medicare Expenses	33,083 33,083	33,414 33,414
919 Employment Benefits Salaries Expenses	25,180 1,580 26,760	25,180 1,580 26,760
998 Pension Reserve Fund Expenses	0 0	0 0
941 Court Judgments & Claims Expenses	3,000 3,000	3,000 3,000
945 Town Insurance Expenses	212,343 212,343	234,294 234,294
950 Commissioner of Trust Funds Expenses	229 229	229 229
CATEGORY TOTAL	1,515,047	1,598,014
ARTICLE TOTAL	6,317,945	6,645,383