

**Articles for the  
Annual Town Meeting, May 5, 2014  
and the  
Report of the Finance Committee  
for Fiscal Year 2015**

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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 5, 2014 AT 7:00 P.M.

Then and there to act on the following articles:

**ARTICLE 1.** 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, 2014; or to take any other action in relation thereto.

**ARTICLE 2.** To see if the Town will vote to adopt the "Schedule of Compensation for Elected Officials" for the fiscal year beginning July 1, 2014; or to take any other action in relation thereto.

**ARTICLE 3.** 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, 2014; or to take any other action in relation thereto.

**ARTICLE 4.** To see if the Town will vote to raise and appropriate for the fiscal year beginning July 1, 2014, 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 5.** 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, 2014; 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 Transportation Budget of the Central Berkshire Regional School District for the fiscal year beginning July 1, 2014; 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 Capital Budget of the Central Berkshire Regional School District for the fiscal year beginning July 1, 2014; or to take any other action in relation thereto.

**ARTICLE 8.** To see if the Town will vote to appropriate and/or transfer a sum of money to the Pension Reserve Fund for the purpose of offsetting the anticipated costs of the contributory retirement system for the fiscal year beginning July 1, 2014 pursuant to the requirements of M.G.L. Chapter 40, section 5D or to take any other action in relation thereto.

**ARTICLE 9.** To see if the Town will vote to raise and appropriate and/or transfer from Free Cash in the Treasury and/or transfer from the Overlay Surplus Account, a sum of money to the Reserve Fund (Account 132) for the fiscal year beginning July 1, 2014; or to take any other action in relation thereto.

**ARTICLE 10.** 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 2015 fiscal year; or to take any other action in relation thereto.

**ARTICLE 11.** 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 12.** 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 13.** To see if the Town will vote to appropriate and or transfer from the Capital Stabilization Fund a sum of money for the costs related to the Fiscal Year 2015 annual element of the Capital Improvement Program; or to take any other action in relation thereto.

### TWO-THIRDS VOTE REQUIRED

**ARTICLE 14.** To see if the Town will vote to transfer and/or appropriate from available funds a sum of money to the 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 15.** 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 2014 fiscal year; or to take any other action in relation thereto

**ARTICLE 16.** 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 3 hereinabove; or take any other action in relation thereto.

**ARTICLE 17.** To see if the Town will vote to amend the Code of the Town of Dalton, Chapter 280 STORMWATER MANAGEMENT AND EROSION CONTROL, 280-4. Applicability, B. Exempt activities, (7) to add the words “which is in compliance” between the words “operation” and “with” so that said clause shall read as follows: “(7) Any logging operation which is in compliance with a cutting plan approved by the state forester;” or to take any other action in relation thereto.

**ARTICLE 18.** To see if the Town will vote to amend the Code of the Town of Dalton Chapter 350 ZONING to add Keeping of Poultry at ARTICLE IX, Accessory Structures and Uses, 350-37.2, and further to amend as necessary 350-5 Definitions and 350 Attachment 1 Table of Use Regulations, substantially in the form on file with the Town Clerk, in order to provide a permitting process for the keeping of poultry for personal use and to allow this use in a manner that minimizes the impact on the character of neighborhoods, on property values, and to protect public health and safety; or to take any other action in relation thereto.

TWO-THIRDS VOTE REQUIRED

**ARTICLE 19.** To see if the Town will vote to amend the Code of the Town of Dalton Chapter 350, ZONING, ARTICLE XVIII, Signs and Advertising Devices, by rescinding, Sections 350-107 to 350-116, in their entirety, and adopting a complete revision of said Sections, a copy of which is on file with the Town Clerk; or to take any other action in relation thereto.

TWO-THIRDS VOTE REQUIRED

**ARTICLE 20.** To see if the Town will vote to amend the Code of the Town of Dalton, Chapter 350 ZONING, substantially in the form on file with the Town Clerk, by adding Small Scale Solar Photovoltaic Installations at ARTICLE IX, Accessory Structures and Uses, 350-37.1 and Solar Photovoltaic Installations, at ARTICLE XII, Uses Subject to Special Requirements, 350-63.3, and further to amend as necessary 350-5 Definitions and 350 Attachment 1 Table of Use Regulations, in order to address, provide a permitting process for solar photovoltaic installations, or to take any other action in relation thereto

TWO-THIRDS VOTE REQUIRED

**ARTICLE 21.** To see if the Town will vote to amend the Code of the Town of Dalton Chapter 350 ZONING substantially in the form on file with the Town Clerk, by amending ARTICLE XII, Uses Subject to Special Requirements, 350-63.1, Drive-through facility and further to amend as necessary 350 Attachment 1 Table of Use Regulations, or to take any other action in relation thereto.

TWO-THIRDS VOTE REQUIRED

**ARTICLE 22.** To see if the Town will vote to amend the Code of the Town of Dalton, Chapter 350 ZONING substantially in the form on file with the Town Clerk, by amending 350-49 through 350-57.A. to delete references to specific boards of the Town and substitute the words Special Permit Granting Authority, or to take any other action in relation thereto.

TWO-THIRDS VOTE REQUIRED

**ARTICLE 23.** To see if the Town will vote to amend the Code of the Town of Dalton, Chapter 350 ZONING, substantially in the form on file with the Town Clerk, by adding Medical Marijuana Dispensary, at ARTICLE XII, Uses Subject to Special Requirements, 350-63.2, and further to amend as necessary 350-5 Definitions and 350 Attachment 1 Table of Use Regulations, in order to address, mitigate and protect the Town from the secondary effects of a medical marijuana dispensary, or to take any other action in relation thereto.

TWO-THIRDS VOTE REQUIRED

**ARTICLE 24.** To see if the Town will vote to amend the Code of the Town of Dalton by enacting Chapter 285 of the Town of Dalton General Bylaws, entitled “Stretch Energy Code” for the purpose of regulating the design and construction of buildings for the effective use of energy, pursuant to Appendix 115.AA of the Massachusetts Building Code, 780 CMR, the Stretch Energy Code, including future editions, amendments or modifications thereto; a copy of which is on file with the Town Clerk; or take any other action relative thereto.

**ARTICLE 25.** To see if the Town will vote to authorize the Select Board to (i) lease all or any portion of the Town's property known as the Dalton municipal landfill, as shown on Assessor's Map 106, Parcel 52, for the installation, operation and maintenance of a privately-owned, ground-mounted solar photovoltaic facility for a term of up to thirty (30) years, and on such terms and conditions as the Select Board deems to be in the best interest of the Town; (ii) grant any necessary interests, including easements, for all purposes relating to the construction, maintenance, operation, and removal of the facility, and on such terms and conditions as the Board deems to be in the best interests of the Town; (iii) execute any and all agreements and instruments necessary to effect such transactions; and (iv) take all actions necessary to implement and administer all such agreements and instruments; or take any action relative thereto.

**ARTICLE 26.** To see if the Town will vote to authorize the Select Board to (i) enter into a renewable energy power purchase and/or net metering credit purchase agreement, including an agreement for power and net metering credits generated by a solar photovoltaic facility, for a term of up to thirty years, and on such terms and conditions as the Select Board deems to be in the best interests of the Town; and (ii) take all actions necessary to implement and administer such agreement; or take any action relative thereto.

**ARTICLE 27.** To see if the Town will vote to authorize the Select Board to (i) negotiate and enter into an agreement for payments-in-lieu-of-taxes ("PILOT") pursuant to M.G.L. Chapter 59, Section 38H(b), and Chapter 164, Section 1, or any other enabling authority, for both real property and personal property associated with a privately owned and operated solar photovoltaic facility to be located on the Town's property known as the Dalton municipal landfill (Assessor's Map 106, Parcel 52), for a term of up to thirty (30) years on such terms and conditions as the Select Board deems to be in the best interest of the Town; and (ii) take all actions necessary to implement and administer such agreement; or take any other action relative thereto.

**ARTICLE 28.** To see if the Town will vote to authorize the Select Board to (i) negotiate and enter into an agreement for payments-in-lieu-of-taxes ("PILOT") pursuant to M.G.L. Chapter 59, Section 38H(b), and Chapter 164, Section 1, or any other enabling authority, for both real property and personal property associated with a privately owned and operated solar photovoltaic facility to be located on the property commonly known as the Warren Landfill (Assessor's Map 106, Parcel 55 and Assessor's Map 105, Parcel 217), for a term of up to thirty (30) years on such terms and conditions as the Select Board deems to be in the best interest of the Town; and (ii) take all actions necessary to implement and administer such agreement; or take any other action relative thereto.

**ARTICLE 29.** To see if the Town will vote to amend the vote taken under ARTICLE 3 at the June 28, 2008 Special Town Meeting which transferred \$20,000 from the Capital Stabilization Fund for the purpose of repair and correction of hazardous grave stones to remove the requirement that said funds be matched by private funds and a grant from the Massachusetts Historical Commission; or take any other action in relation thereto.

**ARTICLE 30.** To see if the Town will vote to authorize the Select Board to convey a portion of certain property located at 120 First Street, commonly known as the Old Dalton High School, as described in deeds recorded with the Berkshire Middle District Registry of Deeds in Book 557, Page 545 and in Book 419, Page 335, and in an Order of Taking by the Dalton Board of Selectmen recorded with the Berkshire Middle District Registry of Deeds in Book 578, Page 536, for the purpose of affordable housing, on such terms and conditions as the Select Board deems in the best interest of the Town; or to take any other action in relation thereto.

**TWO-THIRDS VOTE REQUIRED**

**ARTICLE 31.** To see if the Town will vote to transfer a sum of money from the Community Development Program Income Fund # 023 to the Dalton Redevelopment Authority Fund #024 and a sum or sums of money for other purposes; or take any other action in relation thereto.

THE FOLLOWING ARTICLE, SUBMITTED VIA A CITIZENS PETITION SIGNED BY NINETEEN REGISTERED VOTERS, APPEARS EXACTLY AS WRITTEN.

**ARTICLE 32.** To see if the town will vote to authorize the select board to sell 107 acres Known as the Dalton town Forrest, off no. Mt. Road, parcel 212/1 to the state of MA Fish & Wildlife with portions of the sale to go to the Historic Cemetary Preservation Committee (20,000.00), the Hoose House (25,000.00), and the remainder of the money to be put into the Sewer Stabilization Fund

**ARTICLE 33.** To see if the Town will vote to recess until MONDAY MAY 12, 2014 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 the determination of such other matters as are by law required to be determined by ballot.

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

## DALTON FY 2015 ARTICLE AND TAX SUMMARY

Amounts below currently recommended by the Finance Committee

Article	#3 Town Operating Budget	\$	6,640,510
	#4 Parks & Recreation (C.R.A)		58,955
	#5 Education Budget - Operating		7,482,329
	#6 Education Budget - Transportation		499,226
	#7 Education Budget - Capital		255,583
	#8 Pension Reserve Fund #998		20,000
	#9 Reserve Fund - #132		65,000
	#11 Landfill Monitoring #433		14,987
	#12 Sewer Stabilization		25,000
	#13a Capital Projects - Debt Service		24,289
	#13b Capital Projects		12,000
	#14 OPEB Trust #994		35,000
	#15 Reserve Fund Additional - FY14		18,000
	#31a Community Develop Fund		6,000
	#31b Community Develop Fund		10,000
			10,000
Sub-total Appropriations			\$ 15,166,879

Additional Amounts Leading To The Tax Rate:

Abatement Allowance Overlay	70,000
State and County Assessments	32,827
Cherry Sheet Offsets	7,777
Special Town Meetings (Estimated)	260,786
	260,786
Sub-total Additional Amounts:	\$ 371,390
Estimated Amount To Be Raised:	\$ 15,538,269

Amounts Used To Reduce The Tax Rate:

State Estimated Receipts	\$ 1,447,823
Local Estimated Receipts	906,500
Offset Receipts (Sewer User Fee)	830,573
Special Town Meetings (Available Funds)	243,306
Article #8 Free Cash Use (Transfer to Pension Trust #998)	20,000
#9 Free Cash Use (Transfer to Reserve Fund - #132)	65,000
#10 Free Cash Use (Reduce FY15 Tax Rate)	400,000
#11 Landfill Closure Account Use (Transfer to #433)	14,987
#12 Free Cash Use (Transfer to Stabilization - Sewer)	25,000
#13a Capital Stabilization Use (Senior Center Sidewalk)	12,000
#13b Capital Stabilization Use (Debt Service - #710C)	24,289
#14 Free Cash Use (Transfer to OPEB Trust - #994)	35,000
#15 Free Cash Use (Transfer to Add'l Reserve Fund - FY14)	18,000
#31a Community Develop Fund Use (Brownfields/Insur)	6,000
#31b Community Develop Fund Use (Master Plan)	10,000
	10,000

Sub-total Reductions:	\$ 4,058,478
Estimated Amount Raised By Taxation:	\$ 11,479,791

# **REPORT OF THE FINANCE COMMITTEE FOR THE PROPOSED 2015 FISCAL YEAR BUDGET**

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

Each year in advance of the Annual Town Meeting on the first Monday in May, the Finance Committee, Select Board, and Town Manager work collaboratively to craft a budget that will provide the residents the range of quality services provided by their town government at lowest taxation level possible. This must be done while complying with the tax limiting statute, Proposition 2-1/2. Needless to say this continues to be a thorny proposition. While the effects of the Great Recession continue to recede, government at all levels struggle as revenue generation only now slowly rebounds. Cost increases which exceed these available revenues make for difficult choices. In Dalton, as in other towns throughout the state, we continue to be ever more dependent on the local taxpayer to fund our needs since our chief partner, the Commonwealth, is still unable to materially increase their levels of support. This complicates our decision making process in what is clearly a revenue driven focus. Thus when the proposals for individual line items have come before the Finance Committee we must view them through the prism of both necessity and affordability. Only then do we make recommendations on each of 75 individual budget proposals which range from \$185 to almost \$7.5 million in addition to capital requests. The resultant product is a comprehensive spending plan which we believe adheres to the requirements of being fiscally responsible while attending to the needs of our residents. Having successfully completed this task, we recommend our FY2015 budget be adopted at town meeting 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 about the amount of our state aid. 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 our revenue must be estimated. This year we are fortunate as the House and Senate reached an early agreement on a local aid resolution. In it they took the Governor's budget proposal issued at the end of January which contemplated level funding of Unrestricted General Government Aid, the largest piece of direct local support, and increased it by \$125 million statewide or about 2.8%. The resolution also locked in Chapter 70 Education Aid at the increased level sought by the Governor. Passage of a local aid resolution makes it easier for communities like Dalton to plan. However, these increases are still insufficient to meet the additional uncontrollable costs we are seeing. While the local aid resolution gave certainty on two major accounts, it does not include the remaining municipal and school aid reimbursement accounts which remain subject to the traditional budget process. Typically, the House debates the budget in April and the Senate passes its version in May, with each branch reaching a final agreement in late June. 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 1st.

The proposed Dalton spending plan for FY15 as recommended by the Finance Committee calls for total appropriations of \$15,538,269, an increase of only .9% or \$136,500 over last year. The combined town operating budget and our school

assessment for FY2015 is anticipated to increase 3.2% to a total of \$15,041,412. The committee, with the guidance 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 \$454 or 0% to \$1,737,073. This is due to the sewer user fee being budgeted for a small decrease of 0.1% compared to last year's. These forecasts along with the nominal state revenue increase 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 \$584,606. We are recommending transferring \$400,000 from Free Cash at the Annual Town Meeting to be used to directly reduce the tax rate when set in the fall, and an additional \$179,000 for other requirements. Though the committee endorses each of these transfers, we continue to be uneasy about the town's ability to continue to regenerate these reserves for continuing operations in view of the present fiscal circumstances. Free Cash was as high as nearly \$1.9 million only nine years ago and as recently as last year was \$843,000, 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 \$496,000 or 4.5% above FY2014 and leave us just \$12,000 beneath our adjusted Proposition 2-1/2 levy limit. The tax rate is likely to be between \$19.25 and \$19.50 subject to the FY15 valuation. After five prior years where the single-family average residential tax bill has increased at 3.3% per year annualized, we anticipate it to grow about 4.5 to 5% for the upcoming year.

As is customary due to our continuing 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 are in agreement. Of course there are situations where we face uncontrollable increases. The committee has also concurred with a recommendation of a no general salary increase at this time other than step adjustments for all non-bargaining town employees. This will be revisited at a later time when we have more clarity on our overall financial position. Meanwhile, we continue to honor multi-year contracts which detail pay rate and step increases next year for employees subject to these agreements, which include the Police, Highway, Cemetery, and the Communications Departments.

Of the 75 individual accounts committee reviewed this year, eight 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 (+15,000): the town hires an outside auditor every other year to do a complete formal audit and FY15 is one of those years; Elections (+8,352): is owing to additional costs to run state and national elections that are scheduled in even numbered years; Veterans Services (+21,000): is due to increase clientele receiving benefits. It should be noted that the town receives 75% reimbursement of the costs; Other Post Employment Benefits (OPEB) (+\$37,000): funds a special trust fund which will help offset the growing unfunded liability related to the town's health insurance contributions to retirees. Note that \$15,000 of the budget total of \$50,000 is funded by taxation and rest is coming from Free Cash; Emergency Management (+5,137 or 85%): is for reinstatement of the stipend for the Director and the cost of a new town-wide emergency notification system; Vocational Education (+\$22,234): is caused by estimated 6% to 10% tuition increases depending on the school and 4% increase

in Transportation costs. This program continues to attract more interest as non-college bound students see defined career paths in a difficult economy; Maturing Debt & Interest (+\$6,438): represents a combination increased and decreased debt service lines. Only one is increasing next year, the payment for the on-going Capital Projects debt.

Accounts recommended for significant reduction in the coming year are: Berkshire County Retirement (-\$10,392 or -2.7%) matches our FY15 actual assessment; Group Health Insurance (-\$53,033 or -6.0%) is due to primarily to a negotiated agreement with employees to adjust the premium splits with the town and accept greater responsibility. It should be noted that the bottom line on this budget includes a 4.0% increase in premiums.

As discussed annually, paying our portion of the budget of the Central Berkshire Regional School District presents the greatest challenge to the town of Dalton. For the upcoming year their assessment to us will comprise 53% 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 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, which represents 58% of the total school budget, is a combination of a state formula for the foundation budget and a calculation based on the regional agreement covering the balance. This means that the percentage changes 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. Six 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 increase taxes to cover our share failed. Fortunately, over the period from 2010 to 2014 increases in our CBRSD assessment had averaged 1.4% annually after a number of prior years during which the average was 5-6%. These recent amounts were affordable. This year’s process started out on a prohibitive note. The tentative budget was voted at a 4.65% increase which would have resulted in a 7.3% average assessment to the seven towns. Ours was scheduled to go up 9.2% or over \$700,000 which would have been untenable as we only had room to increase our levy \$450,000 before hitting our levy limit. Thankfully, after testimony from many town leaders describing the possible cuts to town services and considerable debate, the increase in the final adopted budget was reduced to 2.8% and additional reserves were utilized to make the average assessment boost 3%. Our increase will now be 4.2% which while not easily absorbed is feasible and the committee recommends approval of this request.

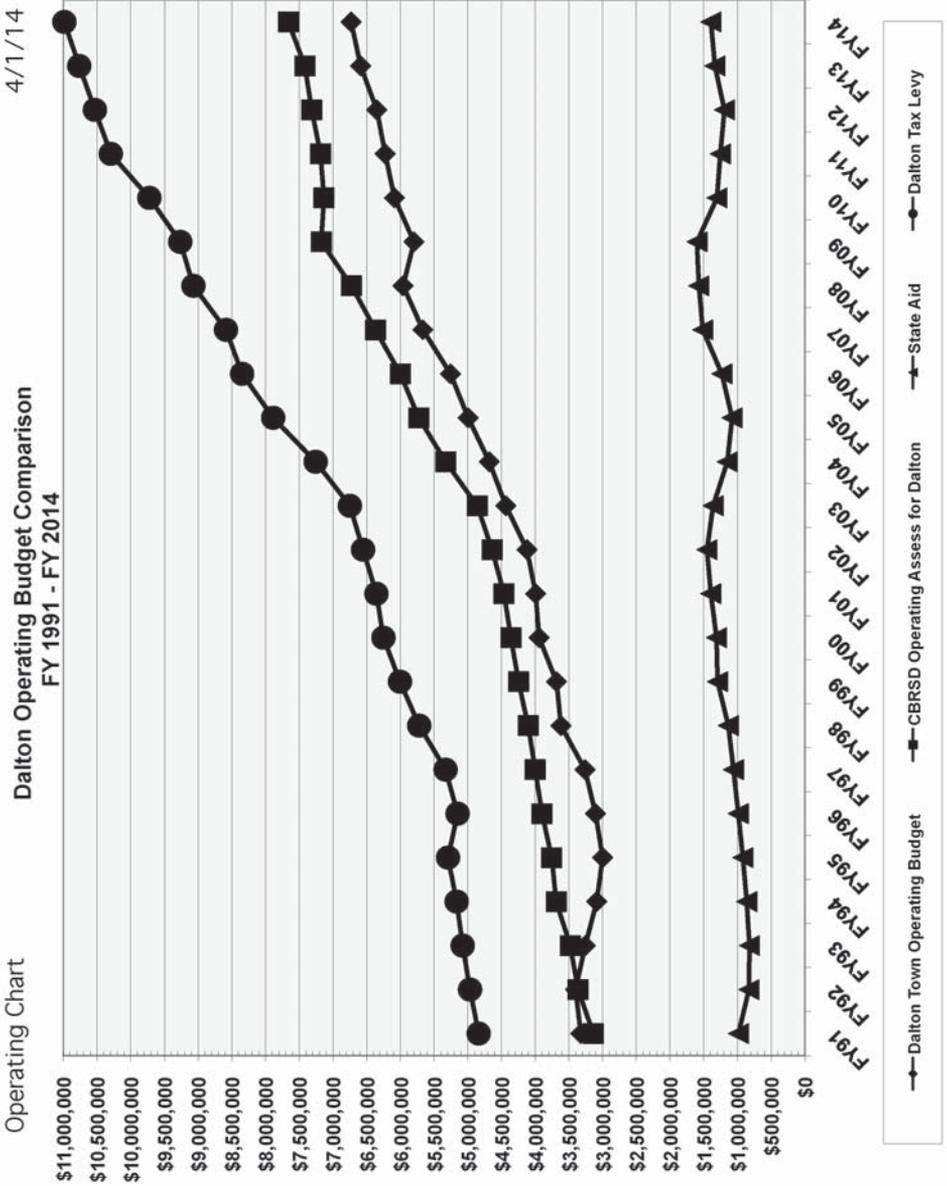
The committee still has many concerns about the sustainability of this education financing model which places an unequal burden on municipalities and their taxpayers. Our school budgets always seem to feature declining enrollments, increasing costs and stagnant state educational aid. Since the height of enrollment in FY98, total students attending district schools has dropped 31% from 2,523 to

1,739, which when combined with budget increases has led to a 246% jump in the cost per student to \$15,250/student. This upward trend has been driven primarily by the upward pressure on salary and benefit costs. 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 which kept assessments in check. However since the early 2000's these additional state revenues slowed to a crawl and even dropped in one year. Since FY2002 Chapter 70 aid to the district has increased a total of only 2.5% while the budget has gone up 37.5%. 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.

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. According to a state statute Regional School Districts are supposed to receive full reimbursement, but this is never the case. The estimated Regional Transportation Aid would cover 52% of the FY15 cost. The towns pay the remaining difference using a formula based on the number of students from each town. This year the amount is \$499,226 for Dalton which is down 3.1%. 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 increased this year by \$64,513. 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 10/1/13. Dalton's portion primarily includes debt and interest payments on the Nessacus, Wahconah renovations, Craneville roof project and small portions of the Becket and Kittredge. There is also BAN interest due on a short-term borrowing on three Capital Repair projects approved last year. The committee recommends this at the total requested level of \$255,583 of which \$246,562 is debt excluded which means taxed above the levy limit.

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 effort on the budget, and to each employee for their continued commitment to the town. We also want to recognize our recording secretary, Kristin Coyne, who has been doing an outstanding job of reporting the minutes of our committee work.



## DALTON FY 2015 APPROPRIATION SUMMARY

ARTICLES 5, 6 & 7: EDUCATION BUDGET	FY2014	FY2015
Central Berkshire Regional School District		
Operating Budget	7,145,737	7,482,329
Transportation	515,218	499,226
Capital Budget - Excluded	181,805	246,562
Capital Budget - Not Excluded	9,265	9,021
	<b>7,852,025</b>	<b>8,237,138</b>

### ARTICLE 2: SCHEDULE OF COMPENSATION

#### Elected Officials

Moderator	362	362
Select Board-Chairman	4,225	4,225
Members (4) @3,364/ea FY14	13,357	13,457
Town Clerk	46,106	47,511

### ARTICLE 3: TOWN OPERATING BUDGET

#### General Government

114 Moderator		
Salary	362	362
Expenses	100	100
	<b>462</b>	<b>462</b>
122 Select Board		
Salary-Elected	17,682	17,682
Expenses	3,422	3,422
	<b>21,104</b>	<b>21,104</b>
123 Town Manager		
Salaries (Town Mgr.+Adm Asst combined)	129,503	129,503
Expenses	8,309	8,309
	<b>137,812</b>	<b>137,812</b>
131 Finance Committee		
Expenses	185	185
	<b>185</b>	<b>185</b>
132 Reserve Fund		
Expenses	See Article #10	See Article # 9
135 Accountant		
Salaries	46,690	48,353
Expenses	8,260	8,513
	<b>54,950</b>	<b>56,866</b>
138 Group Purchasing		
Expenses	600	600
	<b>600</b>	<b>600</b>
139 Financial Audit		
Expenses	0	15,000
	<b>0</b>	<b>15,000</b>
141 Assessors		
Salaries	82,734	82,634
Expenses	16,950	16,950
	<b>99,684</b>	<b>99,584</b>
142 Tri Revaluation		
Expenses	0	0
	<b>0</b>	<b>0</b>

	<b>FY2014</b>	<b>FY2015</b>
145 Town Treasurer		
Salaries	80,353	82,745
Expenses	21,500	21,500
	<b>101,853</b>	<b>104,245</b>
146 Town Collector		
Salaries	79,686	81,797
Expenses	13,219	13,219
	<b>92,905</b>	<b>95,016</b>
151 Town Counsel		
Expenses	45,000	45,000
	<b>45,000</b>	<b>45,000</b>
152 Telephone		
Expenses	14,040	14,440
	<b>14,040</b>	<b>14,440</b>
154 Recording Secretary		
Salary	4,396	4,396
	<b>4,396</b>	<b>4,396</b>
157 Computer		
Expenses	8,500	8,500
	<b>8,500</b>	<b>8,500</b>
158 Postage		
Expenses	17,215	17,196
	<b>17,215</b>	<b>17,196</b>
159 Tax Title		
Expenses	2,500	2,500
	<b>2,500</b>	<b>2,500</b>
161 Town Clerk		
Salary-Elected	46,106	47,511
Salaries	31,195	32,140
Expenses	9,010	9,560
	<b>86,311</b>	<b>89,211</b>
162 Elections		
Salaries	2,803	8,945
Expenses	4,280	6,490
	<b>7,083</b>	<b>15,435</b>
163 Registrars		
Salaries	6,276	6,273
Expenses	3,300	3,450
	<b>9,576</b>	<b>9,723</b>
171 Conservation Commission		
Expenses	1,846	1,921
	<b>1,846</b>	<b>1,921</b>
175 Planning Board /Board of Appeals		
Salary	21,842	24,040
Expenses	1,100	1,100
	<b>22,942</b>	<b>25,140</b>
182 Development & Industrial Commission		
Expenses	1,200	1,200
	<b>1,200</b>	<b>1,200</b>
191 Vacant Building Maintenance		
Expenses	7,100	7,100
	<b>7,100</b>	<b>7,100</b>

	<b>FY2014</b>	<b>FY2015</b>
192 Buildings Maintenance		
Salaries	53,822	56,276
Expenses	9,841	9,841
	<b>63,663</b>	<b>66,117</b>
195 Town Report		
Expenses	6,650	6,650
	<b>6,650</b>	<b>6,650</b>
196 Town Hall		
Salaries	6,530	5,000
Expenses	64,400	67,900
	<b>70,930</b>	<b>72,900</b>
197 Central Supplies		
Salaries	14,800	14,800
Expenses	<b>14,800</b>	<b>14,800</b>
<b>CATEGORY TOTAL</b>	<b>893,307</b>	<b>933,103</b>
Public Safety		
210 Police Department		
Salaries	829,674	833,132
Expenses	92,019	92,019
	<b>921,693</b>	<b>925,151</b>
222 Communications		
Salaries	170,428	171,668
Expenses	8,512	8,512
	<b>178,940</b>	<b>180,180</b>
240 Building Inspections		
Salaries	42,199	42,324
Expenses	7,900	7,900
	<b>50,099</b>	<b>50,224</b>
244 Sealer of Weights & Measures		
Salary	1,319	1,319
Expenses	100	100
	<b>1,419</b>	<b>1,419</b>
247 Inspection of Animals		
Salary	1,337	1,337
Expenses	0	0
	<b>1,337</b>	<b>1,337</b>
292 Animal Control		
Salaries	20,127	20,127
Expenses	3,619	3,898
	<b>23,746</b>	<b>24,025</b>
294 Forest Warden		
Salaries	2,445	2,445
Expenses	1,150	1,150
	<b>3,595</b>	<b>3,595</b>
295 Emergency Management		
Salary	-	2,209
Expenses	6,024	8,952
	<b>6,024</b>	<b>11,161</b>

	<b>FY2014</b>	<b>FY2015</b>
296 Shade Tree/Tree Warden		
Salary	2,077	2,077
Expenses	16,000	16,000
	<b>18,077</b>	<b>18,077</b>
<b>CATEGORY TOTAL</b>	<b>1,204,930</b>	<b>1,215,169</b>
Education		
320 Vocational Education		
Expenses	557,824	580,058
	<b>557,824</b>	<b>580,058</b>
<b>CATEGORY TOTAL</b>	<b>557,824</b>	<b>580,058</b>
Public Works		
401 Town Engineer		
Expenses	4,000	4,000
	<b>4,000</b>	<b>4,000</b>
420 Highway Department		
Salaries	307,134	323,306
Expenses	122,798	124,898
	<b>429,932</b>	<b>448,204</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	82,800	84,300
	<b>82,800</b>	<b>84,300</b>
433 Landfill Monitoring		
Expenses	See Article #27	See Article #11
434 Transfer Station		
Expenses	17,375	17,520
	<b>17,375</b>	<b>17,520</b>
440 Sewer Maintenance (Offset Receipts)		
Salaries	18,000	18,000
Expenses	15,350	15,050
	<b>33,350</b>	<b>33,050</b>
449 Wastewater Treatment (Offset Receipts)		
Salary	923	769
Expenses	796,754	796,754
	<b>797,677</b>	<b>797,523</b>
491 Cemetery Department		
Salaries	57,188	58,079
Expenses	20,024	20,024
	<b>77,212</b>	<b>78,103</b>
<b>CATEGORY TOTAL</b>	<b>1,581,943</b>	<b>1,602,297</b>

	<b>FY2014</b>	<b>FY2015</b>
Human Services		
510 Board of Health		
Salary	29,344	29,344
Expenses	1,926	1,926
	<b>31,270</b>	<b>31,270</b>
522 Public Health Nurse		
Salary	6,035	6,035
Expenses	500	500
	<b>6,535</b>	<b>6,535</b>
523 Mental Health Services		
Expenses	2,143	2,143
	<b>2,143</b>	<b>2,143</b>
541 Council on Aging		
Salaries	91,319	91,565
Expenses	28,190	28,702
	<b>119,509</b>	<b>120,267</b>
543 Veterans' Services		
Salary	6,761	6,761
Expenses	68,300	89,300
	<b>75,061</b>	<b>96,061</b>
591 Berkshire Regional Planning Commission		
Expenses	4,642	4,758
	<b>4,642</b>	<b>4,758</b>
<b>CATEGORY TOTAL</b>	<b>239,160</b>	<b>261,034</b>
Culture and Recreation		
610 Library		
Salaries	117,539	118,657
Expenses	65,805	65,805
	<b>183,344</b>	<b>184,462</b>
630 Parks and Recreation	See Article #5	See Article #4
650 Parks Maintenance		
Salaries	29,292	29,452
Expenses	18,090	18,090
	<b>47,382</b>	<b>47,542</b>
691 Historical Commission		
Expenses	1,300	1,300
	<b>1,300</b>	<b>1,300</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>236,276</b>	<b>237,554</b>
Debt Service		
710B(L) Bond Fees	500	500
	<b>500</b>	<b>500</b>

	<b>FY2014</b>	<b>FY2015</b>
710DE/C Debt and Interest (Lib/Com/PW)	62,304 <b>62,304</b>	61,241 <b>61,241</b>
710C Debt and Interest (Capital Imp.Program)	37,869 <b>37,869</b>	30,000 <b>30,000</b>
		See Also Article #13
710TH Debt & Interest (Town Hall)	93,330 <b>93,330</b>	91,974 <b>91,974</b>
710EXCL Senior Center	113,813 <b>113,813</b>	106,250 <b>106,250</b>
<b>CATEGORY TOTAL</b>	<b>307,816</b>	<b>289,965</b>
Other		
911 Berkshire County Retirement Assessment Expenses	378,316 <b>378,316</b>	367,924 <b>367,924</b>
913 Unemployment Expenses	5,000 <b>5,000</b>	5,000 <b>5,000</b>
914 Group Health Insurance Expenses	878,501 <b>878,501</b>	825,468 <b>825,468</b>
915 Group Life Insurance Expenses	6,500 <b>6,500</b>	6,500 <b>6,500</b>
916 Medicare Expenses	36,414 <b>36,414</b>	37,155 <b>37,155</b>
919 Employment Benefits Salaries Expenses	25,180 1,580 <b>26,760</b>	25,180 1,580 <b>26,760</b>
998 Pension Reserve Fund Expenses	0 <b>0</b>	See Article #8 -
941 Court Judgments & Claims Expenses	3,000 <b>3,000</b>	3,000 <b>3,000</b>
945 Town Insurance Expenses	234,294 <b>234,294</b>	234,294 <b>234,294</b>
950 Commissioner of Trust Funds Expenses	229 <b>229</b>	229 <b>229</b>
994 Other Post Employment Fund Expenses	0 <b>0</b>	15,000 <b>15,000</b>
		See Also Article #14
<b>CATEGORY TOTAL</b>	<b>1,569,014</b>	<b>1,521,330</b>
<b>ARTICLE TOTAL</b>	<b>6,590,270</b>	<b>6,640,510</b>