



**Articles for the
Annual Town Meeting, May 2, 2016
and the
Report of the Finance Committee
for Fiscal Year 2017**

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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 2, 2016 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, 2016; or to take any other action in relation thereto.

THE FOLLOWING ARTICLE WAS SUBMITTED VIA A PETITION OF FIFTEEN REGISTERED VOTERS AND IS REPRODUCED EXACTLY AS WRITTEN

ARTICLE 2. To see if the town will vote to eliminate all compensation for members of the Dalton Select Board for the fiscal year beginning July 1, 2016.

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, 2016; 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, 2016; 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, 2016, 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, 2016; 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, 2016; 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, 2016; or to take any other action in relation thereto.

ARTICLE 9. To see if the Town will vote to authorize the Town of Cummington to withdraw from the Central Berkshire Regional School District pursuant to the CENTRAL BERKSHIRE REGIONAL SCHOOL DISTRICT AGREEMENT, SECTION VIII. WITHDRAWAL; 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 available funds, a sum of money to the Reserve Fund (Account 132) for the fiscal year beginning July 1, 2016; or to take any other action in relation thereto.

ARTICLE 11. To see if the Town will vote to transfer and or appropriate from available funds a sum of money for the purpose of reducing the expected tax rate increase in the 2017 fiscal year; or to take any other action in relation thereto.

ARTICLE 12. 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 #433; or take any other action in relation thereto.

ARTICLE 13. To see if the Town will vote to transfer and/or appropriate from available funds, a sum of money to each of the following Stabilization Funds: General Stabilization Fund, Capital Stabilization Fund, Litigation Stabilization Fund and 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 raise and appropriate and/or transfer from available funds, an additional sum of money to the Reserve Fund (Account 132) for the 2016 fiscal year.; or to take any other action in relation thereto.

ARTICLE 15. 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 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 4 hereinabove; or take any other action in relation thereto.

ARTICLE 17. To see if the Town will vote to amend the Town of Dalton Zoning Bylaws Section 350 Attachment 1, Table of Use Regulations, D. Industrial Manufacturing and Storage Uses, 14. Large scale photovoltaic installation by striking NP (Not Permitted) in Residential R-4 Districts and substituting PB (Use authorized by special permit from the Planning Board); or to take any other action relating thereto.

TWO-THIRDS VOTE REQUIRED

ARTICLE 18. 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 19. To see if the Town will vote to authorize payment of unpaid bills of previous fiscal years pursuant to the requirements of Massachusetts General Laws Chapter 44, section 64; or to take any other action in relation thereto.

FOUR-FIFTHS VOTE REQUIRED

ARTICLE 20. To see if the Town will vote to charge for each written demand issued by the collector a fee of ten dollars, (\$10.00) to be added to and collected as part of the tax, as authorized by Massachusetts General Laws Chapter 60, Section 15, effective as of July 1, 2016; or to take any other action in relation thereto.

ARTICLE 21. To see if the Town will vote to transfer from available funds, a sum of money to fund a collective bargaining agreement between the Town and the Dalton Patrol Officers Union, MCOP, Local 906, for fiscal year 2016; or take any other action relative thereto.

ARTICLE 22. To see if the Town will vote to transfer from available funds, a sum of money to fund a collective bargaining agreement between the Town and the Dalton Highway/Cemetery Association for fiscal year 2016; or take any other action relative thereto.

ARTICLE 23. To see if the Town will vote to transfer from available funds, a sum of money to fund a collective bargaining agreement between the Town and the Dalton Dispatchers Association for fiscal year 2016; or take any other action relative thereto.

ARTICLE 24. To see if the Town will vote to transfer from available funds, a sum of money to fund a cost of living adjustment for non-represented employees of the Town for fiscal year 2016; or take any other action relative thereto.

ARTICLE 25. To see if the Town will vote to transfer a sum of money from the Capital Stabilization Fund, to pay the principal and interest on previously approved debt incurred under the Capital Improvement Program for the Fiscal Year beginning July 1, 2016; or to take any other action in relation thereto.

TWO-THIRDS VOTE REQUIRED

ARTICLE 26. To see if the Town will vote to recess until MONDAY MAY 9, 2016 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) | PLANNING BOARD MEMBER | FOR 5 YEARS |
| (1) | PLANNING BOARD MEMBER | FOR 1 YEAR |
| (1) | MEMBER-DALTON HOUSING AUTHORITY | FOR 5 YEARS |
| (1) | CEMETERY TRUSTEE | FOR 3 YEARS |
| (3) | LIBRARY TRUSTEES | FOR 3 YEARS |
| (3) | MEMBERS-FINANCE COMMITTEE | FOR 3 YEARS |

And you are directed to serve this Warrant by posting five attested copies thereof as required by the Bylaws of said Town, seven days at least before the time of holding said meetings.

And you are further required and directed to notify and warn the inhabitants of said Town of Dalton, qualified by law to vote in the Elections to meet in the DALTON COMMUNITY HOUSE, MONDAY, MAY 9, 2016 at 10:00 O’CLOCK A.M. to 8:00 P.M. to bring in their votes for Town Officers per Article 26 and the determination of such other matters as are by law required to be determined by ballot.

Hereof, fail not, and make due returns of this Warrant with your doings thereon to the Town Clerk at the time and place of holding meetings as aforesaid.

Given under our hands and seal this 11th day of April, 2016.

DALTON FY 2017 ARTICLE AND TAX SUMMARY

AMOUNTS BELOW CURRENTLY RECOMMENDED BY THE FINANCE COMMITTEE

ARTICLE #4	TOWN OPERATING BUDGET	6,868,706
#5	PARKS & RECREATION (C.R.A.)	58,955
#6	EDUCATION BUDGET - OPERATING	7,412,750
#7	EDUCATION BUDGET - TRANSPORTATION	524,371
#8	EDUCATION BUDGET - CAPITAL	200,839
#10	RESERVE FUND - #132	65,000
#12	LANDFILL MONITORING #433	15,198
#13	GEN'L, CAPITAL, SEWER, LITIGATION STABILIZATION	350,000
#14	RESERVE FUND ADDITIONAL for FY16	0
#15	OPEB TRUST #994	400,000
#18	STREET RECONSTRUCTION (CH 90)	225,028
#19	PRIOR YEAR BILLS - FY16	924
#21	FUND AGREEMENT w/ PATROL OFFICERS UNION-FY16	1
#22	FUND AGREEMENT w/ HIGHWAY/CEMETERY UNION-FY16	2,741
#23	FUND AGREEMENT w/ DISPATCHERS ASSOCIATION-FY16	1
#24	FUND WAGE INCR for NON-BARGAINING EMPLOYEES-FY16	7,841
#25	DEBT & INTEREST FOR CAPITAL PLAN	50,000

SUB-TOTAL APPROPRIATIONS **\$16,182,355**

ADDITIONAL AMOUNTS LEADING TO THE TAX RATE:

ABATEMENT ALLOWANCE OVERLAY	125,000
STATE AND COUNTY ASSESSMENTS	33,522
CHERRY SHEET OFFSETS	10,244
SPECIAL TOWN MEETINGS (Estimated)	0

SUB-TOTAL ADDITIONAL AMOUNTS: **\$168,766**

ESTIMATED AMOUNT TO BE RAISED: **\$16,351,121**

AMOUNTS USED TO REDUCE THE TAX RATE:

	STATE ESTIMATED RECEIPTS	\$1,526,060
	LOCAL ESTIMATED RECEIPTS	907,000
	OFFSET RECEIPTS (SEWER USER FEE)	799,113
	SPECIAL TOWN MEETINGS (Available Funds)	0
ARTICLE #10	FREE CASH USE (Transfer to Reserve Fund - #132)	65,000
#11	FREE CASH USE (Reduce FY15 Tax Rate)	200,000
#12	LANDFILL CLOSURE ACCOUNT USE (Transfer to #433)	15,198
#13	FREE CASH USE (Transfer to Stabilization-G, C, S, L - ATM)	350,000
#14	FREE CASH USE (Add'l Transfer to Reserve Fund - FY16)	0
#15	FREE CASH USE (Transfer to OPEB Trust - #994)	400,000
#18	CHAPTER 90 GRANT for STREET RECONSTRUCTION	225,028
#19	FREE CASH USE (Transfer to Prior Year Bills - ATM)	924
#21	Transfer from Voc. Education for Police Contract - ATM	1
#22	Transfer from Voc. Ed. for Highway/Cemetery Contract - ATM	2,741
#23	Transfer from Voc. Education for Dispatchers Contract - ATM	1
#24	Transfer from Voc. Education for Non-Bargaining Wage Increase	7,841
#25	CAPITAL STABILIZATION FOR CAPITAL DEBT & INTEREST	50,000

SUB-TOTAL REDUCTIONS: **\$4,548,907**

ESTIMATED AMOUNT RAISED BY TAXATION: **\$11,802,214**

**REPORT OF THE FINANCE COMMITTEE
FOR THE PROPOSED 2017 FISCAL YEAR BUDGET**

Henry H. (Terry) Williams III - Chairman

Each year in advance of the Annual Town Meeting, the Finance Committee, Select Board, and Town Manager work collaboratively to craft a budget that will provide our citizens the range of quality services provided by their town government at lowest taxation level possible. This must be accomplished while complying with the tax limiting statute, Proposition 2-1/2. Needless to say this is always an interesting proposition. However this year there continue to be signs of hope in this budget process. Governor Charlie Baker has recommended an increase of 4.3% in Unrestricted General Government Aid so-called UGGA, the main direct local aid account. This is the largest increase in this discretionary line of the state government in more than a decade. While this equates to only \$45,100 additional support it allows a bit more flexibility than in previous years. With any luck once the House advances the budget in April and the Senate passes its version in May we may see an addition to the governor's aid proposal. Eventually a final plan will be part of the state budget which the Governor will sign into law for the new fiscal year beginning on July 1st. Regardless of that outcome we must still carefully weigh both necessity and affordability proposals for individual line items that come before the Finance Committee. Only after doing that will we make recommendations on each of 75 individual budget proposals which range from \$185 to nearly \$7.5 million in addition to capital requests. Our final 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 enthusiastically recommend our FY2017 budget be fully adopted at town meeting for the fiscal year beginning July 1st.

The proposed Dalton spending plan for FY17 as recommended by the Finance Committee calls for total appropriations of \$16,352,363 an increase of only .8% or \$126,077 over last year. The combined town operating budget and our school assessment for FY2017 is anticipated to increase .6% to a total of \$15,195,819. 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 increase approximately \$28,540 or 1.7% to \$1,706,113. This is due to the sewer user fee being budgeted for an increase of 3.7% compared to last year's. These forecasts along with the nominal state revenue increase mean that we again recommend the use of some of our reserves to minimize any tax increase. This year Dalton's certified Free Cash is \$1,177,232, a large increase when compared to the past six years. We are recommending transferring \$200,000 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 \$815,924 for worthy other uses. While the committee endorses each of these transfers, we continue to be cognizant about the town's ability to continue to regenerate these reserves for continuing operations. We are pleased that the \$200,000 is the lowest amount recommended to reduce the rate in more than ten years. Free Cash was as high as nearly \$1.9 million eleven years ago so we have been more careful to budget available funds for critical needs that would otherwise need to be cut by using a smaller portion. Full approval of all of our recommendations would result in a property tax assessment increase of approximately \$113,000 or 1.0% above FY2016 and place us \$306,000 under our adjusted Proposition 2-1/2 tax cap, an improvement of about \$175,000 over last year. The tax rate is likely to be close to \$19.80/thousand subject to the finalization of the FY17 property valuation. After the prior five years where the single-family average residential tax bill has increased at an average annual rate of 2.9% per year, we anticipate being able to hold it to only a 1.0% boost this year.

As is customary due to our continuing constrained resources, the initial budget was framed by the Town Manager's guidelines which directed department heads to level-fund or even reduce expense accounts where possible and the committee is in agreement with this guiding principle. Of course there are situations where we face uncontrollable increases. The committee has also concurred with a recommendation of a general salary increase of 1.75% in addition to the regular step adjustments for all non-bargaining town employees. Meanwhile, we have continued to honor multi-year contracts which detail pay rate and step increases for employees subject to these agreements. These include the

Police, Highway/Cemetery, and the Communications Departments. All current labor contracts expire on June 30th, and the town will then enter into negotiations with these three unions.

Of the 74 individual accounts the committee reviewed this year, nine are recommended for reduction, and seventeen 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 FY17 is one of those years; Town Counsel (+ 15,000): has been increased due to more requirements this year including labor contract negotiations and the proposed Northeast Direct Pipeline; Elections (+3,644): owing to additional costs to run state and national elections that are scheduled in even numbered years in addition the regular town vote; Town Hall Maintenance (+8,000) due to a janitorial service that has been contracted; Veterans Services (+12,121): is due to increase clientele receiving benefits. The town ultimately receives 75% reimbursement of the expenditures; Berkshire County Retirement (+ 36,381): reflecting the increase in Town Hall hours from 32 to 35 in 2014 and some general wage boosts during the same period; Health Insurance (+47,452): mainly due to premium increases as well as adjustments to retiree benefits; Life Insurance (+9,600): the committee agreed to increase the retiree benefit from \$4,000 to \$10,000 which is equivalent to active employees; Snow & Ice Removal (+9,280) to align vehicle and equipment repair costs with actual multi-year averages; Vocational Education (+\$22,234): is caused primarily by an estimated increase in the number of students attending these programs. This is the result of the continued interest of non-college bound students who see the benefit of defined career paths; and Maturing Debt & Interest (+94,851 or 28.5%): represents a number of new previously approved borrowings entering their pay down cycles. One of new ones is \$27,149 in debt service on a comprehensive sewer engineering study. This particular one will be paid through an increase in the Sewer User Fee.

Budgets recommended for significant reduction in the coming year are: Triennial Revaluation (-6,750) is representing only a portion of the next full revaluation in FY19, last year was higher when we had the most recent required revaluation; Postage (-5,000) is because of increased use of ZipN'Sort resulting in decreased use of the postage machine on a daily basis resulting in excess funds residing there; and Police (-39,637) primarily because of a reduced salary line.

As discussed annually, paying for our portion of the budget of the Central Berkshire Regional School District is often the greatest challenge for the town of Dalton. For the upcoming year their assessment to us will comprise 50% of the total town budget. The school budget is not under the direct control of the member towns. The School Committee decides the total resources needed to adequately fund its educational programs. 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 58.5% 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 their 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 contractually obligated 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. Eight 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, since then increases in our CBRSD assessment had averaged 1.2% annually after a number of prior years during which the average was 5-6%. These recent amounts have generally been affordable to the town.

This year the process was an easier experience compared to what usually takes place. The School Committee and Administration presented a total expenditure budget of \$26,550,955 which represented a \$234,000 increase over last year's amounting to a less than 1% increase. The revenue budget featured a modest increase in state aid of about \$94,000 and school choice revenue of \$150,000. But when the school committee applied \$1,000,000 from the school's E&D account (similar to the town's Free Cash) to the total operating assessment it resulted in a 2.1% reduction to the member towns

compared to last year's. Dalton's Operating Assessment is decreasing by 459,517 or .8% and therefore the finance committee is able to recommend unanimous approval of this request.

The committee still has many concerns about the sustainability of this education financing model which often 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 35% from 2,523 to 1,627, which when combined with budget increases has led to a 263% jump in the average cost per student to \$16,326/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 only 3.4% while the budget has gone up 37.7%. 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; it is producing undesirable effects on both towns and schools; and by extension the taxpayer. One hopeful sign is the ongoing work of the Berkshire County Education Task Force which is studying this pressing issue of declining enrollment on a county-wide scale and will issue proposals to maintain quality K-12 education at affordable prices.

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 any reimbursement from the state. Regional School Districts are supposed to receive full reimbursement according to a state statute to encourage regionalization, but this never happens. Estimated Regional Transportation Aid will only cover 51% of the FY17 bussing cost. The towns pay any remaining difference using a formula based on the number of students from each town. This year it amounts to \$524,371 for Dalton which is lower by 11.5% than last year. 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 \$35,797. 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 10/1/15. Dalton's portion primarily includes debt and interest payments on the Nessacus, Wahconah renovations, Craneville roof project and small portions of Becket and Kittredge projects. The committee recommends this at the total requested level of \$200,839 of which \$198,073 is debt excluded, meaning those dollars are taxed above the levy limit as previously authorized by the taxpayers.

There are a few other special articles the committee has considered. Article #9 contemplates the possible withdrawal of Cummington from the Central Berkshire Regional School District. At the present time it appears right now that negotiations are incomplete and there will not be a vote taken at the town meeting. Article #13 asks for \$350,000 to be transferred from Free Cash to add to four Dalton Stabilization Funds which holds funds for specific individual purposes. It is considered fiscally sound to maintain balances in these funds and the committee recommends a favorable vote. Article #15 is for \$400,000 to be transferred from Free Cash to the OPEB Trust Fund, to cover future post-retirement employee benefit obligations. Funding this account reduces future liabilities which improves our financial rating and the committee recommends passage. Article #25 calls for \$50,000 to be transferred from Capital Stabilization to pay one third of the debt service due this year as incurred under the Capital Improvement Program. The committee supports this request which will reduce the amount raised by taxation.

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 the Select Board and the department heads for their effort on the budget, and to each employee for their continued commitment to the town. Finally we would like to express our thanks for the contributions of member Nick Kirchner who stepped down this year.

DALTON FY 2016 APPROPRIATION SUMMARY

	FY2016	FY2017
ARTICLE 3: SCHEDULE OF COMPENSATION		
Elected Officials		
Moderator	369	375
Select Board-Chairman	4,311	4,387
Members (4) @ 3,491/ea FY17	13,724	13,964
Town Clerk	48,694	49,067
 ARTICLE 4: TOWN OPERATING BUDGET		
General Government		
 114 Moderator		
Salary	369	375
Expenses	100	100
	469	475
 122 Select Board		
Salaries-Elected	18,035	18,351
Expenses	4,187	4,187
	22,222	22,538
 123 Town Manager		
Salaries (Town Mgr.+Adm Ass't combined)	135,210	135,823
Expenses	8,309	8,309
	143,519	144,132
 131 Finance Committee		
Expenses	185	185
	185	185
 132 Reserve Fund		
Expenses	See Article # 8	See Article # 10
 135 Accountant		
Salary	64,906	65,697
Expenses	8,821	9,144
	73,727	74,841
 138 Group Purchasing		
Expenses	600	600
	600	600
 139 Financial Audit		
Expenses	0	15,000
	0	15,000
 141 Assessors		
Salaries	81,729	81,745
Expenses	16,950	20,550
	98,679	102,295
 142 Tri Revaluation		
Expenses	16,000	9,250
	16,000	9,250

	FY2016	FY2017
145 Town Treasurer		
Salaries	85,216	84,412
Expenses	21,500	21,500
	106,716	105,912
146 Town Collector		
Salaries	83,831	84,008
Expenses	13,215	13,215
	97,046	97,223
151 Town Counsel		
Expenses	45,000	60,000
	45,000	60,000
152 Telephone		
Expenses	14,440	15,100
	14,440	15,100
154 Recording Secretary		
Salaries	4,486	4,564
	4,486	4,564
157 Computer		
Expenses	8,500	11,500
	8,500	11,500
158 Postage		
Expenses	14,875	9,875
	14,875	9,875
159 Tax Title		
Expenses	2,500	2,500
	2,500	2,500
161 Town Clerk		
Salary-Elected	48,694	49,067
Salaries	32,920	32,854
Expenses	9,560	9,560
	91,174	91,481
162 Elections		
Salaries	5,954	9,018
Expenses	5,985	6,565
	11,939	15,583
163 Registrars		
Salaries	6,395	6,677
Expenses	3,500	3,500
	9,895	10,177
171 Conservation Commission		
Expenses	1,921	1,921
	1,921	1,921
175 Planning Board /Board of Appeals		
Salary	22,553	22,724
Expenses	1,100	1,100
	23,653	23,824

	FY2016	FY2017
182 Development & Industrial Commission Expenses	1,200 1,200	1,200 1,200
191 Vacant Building Maintenance Expenses	7,100 7,100	7,100 7,100
192 Buildings Maintenance Salary Expense	56,902 10,625 67,527	57,663 11,105 68,768
195 Town Report Expenses	6,650 6,650	6,650 6,650
196 Town Hall Salaries Expenses	2,000 79,800 81,800	2,000 87,800 89,800
197 Central Supplies Expenses	14,800 14,800	14,800 14,800
CATEGORY TOTAL	966,623	1,007,294
Public Safety		
210 Police Department Salaries Expenses	842,293 92,019 934,312	804,026 90,919 894,945
222 Communications Salaries Expenses	178,837 8,512 187,349	181,848 8,512 190,360
240 Building Inspections Salaries Expenses	43,375 7,700 51,075	43,719 7,700 51,419
244 Sealer of Weights & Measures Salary Expenses	1,345 100 1,445	1,369 100 1,469
247 Inspector of Animals Salary Expenses	1,415 0 1,415	1,436 0 1,436
292 Animal Control Salaries Expenses	21,149 3,898 25,047	21,329 3,258 24,587

	FY2016	FY2017
294 Forest Warden		
Salaries	2,494	2,538
Expenses	1,150	1,150
	3,644	3,688
295 Emergency Management		
Salary	2,253	2,292
Expenses	8,952	8,952
	11,205	11,244
296 Shade Tree/Tree Warden		
Salary	2,119	2,156
Expenses	16,000	16,000
	18,119	18,156
CATEGORY TOTAL	1,233,611	1,197,304
Education		
320 Vocational Education		
Expenses	477,161	509,368
	477,161	509,368
CATEGORY TOTAL	477,161	509,368
Public Works		
401 Town Engineer		
Expenses	4,000	8,000
	4,000	8,000
420 Highway Department		
Salaries	327,123	331,606
Expenses	124,898	124,898
	452,021	456,504
423 Snow & Ice		
Salaries	27,267	27,267
Expenses	112,330	121,610
	139,597	148,877
424 Streetlights		
Expenses	88,224	88,724
	88,224	88,724
433 Landfill Monitoring		
Expenses	See Article #10	See Article #12
434 Transfer Station		
Expenses	19,757	19,982
	19,757	19,982
440 Sewer Maintenance (Offset Receipts)		
Salaries	18,000	18,000
Expenses	15,050	15,050
	33,050	33,050

	FY2016	FY2017
449 Wastewater Treatment (Offset Receipts)		
Salaries	769	782
Expenses	736,754	737,532
	737,523	738,314
491 Cemetery Department		
Salaries	58,514	60,312
Expenses	20,024	20,024
	78,538	80,336
CATEGORY TOTAL	1,552,710	1,573,787
Human Services		
510 Board of Health		
Salary	38,385	38,922
Expenses	1,926	1,926
	40,311	40,848
522 Public Health Nurse		
Salary	6,156	
Expenses	500	5,854
	6,656	5,854
523 Mental Health Services		
Expenses	2,143	2,143
	2,143	2,143
541 Council on Aging		
Salaries	94,574	97,732
Expenses	35,372	38,352
	129,946	136,084
543 Veterans' Services		
Salary	6,896	7,017
Expenses	96,000	108,000
	102,896	115,017
591 Berkshire Regional Planning Commission		
Expenses	18,877	19,999
	18,877	19,999
CATEGORY TOTAL	300,829	319,945
Culture and Recreation		
610 Library		
Salaries	121,381	123,869
Expenses	65,805	66,005
	187,186	189,874
630 Parks and Recreation	See Article #4	See Article #5
650 Parks Maintenance		
Salaries	29,315	29,710
Expenses	18,090	18,090
	47,405	47,800

	FY2016	FY2017
691 Historical Commission Expenses	1,800 1,800	1,800 1,800
693 Cultural Activities Expenses	2,280 2,280	2,280 2,280
CATEGORY TOTAL	240,641	243,724
Debt Service		
710-B(L) Bond Fees	500 500	500 500
710-Sewers and Drains (Offset Receipts)	- 0	27,749 27,749
710- EXCL Debt and Interest (Lib/Com/PW)	59,552 59,552	58,298 58,298
710-C Debt and Interest (Capital Imp. Program)	79,854 79,854	102,370 102,370 See Article #25
710- EXCL TH Debt & Interest (Town Hall)	89,562 89,562	87,902 87,902
710-EXCL Senior Center	103,750 103,750	101,250 101,250
CATEGORY TOTAL	333,218	378,069
Other		
911 Berkshire County Retirement Assessment Expenses	393,782 393,782	430,163 430,163
913 Unemployment Expenses	5,000 5,000	5,000 5,000
914 Group Health Insurance Expenses	823,946 823,946	871,398 871,398
915 Group Life Insurance Expenses	6,500 6,500	16,100 16,100
916 Medicare Expenses	37,155 37,155	37,810 37,810

	FY2016	FY2017
919 Employment Benefits		
Salaries	33,180	33,180
Expenses	1,580	1,580
	34,760	34,760
941 Court Judgments & Claims		
Expenses	3,000	3,000
	3,000	3,000
945 Town Insurance		
Expenses	238,933	240,755
	238,933	240,755
950 Commissioner of Trust Funds		
Expenses	229	229
	229	229
994 Other Post Employment Fund		
Expenses	See Article #13	See Article #13
	-	
CATEGORY TOTAL	1,543,305	1,639,215
ARTICLE 4: TOTAL	6,648,098	6,868,706
	FY2016	FY2017
ARTICLE 5: RECREATION (CRA)	58,955	58,955
	FY2016	FY2017
ARTICLES 6, 7, & 8 : EDUCATION BUDGET		
Central Berkshire Regional School District		
Operating Budget	7,472,267	7,412,750
Transportation	592,303	524,371
Capital Budget - Excluded	235,578	198,073
Capital Budget - Not Excluded	1,058	2,766
	8,301,206	8,137,960
FREE CASH USE		
ARTICLE 10: RESERVE FUND FY'17	65,000	65,000
ARTICLE 11: REDUCE TAX RATE	250,000	200,000
ARTICLE 13: STABILIZATION FUNDS		
CAPITAL	60,000	200,000
GENERAL	50,000	100,000
LITIGATION	40,000	25,000
SEWER	50,000	25,000
TOTAL	200,000	350,000

	FY2016	FY2017
ARTICLE 14: ADD RESERVE FUND FY 2016	30,000	0
ARTICLE 15: OPEB TRUST	200,000	400,000
ARTICLE 19: PRIOR YEAR BILLS	5,695	924
CATEGORY TOTAL	750,695	1,015,924
TRANSFERS		
ARTICLE 12: LANDFILL MONITORING	15,190	15,198
ARTICLE 21: POLICE UNION AGREEMENT	-	1
ARTICLE 22: HIGHWAY ASSOC AGREEMENT	-	2,741
ARTICLE 23: DISPATCH ASSOC AGREEMENT	-	1
ARTICLE 24: AMEND FY 2016 BUDGET	-	7,841
ARTICLE 25: CAPITAL STABILIZATION	-	50,000