



**Articles for the
Annual Town Meeting, May 4, 2026
And the
Report of the Finance Committee
for Fiscal Year 2027**

Articles to be voted on at Town Meeting

Article and Tax Summary

Report of the Finance Committee

Appropriation Summary:

1. The Schedule of Compensation and

2. Operating Budget

TOWN OF DALTON
BERKSHIRE COUNTY, MASSACHUSETTS
ANNUAL TOWN MEETING WARRANT

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
150 OLD WINDSOR ROAD, DALTON, MA
MONDAY, MAY 4, 2026 AT 7:00 P.M.

Then and there to act on the following articles:

- ARTICLE 1. To see if the Town, in accordance with Massachusetts General Laws Chapter 44, Section 53E½, will vote to fix the maximum amounts that may be spent during the fiscal year beginning on July 1, 2026 for the revolving funds established in Town by-laws, as on file and available for viewing in the office of the Town Clerk, for certain departments, boards, committees, agencies or officers, with such expenditure limits to be applicable for each fiscal year until such time as Town Meeting votes, prior to July 1 for the ensuing fiscal year, to revise the same; 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, 2026; or to take any other action in relation thereto.
- ARTICLE 3. To see if the Town will vote to raise and appropriate a sum of money, including without limitation, appropriations from Sewer User Fees, for the purpose of defraying charges and expenses and debt service in the Town's Operating Budget for the fiscal year beginning July 1, 2026; or to take any other action in relation thereto.
- ARTICLE 4. 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, 2026; 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 Transportation Budget of the Central Berkshire Regional School District for the fiscal year beginning July 1, 2026; 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 Capital Budget of the Central Berkshire Regional School District for the fiscal year beginning July 1, 2026; or to take any other action in relation thereto.
- ARTICLE 7. To see if the Town will vote to raise and appropriate, transfer from available funds, or otherwise provide a sum of money to the Reserve Fund for the fiscal year beginning July 1, 2026; or to take any other action in relation thereto.
- ARTICLE 8. To see if the Town will vote to transfer from available funds, or otherwise provide a sum of money for the purpose of reducing or offsetting the expected tax rate increase in the fiscal year beginning July 1, 2026; or to take any other action in relation thereto.
- ARTICLE 9. To see if the Town will vote to transfer from available funds, or otherwise provide a sum of money for the purpose of funding professional and technical work to ensure the compliance of the Berkshire Concrete Corporation with the conditions of their special permit and any other applicable Town orders; or take any other action in relation thereto.
- ARTICLE 10. 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, and any other enabling statute, for the purposes of highway maintenance, repaving, and similar roadway expenditures; and further, to authorize the Select Board to enter into contracts or grant agreements with the Commonwealth of Massachusetts for such purposes as necessary; or to take any other action in relation thereto.
- ARTICLE 11. To see if the Town will vote to transfer from the Sewer Stabilization Fund a sum of money to pay the City of Pittsfield for the additional costs of sewage treatment in the 2025 fiscal year; or to take any other action in relation thereto.

- ARTICLE 12. To see if the Town will vote to establish a sub-fund under the Capital Stabilization Fund for “Capital Equipment” and a separate sub-fund for “Road Improvements”; or to take any other action in relation thereto.
- ARTICLE 13. To see if the Town will vote to transfer from available funds, a sum of money for MS4 Stormwater permit consulting services; or to take any other action in relation thereto.
- ARTICLE 14. To see if the Town will transfer from available funds, or otherwise provide a sum of money to the following stabilization funds: General Stabilization Fund, Capital Stabilization Fund, Capital Stabilization Fund (Capital Equipment), Capital Stabilization Fund (Road Improvements), Legal Stabilization Fund, and Sewer Stabilization Fund; or to take any other action in relation thereto.
- ARTICLE 15. To see if the Town will vote to transfer from available funds or otherwise provide a sum of money to the Department of Public Works for capital expenditures and road improvements for the fiscal year beginning July 1, 2026; or to take any other action in relation thereto.
- ARTICLE 16. To see if the Town will vote to rescind the unutilized balance of several prior years’ borrowing authorizations for completed capital improvement projects; or to take any other action in relation thereto.
- ARTICLE 17. To see if the Town will vote to accept the provisions of General Laws Chapter 59, Section 5, Clause 54, and establish a personal property tax exemption for any personal property valued at \$1,000 or less, beginning in Fiscal Year 2027; or to take any other action in relation thereto.
- ARTICLE 18. To see if the Town will vote to rescind the vote taken under the motion for Article 29 of the warrant for the May 5, 2014 Annual Town Meeting, which appropriated funds to the Dalton Cemetery Trustees for the purpose of repairing hazardous gravestones, and further to transfer the remaining balance of said appropriation to the Dalton Cemetery Trustees for the purpose of completing cemetery improvements; or to take any other action in relation thereto.

ARTICLE 19. To see if the Town will vote to accept the provisions of Massachusetts General Law Chapter 138, section 12D, permitting the Select Board to allow on-premises wine and malt beverages license holders to trade in their license for a non-transferable on-premises all alcoholic beverages license; or to take any other action in relation thereto.

ARTICLE 20. To see if the Town will vote to rescind the vote taken under the motion for Article 23 of the warrant for the May 5, 2025 Annual Town Meeting, which appropriated the sum of \$238,000 to the Building and Grounds Department for the purpose of completing plumbing repairs at Town Hall; and further to appropriate the sum of \$238,000 to the Building and Grounds Department for the purpose of completing HVAC and plumbing improvements at Town Hall; or to take any other action in relation thereto.

ARTICLE 21. To see if the Town will vote, pursuant to Massachusetts General Law Chapter 40, Section 59, and Chapter 23A, Sections 3E and 3F, and the applicable regulations thereunder, to approve a Tax Increment Financing Agreement, between the Town, DKA Realty, LLC and Sinicon Plastics Inc., for the property located at 455 West Housatonic St., Dalton, Massachusetts, being Assessor's Map 113, Lot 98, which TIF Agreement provides for a real estate tax exemption at the exemption rate schedule set forth therein; and to authorize the Select Board to execute the TIF Agreement, and any documents related thereto, and to take such other actions as necessary or appropriate carry out the purposes of this article; or take any other action relative thereto.

ARTICLE 22. To see if the Town will vote to accept the provisions of G.L. c. 44, §53F½ establishing the sewer department as an Enterprise Fund, effective Fiscal Year 2027; or take any other action related thereto.”

ARTICLE 23. by citizen petition
To see if the Town will amend the Town By-law 350-5 to add “A movable tiny house is a transportable structure built on a chassis designed for year-round living when served by an approved energy and water source and wastewater system; has not less than 150 and no more than 400 square feet of habitable living space, excluding lofts, projections from bay windows,

open desks, porches or exterior utility and storage compartments; is designed and built using conventional residential building materials to any single- or two-family dwelling shall be authorized by special permit from the Special Permit Granting Authority provided it meets all of the following conditions for residential placement: (a) requires site plan review; (b) is licensed and registered with the local Registry of Motor Vehicles; (c) meets the American National Standards Institute (ANSI) A119.5 or NFPA (National Fire Protection Association) 1192 safety requirements; (d) is certified by a manufacturer or third-party inspector for ANSI or NFPA compliance and the International Residential Code (IRC) Appendix Q;(e) cannot move under its own power: (f) the undercarriage (wheels, axles, tongue and hitch) shall be hidden from view; (g) is secured by ground anchors that meet weight and height requirements (h) must sit on a level gravel or paved surface.”

ARTICLE 24. by citizen petition

To see if the Town will amend the Town By-law 350.39.1 Accessory Dwelling Unit (ADU) to add “a movable tiny house” to B. Definitions following “a unit that is part of an accessory structure,” and before “or a unit that is part of an expanded or remodeled primary dwelling.”

ARTICLE 25. To see if the Town will recess until MONDAY, MAY 11, 2026 at 11:00 O’CLOCK A.M. to 7:00 O’CLOCK P.M. to meet in the DALTON SENIOR CENTER, 40 Field Street Extension in Dalton, MA, 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 SELECT BOARD | FOR 3 YEARS |
| (1) MODERATOR | FOR 1 YEAR |
| (1) CEMETERY TRUSTEE | FOR 3 YEARS |
| (2) MEMBER PLANNING BOARD | FOR 3 YEARS |
| (2) LIBRARY TRUSTEES | FOR 3 YEARS |
| (1) MEMBER 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 SENIOR CENTER, 40 Field Street Extension in Dalton, MA, on MONDAY, MAY 11, 2026 at 11:00 O’CLOCK A.M. to 7:00 O’CLOCK P.M. to bring in their votes for Town officers per Article 25 and the determination of such other matters as are by law required to be determined by ballot.

Note to Constable: Post this Town Warrant per Town By-Laws.

Given under our hands and seal this ____ day of _____, 2026.

A true copy. ATTEST: _____
Heather A. Hunt, TOWN CLERK

SIGNED: _____
Robert W. Bishop, Jr., Chair

John F. Boyle, Vice Chair

Daniel E. Esko

Marc E. Strout

Antonio P. Pagliarulo

SELECT BOARD

By virtue of the within Warrant, I have served the same by posting in at least five public places attested copies thereof as the Bylaws of the Town direct, seven days at least before the time of holding said meeting.

CONSTABLE

DATE: _____

POSTED: Country Corner Package & Variety, Dalton Senior Center, Dalton Restaurant, Kelly’s Package Store, Greenridge Variety Convenience, Riverside Public House, U.S. Post Office, and Town Hall Bulletin Board

DALTON FISCAL YEAR 2027 ARTICLE AND TAX SUMMARY

Amounts below currently recommended by the Finance Committee

Article	Description of Expense	Amount
#2	SETS ELECTED OFFICIALS' STIPENDS (cost included in Article 3)	
#3	TOWN OPERATING BUDGET	11,600,284
#4	EDUCATION - OPERATING	9,485,163
#5	EDUCATION BUDGET - TRANSPORTATION	621,282
#6	EDUCATION BUDGET - CAPITAL	1,529,099
#8	RESERVE FUND	100,000
#9	TAX RATE	200,000
#10	BERKSHIRE CONCRETE CORP PROF & TECH FEES	50,000
#11	CH 90	347,869
#12	SEWER STABILIZATION FUND: CITY OF PITTSFIELD SEWAGE TREATMENT	9,496
#13	MS4 STORMWATER PERMIT CONSULTING SERVICES	118,000
#14	GENERAL STABILIZATION FUND	200,000
	CAPITAL STABILIZATION FUND	200,000
	CAPITAL STABILIZATION FUND (CAPITAL EQUIPMENT)	125,000
	CAPITAL STABILIZATION FUND (ROAD IMPROVEMENTS)	200,000
	LEGAL STABILIZATION FUND	0
	SEWER STABILIZATION FUND	300,000
#15	DPW CAPITAL EXPENDITURES	75,000
	DPW ROAD IMPROVEMENT EXPENDITURE	100,000
	SUB-TOTAL APPROPRIATIONS	25,261,193

Additional amounts leading to the tax rate:

ABATEMENT ALLOWANCE OVERLAY (estimated)	128,217
STATE AND COUNTY ASSESSMENTS	63,150
CHERRY SHEET OFFSETS-PUBLIC LIBRARIES	21,832
SUB-TOTAL ADDITIONAL AMOUNTS:	213,199
ESTIMATED AMOUNT TO BE RAISED:	25,474,392

Amounts used to reduce the tax rate:

STATE ESTIMATED RECEIPTS	2,020,694
LOCAL ESTIMATED RECEIPTS	1,504,725
OFFSET RECEIPTS (SEWER USER FEE)	2,676,779

Article	Description of Reduction	Amount
#8	FREE CASH USE (Transfer to Reserve Fund - #132)	100,000
#9	FREE CASH USE (Reduce FY27 Tax Rate)	200,000
#11	DOT HIGHWAY CHAPTER 90 PROJECTS	347,869
#12	SEWER STABILIZATION (FY 2026 wastewater treatment overage)	9,496
#13	FREE CASH USE (Transfer to MS4 Permit Consulting Services)	118,000
#14	FREE CASH USE (Transfer to Stabilization-G,C,S)	1,025,000
#15	CAPITAL STABILIZATION TRANSFER (To fund road shimming and crackseal)	100,000
	CAPITAL STABILIZATION TRANSFER (To fund DPW capital equipment)	75,000
	SUB-TOTAL REDUCTIONS	\$8,177,563

ESTIMATED AMOUNT TO BE RAISED BY TAXATION: \$17,296,829

REPORT OF THE FINANCE COMMITTEE FOR PROPOSED FISCAL YEAR 2027 BUDGET

William (Bill) Drosehn III - Chairman

Each year in advance of the Annual Town Meeting in May, the Finance Committee, Select Board, and Town Manager work collaboratively to craft a budget that will provide the town's citizens with 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. This can be a daunting task. We have been fortunate that a majority of the line item budgets have been held to reasonable levels. Regardless of that outcome we continue to carefully weigh both necessity and affordability of each proposed individual line item that comes before the Finance Committee. After doing that we make recommendations on each of 73 individual budget proposals which range from \$466 to nearly \$10 million in addition to capital requests. Our final product is a comprehensive spending plan which adheres to the requirements of being fiscally responsible while meeting the needs of our residents. Having successfully completed this task, we recommend our FY2027 budget be entirely adopted at town meeting for the fiscal year which begins on July 1st.

The proposed Dalton spending plan for FY27 as recommended by the Finance Committee calls for total appropriations of \$25,782,489. This is an increase of 5.4% or \$1,310,100 over last year, most of which is due to increases in funding special articles increasing our reserves. The combined actual town operating budget and school assessment for FY2027 is anticipated to increase 5.95% to a total of \$23,335,828. The committee, with the guidance of the town 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 \$985,304 or 13% to \$8,540,385. These forecasts along with the nominal state revenue increase cause us to again recommend the use of some of our reserves to reduce any tax increase. We again recommend 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 \$1,435,000 for other worthy uses. While the committee endorses each of these proposed Free Cash articles, we are aware that we must continue to regenerate these reserves to be successful. The \$200,000 is the same amount recommended to reduce the rate over the last nine years. We must be careful to budget available funds to fund critical needs that would otherwise need to be cut. With full

approval of all of our recommendations, the property tax assessment increase is less than \$435,817 or 2.6% above FY2026 and put us \$312,883 under our adjusted Proposition 2-1/2 tax cap, a reduction of \$56,825 under last year. This excess unused taxing capacity provides us with a cushion. There has been substantial belt tightening to keep this important space in the levy limit. The tax rate is likely to be just under \$18.00/thousand subject to the finalization of the FY27 property valuation in the fall. We anticipate there will be an increase of 2.6% to the average tax bill. Which is lower than in recent years being above 5.0%. These increases are due in part to costs that have changed in relation to salaries, expenses and repairs to critical infrastructure in the town.

Due to our continuing constrained ability to generate new revenues, the budget was framed by the Town Manager's guideline which directed department heads to provide a level funded budget with acceptations to salary increases and provide a second budget with a 5% decrease. Naturally, there are situations where we face uncontrollable increases. The committee has also concurred with a recommendation of a general salary increase of 2.0% in addition to the regular step adjustments for all non-bargaining town employees. At the same time, 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.

Of the 73 individual accounts the committee reviewed this year, twenty-eight are recommended for reduction, and six are to remain the same as originally planned a year ago. The remainder are increasing and as usual while most of these increases are small in terms of both absolute and percentage, there are certain line items that deserve mention: Elections (+14,007): owing to additional costs to run state and national elections that are scheduled for this coming fiscal year in addition the regular town vote; Group Health Insurance (+19,671): This due to the billed increase from the providers; Sewer Treatment (+865,845): This large increase is entirely due to the fact that the assessment from the City of Pittsfield to receive and process our wastewater is going up quickly and substantially. Essentially, we are being charged a pro-rata share of their costs which reflect federally mandated improvements which will be even more costly going forward. This increase will be paid within the Sewer User Fee and not the Tax Rate. It is unclear at this time what the increase will be in the rates.

Budgets slated for significant reductions in the coming year have been made possible with the use of a review of a 5-year history spreadsheet. This spreadsheet allows us to review and recommend reductions or maintaining of budgets. Here are some of the departments that were able to reduce due to this information as well as the Town Manager's mandate: Communications (-141,663), Telecommunications (- 19,095) and Veterans service (-27,000) due to shared service.

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 as it is over half the entire 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 approximately 50.0% 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 to be supported in at least five of the towns, the school committee must lower the budget and all of the assessments. Our school district has gone to great lengths to keep their budget tight to prevent excessive increases to the assessments. I would like to thank the School Committee and Administration for their diligent work in keeping the budget as tight as possible.

The School Committee and Administration presented an operating assessment amount of \$9,485,163 which represented a \$269,125 increase over last year's. The transportation assessment amount of \$621,282 is an increase of \$290,167. This is due to funding. The capitol assessment amount of \$1,529,099 is a decrease of \$56,119. The total budget before the town is \$11,635,544 an increase of \$503,173 or 4.25% which is separated into three articles Operating, Transportation and Capital.

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, led by Town Manager, Eric Anderson and assisted by Interim Town Accountant, Sandy Albano, and Town Treasurer, April Marie-Gagliardi. 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. I express my appreciation to Brittany Miller for keeping dependable minutes of our meetings.

This year has been challenging in that we have been working to produce this budget in a more expedited fashion so that decisions can be made if an issue is found during the process. We started earlier than usual and have had regularly scheduled meetings once per month on the second Wednesday of each month. This has been helpful in being prepared for the Budget season that generally begins in January with more frequent meetings in February and March.

I would like to say Thank You to all of our elected Finance Committee Members. This position is not compensated. But is a very integral part of the Town's Fiscal fabric. I am honored to be able to serve with this very engaged and dedicated group. I would like to welcome our new Town Manager Eric Anderson. I look forward to helping Eric bring about change and organization of our town's financial reasonability.

ARTICLE 2: SCHEDULE OF COMPENSATION

Elected Officials		
Moderator	457	466
Select Board-Chairman	5,232	5,336
4 Members FY27 @ \$4,245 each	16,648	16,980
Town Clerk	66,870	68,167
	89,207	90,949

ARTICLE 3: TOWN OPERATING BUDGET

General Government

114 Moderator		
Salary	457	466
Expenses	100	-
	557	466
122 Select Board		
Salaries-Elected	21,880	22,316
Expenses	5,300	5,025
	27,180	27,341
123 Town Manager		
Salaries (Town Mgr. & Exec Ass't. combined)	190,719	205,704
Expenses	5,350	4,005
	196,069	209,709
131 Finance Committee		
Expenses	1,685	596
	1,685	596
132 Reserve Fund		
Expenses	See Article #7	See Article #7
135 Accountant		
Salary	105,451	109,255
Expenses	12,824	12,501
	118,275	121,756
138 Group Purchasing		
Expenses	4,475	4,658
	4,475	4,658

	FY 2026	FY 2027
139 Town Audit Expenses	-	24,000
	<u>-</u>	<u>24,000</u>
141 Assessors Salaries	75,318	91,583
Expenses	62,587	46,481
	<u>137,905</u>	<u>138,064</u>
145 Town Treasurer Salaries	116,399	110,017
Expenses	19,200	20,925
	<u>135,599</u>	<u>130,942</u>
146 Town Collector Salaries	103,772	107,743
Expenses	17,165	16,310
	<u>120,937</u>	<u>124,053</u>
151 Town Counsel Expenses	55,000	55,000
	<u>55,000</u>	<u>55,000</u>
152 Telephone Expenses	64,800	45,705
	<u>64,800</u>	<u>45,705</u>
154 Recording Secretary Salaries	9,157	9,157
	<u>9,157</u>	<u>9,157</u>
157 Information Technology Services Expenses	66,000	93,300
	<u>66,000</u>	<u>93,300</u>
158 Postage Expenses	21,800	21,060
	<u>21,800</u>	<u>21,060</u>
159 Tax Title Expenses	2,000	2,000
	<u>2,000</u>	<u>2,000</u>

	FY 2026	FY 2027
161 Town Clerk		
Salary-Elected	66,870	68,167
Salaries	42,367	43,941
Expenses	7,600	5,400
	116,837	117,508
162 Elections		
Salaries	8,281	19,913
Expenses	8,530	10,905
	16,811	30,818
163 Registrars		
Salaries	10,414	10,618
Expenses	4,000	4,000
	14,414	14,618
171 Conservation Commission		
Salaries	10,986	11,404
Expenses	2,695	2,475
	13,681	13,879
175 Planning Board/ Board of Appeals		
Salary	60,869	63,164
Expenses	5,725	4,700
	66,594	67,864
192 Buildings Maintenance		
Salary	82,501	85,417
Expense	29,044	33,044
	111,545	118,461
195 Town Report		
Expenses	6,495	5,954
	6,495	5,954
196 Town Hall		
Salaries	13,000	13,885
Expenses	93,180	95,180
	106,180	109,065
197 Central Supplies		
Expenses	20,300	20,300
	20,300	20,300

	FY 2026	FY 2027
198 Town Advertising Expenses	5,000	4,000
	5,000	4,000
199 Green Committee Expenses	2,900	1,800
	2,900	1,800
CATEGORY TOTAL	1,442,196	1,512,074
Public Safety		
210 Police Department Salaries	1,457,744	1,481,036
Expenses	173,339	172,759
	1,631,083	1,653,795
222 Communications Salaries	316,619	175,856
Expenses	15,829	14,929
	332,448	190,785
240 Building Inspections Salaries	45,909	47,612
Expenses	8,050	7,650
	53,959	55,262
244 Sealer of Weights & Measures Salary	-	-
Expenses	1,600	750
	1,600	750
247 Inspector of Animals Salary	1,796	1,832
	1,796	1,832
292 Animal Control Salaries	26,366	26,507
Expenses	6,050	5,550
	32,416	32,057

	FY 2026	FY 2027
293 Traffic Commission Expenses	1,000	900
	1,000	900
294 Forest Warden Salaries	2,600	2,600
Expenses	3,300	3,300
	5,900	5,900
295 Emergency Management Salary	12,985	13,245
Expenses	15,171	13,750
	28,156	26,995
296 Shade Tree/Tree Warden Salary	2,761	2,865
Expenses	40,715	38,505
	43,476	41,370
CATEGORY TOTAL	2,131,834	2,009,646

Education

320 Vocational Education Expenses	720,599	817,473
	720,599	817,473
CATEGORY TOTAL	720,599	817,473

Public Works

401 Town Engineer Expenses	25,000	25,000
	25,000	25,000
420 Highway Department Salaries	398,909	409,655
Expenses	245,456	261,456
	644,365	671,111
423 Snow & Ice Salaries	38,982	40,444
Expenses	133,610	133,610
	172,592	174,054

	FY 2026	FY 2027
424 Streetlights		
Expenses	34,416	35,793
	34,416	35,793
433 Landfill Monitoring		
Salaries	2,441	
Expenses	14,811	16,634
	17,252	16,634
434 Transfer Station		
Salaries	50,669	36,906
Expenses	204,844	194,844
	255,513	231,750
440 Sewer Maintenance (Offset Receipts)		
Salaries	118,446	124,439
Expenses	24,800	25,050
	143,246	149,489
449 Wastewater Treatment (Offset Receipts)		
Salaries	965	965
Expenses	1,660,380	2,526,325
	1,661,345	2,527,290
491 Cemetery Department		
Salaries	83,411	86,339
Expenses	22,248	19,437
	105,659	105,776
CATEGORY TOTAL	3,059,388	3,936,897

Human Services

510 Board of Health		
Salary	33,521	38,012
Expenses	77,200	76,900
	110,721	114,912
522 Public Health Nurse		
Expenses	6,722	6,670
	6,722	6,670

	FY 2026	FY 2027
541 Council on Aging		
Salaries	146,116	151,468
Expenses	44,288	42,489
	<u>190,404</u>	<u>193,957</u>
543 Veterans' Services		
Expenses	102,750	75,750
	<u>102,750</u>	<u>75,750</u>
591 Berkshire Regional Planning Commission		
Expenses	10,662	10,662
	<u>10,662</u>	<u>10,662</u>
CATEGORY TOTAL	421,259	401,951

Culture and Recreation

610 Library		
Salaries	159,662	164,133
Expenses	67,805	67,805
	<u>227,467</u>	<u>231,938</u>
630 Parks and Recreation	64,505	66,005
650 Parks Maintenance		
Salaries	39,528	40,836
Expenses	21,365	21,565
	<u>60,893</u>	<u>62,401</u>
691 Historical Commission		
Expenses	4,500	4,460
	<u>4,500</u>	<u>4,460</u>
692 Memorial Day Committee		
Expenses	3,200	2,000
	<u>3,200</u>	<u>2,000</u>
693 Cultural Activities		
Expenses	7,200	6,840
	<u>7,200</u>	<u>6,840</u>
CATEGORY TOTAL	367,765	373,644

	FY 2026	FY 2027
Debt Service		
710-C Debt and Interest (Capital Imp. Program)	321,855	263,129
	321,855	263,129
710-DALT (Division Road)	70,109	62,424
	70,109	62,424
710-S&D Sewers and Drains	37,905	12,891
	37,905	12,891
CATEGORY TOTAL	429,869	338,444
Other		
911 Berkshire County Retirement Assessment Expenses	690,200	624,960
	690,200	624,960
913 Unemployment Expenses	6,500	6,500
	6,500	6,500
914 Group Health Insurance Expenses	1,136,168	1,155,839
	1,136,168	1,155,839
915 Group Life Insurance Expenses	18,288	18,288
	18,288	18,288
916 Medicare Expenses	58,900	61,500
	58,900	61,500
919 Employment Benefits Salaries Expenses	64,180	62,180
	2,114	2,164
	66,294	64,344
941 Court Judgments & Claims Expenses	1,500	1,500
	1,500	1,500

	FY 2026	FY 2027
945 Town Insurance Expenses	282,834	277,400
	282,834	277,400

CATEGORY TOTAL	2,260,684	2,210,331
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ARTICLE 3: TOTAL	10,833,594	11,600,460
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EDUCATION

Central Berkshire Regional School District

ARTICLE 4: Operating Budget	9,216,038	9,485,163
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ARTICLE 5: Transportation Budget	331,115	621,282
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ARTICLE 6: Capital Budget	1,585,218	1,529,099
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CATEGORY TOTAL	11,132,371	11,635,544
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ARTICLE 8: RESERVE FUND (FREE CASH)	60,000	100,000
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ARTICLE 9: REDUCE TAX RATE (FREE CASH)	200,000	200,000
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ARTICLE 11: CHAPTER 90	347,869	347,869
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ARTICLE 12: SEWAGE TREATMENT (SEWER STAB)	270,000	9,496
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ARTICLE 13: MS4 PERMIT (FREE CASH)	-	118,000
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ARTICLE 14: STABILIZATION G,C,S (FREE CASH)	600,000	1,025,000
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ARTICLE 15: ROAD SHIMMING*	-	100,000
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ARTICLE 15: DPW CAPITAL EQUIP*	-	75,000
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CATEGORY TOTAL	1,477,869	1,800,365
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*amounts calculated in stabilization

