

TOWN OF DALTON
BERKSHIRE COUNTY, MASSACHUSETTS
ANNUAL TOWN MEETING

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

MOTIONS AND EXPLANATIONS

ARTICLE 1. *I move that the Town, in accordance with Massachusetts General Laws Chapter 44, Section 53E½, 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 summarized in the table below, 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.*

<u>Revolving Fund</u>	<u>FY27 Spending Limit</u>	<u>Disposition of FY27 Fund Balance</u>
Plumbing Inspector	\$15,000.00	Balance available for expenditure
Electrical Inspector	\$10,000.00	Balance available for expenditure
Tree Warden/ Planning Board	\$5,000.00	Balance available for expenditure
Cemetery Department	\$2,500.00	Balance up to \$2,500.00 available for expenditure, remainder reverts to the General Fund
Council on Aging - Transportation	\$20,000.00	Balance available for expenditure
Council on Aging - Programs	\$15,000.00	Balance available for expenditure
Cemetery Department	\$5,000.00	Balance available for expenditure
Legal Advertising	\$3,000.00	Balance up to \$3,000 available for expenditure, remainder reverts to the General Fund
Parks Maintenance	\$2,000.00	Balance available for expenditure
Highway Department (Boom Mower)	\$9,000.00	Balance available for expenditure

Section 53E½ of Chapter 44 of the Massachusetts General Laws authorizes the establishment of revolving funds for certain town departments with specific receipts credited to each fund, the purposes for which each fund may be spent and the maximum that may be spent from each fund for the fiscal year. A yes vote sets spending limits for several Revolving Funds for departments, which receive and expend revenues for a particular purpose.

ARTICLE 2. *I move that the Town adopt the “Schedule of Compensation for Elected Officials” for the fiscal year beginning July 1, 2026 as follows: Moderator \$466, Town Clerk \$69,040, Select Board Chair \$5,336, other Select Board members \$4,245 each.*

Massachusetts General Laws, Chapter 41, Section 108 requires that the Town vote upon the salaries of elected officials. A yes vote establishes the schedule of salaries presented above.

ARTICLE 3. *I move that the Town raise and appropriate the amounts set forth in the printed report of the Finance Committee for the fiscal year beginning July 1, 2026 (FY27), totaling \$11,594,333; including appropriations from the sewer user fee for the several purposes therein itemized, each numbered item being considered as a separate appropriation, and that the same be expended only for such purposes.*

A yes vote on the Town FY27 Operating Budget appropriates the above total for all town departments, boards and commissions, including contractual and intergovernmental services and payment of principal and interest on debt. See the Report of the Finance Committee included in the Town Report for a more detailed explanation of this Article. This budget does not include schools and accounts appropriated under other Articles. A yes vote, without amendments, authorizes the operating budget as presented. It provides a pay raise for all Town employees based on a 2% cost of living increase as well as a 1.75% step increase for some but not all employees. The Town operating budget, not including schools, has a 7.1% increase this year (\$766,866) compared to a 9.18% increase last year (FY26); and an increase was 7.6% (FY25). Please note that the largest budget driver of the operating expenses is the payment to Pittsfield for use of Wastewater Treatment. This budget increase is \$865,945. Not including the cost of wastewater treatment, the operating budget decreases 1%.

ARTICLE 4. *I move that the Town raise and appropriate the sum of \$9,485,163 (2.9% increase) 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.*

A yes vote adopts the CBRSD operating budget for Dalton as recommended by the Finance Committee. An increase of \$269,125 or 2.9%, from the previous fiscal year.

ARTICLE 5. *I move that the Town raise and appropriate the sum of \$621,282 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.*

A yes vote appropriates the sum of \$621,282 for the purpose of paying the Town's share of the FY27 CBRSD Transportation Budget. The proposed assessment is 87.6% higher than the previous fiscal year, an increase of \$290,167. See the Report of the Finance Committee and the CBRSD Budget, which were included in the Town Report, for a more complete explanation of this Article.

ARTICLE 6. *I move that the Town raise and appropriate the sum of \$1,529,099 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.*

A yes vote appropriates the sum of \$1,529,099 for the purpose of paying the Town's share of the FY27 Capital Budget of the Central Berkshire Regional School District for previously approved projects, a decrease of \$56,119 from last year. The two payments are for debts excluded from the provisions of Proposition 2½ Wahconah Renovation, and the new Wahconah High School Building, (Please note that debt-excluded projects do not permanently increase the limit on the Town's levy, or real estate tax). See the Report of the Finance Committee and the CBRSD Budget, included in the Town Report, for a more complete explanation of this Article.

ARTICLE 7. *I move that the Town transfer the sum of \$100,000 from Free Cash to the Reserve Fund for the fiscal year beginning July 1, 2026.*

A yes vote authorizes the transfer of \$100,000 from Free Cash to the Reserve Fund. Transfers from available funds do not have an impact on the tax rate. The Finance Committee transfers money from the Reserve Fund to expenditure accounts to pay for unforeseen expenses throughout the fiscal year. This Article is increased by \$40,000 from last year.

ARTICLE 8. *I move that the Town transfer the sum of \$200,000 from Free Cash for the purpose of reducing or offsetting the expected tax rate increase in the fiscal year beginning July 1, 2026.*

A yes vote transfers \$200,000 from Free Cash in the Treasury for the purpose of reducing the expected tax rate increase in FY27. It is the towns policy to transfer no more than 10% of free cash to reduce taxation.

ARTICLE 9. *I move that the Town transfer from available funds, or otherwise provide a \$50,000 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.*

A yes vote authorizes \$50,000 from available funds to be made available for expenses with relation to Berkshire Concrete Corporation by the Planning Board and Board of Health.

ARTICLE 10. *I move that the Town appropriate the sum of \$347,869 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.*

A yes vote authorizes expenditures of \$347,869 to be reimbursed via “Chapter 90” grants. The grants will be used primarily for highway repaving projects. The annual allocation is based on miles of roadway, population, and employment. The Highway Superintendent prepares a schedule of projects to be approved by the Town Manager and Select Board as part of the Capital Improvement Program.

ARTICLE 11. *I move that the Town transfer the sum of \$9,496 from the Sewer Stabilization Fund to pay the City of Pittsfield for the additional costs of sewage treatment in the 2025 fiscal year.*

The annual bill from Pittsfield for sewage treatment was slightly higher than originally estimated by the City. Each year, the Town pays for the prior year’s usage, based on a bill from the City of Pittsfield. For FY25, the estimate was \$9,496 lower than the final bill.

ARTICLE 12. *I move that the Town 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.*

A yes vote allows the creation of two sub funds under Capitalization. This allows specific Capital funding for the purposes of “Capital Equipment” and “Road Improvements”. The Capital Equipment fund will be used to pay all expenses related to purchasing capital equipment for departments, including Public Works, Cemetery Department, and Police Department. The Road Improvement fund is established for funding to improve the quality and drivability of the roads.

ARTICLE 13. *I move that the Town transfer the sum of \$118,000 from free cash to fund phase II of the consulting services for the MS4 Stormwater permit; or to take any other action in relation thereto.*

A yes vote will allocate funds for Phase II of our three-phase project regarding MS4 Stormwater Consulting Services. This project is essential for ensuring compliance with the MS4 Permit obligations that aim to meet the water quality standards established under M.G.L. c. 21, §§ 26 through 53 and 314 CMR 3.00 and 4.00. Additionally, the initiative will provide critical engineering data needed for upgrading Dalton’s aging underground piping infrastructure, with some sections dating back to the 1890s. This data will be particularly beneficial in planning road repaving projects, allowing the Town to make necessary upgrades before paving occurs, ultimately reducing costs associated with retrofits after the fact.

Finally, by investing in these consulting services, we will strengthen our capital planning efforts, better positioning ourselves to minimize future tax impacts on our community.

ARTICLE 14. *I move that the Town transfer the following amounts from free cash to the following stabilization funds: \$200,000 to the General Stabilization Fund, \$200,000 to the Capital Stabilization Fund, \$125,000 to the Capital Stabilization Fund (Capital Equipment), \$200,000 to the Capital Stabilization Fund (Road Improvements), \$0 into the Litigation Stabilization Fund, and \$300,000 to the Sewer Stabilization Fund; or to take any other action in relation thereto.*

A yes vote authorizes moving the amounts specified into the stabilization funds specified. Stabilization funds act as the Town’s savings account to put money away for future projects and emergencies. Funding this on an annual basis allows the Town to reduce short-term borrowing for capital equipment and projects.

ARTICLE 15. *I move that the Town transfer \$100,000 from the Capital Stabilization Road Improvement Subfund to pay for road work including shimming, and \$75,000 from the Capital Stabilization Equipment Subfund to pay for the cost of purchasing a new Scag Mower and Bobcat Chipper for the Department of Public Works for the fiscal year beginning July 1, 2026; or to take any other action in relation thereto.*

A yes vote authorizes the expenditure of money from capital stabilization funds to purchase equipment and repair roads

ARTICLE 16. *I move to take no action.*

ARTICLE 17. *I move that the Town vote to accept the provisions of MA 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 FY27; or to take any other action in relation thereto.*

A yes vote allows the town to not send and process very small tax bills to residents for personal property, where the cost of mailing and collecting and processing exceeds the amount collected. As an example, \$500 in person property would generate 2 semi-annual fire district tax bills per year for \$0.37 each and another 2 bills for approximately \$4.25 each. This decreases the amount collected by the Town annually by less than \$250 and saves more than that in labor and postage. In FY26 the smallest bill we sent and collected was \$0.03.

ARTICLE 18. *I move that the Town 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.*

A yes vote allows the Town to reallocate money that was appropriated specifically to the Cemetery Trustees for repairing gravestones for other cemetery improvements.

ARTICLE 19. *I move that the Town 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. *I move that the Town 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.*

A yes vote allows money that was already allocated to replace a main sewer line into town Hall, to be used for other HVAC and plumbing and air quality issues in the town hall, primarily the basement. The sewer line replacement was deemed impractical as it would have required that the town relocate the Communications Center for the duration of the repair.

ARTICLE 21. *I move that the Town 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 (TIF), 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.*

A yes vote allows the Select Board to enter into an agreement for a TIF with a manufacturer in Dalton. This is being done to increase commercial development in Town. This means that the taxes that are currently assessed on the property will continue. The company will invest about 5 million dollars to increase the size of their building, relocate approximately 20 employees from other locations to Dalton and hire a minimum of 5 new employees. They will get a temporary tax break that will phase out over 5 years in exchange for their commitment to Dalton. Sinicon currently pays \$32,620 in taxes. At the end of the TIF their taxes will be approx. 3 times higher.

	Assessed Value	Investment	Increment Exempt %	Increment Tax Amount	Total Assessed Value	Total Assessed Value(NO TIF)
Base	\$ 1,899,700.00	\$ 5,000,000				
FY27	\$ 1,952,891.60	\$ -	100.00%	\$ -	\$ 1,952,892	\$ 6,952,892
FY28	\$ 2,007,572.56	\$ 1,000,000	90.00%	\$ 500,000	\$ 2,507,573	\$ 7,147,573
FY29	\$ 2,063,784.60	\$ -	70.00%	\$ 1,800,000	\$ 3,863,785	\$ 7,375,705
FY30	\$ 2,121,570.57	\$ -	50.00%	\$ 5,500,000	\$ 7,621,571	\$ 7,582,224
FY31	\$ 2,180,974.54	\$ -	20.00%	\$ 5,800,000	\$ 7,980,975	\$ 7,794,527

This is a hypothetical projection using a 2.8% interim increase to the base assessment for FY26 and the incremental increase in the tax amount reflecting the exempt portion of the investments. The "Total Assessed Value" column is based off of a 2.8% interim increase that includes the prior year investment amount. In this projection the initial investment would be taxed in FY27 if work was done prior to July 1 (Chapter 653 community). The FY28 investment would be reflected in FY29. Please note cost doesn't necessarily equal value but for the purpose of this comparison the investment amounts were used.

ARTICLE 22. *I move that the Town vote to accept the provisions of G.L. c. 44, §53F½ establishing the sewer department as an Enterprise Fund, effective FY27; or take any other action related thereto."*

A yes vote allows the town to set up what is known as an "Enterprise" fund for our sewer system. An enterprise fund is used when a government provides a service (like water, sewer, or parking) and **charges customers directly**, with the goal that those fees cover the full cost of the service.

Advantages:

1. **Self-supporting:** Funded mainly by user charges (rates, fees, etc.)
2. **Business-like accounting:** Uses full accrual accounting (like private companies)
3. **Cost recovery focus:** Designed to cover:
 - a. Operations
 - b. Maintenance
 - c. Debt service
 - d. Capital improvements

4. **Separate from general fund:** Keeps finances distinct from tax-supported services

Why should Dalton use an enterprise fund

- **Transparency:** Shows the true cost of providing a service
- **Fairness:** Users pay for what they use
- **Financial management:** Helps with rate-setting and long-term planning

ARTICLE 23. by citizen petition

I move that the Town vote to 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 decks, 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.”

A yes vote changes the zoning Bylaws to allow movable tiny houses.

ARTICLE 24. by citizen petition

I move that the Town vote to 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.”

A yes vote expands the definition of Accessory Dwelling Unit (ADU) to include movable tiny houses

ARTICLE 25. *I move that the Town vote to 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:*

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|-----|-----------------------|-------------|
| (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 |

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| (2) | LIBRARY TRUSTEES | FOR 3 YEARS |
| (1) | MEMBER FINANCE COMMITTEE | FOR 3 YEARS |

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