

Town of Dalton
Town Meeting
March 12, 2024

Pamela Kathan, Moderator, called meeting to order at 7:30pm.

Pamela Kathan led the room in the Pledge of Allegiance.

An introduction of the Select Board members Jo Beth Dudley, Carol Sheltry, and Tom Dubreuil, legal counsel Naomi Butterfield, and Jeanette Charon, Town Admin, Tax Collector and Town Clerk was made.

Pamela then delivered the rules of procedure and mentioned that a slight change of article order may come.

Pamela made mention of the dedications made in the 2023 Town Report, Tom McVetty, Jessie Wentworth, Linda Greenwood, and Susan Bean and asked for a moment of silence. Pamela then mentioned that only Tom McVetty had passed and the others were still with us, thankfully.

The Select Board presented information and slides on Municipal Accounting: General Principals and Financial Status. Topics included Appropriations, Tax Rate Settings, and Use of Fund Balance, as well as a financial summary for Dalton, the requested appropriations and a comparison of tax rates with towns of similar valuation. .

Article 1: Election of Officers

To elect all necessary officers for the year.

Town Election took place between 8am and 7pm.

Select Board for 3 years: Eric Moore 155
Warren Green 141
Write-ins: Kevin Whittum Jr. (1); Tom Brady (1)

Town Clerk for 3 years: Jeanette Charon 236
Write-ins: Christina Fintonis (14); Julie Ann Rose (1); Don Merchand (2); Goofy (1); Donald Trump (3)

Tax Collector for 3 years: Jeanette Charon 177
Christina Fintonis 120

Treasurer for 3 years: Nancy Crosby 251
Write-ins: Patty Roy (1); Pam Kathan (1); Don Merchand (1); Christina Fintonis (1); Goofy (1)

Supervisor of the Checklist for 6 years: Christina Fintonis 178
Write-ins: Carol Sheltry (87); Donald Trump (1); Michael Bennett (1); Greg O'Dell (1); Eleanor Rigby (1); Mickey Mouse (1); Patty Roy (1); Jennifer Green (1)

Moderator for 3 years: Jay Ennis 162
Pamela J. Kathan 130

Library Trustee for 3 years: Cathleen Fountain 163
Pamela Kathan 127
Write-in: Christina Fintonis (1)

Planning Board for 1 year: Michael Trudeau 154
Steve Ordinetz 124
Write-ins: Greg Williams (1)

Town of Dalton
Town Meeting
March 12, 2024

Planning Board for 2 years: Carl Lindquist 146
Robert Sampson 142
Write-ins: Greg Williams (1)

Planning Board for 3 years: Terri Parks 162
Kristina Ennis 135
Emily Thompson 123
Write-ins: Carol Sheltry (1); Goofy (1)

Trustee of the Trust Funds for 3 years: Kristina Ennis 236
Write-ins: Vict St. Cyr (1); Pamela Kathan (2); Don Merchand (2); Emily Thompson (1); Brian Parks (1); Carol Sheltry (2); Tom Brue (1); Goofy (1)

Motion from the Floor: Wayne Sweeny wants to change the order of the articles. Pam Kathan confirms this can be done now with majority vote from the residents. Sweeny continues that the reason for the requested change is that petitions were passed around with nearly 400+ signatures relating to 3 warrant articles that if passed, supersede other articles on the list. Sweeny moves to have petition warrant articles be moved to the front of the agenda and that vote be done by secret ballot. Kathan asks for a second. Jeanette Charon asks for clarification on exactly which petitions warrant articles Sweeney would like moved and in which order. Sweeney wants 14, 15, and 16 moved to 1, 2, and 3. Article 1 cannot be moved. Sweeney responds 2, 3, and 4. Kathan states that's good. Charon states you cannot move article 2 and article 3 was a ballot article. Kathan recommends 4, 5 and 6. Charon responds that the attorney will have to speak about article 4 and whether it can be moved or not. Attorney Naomi Butterfield states that DRA requires certain items must go first. You can motion to amend the operating budget but it needs to go ahead of the petition warrant articles. Veterans' tax credit must remain where it is and the voting of officers has already taken place. Sweeney responds that one of the petition warrant articles is about the budget total. Butterfield understands that but the operating budget needs to go ahead of that. Motions can be made to amend the operating budget but DRA requires a certain order on warrant articles. Kathan asked if the capital reserve funds have to follow the budget or can those be moved. Sweeney asked for petitioned article 16 to be moved to article 3 to be upfront. It can be moved before 5, after the operating budget. Dudley explains article two is the veterans' tax credit. Article 4 is the operating budget. Those must come before other warrant articles per DRA rules. Articles 1 and 3 were on the ballot. Sweeney states article 16 is directly about the budget total, and he doesn't see why it can't be brought to that level since it's the same topic. Dudley understands what he is saying but we are required to put the tax credit and budget articles prior to the other warrant articles; it's not our choice, it's DRA. Sweeney asks if we can move 16 to 5. Kathan confirms directly after the operating budget? Sweeney repeats that 16 is about the operating budget. Kathan – that's the closest you can get. Sweeney asks if they can wait until the budget article comes up to amend it. Dudley responds yes. Kathan offers a secret ballot on the operating budget passing if he'd like. Marti Faulkner asks, "may we move the motion?" Can we vote on the motion? Kathan asks if she wants to move the warrant article. Faulkner states that Sweeney wanted to change the warrant articles. She would like to move that motion and vote on the motion whether we want to continue the discussion or move on. Kathan states that sounds fine – so moved. Tom Arrison asked if there was an order to amend the motion or move the motion. Tom would like to move to amend the motion. Kathan asks what Arrison proposes. He would like to remove the requirement for a secret ballot. Gordon Job second. Additional discussion? Kathan states there is no motion on the floor to have a secret ballot, there is only a suggestion to have a secret ballot. Kathan calls for other discussion? Kathan calls for a secret ballot, and the crowd yells "NO". Gordon Jobe asked what exactly the motion is in question.

Town of Dalton
Town Meeting
March 12, 2024

Sweeney states it is to move the petition warrant articles up in the order of articles; however, they're saying the article 4 motion has to stay where it is. However, petition warrant article 16 is the same topic. Attorney clarifies that article 16 will have discussion first (prior to the operating budget article 4). Sweeney wants to replace article 4 but the attorney lets him know that you cannot replace an article, however, they can be done out of order. Sweeney clarifies the motion to put 16 in front because 16 is about the operating budget. Attorney: 16 is essentially to modify the operating budget. Sweeney agrees. The article stays as number 16, but the group can move to discuss that first. Sweeney asks for clarification on it staying article 16. Attorney clarifies it keeps its article number but can be moved in order of presentation. Sweeney confirms and thanks attorney. Sweeney will need to come back to the order of articles 14 and 15. Sweeney motions to move articles 14 and 15 after the operating budget. Charon states that article 16 needs to be completed first with a vote. There are a lot of numbers being thrown out and no one knows what is going on. Sweeney clarifies that he removed the article 16 motion. Charon asks if it stays at the end of the night. Sweeney states 16 has become mute because it will be dealt with when the budget is discussed. Motion is to move petition warrant articles 14 and 15 to immediately follow the operating budget. 2nd by Michael Trudeau. Kathan asks if we need the secret ballot on the budget. Crowd response is no. Kathan asks for a vote by show of hands. Crowd asks what we are voting for. Kathan responds the vote is for moving 14 and 15 to be immediately following the operating budget article 4.

Motion Passes 81-34

Article 2: Standard and Optional Veterans' Tax Credit

Shall the town READOPT the OPTIONAL VETERANS TAX CREDIT in accordance with RSA 72:28, II, for an annual tax credit on residential property of \$500.00?
Majority vote required.

Motion to move by Jeremy O'Neil and 2nd by Gordon Jobe.
Shouting out from the audience leads Charon and Kathan to tell people they must come to the microphone and identify themselves if they wish to speak.
Discussion: Jo Beth Dudley gave background on legislative changes that required this tax credit offering to be re-adopted. Lack of sufficient notice lead it to be a warrant article this year since it was missed last year.

Article Passes by majority hand vote

Article 3: PETITION WARRANT ARTICLE: Combine Tax Collector & Town Clerk Positions

To see if the Town of Dalton, NH will vote to combine the offices of Town Clerk and Tax Collector to be one office of Town Clerk-Tax Collector, thereby creating a new office to be held by one individual. (RSA 41 :45-a) Position will be filled by official ballot and will run for a term of 3 years. Voting by official ballot.
Majority vote required. **Article passes by official ballot 154-126**

Article 4: Operating Budget

To see if the town will vote to raise and appropriate the sum of One Million, Nine Thousand, Three Hundred Dollars (\$1,009,300) for the General Town Operations.

Motion to move by Jo Beth Dudley, second by Carol Sheltry.
Discussion: Sweeney doesn't see the point in approving the budget for more than what was spent last year. The current amount suggested is far above what was needed this past year. His analysis of that and the fact there is an overage for \$70-80k, that amount is not needed. Would like to know how to suggest another amount. Attorney states he can make a motion to amend.

Town of Dalton
Town Meeting
March 12, 2024

Sweeney asks about multiple motions on the floor. No additional motions exist. Sweeney motions to amend the budget amount to the same amount approved for 2023 of \$955,100, when we had no overage. Don Merchand seconds the motion. If the budget didn't spend 80-90k then we don't need to ask for more next year – and that's all he can say about that. Dudley explains the Select Board went through the budget line by line to determine what we needed to appropriate to spend. A big part of the expenditure is the Highway Department; we can't predict what we will have for spring this year, if it's muddy, it'll cost the town money to fix roads and if winter is bad, it'll cost the town more money to clean roads. If the amount isn't appropriated, we will have to make cuts. Mary Wellington spoke about the budget. She read it and listened to the Board's presentation and think it's fair and reasonable. It's smart to plan for the unknown because if we don't, we will be up the creek if we didn't have an appropriation. Also, the town has demonstrated that they won't spend the money if they don't need it. What's the harm? Let's listen to the people who have worked hard on this. Nancy Comeau asks the Moderator to ask others to be respectful and not speak when others are talking. Kathan asks others not to speak when others are speaking. Michael Trudeau states the Board should outline how they went from \$87k to \$144k in personnel administration. Dudley replies there was an increase in healthcare of 16% +/- as well as the additional offering of retirement for full-time employees. This will help recruiting people. We went for a while with vacancies in our Highway Dept. because we aren't offering competitive benefits like surrounding towns. We lost people and had people who wouldn't take positions because of lack of benefits. Trudeau asks if the employees contribute as well. Employees contribute <8% and the town contributes >13%. Trudeau asks if this is of their pay. Charon confirms it is the percentage of their qualifying income. Dudley confirms this is the state retirement plan. Jessica Williams asks for clarification of what we are voting for. If voting yes for the amendment, it goes back to the 2023 amount. Voting no, would it go back or would it matter? Dudley asks if we vote now, we are voting for the amendment of the budget and then we would vote again on the budget. Sweeney states that if the budget goes down to \$955k, you might have to make cuts. That's unknown to any of us, at least it looks that way to him, but would that in fact be the case when you can come back to the town for more funds; you can have another meeting, and the cost of that meeting would be maybe a couple thousand dollars? Dudley replies in terms of coming back before next March? Sweeney confirms. Dudley responds that her understanding is that DRA would have to approve a special meeting to ask for more money. Attorney adds that the court would also have to approve the meeting. Attorney confirms there is a special procedure for getting a special meeting if it's for something that didn't come up in town meeting. To amend something that came up in town meeting, you have to go to the court and show special circumstances, and they have to grant a special meeting; it isn't that straight forward. Michael Trudeau states that according to DRA as of October 2023, Dalton has \$337k in undesignated funds. Isn't that funds you can use if there is an emergency? They're not set aside for any purpose? And how many dollars are there in undesignated funds currently, in the bank, somewhere. Dudley explains when we set our tax rate last fall, our fund balance was at 12% of annual operating expenses, which is in the parameters of DRA's recommendations. If we had a forest fire, and maybe Ron could help with this, the town would be liable for half of that cost and it could easily be \$100-\$200k. We have to cover at least 2 months of all of our expenses, including school, salaries, and all our expenses. Trudeau asks what's in the designated funds currently? Dudley stated she doesn't have that number off the top of her head. Trudeau asks Charon and she states if it's the fund balance number, it would be >\$300K. Trudeau states that's way over 12%. Charon states it's our total operating budget divided by 12 and the school alone gets almost \$1M a month. She corrects herself to almost \$100k a month is what the school district gets. Trudeau states he thought it was only of our operating budget. Charon confirms it's for everything, school taxes, county taxes, etc. Trudeau asks if Charon knows that amount that's in that fund. Charon replies she does not know off the top of her head. She apologizes. He states we need to file that report shortly and we should know. Charon confirms that whatever we are

Town of Dalton
Town Meeting
March 12, 2024

required to file has been filed. Other reports that are required have not been due yet which is why she wouldn't know the amount at this time. Kathan again cautions the audience to stop having individual conversations because people in the back can't hear what's being said. Sweeney stated that the fund balance is 12% of what? The suggested over \$1M budget or is it 12% of the 2023 of the requested amount or is it 12% of what was expended in 2023. Dudley explains it is a calculation done on DRA's website, and she believes its 12% of our operating budget but she would have to go back and look at it since the tax rate was set at the end of October. Sweeney confirms the undesignated fund balance is roughly \$330k, is that correct? Charon was looking for the info in the town report. Sweeney awaits. Charon states it's not in the book. Dudley states she is looking at the tax rate form. The DRA tax rate setting portal is at 12%; it's not clear how that is calculated. The recommended range is 5-17% and at least 2 months. Sweeney asks if it's at \$330k. Dudley confirms it was \$337,060 in October. This is what's recommended by the state. Michael Trudeau states that based on his calculations, there is way more than 12%. He shows it should be closer to \$253k. Dudley confirms all the work has to be approved by the DRA. It is currently at 12%. Michael Trudeau asks 12% of what? Dudley states the calculation is done through DRA's portal which requires all figures to be entered. This is part of the rate setting calculation for retention amounts as part of the municipality stabilization policy should be assessed dependent on your government's long term forecast of circumstances. Without reverse engineering it, which she is not doing tonight, she cannot provide the exact calculation. These are the parameters set forth by the DRA. In the fall when we set the new tax rates, we will look at the fund balance and see if they can apply some of that fund balance to offset the tax rates. That process happens in the fall when the tax rates are set. Kathan asks if the crowd is satisfied. Karen Locke asks if the budget is amended to \$955,100, does that just give the Select Board the say to determine the cuts and how that money would be spent. Dudley confirms the Board determines how that money would be spent across the different categories. James Murn states that since the difference being discussed is about \$58k, for years he has been wondering why the high price of sanitation administration. Where does that go and who sees that; with work done via grant money last year, he knows there are special sanitation districts for localized services like that. Dudley asks if he is thinking about the small sewer district. Murn confirms yes. Dudley states that sanitation includes the operation of the transfer station and what you see on the appropriations is what we expect to spend on that, but you don't see the revenue which offsets that. Murn confirms the report shows zero for that. Dudley states that as a town we should look at the transfer station to determine whether we want to increase our rates or not because we do subsidize the operation of the transfer station. We spend more than we bring in; she welcomes people to step up and stated the Building Maintenance Committee may be taking this on. She doesn't have the answers tonight but it's been something the Board has wanted to analyze for some time now. Cathleen Fountain states that with Dudley's explanation, when the budget is presented, is it at the rate it is because it has to include what we would spend even if we are receiving money to spend on different things. Dudley confirms, the money received is on the revenue part of our budget. The appropriation is just the authorization to spend. Fountain states that even though the budget is set at \$1M or whatever, if we have a grant of \$50k, that would be taken off and that would show the difference in the budget and what was expended in regards to what the town paid out. Fountain thanks Dudley for the clarification. Kathan states, no more discussion. She is reminded what we are voting on: the amendment of the budget. Sweeney believes what was moved was that... Kathan interrupts that we are voting to change the operating budget from \$1M to... Sweeney interrupts that we are not changing it because we are not at a million yet. Sweeney states the motion is to raise and appropriate \$955,100 for general town operating budget. Attorney asks: so, they moved the budget and you move to amend what they propose as the budget which was the \$1,009,300. The motion on the floor is for that amount and you propose to amend that amount. Sweeney states that's correct, to \$955,100 which is the budget we had last year and underspent by about \$80k. Kathan states no

Town of Dalton
Town Meeting
March 12, 2024

one is going to like this but we are doing a secret ballot on this because it's too contentious and we just need to....the crowd interrupts yelling "NO" and Don Merchand states that's what you gave the pink cards for, let's have at it. Come on. Kathan states: "As you wish". Cathleen Fountain calls point of order, " If there is a need for secret ballot, that is a motion made and everybody votes on it and if the majority rules, then we go with the majority." Kathan asks if there is a motion for a secret ballot. Michael Trudeau makes the motion. Martha Trudeau seconds the motion. Attorney states we are voting on the dollar amount change. The secret ballot is for the amended amount. Kathan states we need to vote on that. Attorney asks the amendment or secret ballot? To have a secret ballot is in the affirmative. We are voting on how we want to vote.
Secret ballot voting on amendment defeated.

Kathan calls vote to amend budget from \$1,009,300 to \$955,100. Pam calls for a recount from Yes 55; No 56.

Kathan calls out for hands to vote to amend the budget. Carol Sheltry asks Christina Fintonis why she is holding two cards. Fintonis states, "she just left to go to the bathroom," Sheltry states that you can't do that. If she left, she doesn't get a vote. If she's not here, you can't hold up two. You have to be present to vote. Do you want me to hold up two and say my friend is in the bathroom?". You can't do that. Cathleen Fountain calls point of order. People are having a lot of discussion and we are having issues with people trying to count. Random comments are made and Fountain states, "No, seriously." **Kathan calls out for a vote not to amend the budget.**
Motion to amend Budget is Defeated 54 to 57.

Kathan asks for a motion on the floor to vote for the budget. Dudley states that we already have a motion. **Kathan asks for the vote to accept the budget as it sits. Kathan then asks for the vote to NOT accept the budget as it sits.**
Budget for \$1,009,300 Passes Yes 59; No 53.

Article 14 BY PETITION: Use of Fund Balance

PETITION WARRANT ARTICLE: We the undersigned request that the voters of Dalton authorize the select board to use the 2023 unexpended fund balance of \$161,991 to reduce property taxes for 2024.

Kathan calls for a motion. Sweeney motions. He will need help with the number. Dudley asks if he'd like her to read the article. Kathan offers to read the article and does so. She states the number will have to be amended. Gordon Jobe asks if we voted to change the order. Confirmed.

Discussion: Sweeney explains the original number is what was presented at the Budget Hearing. Charon asks that the number was presented as what? There were a lot of things presented at the Budget Hearing. Sweeney states it was presented as the amount from 2023 that was not spent. He continued that procedure only allows a few days to get petitions in and review procedures. He found out prior to the town meeting that the number was reduced by the Town Clerk and...he's interrupted with the crowd stating "no". He asks, "ok, by the Select Board?". Again, he's told "no" from the crowd. He's told that it changed by spending money, by paying the bills. Sweeney states what the Select Board reported changes and is now \$88,767, so now he guesses we need a motion to change the motion to authorize the Board to use the undesignated fund balance of \$88,767 to reduce taxes; it's the unspent amount from the appropriations from last year, if he's not mistaken. Michael Trudeau seconds the motion. Kathan asks for comments. Sweeney states this is money not needed, over appropriated from last year and we've already increased the budget for 2024 substantially without this amount so this amount should be returned to tax payers.

Town of Dalton
Town Meeting
March 12, 2024

Kathan calls a vote to amend the amount from \$161,991 to \$88,767 for article 14. Vote to Amend Passes 76 to 4

Discussion: Jo Beth Dudley reminds the audience that the fund balance is part of the tax rate setting process with DRA. She's unsure this article is binding. It may be nonbinding because DRA would have to approve it. Kathan confirms this is a nonbinding article. Michael Trudeau states it's written as a request. The voters request the Board to use the funds. It's a nonbinding vote.

**Kathan calls a vote to pass article 14 with amended amount.
Article is Passes 64-34 (nonbinding)**

Article 15 BY PETITION: Budget Transparency

PETITION WARRANT ARTICLE: We the undersigned request that the voters of Dalton require the select board to provide a detailed line by line itemized budget to the voters at budget hearing meetings and that this detailed budget be updated monthly with expenditures and balances made available to the public on a monthly basis.

Michael Trudeau motions. Wayne Sweeney seconds.

Discussion: Sweeney attended budget hearing meeting, coming into it cold and never having experiencing this before. It was difficult to digest it in the time period allowed to make a petition and this would answer many questions and enable us to track what's going on prior to that brief meeting before the time people could submit warrant articles for town meeting. James Murn asks authors to address how these expenditures and balances would be made to the public and how this would have an additional expense for the town to produce these reports. Michael Trudeau states email, website, etc. it'd be really easy to publish the updates for what's going on in the town. People could look it up and see it really easy. Danville Vermont included all salaries, benefits, etc. in their report. Our town report lacks accountability. The people of the town deserve more transparency. Kathan asks Dudley to address James Murn's question. She confirms it'd take extra work since reports are not detailed in the line items requested. This would take time away from other things like applying for grants, which take away from the costs of the town. Sweeney clarifies they want detail to include personnel remuneration and benefits. He states it needs a second. Attorney states it does not since it's just a clarification on the article. Kathan asks for more comment. Tom Dubreuil, states this is his first year and it's a thankless job. He's worked hard trying to play catch up and trying to understand the budget was difficult at best. They admitted they tried their best to help him understand it. If you take your own checkbook, don't you itemize what to pay and whatnot? I ran on transparency, and I believe we should have line items. For every department right down the line so we could eliminate this arguing because the truth is right there...there is nothing to argue about. I feel a lot of dissension all the time and I think if we did that, it'd help bring things back together and I encourage you to pass that through. Charon asked how the reports should be disseminated. We completed an audit with the federal agency, CISA, who stated we should be cautious about providing too much information on our website. There was laughter from part of the crowd. Jeanette continued after Kathan and Jeanette asked people to keep quiet. She continued, that scammers go out and get information to try to access bank accounts or contracts, etc. She is willing to provide the information and has no reason to lie. Addressing the people in the back of them room who are laughing because they think she's joking, but we have the direction in writing and it's not a good idea to simply publish our information all over the place. Additionally, she's been here for almost 2 years and no one has ever come into the office and asked for the detail on what the spending is. The only time it's ever been asked for is in the last couple months and as soon as she had confirmation she could provide the details, it was provided to the people who asked for it. Simply putting all the information on the website with meeting minutes and such is not a good idea per CISA, the federal agency. Tom Dubreuil agrees he doesn't think it needs to go on the website like Charon stated, but when you're doing reconciliation and you have all these numbers on the table, how

Town of Dalton
Town Meeting
March 12, 2024

can you do check and balance in one meeting. It can't be done. The department had this budgeted and spent this much and then the next department and so on. It's all there if you did that. Scott Stevens stated that for years it's always been in the books and wasn't broken down in lump sums. He's not in favor of the internet, but put it in the book. Dudley states that what's in the book is what's required by DRA. Stevens states he doesn't care what's required, we require to know where our money is going. Dudley states this is the same reporting that's been done for a number of years. To do other reporting, we will have to develop other forms. A budget conversation should be at a higher level. The report shows everything by department. Carl Lindquist asked if anyone knows what other towns are doing. Are they doing what we are doing or are they adding this extra level of reporting. Dubreuil states there are other towns that have line items out so town people can understand it. He agrees with it not being on the internet, he doesn't even put his own stuff there. He can bring in samples from other towns how it's laid out. Mary Wellington thanked the Select Board for doing a good job. She was reviewing the budget and had questions on Sunday. She went on the town website to figure it out and couldn't. She found the link to email the Town Clerk, Jeanette, and by Monday morning around 10 or so, she had answers and not just any answers, detailed answers with references so she could double check and query. If you have a question, try asking it. Wellington understands what's laid out in the book and doesn't need any additional information. Jeremy O'Neil, not a finance guy, wants to know why on January 29, 2024 we had a variance of \$31k and two days later, we made \$41k overnight and had a variance of \$72k. In the transparency business, he'd like an answer for that. Maybe we paid a bunch of bills or maybe we hit the lottery. And the \$131k in expenditures got pulled out of expenditures and tucked somewhere else. That speaks to why people are concerned because a whole lot of other numbers changed so maybe we can clear that up. Thank you. Dudley replies the first expenditure report was run January 10th, not January 29th when it was presented. So additional 2023 bills were paid that posted in January. Expenditures were updated the end of January. Additionally, there were some things categorized/coded wrong, including funds spent from capital reserve funds, that were talked about at the budget hearing. We changed to a municipal accounting system in 2023 so there were some coding changes that took place moving out of QuickBooks, which is not made for municipal accounting. What did not change were the requests, the appropriations for 2024. James Murn motions to amend the article to have a biannual budget meeting instead of doing it monthly. A detailed report would be included withholding names, since that's not needed. Cathleen Fountain asks if there has been a second to Murn's motion. Kathan has not heard. Fountain seconds the motion.

Kathen asks for a vote to amend article 15 to have semi-annual budget meeting instead of monthly reports. Amendment defeated 41-47

Discussion: Fountain clarifies the article in not amended. Confirmed. Marty Faulkner asks for clarification on the form and how the monthly accounting is going to be presented. A notebook? What are you looking for? Charon replies that the article doesn't state the format or how it's presented. As long as the information is presented, which we do at the Select Board meeting, so if people come to the meetings, they're more than welcome to see it. Martha Trudeau would love to stop in the office, maybe a sheet of paper on the bulletin board, where she could take a copy or just look at the sheet.

Kathen asks for a vote on budget transparency. Article Passes 58 to 33 (Advisory only)

Sweeney moves to constrict reconsideration on articles 4, 14, and 15. Dudley clarifies 2, 4, 14, and 15. Sweeney answers 4, 14, and 15 – to not return to these topics. Second by Kenyon Tuttle.

Kathen asks for a vote to restrict reconsideration. Majority by hand vote. Restriction passes

Article 5: Town Building CRF

To see if the Town of Dalton will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) to be added to the Town Owned Buildings Improvement, Expansion and Renovation

Town of Dalton
Town Meeting
March 12, 2024

Capital Reserve Fund.
The Board of Selectmen recommends this warrant article.
(Majority vote required.)

Motion to move by Jo Beth Dudley, second by Carol Sheltry.
Discussion: Michael Trudeau states there is a balance of \$58k in the account currently. It would be helpful to have these totals in the report. Trudeau states it's not together and you have to do some work to find it. There is \$242k in paving, and... Dudley states the capital reserve fund is a fund set aside for a specific purpose. Building CRF is for town buildings and it's important to have funds to handle those items. We had to replace the boiler for this building a couple years ago. It'd cover a leaking roof if we had one. It's like a savings account that rolls from year to year. Jeremy O'Neil, looking at the MS-9 shows we are looking for \$10k, but the warrant article asks for \$15k. Can someone reconcile that for us please? Dudley states the \$10k is what was paid into the fund last year. Charon confirms the MS-9 recaps what went into the funds last year. Next year the MS-9 will show \$15k in additions. Charon states: You're looking at something that already happened, Jeremy.

Kathan calls for a vote to approve Article 5.

Article Passes 47 to 30

Article 6: Sewer Pump CRF

To see if the town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000) to be added to the Sewer Pump Renovation and Replacement Capital Reserve Fund.
Select Board recommends this article.
(Majority Vote Required)

Motion to move by Jo Beth Dudley, second by Carol Sheltry.
No Discussion

Article Passes 60 to 15

Article 7: Highway Dept CRF

To see if the town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) to be added to the Highway Department Heavy Equipment Capital Reserve Fund.
Select Board recommends this article.
(Majority Vote Required.)

Motion to move by Jo Beth Dudley, second by Carol Sheltry.
No Discussion

Article Passes 48 to 21

Article 08: Paving CRF

To see if the town will vote to raise and appropriate the sum of Seventy-Five Thousand Dollars (\$75,000) to be added to the Paving Capital Reserve Fund.
Select Board recommends this article.
(Majority Vote Required.)

Motion to move by Carol Sheltry, second by Jo Beth Dudley.
No Discussion

Article Passes 48 to 20

Town of Dalton
Town Meeting
March 12, 2024

Article 09: Fire Dept Vehicle Equipment CRF

To see if the town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be added to the Fire Department Vehicle Equipment Capital Reserve Fund.
Select Board recommends this article.
(Majority Vote Required.)

Motion to move by Carol Sheltry, second by Jo Beth Dudley.
No Discussion
Article Passes 59 to 2

Article 10: Fire/EMS Equipment CRF

To see if the town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be added to the Fire/EMS Equipment Capital Reserve Fund.
The Select Board recommends this article.
(Majority Vote Required)

Motion to move by Carol Sheltry, second by Jo Beth Dudley.
No Discussion
Article Passes 56 (majority hand vote)

Article 11: Legal Fund CRF

To see if the Town of Dalton will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be added to the Legal Fund CRF previously established.
The Select Board recommends this article. (Majority vote required.)

Motion to move by Carol Sheltry, second by Jo Beth Dudley.
No Discussion
Article Passes 42 to 21

Article 12: Transfer Funds for Fire Vehicle Sale

To see if the town will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000) to be added to the Fire Department Vehicle Equipment Capital Reserve Fund, previously established. This sum to come from unassigned fund balance. This sum returns proceeds from the sale of the old Fire Department Ford Explorer to the corresponding CRF.
The Select Board recommends this article.
Majority vote required.

Motion to move by Carol Sheltry, second by Jo Beth Dudley.
Discussion: Carol Sheltry corrects "Expedition" in place of "Explorer". Attorney confirms no vote to amend is needed since it's a typo.

Article Passes by majority hand vote

Article 13: Transfer Funds for Highway Vehicle Sale

To see if the town will vote to raise and appropriate the sum of Eight Hundred Dollars (\$800) to be added to the Highway Dept. Equipment Capital Reserve Fund, previously established. This sum to come from unassigned fund balance. This sum returns proceeds from the sale of the old 2004 Ford Dump Truck to the corresponding CRF.
The Select Board recommends this article.
Majority vote required.

Motion to move by Tom Dubreuil, second by Jo Beth Dudley.

Article Passes by majority hand vote

Town of Dalton
Town Meeting
March 12, 2024

Article 17: Other Business

To transact any other business that may legally come before the meeting.

Discussion: Jo Beth Dudley presents that the Dalton Picnic Area just north of the bridge at Adam's Pool has come up for discussion multiple times. The town needs to discuss whether or not they wish to continue to have this privately owned area offered as a public use area. Martha Trudeau states this is right next door to them and the owner of the property is confused about who can use the space and who insures that area. Who will maintain the area? Dudley agrees there are lots of issues surrounding the area and it needs additional thought and discussion. Perhaps we need a committee to look into it and volunteers who would provide the upkeep for the space. Tom Dubreuil states if we don't hear an answer in a few weeks, that we just let it go back to the owner and remove the sign. The Board is just putting the information out there.

Carol Sheltry thanked people for coming to the Town Meeting. It would be appreciated if people would attend the "Budget Hearing" because it could've prevented us from being here all night. Thank you.

Pam Kathan adjourned the meeting at 9:45pm.

Joanette J. Charon
Mayor Clerk
3/22/2024

2024 DALTON TOWN MEETING RULES OF PROCEDURE

Unless changed by the voters at the Meetings, the Town Moderator will use the following Rules of Procedure to conduct the Town Meeting:

1. The Moderator will not follow Robert's Rules. The Moderator will use the following general rules of procedure, whose main purpose is to keep the meeting moving, and not get bogged down in procedural quagmires.
2. By majority vote, the voters can overrule any decision that the Moderator makes and any rule that the Moderator establishes. A voter can raise such a request by Point of Order.
3. The Moderator will take Articles in the order that they appear on Warrant unless the Moderator announces the intent to take Articles out of order.
4. The Moderator will consider each Article, as follows:
 - a. The Moderator will announce the Article number. The Moderator need not read the full text of the Article, as the text of the Article will have been provided in the Town Report.
 - b. The Moderator will recognize a member of the Board of Selectmen, or the petitioner (if a petitioned Article) to move the adoption of the Article.
 - c. If the Motion is seconded, the Moderator will recognize a member of the Board of Selectmen or the petitioner to explain the Article.
 - d. The Meeting will debate and then vote on the Article.
5. Everyone who speaks must use the microphone located at the end of the aisle in front of the Moderator.
6. No one may speak unless he or she has the floor.
 - a. No one may have the floor unless recognized by the Moderator.
 - b. Each speaker must provide his/her name and address.
 - c. Even if a voter does not have the floor, a voter may speak to raise a Point of Order, to challenge a Moderator's ruling, or to overrule the Moderator.

7. The Moderator will allow only one motion on the floor at a time. There are two exceptions to this rule:
 - a. A voter may raise a Point of Order at any time, and
 - b. If a voter has the floor, the voter may make
 - i. A motion to amend the pending motion, or
 - ii. A motion to Call the Question.
8. The Moderator will not accept negative motions, which are motions that require a “no” vote to vote in the affirmative such as “I move that we not adopt the budget.”
9. Motions to Call the Question and limit debate shall require a 2/3 vote. If passed, these motions stop debate on a motion. However, all those voters who are standing at a microphone or holding a microphone, and anyone seated at the head table who has previously told the Moderator that he/she wishes to speak on the Motion will be allowed to speak. In addition, the Moderator shall have the right to refuse to recognize a Motion to Call the Question, if, in the Moderator’s opinion, the voters have not yet had an adequate opportunity to discuss an issue.
10. Non-voters may not speak at the Meeting without the permission of the voters except, the Moderator will allow non-resident Town officials and consultants or experts who are at the Meeting to provide information about an Article to speak.
11. All speakers must be courteous and must speak to the issues, not the individuals raising them. The Moderator will not allow personal attacks or inappropriate language.
12. If any person behaves in a disorderly manner, and after notice from the Moderator, persists in such behavior, or shall in any way disturb the meeting, or willfully violate any rule of proceeding, the Moderator may have a police officer, or any legal voter of the town, remove such person from the meeting. (RSA 40:8).
13. All questions and comments should be addressed to the Moderator. The Moderator will choose who responds to the questions.
14. With the exception of initial presentations on Articles which the Moderator requests be limited to ten (10) minutes, all speakers in debate will be limited to three (3) minutes.
15. Each speaker may only speak once until everyone has spoken.

16. The Moderator may determine the method of voting except as determined by law. However, any voter who doubts the accuracy of any non-counted vote may require the Moderator to determine a vote by a counted show of hands or counted standing vote.
17. Any five (5) voters may require that the vote on any Article or question be by secret ballot. To do so:
 - a. All five (5) voters must be present and identified, and
 - b. The request must be presented in writing to the Moderator prior to the end of debate on the Article or question.
18. Motions to reconsider an Article may only be made immediately after the vote on the Article, and may only be made by a voter who voted on the prevailing side of the vote to be reconsidered.
19. The Moderator may vote on all Articles. However, the Moderator plans to vote only in two (2) instances:
 - a. To break a tie
 - b. To make a vote a tie vote if a motion the Moderator opposes would otherwise carry by one (1) vote.

Pamela Kathan, Dalton Town Moderator



Municipal Accounting

General Principals and Financial Status

March 12, 2024

Appropriations

- **Appropriation = Authorization to Spend**
 - i.e. a budget for the year
 - Money to spend comes from Operating Revenue and Tax Revenue
 - It's not a separate pot of money
- **Appropriation lapses at end of the year**
 - There is no “Carry Forward” of Operational Budget funds into next year’s operating budget
- **Appropriation (“Budget”) Request**
 - **Best estimate of the total cost to run the town**
 - **Based on projected costs and expenditures**
 - Informed by past expenditures
 - Select Board must be realistic and ask voters for appropriations needed to cover ALL expected costs
 - Includes snow removal, road repair, heating fuel, emergencies, etc. (even if the prior year had lower than usual costs)

Tax Rate Setting

CONSIDERATIONS:

- Appropriations
- Operational Revenue
- Assessed Property Values
- County Apportionment
- Educational Apportionment
- Overlay (expected amount to cover tax abatements)
- Use of Fund Balance

Calculations determined by DRA

Use of Fund Balance

- **Fund Balance**

- Tax Revenue + Operational Revenue, less Expenditures (operational expenditures and educational/county apportionments expenditures)
- If too low, Tax Anticipation Note (TAN) loan will be required
- Available for unforeseen emergencies (catastrophes, floods, washed out roads, forest fires)

- **Parameters**

- Recommended retention of 5% to 17% of total expenses
- Retain minimum of 5% of total expenses in the Fund Balance
- Retain enough to fully fund at least two months of town operations (includes school, county apportionment payments, operating expenses, wages, etc.)

- **Select Board evaluates Fund Balance when setting Tax Rate, to see if some of the Fund Balance can be used to offset Taxes.**

- MUST follow DRA guidelines, and MUST be approved by DRA
- Current Fund Balance is 12% (sound financial approach)

Dalton – Financial Summary

2023 – Year End Financials

2023 Examples of Departmental Appropriations not Fully Expended

\$955,100.00	2023 appropriation
\$878,333.00	2023 expenditures (less cap.outlay)
\$76,767.00	2023 Year End Closeout Balance

\$12,800

2023 Debt Service (for truck, truck not ready yet)

\$34,000

Highway Dept (position vacancies, mild winter and spring)

\$14,000

Personnel (Hwy Dept vacancies)

\$5,900

Police (Budget for Full Contract Coverage; Pay for Actual)

\$4,500

Fire Dept

\$3,000

Welfare

Dalton – Financial Summary

2024 Appropriation Request

2024 Budget Appropriation Request

2024 appropriation	\$1,009,300.00	
2023 appropriation	\$955,100.00	
increase	\$54,200.00	5.67%
<i>Consumer Price Index (inflation rate): >3%</i>		

Examples of 2024 Appropriation Requests above 2023 Expenditures (with justification)

\$5,200	Elections (Presidential primary & election year)
\$57,000	Personnel (State Retirement; increase in Health Insurance)
\$8,000	Cemetaries (survey work to allow additional plots)
\$4,000	Insurance (increased premiums)
\$5,900	Police (Budget for Full Contract Coverage; Pay for Actual)
\$2,500	Ambulance Service (Contract increase)
\$7,760	Fire/EMS (consistent with past years, allow for increased costs)
\$39,000	Highway Dept (position vacancies, mild winter and spring)
\$3,000	Welfare (anticipated, using same appropriation)

NOTE: Departmental increases offset by decreases in other departments

Dalton - Property Taxes

- Amount is based on the property value assessment, and on the tax rate established each year
- In 2023, our Tax Collector helped 4 residents to obtain funding to help them pay their taxes to current. This allowed 9 families to keep their homes (and not have their property “tax deeded”), including those who setup reasonable payment plans with the town.
 - The town gained >\$37k in unpaid taxes and fees, which were paid.
- Unpaid taxes put a burden on other taxpayers
- In 2023 the Select Board sold town property (including tax deeded properties), for net revenue of \$97.5K.
 - Revenue will post to 2024 fiscal year
 - Properties will be back on the books, earning taxes for Dalton
 - An additional \$50k could be awarded to Dalton if no heirs are found (6-12 months)

Dalton – Property Taxes

- Municipal portion of taxes: Approximately 20% of total tax rate
- Majority of taxes: Fund Education and County Expenses
- Dalton: Tends to have lower taxes than surrounding communities
- Below is a comparison of tax rates based on property valuation:

Municipality	Valuation w/Utilities	Total Tax Rate	Municipality	Valuation w/Utilities	Total Tax Rate
Wentworth	130,659,285.00	25.21	Errol	136,515,070.00	9.56
Bennington	132,028,631.00	32.15	Albany	136,422,389.00	10.08
Brookfield	132,969,707.00	18.26	Eaton	145,713,877.00	13.07
Piermont	133,014,280.00	22.92	Dalton	143,615,363.00	14.75
Albany	136,422,389.00	10.08	Surry	137,506,939.00	16.02
Errol	136,515,070.00	9.56	Brookfield	132,969,707.00	18.26
Unity	137,342,985.00	29.96	Milan	151,244,942.00	21.82
Surry	137,506,939.00	16.02	Piermont	133,014,280.00	22.92
Grafton	142,365,382.00	27.30	Bath	149,974,412.00	23.00
Dalton	143,615,363.00	14.75	Wentworth	130,659,285.00	25.21
Eaton	145,713,877.00	13.07	Grafton	142,365,382.00	27.30
Bath	149,974,412.00	23.00	Unity	137,342,985.00	29.96
Milan	151,244,942.00	21.82	Bennington	132,028,631.00	32.15