

Monday, November 17, 2025 4:30 PM

Working Session

Dalton Select Board Meeting

Meeting called to order at 4:31pm by Jo Beth. Select Board members Jo Beth Dudley, Thomas Dubreuil and Eric Moore were present. Town Admin, Jeanette Charon present and note taking. Meeting available for public viewing via Zoom.

Public attendees: Gordon Jobe, Andrew Weiland, Paul Deveno, Mandy Deveno, Kris Ennis, Warren Green, and Cathleen Fountain. Via Zoom: Carol Sheltry.

Jo Beth stated the primary purpose of the meeting was to get the tax warrant signed.

Tom made a motion to reconsider setting the rate because he doesn't agree with it. Jeanette does a good job with the numbers but we received \$750k back from FEMA and while \$300k is to pay off a loan, we should be able to take \$150-200k to lower the tax rate. Jo Beth stated that she and Eric spent a lot of time going over what should and shouldn't be done and this was the best they thought they could do.

Jeanette asked for the reason for Tom's statement. A couple weeks ago Tom made the comment that the tax rate should go down now that we have received over \$750k from FEMA. At that meeting, both Jeanette and Jo Beth explained to Tom that doesn't work that way with the DRA and state statutes. It's not been officially determined where it will go. Those funds may affect the rate for 2026 depending on what pans out in 2026 for revenue and expenses. Since they are unanticipated funds, they are not going to affect the tax rate immediately. Tom stated that he appreciated Jeanette's response but there is no empathy on whether people lose their homes or not. The higher the taxes go, the less we will get. People cannot afford to make the payments. With Jeanette stating that the reimbursement funds have to be voted on by the legislative body for final placement, we had to use money to pay for the flood damaged roads in town and these expenditures were extra. Tom asked about the overlay. Jo Beth explained that the overlay is to cover tax abatements. She also explained about the fund balance used to reduce the tax rate. Having that fund balance is important in case of disasters like the July 2024 flood. DRA suggests a rate between 5 and 17% in fund balance. We were at 11-12% and now we are between 7-8% with taking the ~\$50k out for tax rate relief. Tom stated the FEMA money can pay off the loan and road repairs. Jo Beth explained FEMA only covers 75% of the expenditures. Town meeting will determine how those funds are allocated. There is not a lot of room to make changes. DRA really makes the final decision. Tom stated that about 7 years ago, it was about \$800k to run the town. He asked Jo Beth why we are well over \$1m for our budget now. We are a small town and he understands we got equipment for the roads and stuff. Jo Beth explained it's due to inflation, underfunding of the budget previously – where roads were not being maintained like they are now, insurance costs have continued to increase, added benefits for the employees in addition to increases in benefit costs each year. The town has approved the budget each year. The time to deal with the budget is at town meeting.

Tom stated he wants to use another \$100k from the fund balance to help. The Board already approved the rate. Eric stated there really wasn't any way to make it less. Jeanette stated that taking the \$55k only made a \$.40 difference in the rate. Even taking the fund balance to zero, the town couldn't meet last year's tax rate. DRA wouldn't approve such a thing. Tom stated there are people putting new buildings up and additions and that is added taxes to the town. Jeanette confirmed. But Tom stated it isn't taken in stride with the rate. Jeanette confirmed those homes are taxed and that won't affect the tax rate. It does affect the taxes collected in general. If they weren't paying taxes, the other homeowners would have to cover that revenue. Those who are building homes aren't affecting the municipal rate, generally speaking. The town's assessed value goes up, so the amount needing to be raised is split among more homes. The rate is per thousand. Tom stated Jeanette would know better than anybody because she talks to DRA. Jeanette stated it's all in the forms Tom has there

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for review. He just doesn't agree with it. Jo Beth stated the tax bills do have to go out, as we have obligations to pay. Eric stated it needed to be signed. Jeanette stated that none of use want the taxes to go up – we all live here. Until the legislative body decides where those funds are going, we can't use it for tax rate relief. If it's decided that the leftover funds will go into fund balance and that account ends up way above what DRA recommends, then the Board can choose to use some of those funds to lower the preliminary tax rate for 2026.

Jo Beth stated she and Eric weren't happy about the rate but they feel the they did the best they could for the town and the situation, and noted that the Board is responsible for running the town as best they can.

Eric also brought up the capital improvement plan for the highway department with the schedule for replacement of equipment and vehicle replacement times. Jo Beth shared the sheet with Tom and walked him through what she developed. She did send it out to the board the day after it was discussed in the meeting. Tom stated it was a good idea to have those. Jo Beth has been asking for information since she's been on the board. Capital reserve payments will have to be discussed during budget meetings so it can be determined what is needed going forward.

Jo Beth motioned to adjourn the meeting at 4:48pm.

Gordon Jobe asked about the funds in capital reserve and using them to pay off the obligations the town currently has due. He asked if those funds could be redirected to pay the obligations and then replace the funds when FEMA funds come in. He understands a town meeting would need to be required. Tom reiterated that \$750k has already been received from FEMA. Jo Beth added the State would have to approve a special town meeting, and, if approved, would have to be properly noticed. We have our \$300k TAN due on December 9th and \$470k due to the County on December 17th. We don't have that kind of time.

Kris Ennis asked if we have time to send the tax bills out and get funds prior to those due dates. Jeanette stated that most people don't wait to pay their tax bills. Once the bills are sent out, payments will begin coming in. The tax due date is December 18th and we should be just fine as long as the bills are sent out now. We have some money in the bank but we have to remember that spending, especially with the highway department, doesn't stop, and we have two months left to the year.

Jo Beth reminded the board of the motion to adjourn. Eric provided a second with approval via roll call vote. Meeting adjourned at 4:52pm.

Minutes Respectfully submitted by Jeanette Charon.

Minutes Approved On: 12/8/25 (date)



Jo Beth Dudley



Thomas Dubreuil

Eric Moore