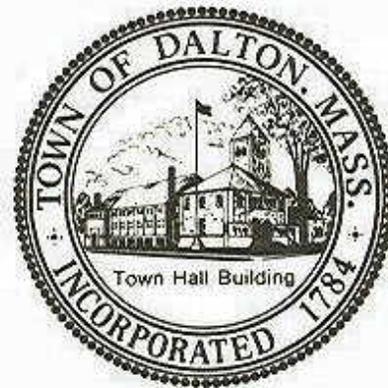


Dalton, Massachusetts Annual Town Meeting

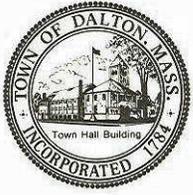
State of the Town

May 5, 2008



<http://www.dor.state.ma.us>
<http://dalton-ma.gov>

Dalton Select Board:
David Fairfield, Chairman
John Boyle, Vice Chairman
William Chabot
Louisa Horth
Thomas Szczepaniak

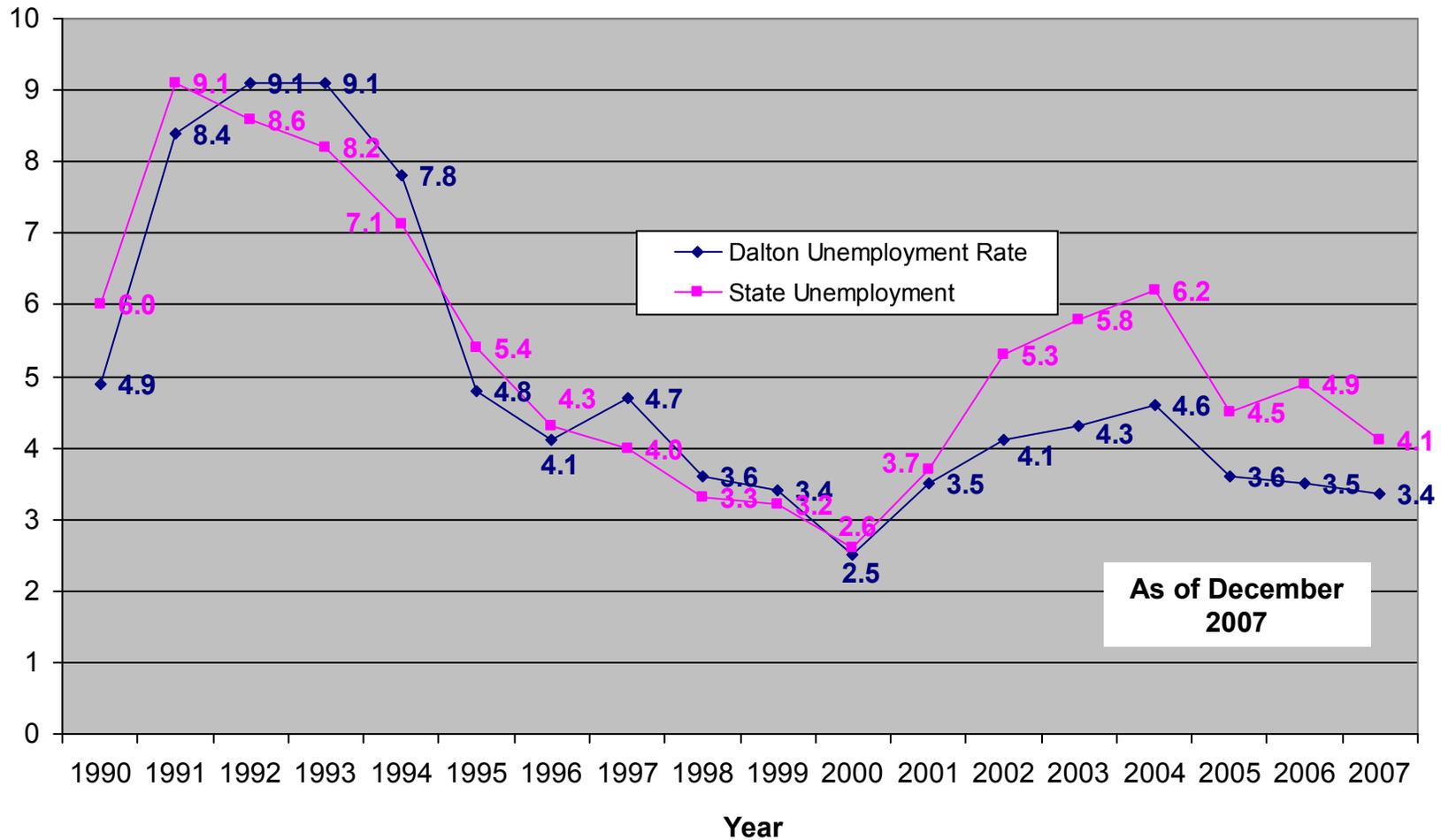


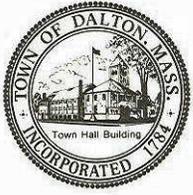
State of the Town as seen through the eyes of the Commonwealth



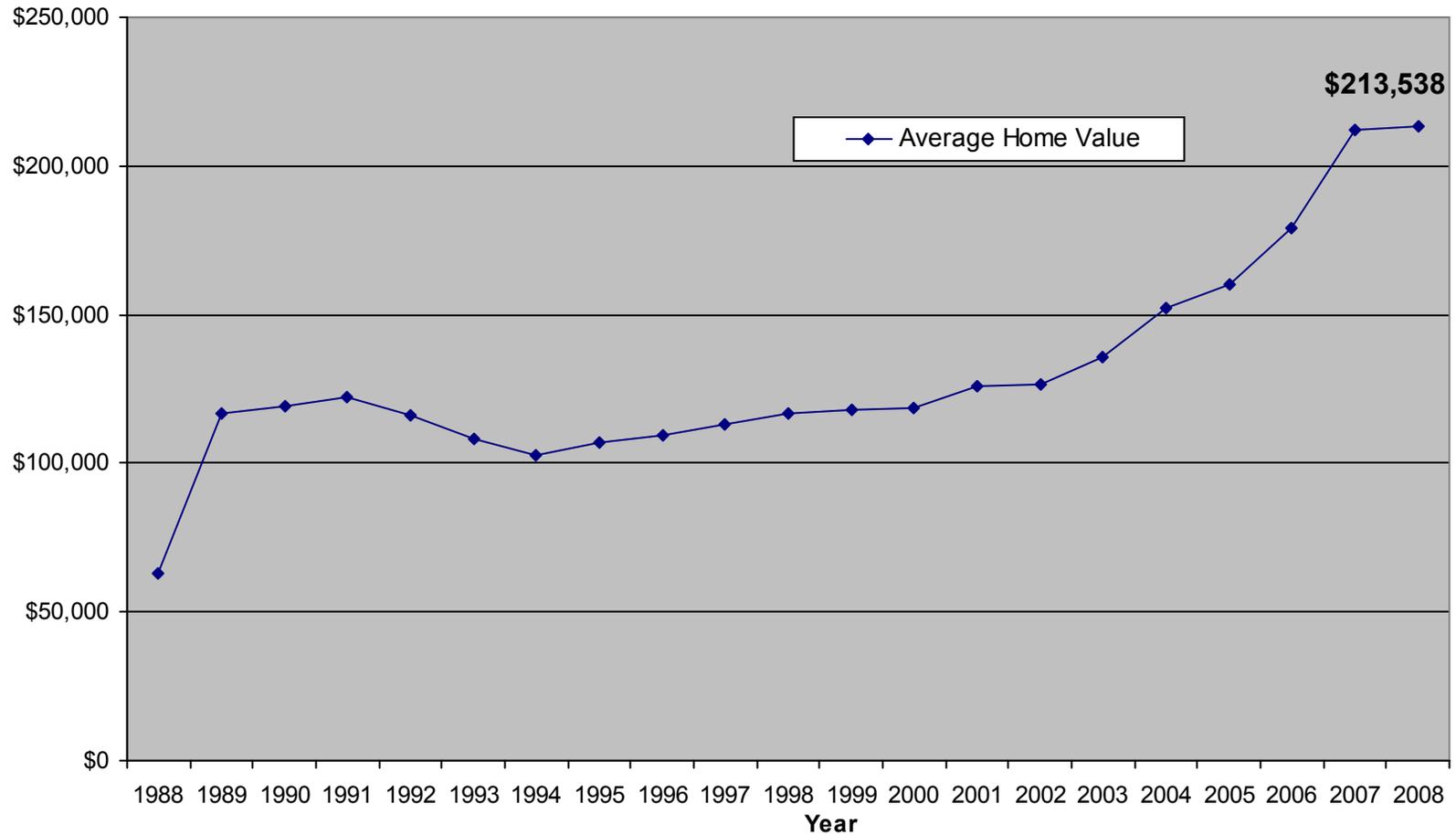
Dalton's Unemployment Rate

Dalton vs. State Unemployment Rate



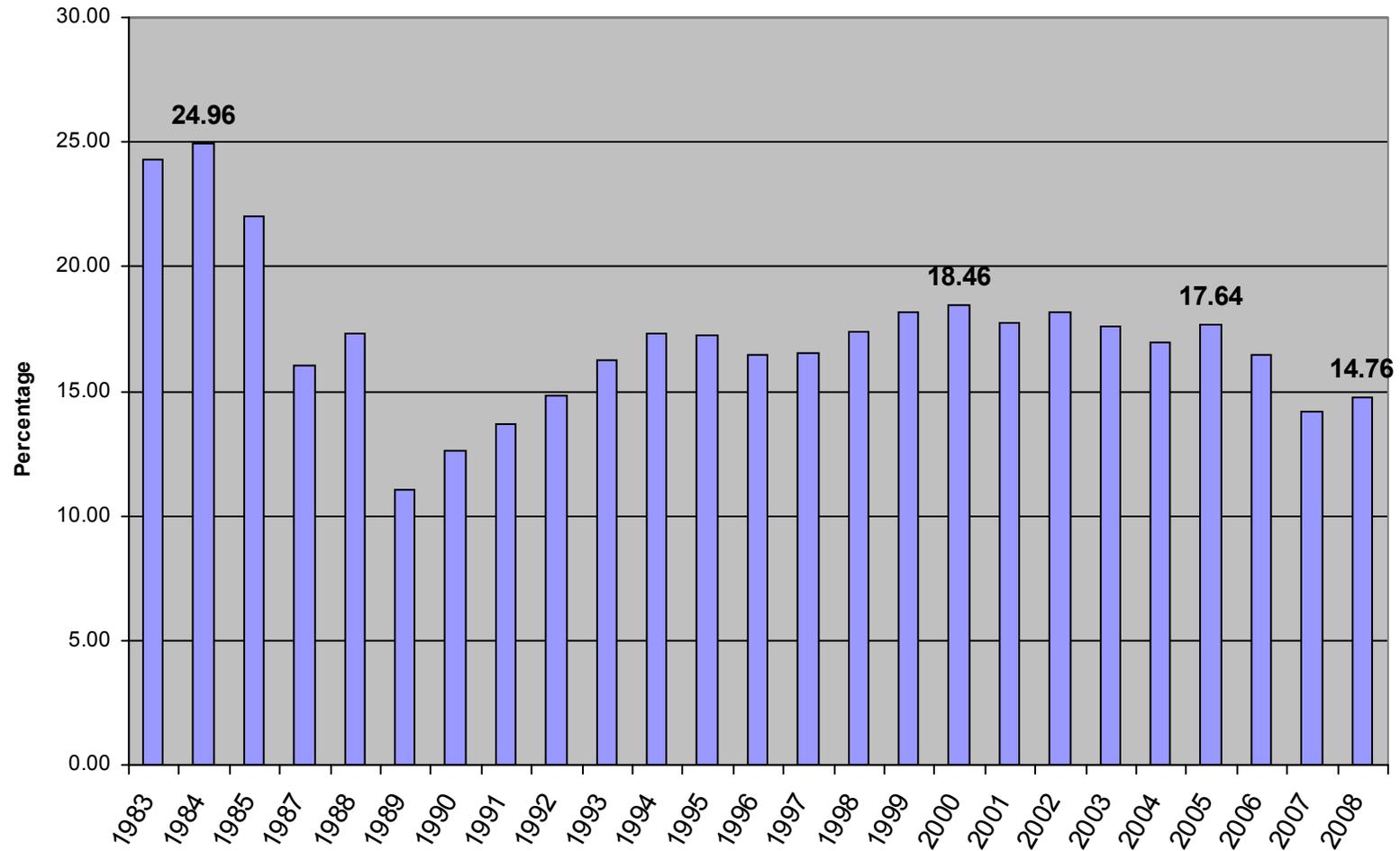


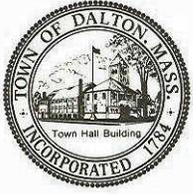
Dalton's Average Home Value



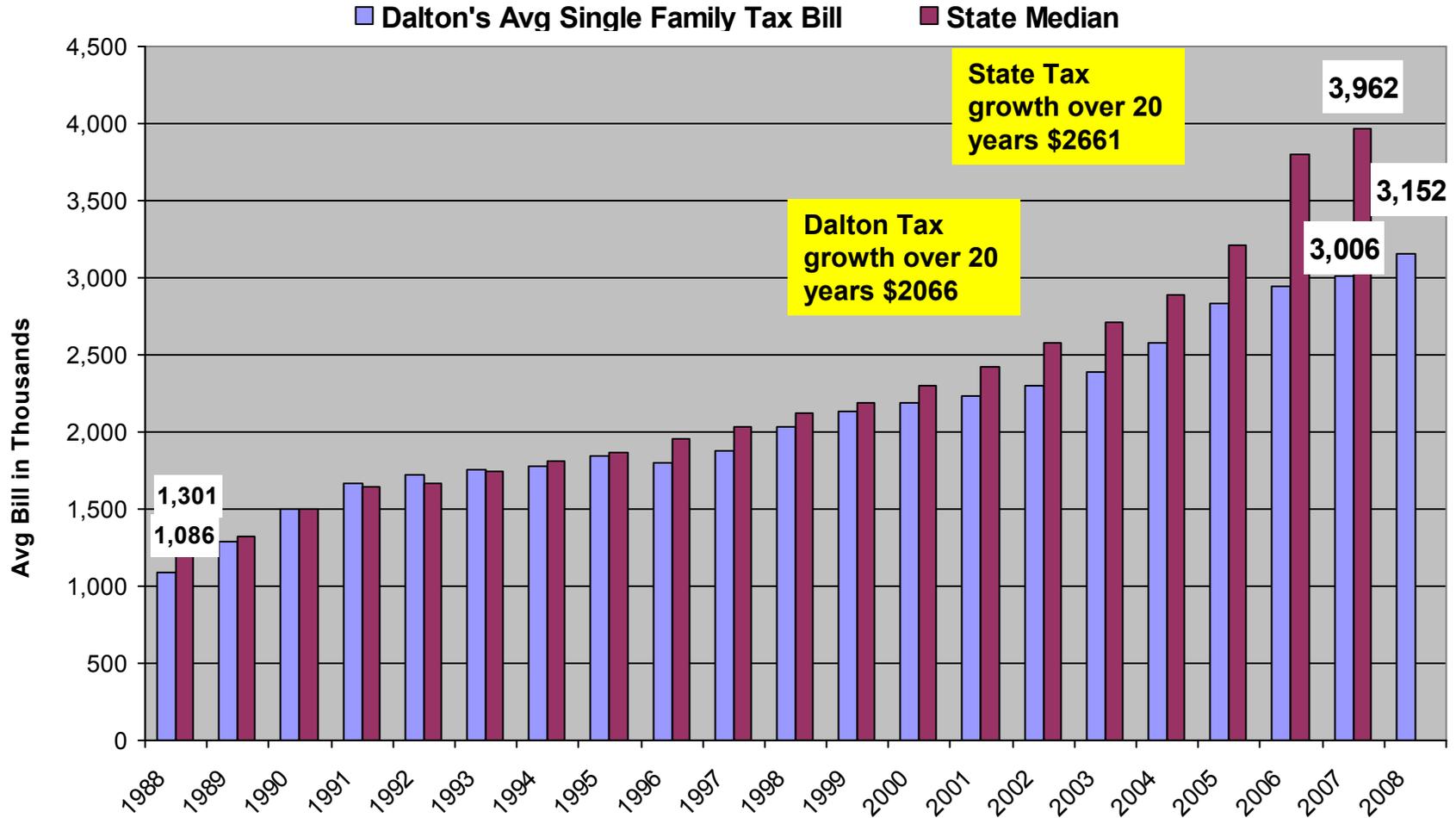


Dalton's Tax Rate

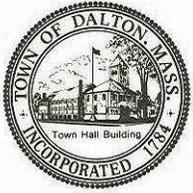




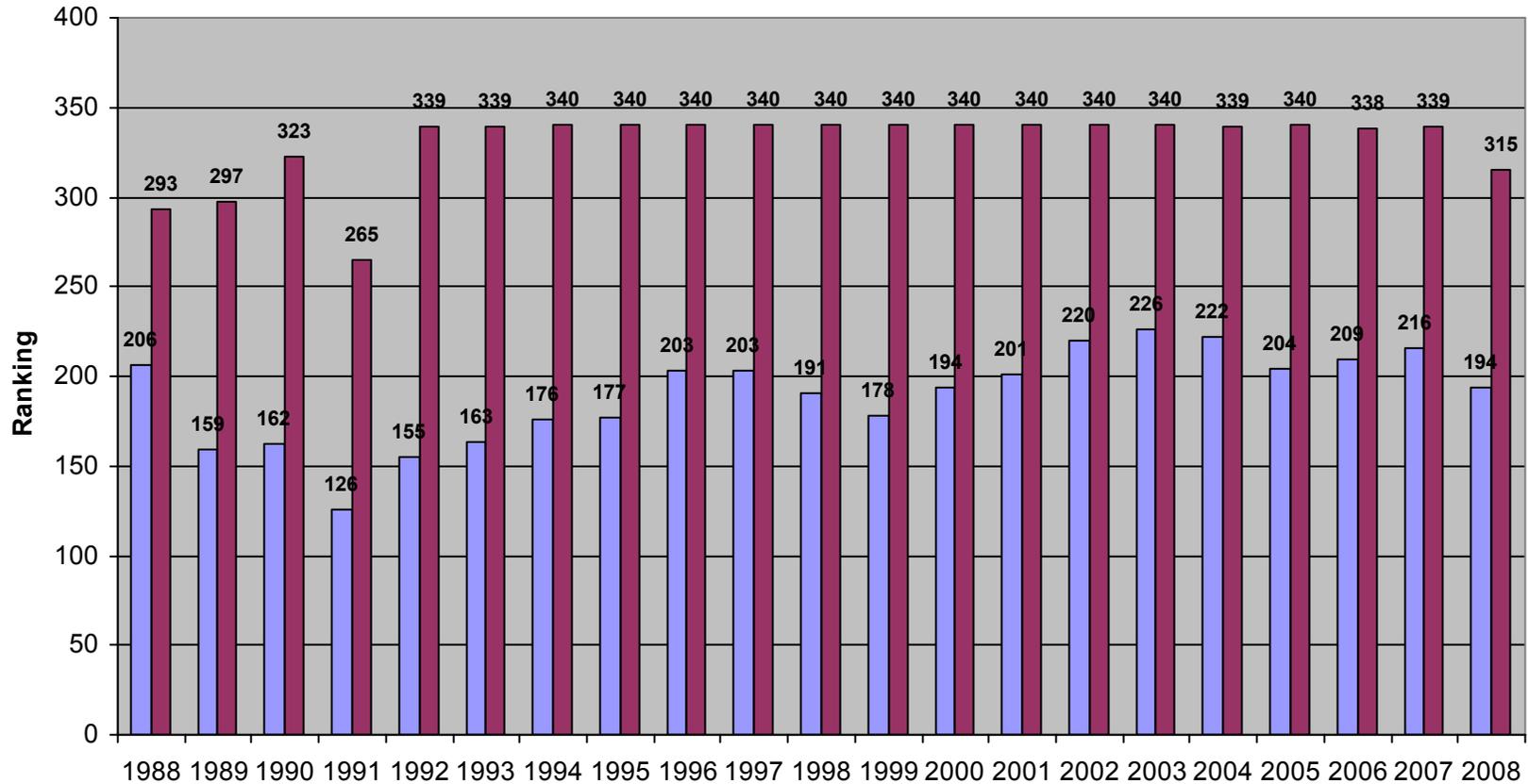
Average Single Family Tax Bill

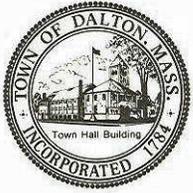


2008 State Tax Average not available

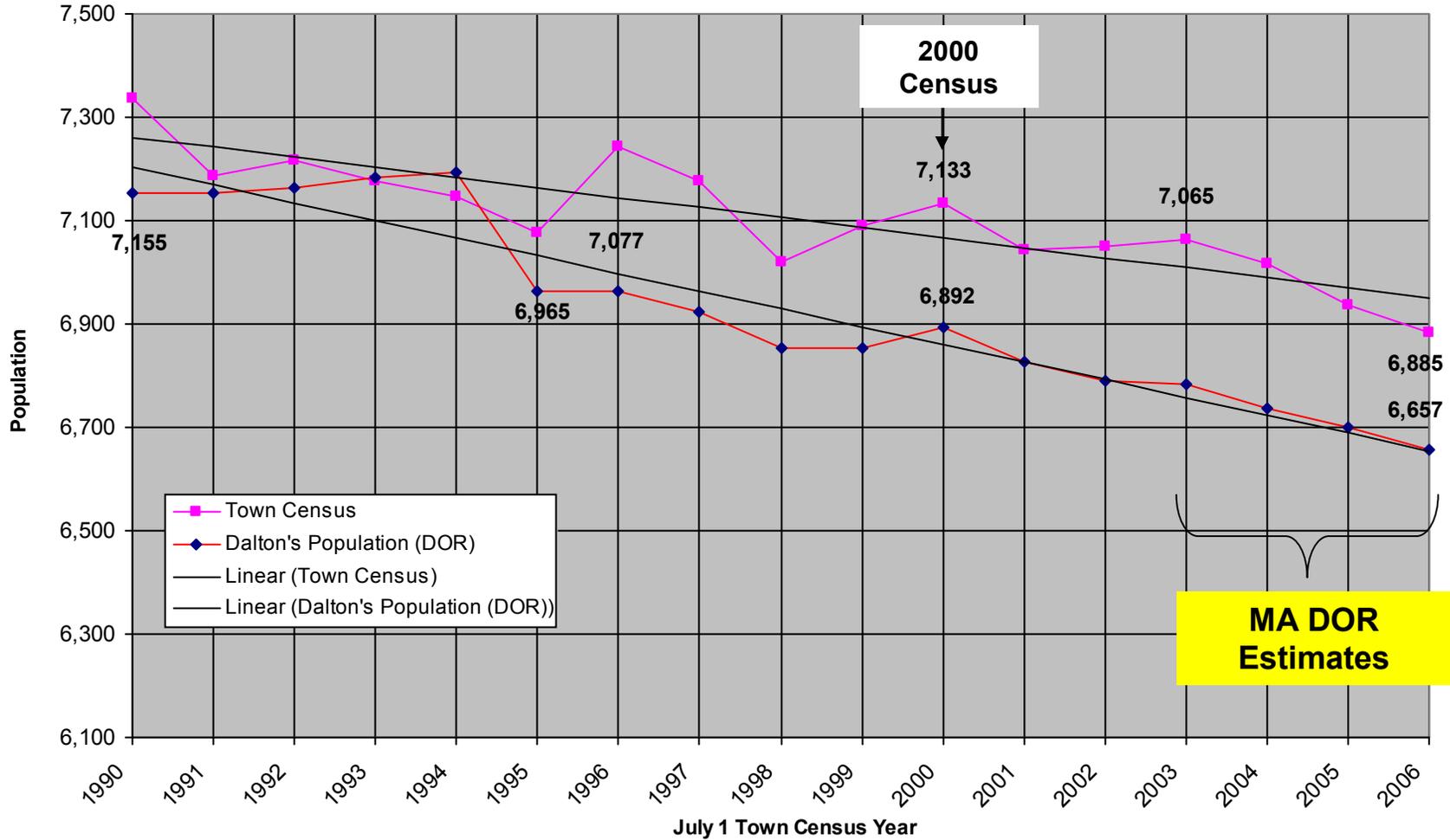


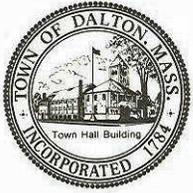
Dalton's Tax Bill Ranking



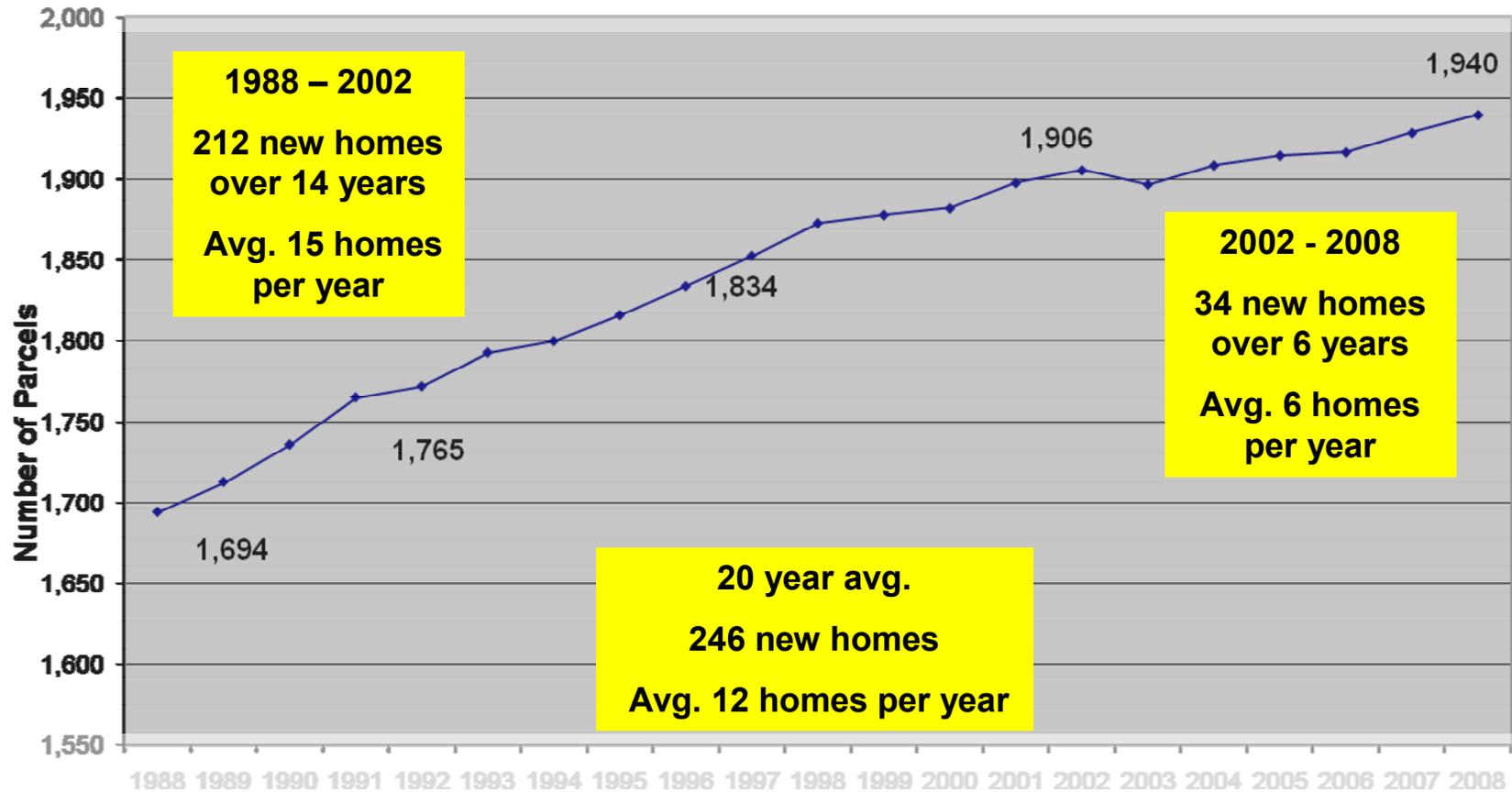


Dalton's Population (DOR)





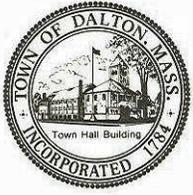
Dalton's Parcel Growth





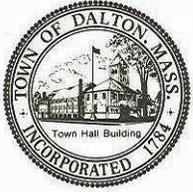
State of the Town Summary as seen by the Commonwealth

- State of the Town would continue to be assessed as overall good when compared to State averages
- Positive
 - Unemployment remains less than state average
 - Tax rate still below 15%.
 - Average Single Family Tax bill significantly lower than state average (~\$810). Managed by proposition 2 ½.
 - Overall tax ranking remains in the middle of the states median
 - Despite other areas of the commonwealth and the economy, parcel growth trend has not significantly declined.
 - Dalton continues to contribute approx. 10% more above the state for education.
 - Towns fixed costs are below state average.
- Of concern
 - Because of the town's financial position and the economy across the commonwealth, state aid support continues to erode and more is levied on the property tax to make up the difference.
 - A regressive tax
 - Home owner value continues to increase, however, avg. home value has dropped from last year
 - But still shows an increase by about \$77,800 over five years.
 - Parcel growth avg. over 20 years for 2007 is about 12 new homes per year, but 6 year growth is about 6 homes per year.
 - New homes equal new income and tax revenue
- Summary:
 - From the States eyes and compared to other towns in the commonwealth, Dalton remains fiscally sound.



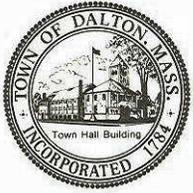
State of the Town as seen through the eyes of the Town

Looking at Expenditures



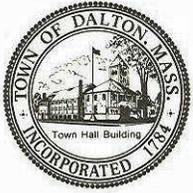
General Fund Expenditures Overview

- General Fund Expenditure data is submitted to the Division of Local Services by the Town. Expenditures are from the general fund and do not reflect spending from:
 - Special Revenue
 - Enterprise
 - Capital projects
 - Trust Funds
 - **OPERATING BUDGET ONLY**
- “Public Works” category may vary because of how many communities account for spending on sewer, water, utilities, and other public works functions in enterprise or special revenue funds
- Capital outlay and construction expenditures are also excluded in order to encourage fair comparisons
- Intergovernmental transfers within departmental budgets, such as regional school assessments, are reported within their respective functions (i.e. education) and are not in the “intergovernmental” column.



General Fund Categories

- General Fund Categories
 - General Government
 - Legislative
 - Executive
 - Account/Auditor
 - Collector
 - Treasurer
 - Town Counsel
 - Public Building / Properties Maintenance
 - Assessors
 - Operation Support
 - License and Registration
 - Land Uses
 - Conservation Commission
 - Other
 - Police
 - Fire – (N/A, Separated from town budget in 1996)
 - Other Public Safety
 - Emergency Medical Services
 - Inspection
 - Other
- Education
- Public Works
 - Highways / Streets Snow & Ice
 - Highways / Streets other
 - Waste Collection & Disposal
 - Sewerage Collection & Disposal
 - Water Distribution
 - Street Lighting
 - Other
- Human Services
 - Health Services
 - Clinical Services
 - Special Program
 - Veteran's Services
 - Other
- Culture and Recreation
 - Library
 - Recreation
 - Parks
 - Historical Commission
 - Celebrations
 - Other

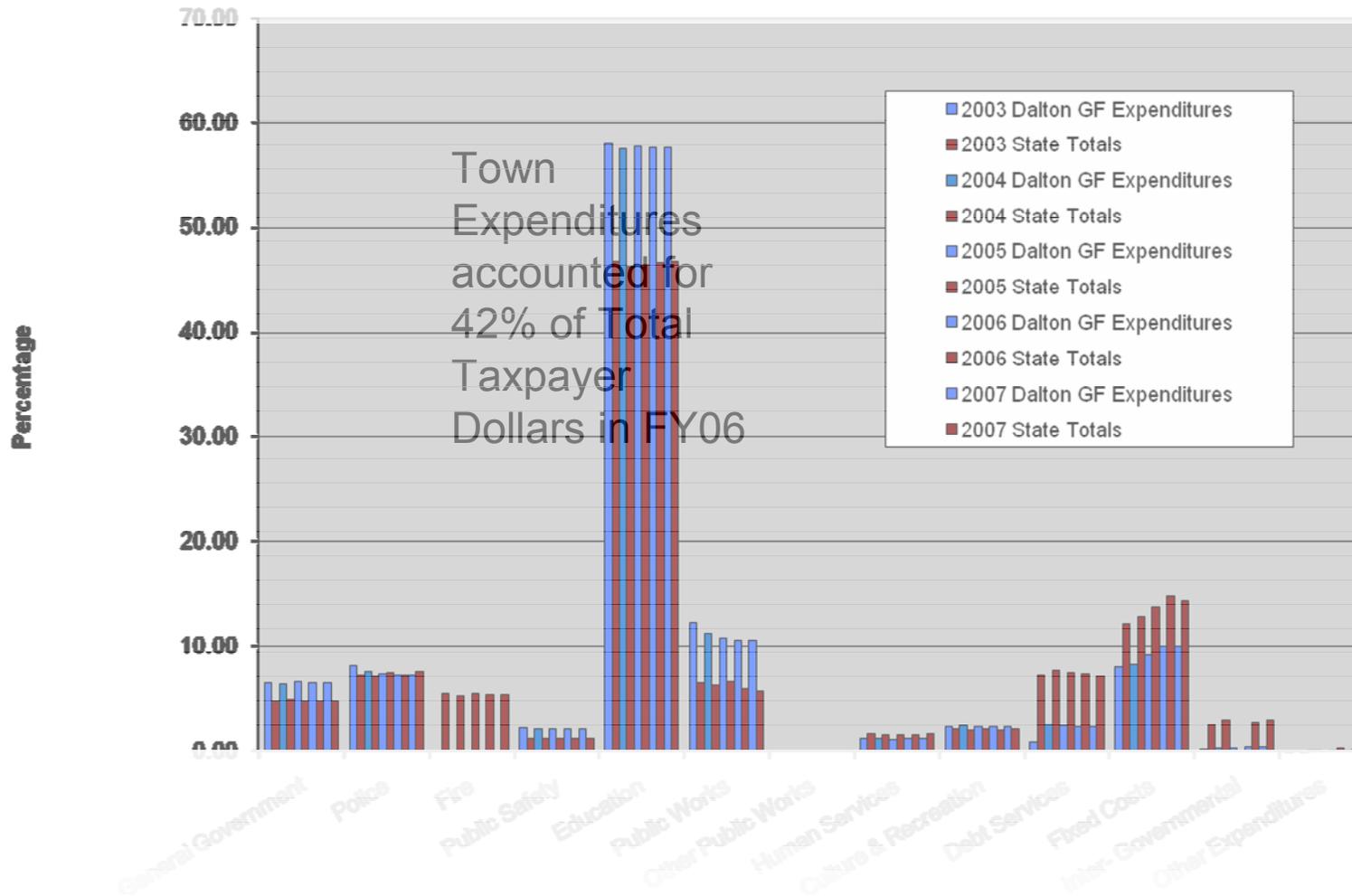


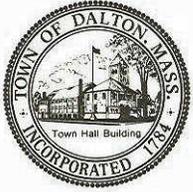
General Fund Categories - Continued

- Debt Service
 - Retirement of Debt Principal
 - Interest on Long Term Debt
 - Interest on Short Term Debt
 - Other Interest
- Intergovernmental Assessments
 - Intergovernmental
- Fixed Cost
 - Worker's Compensation
 - Unemployment
 - Health Insurance
 - Other Employee Benefits
 - Other Insurance and Retirement
- Other Expenditures
 - Court Judges
 - Other Unclassified Expenditures

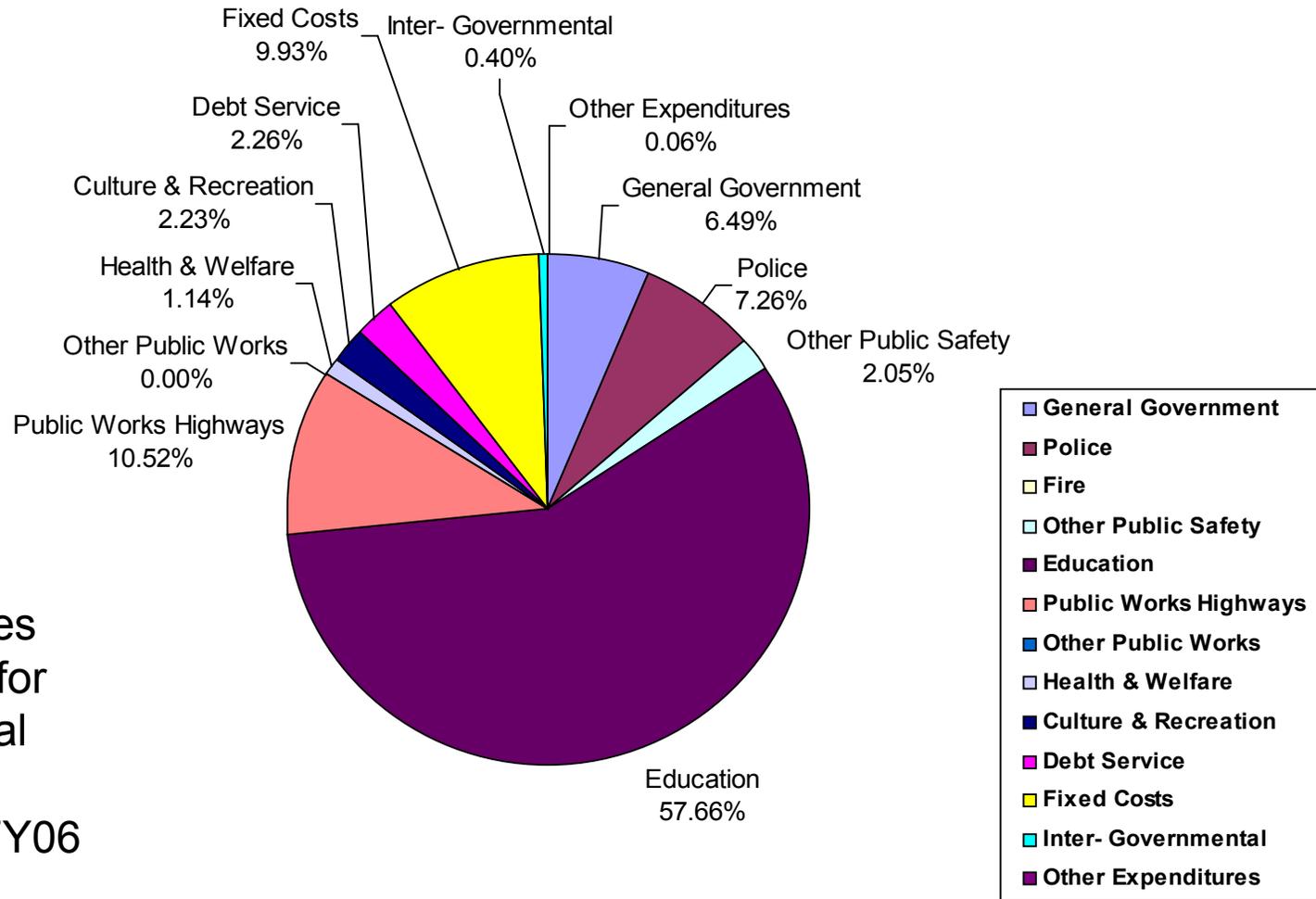


Dalton vs. State GF Expenditures (Last 5 Years)

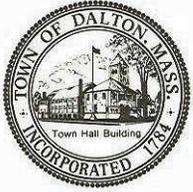




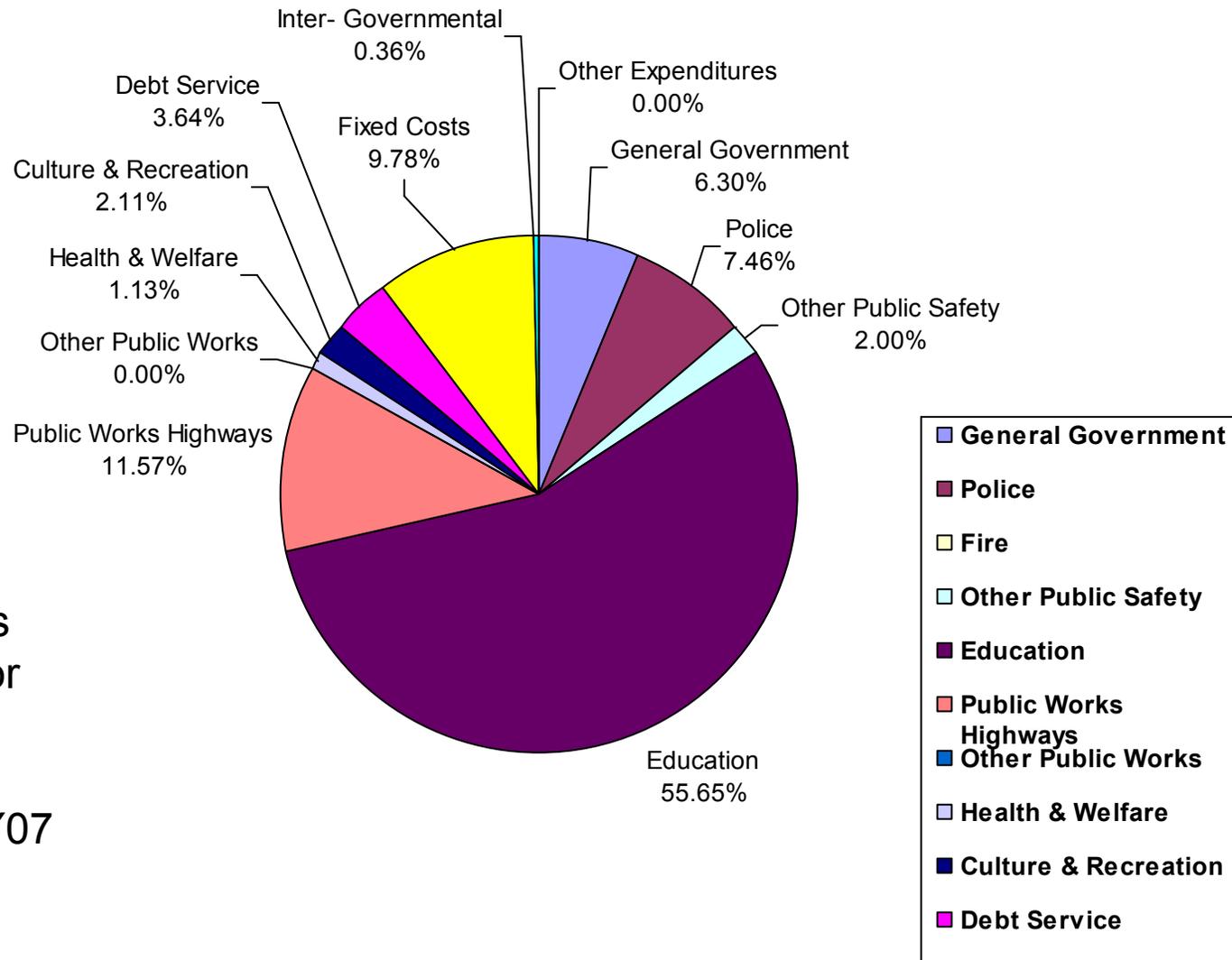
Dalton's FY 2006 Total Expenditures (Actual)



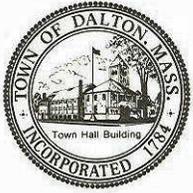
Town Expenditures accounted for 42% of Total Taxpayer Dollars in FY06



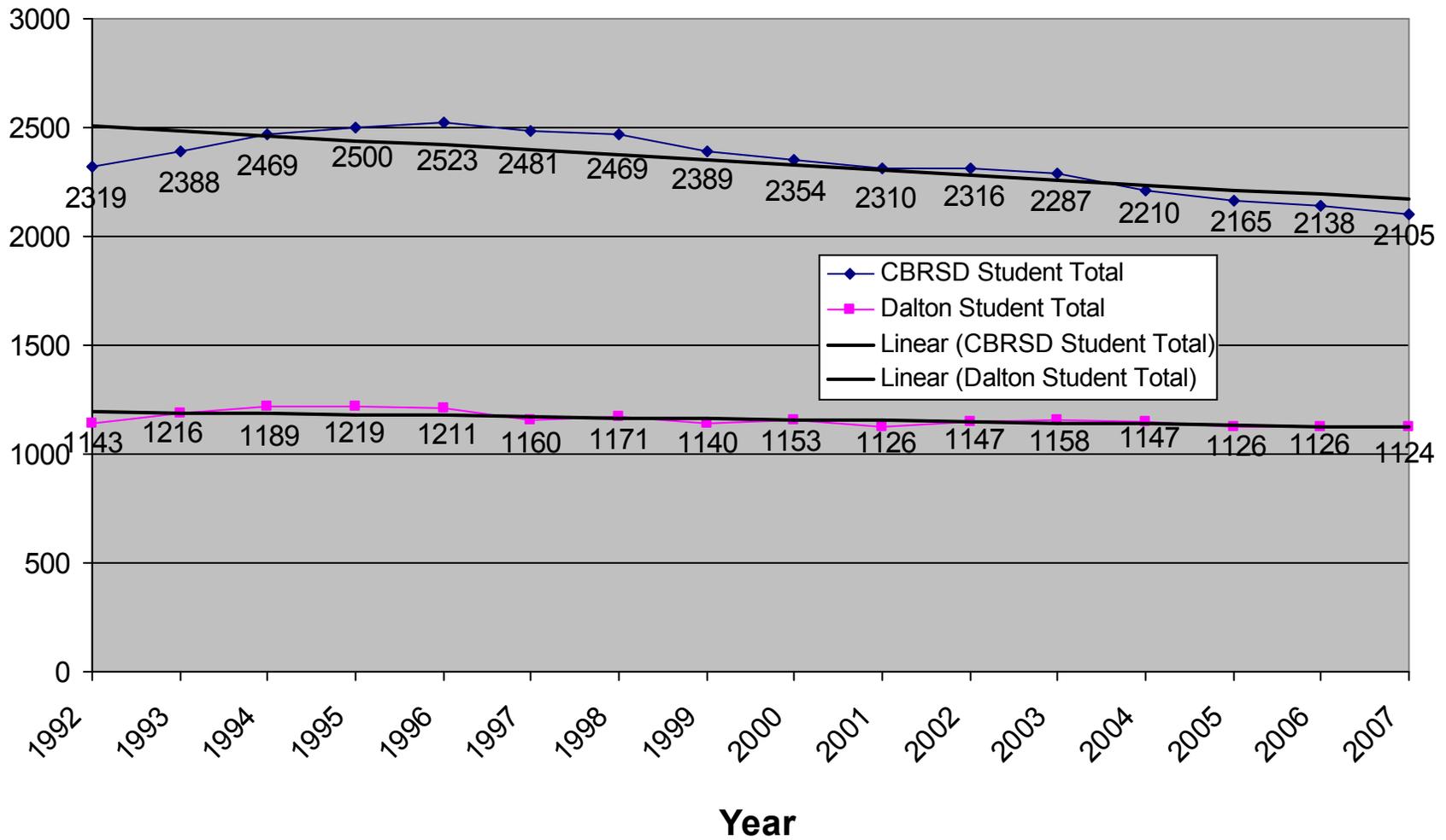
Dalton's FY 2007 Total Expenditures (Actual)

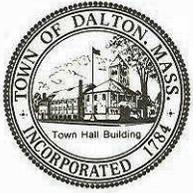


Town Expenditures accounted for 44% of Total Taxpayer Dollars in FY07

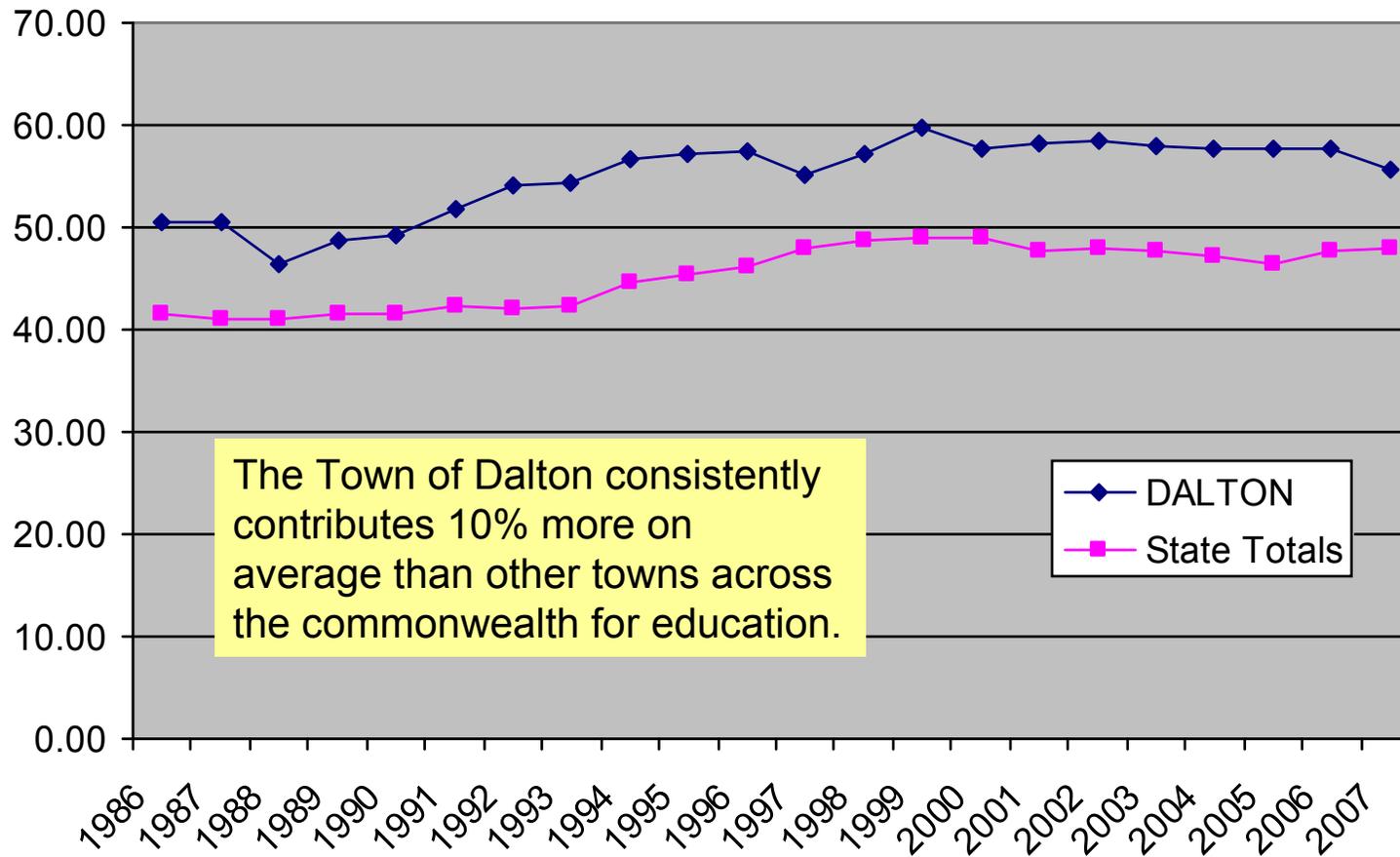


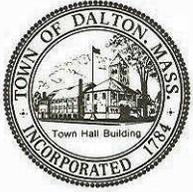
Dalton CBRSD School Enrollment





Dalton Expenditures for Education vs. State





General vs. CBRSD Expenditures

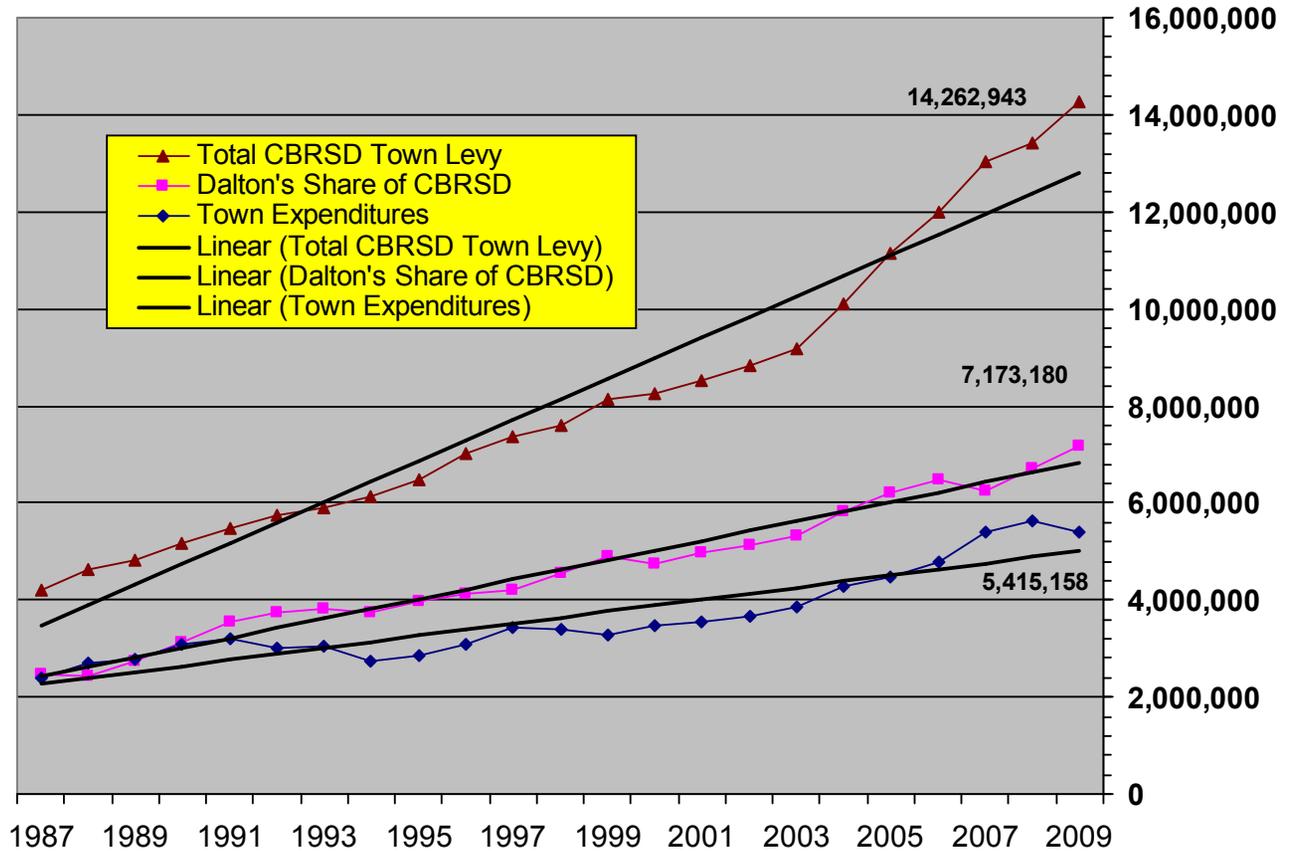
Final Adoption (March 6, 2008) – 6.67%

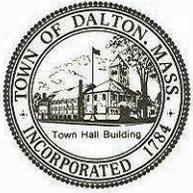
Expenditures

Over 8 years, the CBRSD Budget has grown to over \$5.1M

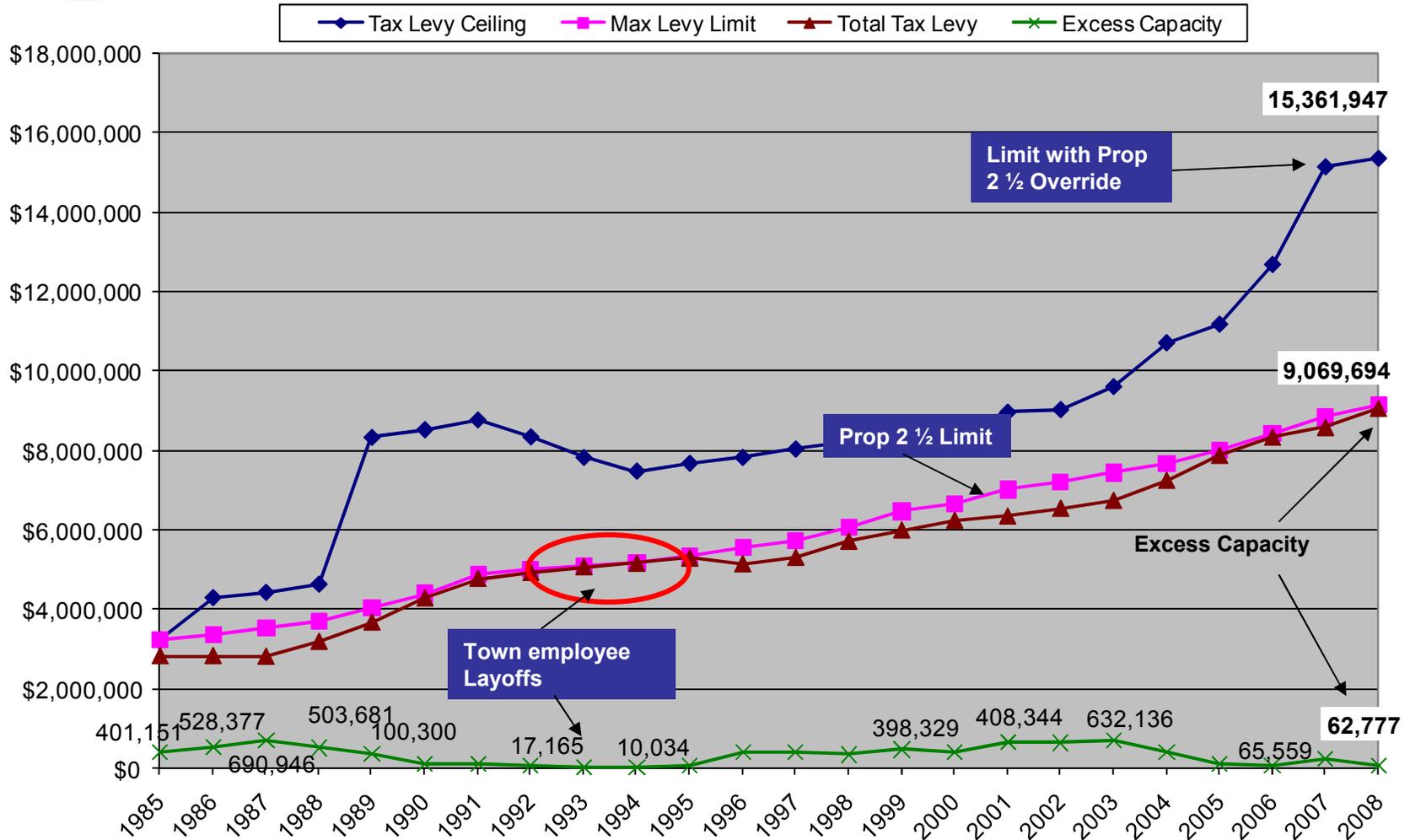
Over 8 years, Dalton's Share of the CBRSD Budget has grown to \$1.8M

Over 8 years, Dalton's Town Budget has grown to \$1.6M





Proposition 2.5 Excess Levy Limit



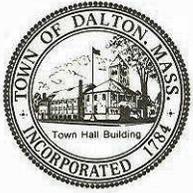


FY07 Avg. Single Family Tax Bill Comparison

Massachusetts Department of Revenue
 Division of Local Services
 Municipal Databank/Local Aid Section

Fiscal Year 2007 Average Single Family Tax Bill

DOR Code	Municipality	Assessed Value	Parcels	Average Value	Tax Rate	Single Family Tax Bill	Hi-Lo Rank
022	BECKET				0		0
058	CHESHIRE				0		0
108	GOSHEN				0		0
121	HANCOCK				0		0
209	NORTH ADAMS	341,628,100	2,616	130,592	11.13	1,453	320
225	OTIS	420,144,900	1,484	283,117	6.04	1,710	318
195	MOUNT WASHINGTON	50,787,200	143	355,155	5.13	1,822	316
263	SAVOY	49,255,700	284	173,436	10.77	1,868	315
004	ADAMS	285,407,300	2,136	133,618	15.21	2,032	309
345	WINDSOR	71,940,600	430	167,304	12.90	2,158	305
313	WASHINGTON	43,663,400	240	181,931	11.90	2,165	304
132	HINSDALE	164,252,400	813	202,032	10.86	2,194	301
069	CUMMINGTON	72,003,700	338	213,029	10.76	2,292	298
236	PITTSFIELD	1,874,598,000	11,217	167,121	14.25	2,381	287
237	PLAINFIELD	49,349,000	247	199,794	12.18	2,433	281
233	PERU	48,864,600	332	147,183	16.92	2,490	275
150	LEE	392,721,800	1,787	219,766	12.26	2,694	253
349	WORTHINGTON	109,749,700	474	231,539	12.07	2,795	244
070	DALTON	409,176,600	1,929	212,119	14.17	3,006	215
148	LANESBOROUGH	241,795,900	1,190	203,190	15.56	3,162	189
283	STOCKBRIDGE	528,512,300	1,081	488,911	6.85	3,349	168
249	RICHMOND	330,001,200	733	450,206	7.78	3,503	153
340	WILLIAMSBURG	199,991,700	708	282,474	13.00	3,672	142
152	LENOX	671,182,690	1,582	424,262	8.66	3,674	141
113	GREAT BARRINGTON	712,457,900	2,057	346,358	11.40	3,948	117
326	WEST STOCKBRIDGE	307,350,700	670	458,732	8.80	4,037	108
341	WILLIAMSTOWN	724,825,000	1,880	385,545	11.48	4,426	88

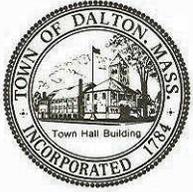


FY08 Avg. Single Family Tax Bill Comparison

Massachusetts Department of Revenue
 Division of Local Services
 Municipal Databank/Local Aid Section

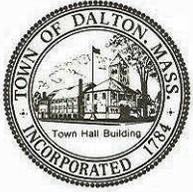
Fiscal Year 2008 Average Single Family Tax Bill

DOR Code	Municipality	Assessed Value	Parcels	Average Value	Tax Rate	Single Family Tax Bill	Hi-Lo Rank	# of Towns Included
069	CUMMINGTON			0		0		
249	RICHMOND			0		0		
121	HANCOCK	67,688,460	289	234,216	2.96	693	315	315
209	NORTH ADAMS	377,917,300	2,619	144,298	11.32	1,633	307	315
058	CHESHIRE	220,897,600	1,088	203,031	8.27	1,679	306	315
225	OTIS	428,833,900	1,491	287,615	6.20	1,783	305	315
022	BECKET	389,245,600	1,661	234,344	8.11	1,901	304	315
263	SAVOY	48,506,300	283	171,400	11.36	1,947	303	315
195	MOUNT WASHINGTON	52,329,300	145	360,892	5.52	1,992	300	315
345	WINDSOR	85,811,300	438	195,916	10.68	2,092	296	315
004	ADAMS	300,890,200	2,139	140,669	15.02	2,113	295	315
313	WASHINGTON	45,238,800	243	186,168	12.18	2,268	290	315
236	PITTSFIELD	2,124,664,500	11,234	189,128	13.15	2,487	277	315
233	PERU	61,487,700	337	182,456	14.07	2,567	271	315
108	GOSHEN	96,822,700	495	195,601	13.27	2,596	266	315
237	PLAINFIELD	47,410,900	249	190,405	13.97	2,660	257	315
150	LEE	445,806,600	1,797	248,084	11.76	2,917	232	315
349	WORTHINGTON	119,002,700	472	252,124	12.05	3,038	220	315
070	DALTON	414,263,400	1,940	213,538	14.76	3,152	194	315
148	LANESBOROUGH	273,725,500	1,200	228,105	14.38	3,280	181	315
283	STOCKBRIDGE	566,030,400	1,087	520,727	6.92	3,603	148	315
152	LENOX	691,929,890	1,595	433,812	8.82	3,826	134	315
340	WILLIAMSBURG	200,924,000	710	282,992	13.52	3,826	135	315
326	WEST STOCKBRIDGE	321,150,600	682	470,895	8.90	4,191	107	315
113	GREAT BARRINGTON	786,035,300	2,075	378,812	11.28	4,273	102	315
341	WILLIAMSTOWN	742,896,000	1,888	393,483	11.78	4,635	87	315



Town of Dalton Today

- **General Government (Town Clerk, Accountant, Assessors, Treasurer, Collector, Administrative Assistants, Council on Aging and Library Directors) operating hours remain at 4 days (minus holidays) or 32 hours per week – (52 weeks per year)**
 - **Town Manager, Police Chief, Hwy Superintendent, Police Sgt., Hwy Forman, contracted for 40 hours per week**
- **Police officers work 40 hours per week plus overtime, as required - 7 days per week**
- **Communications Department works 40 hours per week plus overtime, as required – 7 days per week**
- **Public works (Hwy Department) works 40 hours per week plus overtime, as required – nights/weekends as required**
- **Town Nurse & Veterans Services on limited number of hours during the week**
- **Building Inspector, Health Agent, Animal Control Officer, Emergency Management Director on limited hours during the week**
- **Library open 6 days per week (Mon - Sat) on limited hours**
- **Town's parks & recreation programs are outsourced and managed by a town approved appropriation grant to the CRA**
- **Volunteers support numerous town functions on their own free time (most after normal working hours) supported by appointed volunteers or elected officials.**
 - **Beautification Commission, Cemetery Committee, Council on Aging Board of Directors, Cultural Council, Historical Committee, Web Site Committee, Memorial Day Committee, Development and Industrial Commission, Traffic Commission, Storm Water Management Committee, Open Space Committee, Community Development Committee, Housing Authority, Planning Board, Board of Health, Conservation Commission, Zoning Board of Appeals, Finance Committee, Tree Warden, Select Board, Sewer Commission, Parks Commission and Licensing Board, Dalton Public Free Library Board of Trustees**



Town of Dalton FY08 Summary

- Trend a major concern, but similar across the commonwealth.
- State reported that it was looking at an approximate 1.2 Billion dollar deficit last year. This year they report 1.3 billion.
- Town's taxation borders the Levy limit capped by Proposition 2 ½ for the 4th straight year. This requires the reasonable use of our reserves (Stabilization and Free Cash). This impacts our ability to pay debt.
- Town's population is approximately 6700, Dalton's student population is approximately 1100.
 - Dalton's Student population is relatively flat-lined, while overall student population across the rest of the hill towns in the CBRSD continue to decline.
- Town's manageable portion of the taxes (minus education) is approximately 44%.
- Education portion is approximately 56%.
- Bottom Line: Budgets continue to remain tight, but must be controlled. As a board we continue to control our bottom line.
- To stay under the levy limit as a town and still provide level services, the Select Board supported an increase of CBRSD operating budget of no more than 3% this year.
 - School committee is recommending 6.67%.
- Your Town budget supports a variety of community services (i.e. paving, plowing and clearing of our roads, School Crossing Guards, Police, Library services, Council on Aging (our elderly), Parks, Cemeteries, Veterans services, recreational services for our youth, general government;
 - and a tremendous amount of volunteer effort to support most of these services
 - and for that the board can only say **thank you!**