

TREASURER'S REPORT

Sharon M. Messenger, Treasurer

Fiscal Year 2004 has been a very successful year for the collection of Tax Title delinquencies. In this year alone we have collected \$198,550.65 in tax payments and \$59,668.48 in interest. We have final foreclosure on two properties and an additional eleven properties in the foreclosure process. We intend to continue this process in the upcoming years.

I want to thank the Dalton residents for their continued support, and a special "thank you" to my Assistant Treasurer Victoria Sedgwick for her hard work and diligence throughout the year.

Fiscal 2004

GENERAL PROPERTY TAXES

| | | |
|--|--------------|-----------------------|
| Personal Property Taxes 2004 | 189,234.62 | |
| Personal Property Taxes Prior Years | 1,553.78 | |
| Real Estate Taxes 2004 | 6,870,185.94 | |
| Real Estate Taxes Prior Years | 99,841.41 | |
| Motor Vehicle Taxes 2004 | 544,457.16 | |
| Motor Vehicle Taxes 2003 | 173,962.04 | |
| Motor Vehicle Excise Taxes Prior Years | 6,376.58 | |
| Farm Animal 2004 | 150.00 | |
| Forest Products/61 Withdrawal | 1,443.69 | |
| Interest and Penalties on Taxes | 18,898.88 | |
| | | \$7,906,104.10 |

TAX LIENS RECEIVABLES

| | | |
|------------------------|------------|---------------------|
| Tax Liens | 198,550.65 | |
| Interest and Penalties | 59,668.48 | |
| | | \$258,219.13 |

STATE RECEIPTS (CHERRY SHEET)

| | | |
|---------------------------------------|------------|-----------------------|
| Transportation Vocational Students | 606.00 | |
| State Owned Land | 7,195.00 | |
| Veterans Benefits | 608.00 | |
| Abatements, Blind, Surv. Sp, Veterans | 5,000.00 | |
| Elderly Persons | 15,562.00 | |
| Lottery, Beano, Charity | 848,429.00 | |
| Police Career Incentive | 36,059.78 | |
| School Aid (Chapter 70) | 229,451.00 | |
| | | \$1,142,910.78 |

STATE COMMONWEALTH OF MASS. RECEIPTS

| | |
|--------------------------------|-----------|
| Elections Extended Pol. Hours | 393.00 |
| Arts Cultural Council Grant | 2,000.00 |
| Community Policing Grants | 45,600.00 |
| Council on Aging Formula Grant | 7,040.00 |
| Grant Revenue Housatonic St. | 16,120.00 |
| Library Incentive Grant | 8,855.69 |

| | | |
|-----------------------------|------------|---------------------|
| Police Vest Grant | 1,379.25 | |
| Motor Vehicle Fines | 15,902.50 | |
| Highway Reconstruction | 117,175.89 | |
| Miscellaneous State Revenue | 1,700.00 | |
| | | \$216,166.33 |

FEDERAL REVENUE

| | | |
|----------------------|-----------|--------------------|
| In Lieu of Taxes | 1,123.00 | |
| Emergency Management | 14,611.43 | |
| Cops in Schools | 36,666.20 | |
| | | \$52,400.63 |

OTHER GOVERNMENTAL REVENUE

| | | |
|--------------------------------------|-----------|--------------------|
| Communications Center Services | 8,084.73 | |
| Berkshire District Court Restitution | 5,269.50 | |
| Hinsdale Sewer Services | 37,801.00 | |
| Local Law Enforcement Receipts | 1.53 | |
| Council on Aging Hilltown Outreach | 4,000.00 | |
| | | \$55,156.76 |

GENERAL GOVERNMENT—CHARGES FOR SERVICES/FEES

| | | |
|--|------------|---------------------|
| Registry of Motor Vehicle Charges | 4,680.00 | |
| Trailer Park Fees | 4,992.00 | |
| Sewer Late Fees | 2,040.00 | |
| Sewer User Fee 2004 | 478,487.22 | |
| Sewer User Fees Prior Years | 4,837.36 | |
| Sewer Liens 2004 | 11,086.78 | |
| Sewer Liens Prior Years | 400.36 | |
| Municipal Lien Fees | 8,150.00 | |
| Bad Check Fees | 225.00 | |
| Alarm Monitoring Fees | 1,425.00 | |
| Sale of Street Lists | 75.00 | |
| Highway Excavation Fees | 900.00 | |
| Cemetery Charges | 31,611.60 | |
| Assessors Maps | 1,007.00 | |
| Collector Late Fees (Chap. 40 S 21E) | 15.00 | |
| Police Reports | 513.00 | |
| Police Outside Detail Administration Fee | 3,365.25 | |
| Cable T.V. Franchise Fee | 1,204.00 | |
| Sewer Hook-up Charges | 2,500.00 | |
| Library Fines | 3,351.72 | |
| Unlicensed Dog Fines | 2,696.70 | |
| Police Fines | 222.50 | |
| Recycled Goods | 320.46 | |
| Parking Fines | 2,270.00 | |
| Duplicate Bill Charges | 474.00 | |
| Assessors Info. Request/Author. | 400.00 | |
| Default Warrant Removal Fee | 75.00 | |
| | | \$567,324.95 |

GENERAL GOVERNMENT- LICENSES/PERMITS

| | |
|--------------------------------|-----------|
| Interest and Penalties Other | 9.66 |
| Pilot Sewer Pine Grove Manor | 3,920.85 |
| Planning Board | 3,510.00 |
| Zoning Board /Zoning By-Laws | 190.00 |
| Conservation Commission | 540.00 |
| Alcohol Licenses | 6,000.00 |
| Beer and Wine Licenses | 225.00 |
| All other Alcohol Licenses | 2,050.00 |
| Raffle Permits | 80.00 |
| Building Permits | 56,341.52 |
| Health Agent | 4,135.00 |
| Sealer of Weights and Measures | 935.00 |
| Police Pistol Permits | 4,362.50 |
| Board of Appeals Postage | 600.00 |
| All other Licenses and Permits | 4,525.00 |

\$87,424.53**MISCELLANEOUS GENERAL REVENUE**

| | |
|------------------------------------|-----------|
| Beautification Committee Donations | 1,800.00 |
| Council on Aging-Van Receipts | 10,617.50 |
| Council on Aging Gifts/Donations | 5,345.95 |
| Photo Copies | 170.75 |
| Town Clerk Other | 233.04 |
| Town Maps | 51.00 |
| Bicentennial Sales | 124.00 |
| Grave Digging Overtime | 2,200.00 |
| Sale of Equipment | 450.00 |
| Pinecrest Development | 3,000.00 |
| Police Donations | 1,645.00 |
| Dalton Papers | 20.00 |
| Library Donations | 1,849.00 |
| Town Collector Misc. | 180.50 |
| Silver Maple Farm | 5,000.00 |
| Miscellaneous Revenue | 1,191.00 |
| Historical Donations | 273.00 |
| Insurance Claims under \$10,000.00 | 2,205.70 |
| Miscellaneous Gifts | 15,500.00 |

\$51,856.44**AGENCIES**

| | |
|-----------------------------|-----------|
| Workers Compensation Refund | 21,000.00 |
| Warner Cable T.V. Franchise | 64,460.15 |
| Dog Licenses | 12,625.49 |
| Legal Advertising | 2,127.70 |
| Plumbing Inspections | 11,605.00 |
| Electrical Inspections | 7,525.00 |
| Deputy Collector Fees | 11,239.00 |
| Police Outside Details | 70,080.00 |

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Dalton, MA

| | | |
|---------------------------------|-----------|---------------------|
| Parking Fees | 220.00 | |
| Cemetery Vandalism Restitution | 770.00 | |
| Fees retained by Town Collector | 13,690.00 | |
| Fees Retained by Town Clerk | 8,143.16 | |
| | <hr/> | \$223,485.50 |

EARNINGS ON INVESTMENTS

| | | |
|-------------------------------|-----------|--------------------|
| General Funds | 37,856.13 | |
| Trust Funds (all) | 11,098.34 | |
| Local Law Enforc. | 6.59 | |
| Capital Stabilization Int. | 3,533.15 | |
| Litigation Stabilization Int. | 706.58 | |
| General Stabilization Funds | 21,160.88 | |
| Pension Reserve Funds | 1,918.58 | |
| Arts Cultural Council | 57.86 | |
| | <hr/> | \$76,338.11 |

TOTAL ALL RECEIPTS 2004 **\$10,637,387.26**

TRUST FUNDS

ARTS CULTURAL COUNCIL

| | | |
|-------------------------------------|-----------|-------------------|
| Balance June 30, 2003 | 2,491.49 | |
| Commonwealth of Massachusetts Grant | 2,000.00 | |
| Warrants FY 2000 | -2,945.00 | |
| Interest Earned Fy 2004 | 32.14 | |
| Balance June 30, 2004 | <hr/> | \$1,578.63 |

ARTS CULTURAL COUNCIL MATCHING FUNDS

| | | |
|------------------------------|----------|-------------------|
| Balance June 30, 2003 | 1,700.96 | |
| Interest Earned FY 04 | 25.72 | |
| Balance June 30, 2004 | <hr/> | \$1,726.68 |

PENSION TRUST FUNDS

| | | |
|------------------------------|-----------|--------------------|
| Balance June 30, 2003 | 83,222.48 | |
| Town Meeting Approval | 10,000.00 | |
| Interest Earned FY 04 | 1,918.58 | |
| Balance June 30, 2004 | <hr/> | \$95,141.06 |

STABILIZATION TRUST FUNDS

| | | |
|---|--------------|-----------------------|
| Balance June 30, 2003 | 1,919,905.06 | |
| Transfers In | 702,133.58 | |
| Transfers Out | -657,880.00 | |
| Transfer Out for Capital Projects payment | -82,000.00 | |
| Transfer Out to Capital Projects Stabiliz'n | -800,000.00 | |
| Transfer Out to Litigation Expense Stabiliz'n | -100,000.00 | |
| Interest FY 04 | 21,160.88 | |
| Balance June 30, 2004 | <hr/> | \$1,003,319.52 |

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| | | |
|--|------------|-----------------------|
| Capital Projects Stabilization Transfer in | 800,000.00 | |
| Transfer in From Free Cash | 200,000.00 | |
| Interest FY 04 | \$3,533.15 | |
| | <hr/> | \$1,003,533.15 |

| | | |
|--------------------------------------|------------|---------------------|
| Litigation Stabilization Transfer In | 100,000.00 | |
| Transfer from Free Cash | 100,000.00 | |
| Interest FY 04 | 706.58 | |
| | <hr/> | \$200,706.58 |

TOTAL ALL STABILIZATION FUNDS **\$2,207,559.25**

PUBLIC LIBRARY TRUST FUNDS

| | | |
|----------------------|-----------|---------------------|
| Non-Expendable Funds | 60,000.00 | |
| Receipts | 500.00 | |
| Expendable Funds | 54,945.00 | |
| | <hr/> | \$115,445.00 |

| | | |
|--------------------------------|-----------|--------------------|
| Interest Balance June 30, 2003 | 74,990.12 | |
| Interest Income FY 04 | 5,787.35 | |
| Transfers Out | -3,331.00 | |
| | <hr/> | \$77,446.47 |

Balance June 30, 2004 **\$192,891.47**

CEMETERY TRUST FUNDS

| | | |
|----------------------|-----------|--------------------|
| Non-Expendable Funds | 35,100.00 | |
| Expendable Funds | 2,955.00 | |
| | <hr/> | \$38,055.00 |

| | | |
|--------------------------------|-----------|--------------------|
| Interest Balance June 30, 2003 | 51,713.78 | |
| Warrants FY 04 | -7,500.00 | |
| Interest Income FY 04 | 2,774.41 | |
| | <hr/> | \$46,988.19 |

Balance June 30, 2004 **\$85,043.19**

SCHOOL TRUST FUNDS

| | | |
|----------------------|-----------|--------------------|
| Non-Expendable Funds | 30,000.00 | |
| | <hr/> | \$30,000.00 |

| | | |
|--------------------------------|-----------|--------------------|
| Interest Balance June 30, 2003 | 55,871.94 | |
| Interest Income FY 04 | 2,536.58 | |
| | <hr/> | \$58,408.52 |

Balance June 30, 2004 **\$88,408.52**

LOCAL LAW ENFORCEMENT

| | | |
|-----------------------|---------|-----------------|
| Balance June 30, 2003 | 780.73 | |
| Receipts | 1.53 | |
| Interest | 6.59 | |
| Warrants | -351.45 | |
| | <hr/> | \$437.40 |

Balance June 30, 2004 **\$437.40**

MATURING DEBT AND INTEREST SCHEDULE FY2004

| Type of Issue | Date Issued | Original Amount | Principal Paid | Date Due | Interest Paid | Remaining Principal |
|--|-------------|-----------------|----------------------|------------------------|------------------|--------------------------------------|
| 15 yr. Landfill Closure | 12/15/1996 | \$1,500,000 | \$600,000 100,000 | 7/15/2003 1/15/2004 | 22,625 22,625 | 900,000 800,000 800,000 |
| Balance as of June 30, 2004 | | | | | | |
| Capital Projects | 5/1/2003 | \$227,053 | 47,053 | 5/01/2004 | 2,745 | \$180,000 |
| FY 03 Highway Projects | 5/1/2003 | 275,000 | 55,000 | 5/01/2004 | 3,355 | \$220,000 |
| Balance as of June 30, 2004 | | | | | | \$400,000 |
| TEMPORARY BORROWING BOND ANTICIPATION NOTES | | | | | | |
| BAN | 6/07/2004 | 241,607 | 0 | 6/07/2005 | 0 | \$241,607 |
| Balance as of June 30, 2004 | | | | | | \$241,607 |
| OUTSTANDING DEBT AS OF JUNE 30, 2004 | | | | | | \$1,441,607 |