

## Town of Dedham Annual Report 2009/2010

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**WHERE TO CALL:**

**EMERGENCY:**

<b>POLICE</b> Emergency Calls	911	Other Calls: 751-9300
<b>FIRE</b> Emergency Calls	911	Other Calls: 751-9400

**FOR INFORMATION ON:**

Administration	Town Administrator	751-9100
Assessments	Assessors	751-9130
Bills & Accounts	Finance Department	751-9150
Birth Certificates	Town Clerk	751-9200
Building Permits	Building Commissioner	751-9180
Cemetery	Superintendent of Cemeteries	326-1177
Civil Defense	Director	751-9300
Code Enforcement	Enforcement/Compliance	751-9186
Counseling, etc.	Youth Commission	326-3120
Council on Aging	Elder Services	326-1650
Death Certificates	Town Clerk	751-9200
Dog Licenses	Town Clerk	751-9200
Dogs, Lost, Found, Complaints	Canine Controller	751-9106
Elder Services	Council on Aging	326-1650
Elections	Town Clerk	751-9200
Entertainment Licenses	Selectmen	751-9100
Environment	Conservation Commission	751-9210
Finance Committee	Finance	751-9140
Finance Director	Finance	751-9150
Fire Permits	Fire Department	751-9400
Fuel Oil Shortage	Fire Department	751-9400
Gas Permits	Gas Inspector	751-9183
Health	Board of Health	751-9220
Housing Inspections	Housing Inspector	751-9220
Information Services	Technology	751-9145
Library	Main Library	751-9280
	Endicott Branch	326-5339
Lights (street lights out)	Police Department	751-9300
Marriage Licenses	Town Clerk	751-9200
Planning Board	Planning Director	751-9240
Plumbing Permits	Plumbing Inspector	751-9183
Recreation	Recreation Department	751-9250
Retirement	Retirement Board	326-7693
Schools	Superintendent of Schools	326-5622
	No School	326-9818
Sewers, Streets & Snow Removal	Public Works Department	751-9350
Tax Collections	Collector	751-9160
Treasury	Town Treasurer	751-9170
Veterans	Veterans Services	751-9265
Voting & Registration	Town Clerk	751-9200
Water	Dedham-Westwood Water	329-7090
Wiring	Wire Inspector	751-9184
Zoning	Building Commissioner	751-9180
Zoning/Appeals	Board of Appeals	751-9240

# 2009/2010 DEDHAM TOWN REPORT



**Town of Dedham Annual Report 2009/2010**

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***IN MEMORIAM***

***The Town of Dedham remembers the following town employees, elected and appointed officials and volunteers who passed away during the years 2010:***

***2010***

*Adolph Cunha – Assessor’s Department*  
*John “Jack” Delaney – Town Meeting*  
*Arthur Capone – School Department*  
*Albert Kiser – Department of Public Works*  
*Barbara Wallace – School Department*  
*Dan Fitzgerald – Department of Public Works*  
*Ralph Viscariello – Town Meeting*

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<b>ELECTED BY VOTERS</b>	<b>TOWN OFFICERS</b>	<b>TERM EXPIRES</b>
Board of Selectmen	James A. MacDonald	2012
	Carmen E. DelloIacono	2013
	Michael L. Butler	2013
	Sarah MacDonald	2011
	Paul Reynolds	2011
Board of Assessors	Frank M. Stapleton	2012
	John P. Burke	2013
	Richard C. Bremer	2011
Town Clerk	Paul M. Munchbach	2012
School Committee	David L. Roberts	2012
	Thomas M. Ryan	2011
	Tracy L. Driscoll	2011
	Kevin R. Coughlin	2012
	Joe L. Heisler	2012
	Mayanne MacDonald Briggs	2013
Dimitria Sullivan	2013	
Board of Health	Leanne M. Jasset, R.PH	2011
	Mary P. Ellard, R.N.	2012
	Michael P. O'Leary, M.D.	2013
Trustees of the Public Library	Robert W. Desmond	2011
	Joseph A. D'Amico	2013
	Rebecca Peluso	2012
	Michael Chalifoux	2013
	Edward D. Fitzhenry	2011
Moderator	Daniel Driscoll	2011
Planning Board	Robert D. Aldous	2012
	Ralph I. Steeves	2013
	John R. Bethoney	2015
	Michael A. Podolski	2014
	James E. O'Brien	2011
Commissioners of Trust Funds	Michael G.E. Winbourne	2012
	Joseph Leonard	2012
	Ronald B. Slack	2013
	Michael Malamut	2013
	John Tuerck	2011

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Park & Recreation Commission	Donald Reisner	2011
	James Maher	2011
	John Maida	2012
	Kevin Flaherty	2012
	Salvatore P. Ledda	2013
Housing Authority	Kristen Morse (Gov. Appt.)	2012
	John G. Wagner	2013
	Mary Louise Munchbach	2014
	Irene C. Carey	2015
	Catherine Luna	2011
<b>APPOINTED BY SELECTMEN</b>		
Town Administrator	William G. Keegan, Jr.	
Board of Appeals	Scott Steeves	2013
	Jessica Porter (Associate)	2010
	J.H. Rumpp (Associate)	2010
	Gregory Jacobsen	2011
	Robert Smith	2010
	James McGrail	2012
	Patrick Maguire	2010
Commission on Disability	Patricia Whitehouse	2013
	R. Victoria Berg	2013
	Kenneth Cimeno	Town Official
	Diane Daria	2013
	Michelle Labadini	2013
	Anita Amy Ashdon	2011
	Carolann Reaves	2011
	Laurie Reisner	2012
Conservation Commission	Jonathan J. Briggs	2011
	David Gorden	2011
	Frederick Civian	2011
	Julia Healy	2010
	Tory Kempf	2010
	Laura Bugay	2012
	Brian McGrath	2012
Cultural Council	Charles Brunner	2010
	Barbara A. Gula	2010
	Virginia Brobst	2010
	Sylvia Chin-Chaplan	2010
Design Review Advisory Board	John Haven	2011
	Mollie Moran	2010
	Paul Corey	2011
	Martha Abdella	2010

## Town of Dedham Annual Report 2009/2010

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Historic Districts Commission	Margaret F. Cabot	2010
	Lynn A. Fairbank	2010
	Andrea M. Gilmore	2009
	Kevin F. Hampe	2009
	Thomas M. Landy	2009
	Alexander K. Leith	2010
	Stanton A. Lyman	2010
Registrars of Voters	Tracey Smart	2012
	Robert D. King	2011
	Dennis Guilfoyle	2010
	Paul M. Munchbach	Town Clerk
Scholarship Committee	Barbara Gula	2012
	David Roberts	2012
	Virginia Brobst	2010
	Marie d'Eon	2010
	Mary Faherty	2010
Sustainability Advisory Committee	Elizabeth O'Donnell	
	Peter Onelli	
	Joanna Hamblin	
	Jonathan Briggs	
	Carmen Dello Iacono	
	Steve MacAusland	
	Russell Poole	
	Deborah Harrison	
Town Counsel	Kopelman & Paige, P.C.	Annually
Water Commissioners	Robert Blume	2013
	Kenneth Bragg	2011
	Steve Mammone	2012
<b>APPOINTED BY MODERATOR</b>		
Capital Expenditures Committee	Kenneth Bragg	2010
	Paul G. Joyce	2011
	Eric Chambers	2012
	Laura Timmins	Finance Committee
	Michael Podolski	Planning Board
Finance Committee	William A. Podolski	2010
	John Heffernan	2011
	Laura Timmins	2011
	David Martin	2012
	Mark Driscoll	2010

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	Kevin Young	2010
	Susan Carney	2012
	Derek Moulton	2011
	William McKinney	2012
By-Law Review Committee	Margot Pyle Cecelia Emery-Butler Julia Healy Robert Fish Michael Humphrey	
<b>APPOINTED BY TOWN ADMINISTRATOR</b>		
Building Commissioner	Kenneth Cimeno	
Canine Controller	Elizabeth A. Taylor	Annually
Civic Pride Committee	Martha Podolski Barbara Carney Margot Pyle Jean Schoener Marianne Quinn Marie-Louise Kehoe Anthony Freitas Kristen Sheehan Mark Driscoll William Call Susan Hicks Paul O'Connor Anne Marie Sheehan Mabel Herweg Louie Giunta Amy Black Sunshine Millea Sheila Shaw Robert Mendes Jill DiVirgilio Teresa Buonanduci Matthew S. Donovan Joseph G. Hughes Marcia Damon Donald Seager Mickey Lessard Elaine Brancato Tess Raymond	
Civil Defense Director	Anthony F. Zollo, Jr.	Annually
Director of Public Works	Joseph Flanagan	

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Director of Finance	Mariellen Murphy	2011
Fire Chief	William Cullinane	
Police Chief	Michael d'Entremont	
Veterans Agent & Procurement Officer	Audrey Insalaco	
Wire Inspector	Paul M. Riordan	
Building, Planning & Construction Committee	James O'Brien	2012
	John Donovan	2011
	James Sullivan	2011
	Stephen P. Rahavy	2010
	Robert Naser	2010
	Carmen E. DelloIacono	2010
	John Nackley, Jr.	2012
Council on Aging	Maureen Teti	2010
	Richard Kohut	2010
	Margot Pyle	2010
	Russell Poole	2010
	Marie-Louise Kehoe	2010
	Sandra Tocman	2010
	Amanda Perry	2010
	Dr. David Kaufman	2010
	Leanne Jasset	(Board of Health Representative)
	Anthony Mucciaccio	(Parks Department Representative)
Endicott Estate Commission	Barbara Gula	2012
	Michele Heffernan	2013
	Marie-Louise Kehoe	2012
	David D'Arcy	2013
	Brian Falvey	2012
Youth Commission	Maryann Cronin	2012
	Timothy Brandon	2011
	Leslie Sattler	2010
	P J Cady	2011
	Dennis Teehan, Jr.	2012
	Sarah Mosca	DHS Student Rep
	Gabriella Iarrobino	DHS Student Rep

### APPOINTED BY THE BOARD OF ASSESSORS

Director of Assessing	John Duffy
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### APPOINTED BY THE DIRECTOR OF FINANCE

Town Treasurer/Collector	Robin A. Reyes
Information Services Director	Veronica Barnes
Interim Facilities Manager	Eugene Negrone

### APPOINTED BY BUILDING COMMISSIONER

Assistant Building Commissioner	Frederick Johnson
Plumbing & Gas Inspector	Michael Provost

### APPOINTED BY BOARD OF HEALTH

Public Health Nurse	Claire Gardner
Animal Inspector	John F. D'Esopo, D.V.M .
Health Director - Sanitarian	Catherine Cardinale
Assistant Health Director	Leontia Flanagan

### APPOINTED BY RECREATION COMMISSION

Director of Recreation	Robert Stanley
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### APPOINTED BY SCHOOL COMMITTEE

Superintendent of Schools	June M. Doe
Assistant Superintendent of Business Affairs	Michael LaFrancesca
Assistant Superintendent of Curriculum, Assessment and Professional Development	Cynthia Kelly

**TOWN OF  
DEDHAM  
BUSINESS  
CONDUCTED  
DURING  
2009/2010**

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**CHAPTER I - ELECTIONS AND TOWN MEETINGS**

**SPECIAL TOWN ELECTION  
JANUARY 19, 2010**

<b>SENATOR IN CONGRESS</b>	<b>Pct.1</b>	<b>Pct.2</b>	<b>Pct.3</b>	<b>Pct.4</b>	<b>Pct.5</b>	<b>Pct.6</b>	<b>Pct.7</b>	<b>TOTAL</b>
<b>Blanks</b>	0	1	1	1	0	0	0	3
<b>SCOTT P. BROWN</b>	869	793	632	1057	841	712	1075	5979
<b>MARTHA COAKLEY</b>	846	678	524	797	568	592	642	4647
<b>JOSEPH L. KENNEDY</b>	22	21	27	20	13	26	18	147
<b>Miscellaneous Write-ins</b>	0	1	0	1	0	1	0	3
<b>TOTAL</b>	1737	1494	1184	1876	1422	1331	1735	10779
<b>BALLOT QUESTION 1</b>								
<b>Blanks</b>	37	5	6	36	19	3	20	126
<b>YES</b>	1032	799	756	1168	702	830	965	6252
<b>NO</b>	510	670	406	656	676	475	722	4115
<b>TOTAL</b>	1579	1474	1168	1860	1397	1308	1707	10493
<b>BALLOT QUESTION 2</b>								
<b>Blanks</b>	42	23	15	47	26	16	31	200
<b>YES</b>	947	717	651	1044	635	741	861	5596
<b>NO</b>	590	734	502	769	736	551	815	4697
<b>TOTAL</b>	1579	1474	1168	1860	1397	1308	1707	10493

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ANNUAL TOWN ELECTION  
APRIL 10, 2010

SELECTMEN	Pct.1	Pct.2	Pct.3	Pct.4	Pct.5	Pct.6	Pct.7	TOTAL
Blanks	253	133	139	210	151	141	158	1185
CARMEN E. DELLOIACONO, JR.	178	216	186	324	215	224	269	1612
MICHAEL L. BUTLER	302	196	140	379	167	199	245	1628
ROBERT W. DESMOND	69	74	58	127	100	65	97	590
DEREK J. MOULTON	180	150	237	224	150	165	197	1303
Miscellaneous Write-ins	2	1	0	2	1	0	2	8
<b>TOTAL</b>	<b>984</b>	<b>770</b>	<b>760</b>	<b>1266</b>	<b>784</b>	<b>794</b>	<b>968</b>	<b>6326</b>
ASSESSOR	Pct.1	Pct.2	Pct.3	Pct.4	Pct.5	Pct.6	Pct.7	TOTAL
Blanks	257	148	137	297	140	162	198	1339
JOHN P. BURKE	233	235	242	331	251	234	284	1810
Miscellaneous Write-ins	2	2	1	5	1	1	2	14
<b>TOTAL</b>	<b>492</b>	<b>385</b>	<b>380</b>	<b>633</b>	<b>392</b>	<b>397</b>	<b>484</b>	<b>3163</b>
SCHOOL COMMITTEE	Pct.1	Pct.2	Pct.3	Pct.4	Pct.5	Pct.6	Pct.7	TOTAL
Blanks	520	252	309	566	339	332	399	2717
DIMITRIA SULLIVAN	235	258	223	332	211	216	273	1748
MAYANNE MACDONALD BRIGGS	223	256	226	354	230	240	293	1822
Miscellaneous Write-ins	6	4	2	14	4	6	3	39
<b>TOTAL</b>	<b>984</b>	<b>770</b>	<b>760</b>	<b>1266</b>	<b>784</b>	<b>794</b>	<b>968</b>	<b>6326</b>
BOARD OF HEALTH	Pct.1	Pct.2	Pct.3	Pct.4	Pct.5	Pct.6	Pct.7	TOTAL
Blanks	237	134	131	286	142	168	187	1285
MICHAEL P. O'LEARY	253	250	248	342	249	228	295	1865
Miscellaneous Write-ins	2	1	1	5	1	1	2	13
<b>TOTAL</b>	<b>492</b>	<b>385</b>	<b>380</b>	<b>633</b>	<b>392</b>	<b>397</b>	<b>484</b>	<b>3163</b>
PLANNING BOARD	Pct.1	Pct.2	Pct.3	Pct.4	Pct.5	Pct.6	Pct.7	TOTAL
Blanks	254	127	133	270	146	153	178	1261
JOHN R. BETHONEY	233	256	245	357	244	242	300	1877
Miscellaneous Write-ins	5	2	2	6	2	2	6	25
<b>TOTAL</b>	<b>492</b>	<b>385</b>	<b>380</b>	<b>633</b>	<b>392</b>	<b>397</b>	<b>484</b>	<b>3163</b>
TRUSTEES of the PUBLIC LIBRARY	Pct.1	Pct.2	Pct.3	Pct.4	Pct.5	Pct.6	Pct.7	TOTAL
Blanks	659	488	478	781	503	510	642	4061
JOSEPH A. D'AMICO	214	241	239	358	243	233	297	1825
MICHAEL CHALIFOUX	97	23	22	68	22	22	22	276
ROBIN A. CAREW	13	4	17	29	14	8	4	89
Miscellaneous Write-ins	111	41	43	127	38	51	29	440

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<b>TOTAL</b>	<b>1094</b>	<b>797</b>	<b>799</b>	<b>1363</b>	<b>820</b>	<b>824</b>	<b>994</b>	<b>6691</b>
<b>COMMISSIONER / TRUST FUNDS 3yr</b>	<b>Pct.1</b>	<b>Pct.2</b>	<b>Pct.3</b>	<b>Pct.4</b>	<b>Pct.5</b>	<b>Pct.6</b>	<b>Pct.7</b>	<b>TOTAL</b>
Blanks	598	350	356	673	374	397	463	3211
RONALD B. SLACK	196	216	225	313	211	213	260	1634
MICHAEL E. MALAMUT	187	203	177	275	198	183	244	1467
Miscellaneous Write-ins	3	1	2	5	1	1	1	14
<b>TOTAL</b>	<b>984</b>	<b>770</b>	<b>760</b>	<b>1266</b>	<b>784</b>	<b>794</b>	<b>968</b>	<b>6326</b>
<b>PARKS &amp; REC. COMMISSION</b>	<b>Pct.1</b>	<b>Pct.2</b>	<b>Pct.3</b>	<b>Pct.4</b>	<b>Pct.5</b>	<b>Pct.6</b>	<b>Pct.7</b>	<b>TOTAL</b>
Blanks	263	123	124	255	123	142	154	1184
SALVATORE P. LEDDA	226	261	251	372	264	253	327	1954
Miscellaneous Write-ins	3	1	5	6	5	2	3	25
<b>TOTAL</b>	<b>492</b>	<b>385</b>	<b>380</b>	<b>633</b>	<b>392</b>	<b>397</b>	<b>484</b>	<b>3163</b>
<b>HOUSING AUTHORITY</b>	<b>Pct.1</b>	<b>Pct.2</b>	<b>Pct.3</b>	<b>Pct.4</b>	<b>Pct.5</b>	<b>Pct.6</b>	<b>Pct.7</b>	<b>TOTAL</b>
Blanks	279	147	131	289	153	161	195	1355
IRENE C. CAREY	210	238	248	340	238	235	286	1795
Miscellaneous Write-ins	3	0	1	4	1	1	3	13
<b>TOTAL</b>	<b>492</b>	<b>385</b>	<b>380</b>	<b>633</b>	<b>392</b>	<b>397</b>	<b>484</b>	<b>3163</b>
<b>TOWN REPRESENTATIVE - PCT.1 3yr</b>	<b>Pct.1</b>							<b>TOTAL</b>
Blanks	3850							3850
DAVID C. GILMORE	178							178
WILLIAM L. BLISS	192							192
JENNIFER HYDE	145							145
STEPHEN MOREHEAD	176							176
ROBERT L. SANDMAN	171							171
JESSICA PORTER	130							130
MICHAEL CHALIFOUX	147							147
BRUCE H. BOWERS	149							149
JENNIFER B. JORDAN	168							168
STEPHEN D. PALENSCAR	100							100
FRANCES BOLTON WILMERDING	148							148
STEPHEN B. MACAUSLAND	208							208
BRIAN M.B. KEANEY	82							82
MARTHA A. ABDELLA	136							136
DANIEL PIERCE	162							162
ROBERT D. NASER	124							124
ROBERT P. ZAHKA, JR.	115							115

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Miscellaneous Write-ins	15							15
<b>TOTAL</b>	<b>6396</b>							<b>6396</b>
<b>TOWN REPRESENTATIVE - PCT.2</b>		<b>Pct.2</b>						<b>TOTAL</b>
Blanks		2832						2832
DIMITRIA SULLIVAN		189						189
JOHN J. DONOVAN, JR.		142						142
KRISTINA J. KRUG		170						170
THOMAS E. GORMAN		127						127
MARYANNE MACDONALD		181						181
MAURICE C. BURNS		149						149
KENNETH C. BRAGG		141						141
FREDERICK E. HILL		141						141
JANET GORMAN		146						146
PATRICIA GIROUARD		162						162
JAMES M. SULLIVAN		175						175
CAROLYN A. JENKINS		147						147
CONSTINTINE P. CALLIONTZIZ		138						138
RUSSELL STAMM		153						153
Miscellaneous Write-ins		12						12
<b>TOTAL</b>		<b>5005</b>						<b>5005</b>
<b>TOWN REPRESENTATIVE - PCT.3</b>			<b>Pct.3</b>					<b>TOTAL</b>
Blanks			2920					2920
THERESA C. O'CONNOR- HEISLER			178					178
WILLIAM C. BROBST, III			171					171
VIRGINIA L. BROBST			150					150
JOSEPH A. DINEEN			181					181
JASON P. BROGAN			177					177
THOMAS M. BONCEK			160					160
MARIE A. FERRO			140					140
RICHARD P. DELLOIACONO			190					190
RICHARD A. PETERSEN			141					141
SUSAN M. BROBST			165					165
GERALDINE ROBERTS			175					175
GLENN S. BIEDERMAN			163					163
Miscellaneous Write-ins			29					29
<b>TOTAL</b>			<b>4940</b>					<b>4940</b>

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<b>TOWN REPRESENTATIVE - PCT.4 3yr</b>				<b>Pct.4</b>				<b>TOTAL</b>
Blanks				4893				4893
ROBERT J. FRASCA, JR.				260				260
ELIZABETH A. OUELETTE				226				226
RONALD S. GARLICK				226				226
JOSEPH E. FINDLEN				243				243
TRACEY A. WHITE				246				246
SHEILA A. BOWLER				211				211
MARGARET M. CONNOLLY				256				256
ANTHONY J. FREITAS				203				203
JOSHUA P. WALTHER				121				121
ROBERT P. OUELETTE				228				228
PETER A. SPRINGER				190				190
JOHN TOCCI				189				189
EDWARD J. HICKEY				205				205
WILLIAM J. MCELHINNEY				242				242
CECELIA T. EMERY BUTLER				275				275
Miscellaneous Write-ins				15				15
<b>TOTAL</b>				<b>8229</b>				<b>8229</b>
<b>TOWN REPRESENTATIVE - PCT.4 2yr</b>				<b>Pct.4</b>				<b>TOTAL</b>
Blanks				338				338
RICHARD P. RADOSTA				294				294
Miscellaneous Write-ins				1				1
<b>TOTAL</b>				<b>633</b>				<b>633</b>
<b>TOWN REPRESENTATIVE - PCT.5</b>					<b>Pct.5</b>			<b>TOTAL</b>
Blanks					3011			3011
DAVID WEBSTER					115			115
SUSAN N. WEBSTER					116			116
CORNELIUS J. KELLY					112			112
RYAN FRANCIS					116			116
CAROLE R. DONOVAN					140			140
DAVID D. WILKINSON					98			98
JOSEPH S. CASALI					112			112
ROSEMARY H. ROONEY					144			144
JOHN E. NOLAN					131			131
CHARLES PAPSADORE,					149			149

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JR.							
MONIKA E. WILKINSON					85		85
RONALD R. BROCK					101		101
JOHN P. MANNING					121		121
DIANE MCLEISH					142		142
JOHN J. GILLIS					126		126
SHAWN NEHILEY					125		125
LAWRENCE J. ROONEY					147		147
Miscellaneous Write-ins					5		5
<b>TOTAL</b>					<b>5096</b>		<b>5096</b>
TOWN REPRESENTATIVE - PCT.6 3yrs						Pct.6	TOTAL
Blanks						3196	3196
STEVEN M. MAMMONE						166	166
MARYANNE MOLLOY						160	160
JAMES T. RONAN						114	114
MICHELE HEFFERNAN						154	154
STEPHEN K. BRAYTON						125	125
BARBARA A. GULA						162	162
GAYLE D. ALBERICO						130	130
CHRISTOPHER POLITO						178	178
LAURIE J. REISNER						169	169
ROBERTA LAWLOR						179	179
MARJORIE L. KILROY						136	136
LISA M. MORAN						162	162
MARK PEARROW						112	112
Miscellaneous Write-ins						18	18
<b>TOTAL</b>						<b>5161</b>	<b>5161</b>
TOWN REPRESENTATIVE - PCT.6 2yrs						Pct.6	TOTAL
Blanks						188	188
JENNIFER A. BARSAMIAN						208	208
Miscellaneous Write-ins						1	1
<b>TOTAL</b>						<b>397</b>	<b>397</b>
TOWN REPRESENTATIVE - PCT.6 1 yr						Pct.6	TOTAL
Blanks						176	176
MICHAEL S. KELLER						219	219
Miscellaneous Write-ins						2	2
<b>TOTAL</b>						<b>397</b>	<b>397</b>

Town of Dedham Annual Report 2009/2010

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TOWN REPRESENTATIVE - PCT.7 3yr							Pct.7	TOTAL
Blanks							3663	3663
MICHELLE PERSSON REILLY							189	189
RONALD W. PACELLA, JR.							166	166
BERNADETTE RYAN							196	196
LISA LAPRADE							141	141
PAUL HAYWARD							151	151
PETER J. MORSE							175	175
CHERYLE E. BIGGAR							163	163
DENNIS J. GUILFOYLE							206	206
DAVID P. MORONEY							141	141
CHERYL A. SCHOENFELD							209	209
MARK A. REILLY							157	157
EDWARD J. DOCKHAM, JR.							121	121
ROBERT E. MCKINNEY							179	179
CHRISTOPHER X. BROGAN							127	127
RICHARD J. SCHOENFELD, III							173	173
DANIEL J. BROWN							127	127
Miscellaneous Write-ins							8	8
<b>TOTAL</b>							<b>6292</b>	<b>6292</b>
QUESTION	Pct.1	Pct.2	Pct.3	Pct.4	Pct.5	Pct.6	Pct.7	TOTAL
Blanks	274	73	202	258	209	119	260	1395
YES	150	139	83	173	66	124	110	845
NO	68	173	95	202	117	154	114	923
<b>TOTAL</b>	<b>492</b>	<b>385</b>	<b>380</b>	<b>633</b>	<b>392</b>	<b>397</b>	<b>484</b>	<b>3163</b>

**Town of Dedham Annual Report 2009/2010**

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**ANNUAL TOWN MEETING  
MAY 17, 2010**

**ARTICLE ONE:** To choose all necessary Town Officers, Saturday April 10, 2010.

On Motion of Cherylann Sheehan, Deputy Moderator, the following was **VOTED:**

In the event an amendment or substitute motion increases the Finance Committee recommendation, the proponent of the amendment or substitute motion must identify the source of the additional monies to fund said increase.  
**BY MAJORITY VOTE**

**ARTICLE TWO:** *By the Board of Selectmen:* To see if the Town will vote to adopt changes in Schedule A (Classification Schedule), or Schedule B (Compensation Schedule), or Schedule C (Fringe Benefits) of the Personnel Wage and Salary Administration Plan; to act upon the recommendations of the Town Administrator as to actions he deems advisable and necessary in order to maintain a fair and equitable pay level and compensation policy; to implement collective bargaining agreements for the following:

1. AFSCME, Local #362 (Library Staff Unit)
2. Dedham Police Patrolmen’s Association
3. Dedham Police Association (Lieutenants & Sergeants)
4. Dedham Firefighter’s Association
5. AFSCME, Local #362 (DPW)
6. AFSCME, Local #362 (Town Hall)
7. AFSCME, Local #362 (Parks)
8. AFSCME, Local #362 (Civilian Dispatchers)

or take any other action relative thereto.

**VOTED:** That the Town adopt Schedule A (Classification Schedule), Schedule B (Compensation Schedule) of the Personnel Wage and Salary Administration Plan (Personnel By-Law) as set forth in Appendix A.  
**BY MAJORITY VOTE**

**ARTICLE THREE:** To see what sum of money the Town will raise and appropriate, or transfer from available funds to defray departmental and incidental expenses of the Town for the fiscal year commencing July 1, 2010, not otherwise provided for, or take any other action relative thereto.

**VOTED:** That the following sums of money be raised and appropriated or transferred from available funds, as designated, for the specific purposes hereinafter designated, to be expended only for those purposes under the direction of the respective boards, committees, or officers of the Town. And that for budgetary purposes all weekly/bi-weekly salaries are based upon a 52.2 week year.

ITEM #	DESCRIPTION	FY2011 Finance Committee
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**SELECTMEN/TOWN ADMINISTRATOR**

1	Regular Personnel Services	347,190
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## Town of Dedham Annual Report 2009/2010

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2	Purchase of Services	46,930
3	Supplies	2,678
4	Other Charges/Expenditures	22,560
5	Bus Service Contract	55,000
6	Annual Town Audit	55,000
7	SNARC	6,205
8	Liability & Property Insurance	644,600

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**TOTAL 1,180,163**

### FINANCE COMMITTEE

9	Regular Personnel Services	60,540
10	Purchase of Services	4,050
11	Supplies	450
12	Other Charges/Expenditures	670
13	Reserve Fund -excludes transfers	275,000

---

**TOTAL 340,710**

### DEPARTMENT OF FINANCE - COMBINED

14	Regular Personnel Services	961,500
15	Purchase of Services	329,000
16	Supplies	46,000
17	Other Charges/Expenditures	3,950
18	Payroll Service	35,000

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**TOTAL 1,375,450**

## Town of Dedham Annual Report 2009/2010

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**COLLECTOR**

Regular Personnel Services  
Purchase of Services  
**TOTAL**

**INFORMATION SERVICES**

Regular Personnel Services  
Purchase of Services  
**TOTAL**

**TREASURER**

Payroll Service  
Regular Personnel Services  
Purchase of Services  
**TOTAL**

**DOF - CENTRAL PURCHASING**

19	Central Telephone	110,000
20	Central Postage	95,000
21	Salary Reserve	72,315
22	Central Overtime	34,000
23	Centralized Electric & Heating	595,000
24	Central Sick Leave Buyback	13,000
25	Non-Capital Equipment	76,800
26	Non-Capital Equipment-Schools	-

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**TOTAL** **996,115**

**ASSESSORS**

27	Regular Personnel Services	296,560
28	Substitutes	19,000
29	Purchase of Services	2,338
30	Supplies	2,338
31	Other Charges/Expenditures	3,485

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**TOTAL** **323,721**

## Town of Dedham Annual Report 2009/2010

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### LEGAL SERVICES

32	Purchase of Services	140,000
33	Litigation/Damages	30,000

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**TOTAL** **170,000**

### TOWN CLERK/ELECTIONS/REGISTRARS

34	Regular Personnel Services	238,610
35	Purchase of Services	60,225
36	Supplies	2,500
37	Other Charges/Expenditures	1,840

---

**TOTAL** **303,175**

### ECONOMIC DEVELOPMENT

38	Regular Personnel Services	70,400
39	Other Charges/Expenditures	9,385

---

**TOTAL** **79,785**

### PLANNING BOARD

40	Town Planner Consultant	-
41	Regular Personnel Services	115,050
42	Purchase of Services	12,800
43	Supplies	700
44	Other Charges/Expenditures	1,150

---

**TOTAL** **129,700**

### APPEALS BOARD

45	Regular Personnel Services	-
46	Purchase of Services	-
47	Supplies	-

---

**TOTAL**

## Town of Dedham Annual Report 2009/2010

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### CENTRAL ADMINISTRATION BUILDING

48	Regular Personnel Services	108,870
49	Purchase of Services	37,196
50	Supplies	12,027

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**TOTAL** **158,093**

### BUILDING PLANNING & CONSTRUCTION COM.

51	Purchase of Services	10,000
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**TOTAL** **10,000**

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<b>ADMIN. SERVICES TOTAL</b>	<b>5,066,912</b>
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### POLICE DEPARTMENT

52	Regular Personnel Services	4,496,561
53	Overtime	475,000
54	Purchase of Services	79,723
55	Supplies	206,801
56	Other Charges/Expenditures	28,026

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**TOTAL** **5,286,111**

### FIRE DEPARTMENT

57	Regular Personnel Services	4,139,955
58	Overtime	375,000
59	Purchase of Services	25,857
60	Supplies	102,300
61	Other Charges/Expenditures	5,623

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**TOTAL** **4,648,735**

### CENTRAL DISPATCH CENTER

## Town of Dedham Annual Report 2009/2010

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62	Regular Personnel Services	452,675
63	Overtime & Substitutes	70,000
64	Purchase of Services	6,125
65	Supplies	5,150
66	Other Charges/Expenditures	

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**TOTAL** **533,950**

### BUILDING DEPARTMENT

67	Regular Personnel Services	350,250
68	Overtime & Substitutes	4,000
69	Supplies	1,063
70	Other Charges/Expenditures	23,800

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**TOTAL** **379,113**

### SEALER OF WEIGHTS & MEASURES

71	Regular Personnel Services	12,315
72	Supplies	460
73	Other Charges/Expenditures	1,240

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**TOTAL** **14,015**

### CIVIL PREPAREDNESS AGENCY

74	Purchase of Services	1,600
75	Supplies	3,125
76	Other Charges/Expenditures	240

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**TOTAL** **4,965**

### CANINE CONTROL

## Town of Dedham Annual Report 2009/2010

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77	Regular Personnel Services	43,670
78	Overtime & Substitutes	2,500
79	Purchase of Services	5,807
80	Supplies	2,790
81	Other Charges/Expenditures	85

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	<b>TOTAL</b>	<b>54,852</b>
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### CONSERVATION COMMISSION

82	Regular Personnel Services	33,200
83	Purchase of Services	26,000
84	Supplies	810
85	Other Charges/Expenditures	675

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	<b>TOTAL</b>	<b>60,685</b>
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### ENVIRONMENTAL

86	Regular Personnel Services	68,045
87	Purchase of Services	900
88	Supplies	600
89	Other Charges/Expenditures	2,502

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	<b>TOTAL</b>	<b>72,047</b>
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	<b>PUB. SAFETY SERVICES TOTAL</b>	<b>11,054,473</b>
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<b>DPW</b>	<b>OPERATIONS COMBINED</b>	
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90	Regular Personnel Services	1,409,310
91	Overtime & Meals	165,000
92	Purchase of Services	515,600

## Town of Dedham Annual Report 2009/2010

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93	Supplies	217,000
94	Other Charges/Expenditures	2,700
<b>TOTAL</b>		<b>2,309,610</b>

### DPW - SNOW & ICE CONTROL

95	Snow & Ice Removal	300,000
<b>TOTAL</b>		<b>300,000</b>

### INFRASTRUCTURE ENGINEERING

96	Regular Personnel Services	411,040
97	Purchase of Services	75,500
98	Supplies	30,000
99	Other Charges/Expenditures	3,500
<b>TOTAL</b>		<b>520,040</b>

### RUBBISH & RECYCLING

100	Overtime & Meals	3,600
101	Rubbish & Recycling Contract	2,140,000
102	Supplies	5,000
<b>TOTAL</b>		<b>2,148,600</b>

### STREET LIGHTING

103	Street & Parking Lights	300,000
<b>TOTAL</b>		<b>300,000</b>

<b>PUBLIC WORKS SERV.TOTAL</b>		<b>5,578,250</b>
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DEDHAM PUBLIC

## Town of Dedham Annual Report 2009/2010

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### SCHOOLS

#### Salaries

Admin. - Sup't/ Central Office  
 Asst Supt - SPED / Pupil Service  
 Principals  
 Unit B - Directors  
 Teachers  
 Degree Change  
 Mentor Stipends  
 Aides - Instructional  
 Substitutes  
 Specialists  
 Admin. Assts  
 Secr. & Clerks  
 Nurses  
 Coaches  
 Faculty Manager  
 Director of Maintenance  
 Custodians  
 Cust/Maint. Overtime  
 Maintenance Personnels  
 Summer Maintenance  
 USP Overtime  
 Traffic Directors  
 Lunch Aides  
 Extracurricular Activities  
 SPED Summer Program  
 Sick Leave Buy Back  
 Retirement Incentive - Unit A  
 General Reserve  
Other Expenses  
 Regular Instruction  
 Special Instruction  
 Instructional Support Services  
 Operations Services  
 Policy-Administrative Services

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104	School Operations	32,511,500
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105	Transportation Subsidy	25,000
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	<b>TOTAL</b>	<b>32,536,500</b>
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### BLUE HILLS REGIONAL SCHOOLS

## Town of Dedham Annual Report 2009/2010

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106	Blue Hills Regional Schools	701,000
<b>TOTAL</b>		<b>701,000</b>
<b>EDUCATION TOTAL</b>		<b>33,237,500</b>

### PUBLIC HEALTH BOARD

107	Regular Personnel Services	208,650
108	Overtime & Substitutes	
109	Purchase of Services	900
110	Supplies	1,450
111	Other Charges/Expenditures	11,000
112	Hazardous Waste Collection Day	15,000
<b>TOTAL</b>		<b>237,000</b>

### COUNCIL ON AGING

113	Regular Personnel Services	203,725
114	Overtime & Substitutes	1,440
115	Purchase of Services	1,234
116	Supplies	6,750
117	Other Charges/Expenditures	1,440
<b>TOTAL</b>		<b>214,589</b>

### YOUTH COMMISSION

118	Regular Personnel Services	239,495
119	Overtime & Substitutes	
120	Purchase of Services	2,200
121	Supplies	1,900
122	Other Charges/Expenditures	7,500

## Town of Dedham Annual Report 2009/2010

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<b>TOTAL</b>		<b>251,095</b>
<b>VETERANS SERVICES</b>		
123	Regular Personnel Services	113,415
124	Memorial Day Program	6,000
125	Purchase of Services	4,000
126	Supplies	1,250
127	Other Charges/Expenditures	1,700
128	Veterans Benefits	72,000
<b>TOTAL</b>		<b>198,365</b>
<b>PUBLIC LIBRARIES</b>		
129	Regular Personnel Services	767,180
130	Overtime & Substitutes	7,000
131	Books, Periodicals, & Bindings	92,500
132	Purchase of Services	51,690
133	Supplies	12,000
134	Other Charges/Expenditures	9,800
<b>TOTAL</b>		<b>940,170</b>
<b>RECREATION DEPARTMENT</b>		
135	Regular Personnel Services	277,865
136	Overtime & Substitutes	
137	Purchase of Services	32,400
138	Supplies	3,000
139	Other Charges/Expenditures	4,650
<b>TOTAL</b>		<b>317,915</b>
<b>PARKS &amp; PLAYGROUNDS</b>		

## Town of Dedham Annual Report 2009/2010

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140	Regular Personnel Services	255,110
141	Overtime & Substitutes	4,500
142	Purchase of Services	13,000
143	Supplies	71,473
<b>TOTAL</b>		<b>344,083</b>

### ENDICOTT ESTATE COMMISSION

144	Regular Personnel Services	182,340
145	Overtime & Substitutes	5,000
146	Purchase of Services	42,600
147	Supplies	18,650
148	Other Charges/Expenditures	600
<b>TOTAL</b>		<b>249,190</b>

### CIVIC PRIDE

149	Other Charges/Expenditures	5,100
<b>TOTAL</b>		<b>5,100</b>

### CULTURAL COUNCIL

150	Community Grants Revolving Fund	6,800
<b>TOTAL</b>		<b>6,800</b>

<b>COMMUNITY SERVICES TOTAL</b>		<b>2,764,307</b>
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### PENSIONS - CONTRIBUTORY

151	Contributory Pension Fund	3,334,415
<b>TOTAL</b>		<b>3,334,415</b>

### PENSIONS - NON-CONTRIBUTORY

## Town of Dedham Annual Report 2009/2010

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152	Department of Public Works	12,500
153	School Department	18,000
<b>TOTAL</b>		<b>30,500</b>

### UNEMPLOYMENT PAYMENTS

154	Unemployment Payments	40,000
<b>TOTAL</b>		<b>40,000</b>

### INSURANCE & HOSPITALIZATION

155	Employee & Retiree Health	9,130,000
156	Medicare Tax	550,000
<b>TOTAL</b>		<b>9,680,000</b>

<b>FRINGE BENEFITS TOTAL</b>		<b>13,084,915</b>
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### DEBT SERVICE

157	Principal & Interest	7,797,643
<b>TOTAL</b>		<b>7,797,643</b>

<b>DEBT SERVICE TOTAL</b>		<b>7,797,643</b>
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<b>GRAND TOTAL</b>		<b>78,584,000</b>
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**BY MAJORITY VOTE**

**ARTICLE FOUR:** To see what sum of money the Town will vote to raise and appropriate, transfer from available funds or borrow to implement capital improvements and capital projects,

## Town of Dedham Annual Report 2009/2010

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or take any other action relative thereto.

**VOTED:** That \$1,400,000 be raised through Sewer Revenue to fund projects F and J. That \$25,000 be transferred from Free Cash to partially fund project K. That \$350,000 be transferred from Free Cash to partially fund project AAA. That \$1,139,000 be transferred from Free Cash to fund projects I, M, N, O, Q, U, AD, AL, AO, AQ, AY, AAB, & AAE. **BY MAJORITY VOTE**

**VOTED:** That \$175,000, pursuant to the authorization in article 13, be transferred from the Mitigation Stabilization Fund to partially fund project K. **BY 2/3 VOTE**

**VOTED:** That \$365,796, pursuant to the authorization in article 13, be transferred from the Mitigation Stabilization Fund to fund projects S, T, AB, AC, AI, AJ, AK, AAI, AAJ, AAK, AAL, AAM & AAN. **BY 2/3 VOTE**

**VOTED:** That \$86,000 be transferred from appropriation balances in accounts 6656, 6657 to fund project AG, accounts 6664 & 6666 to fund AN and account 6088 to fund AS. **BY MAJORITY VOTE**

**VOTED:** That \$14,475,000 be raised by borrowing to fund projects A, B, C, AR, AAA & AAG as follows:

### **Motion for Project A, B, & C**

That the Town vote to appropriate \$2,000,000 to fund project A (\$1,500,000 Road Improvements), B (\$250,000 Sidewalk Repairs) , C (\$250,000 Improvements), including costs incidental or related thereto, and further to meet such appropriation, the Treasurer, with the approval of the Board of Selectmen, be authorized to borrow TWO MILLION DOLLARS (\$2,000,000) in accordance with Sections 7(5) and 7(6) of Chapter 44 of the General Laws, or any other enabling authority, and to authorize the Town to apply for any grants or loans available for the project, and that the Board of Selectmen be authorized to take any other action necessary or convenient to carry out these projects. **BY 2/3 VOTE**

### **Motion for Project AR**

That the Town vote to appropriate \$225,000 to fund project AR (Roof Replacement – Dexter – Phase II), including costs incidental or related thereto, and further to meet such appropriation, the Treasurer, with the approval of the Board of Selectmen, be authorized to borrow TWO HUNDRED AND TWENTY FIVE THOUSAND DOLLARS (\$225,000) in accordance with Sections 7(3A) of Chapter 44 of the General Laws, or any other enabling authority, and to authorize the Town to apply for any grants or loans available for the project, and that the Board of Selectmen be authorized to take any other action necessary or convenient to carry out this project. **BY 2/3 VOTE**

### **Motion for Project AAA**

That the town vote to appropriate \$12,000,000 to fund project AAA (Energy Management Improvements – remodeling, reconstructing and extraordinary repairs to various town and school buildings and equipment), including costs incidental or related thereto, and further to meet such appropriation, the Treasurer, with the approval of the Board of Selectmen, be authorized to borrow TWELVE MILLION DOLLARS (\$12,000,000.00) in accordance with Section 7(3B) of Chapter 44 of the General Laws, or any other enabling authority, and to authorize the Town to apply for any grants or loans available for the project, provided that the amount of the authorized borrowing shall be reduced by the amounts of any federal, state or other grants or aid or any vendor rebates or other similar payments related to the project received prior to the issuance of bonds or notes under this vote; and further that the Town Administrator and the School Committee be authorized to (i) enter into one or more energy services contracts with Siemens Industries Inc. for a total contract value not

## Town of Dedham Annual Report 2009/2010

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to exceed \$12,350,000.00 in the aggregate and upon such other terms as the Town Administrator and the School Committee deem to be in the best interests of the Town for this project and (ii) take any other action necessary or convenient to carry out this project. **BY 2/3 VOTE**

### **Motion for Project AAG**

That the Town vote to appropriate \$250,000 to fund project AAG (Municipal Solar Project – Town Hall), including costs incidental or related thereto, and further to meet such appropriation, the Treasurer, with the approval of the Board of Selectmen, be authorized to borrow TWO HUNDRED AND FIFTY THOUSAND DOLLARS (\$250,000) in accordance with Section 7(3B) of Chapter 44 of the General Laws, or any other enabling authority, and to authorize the Town to apply for any grants or loans available for the project, and that the Board of Selectmen be authorized to take any other action necessary or convenient to carry out this project. **BY 2/3 VOTE**

**ARTICLE FIVE:** To see if the Town, in accordance with the provisions of the General Laws, Chapter 41, §108, will vote to fix the salary and compensation of all elected officials of the Town, or take any other action relative thereto

**VOTED:** That the salaries of elected officials be fixed as follows for Fiscal Year 2011:

Selectmen Chairperson	\$818
Selectmen Each Member	\$518
Town Clerk	\$83,392.43 *
* includes retroactive pay for FY 2010	
Assessors, Each Member	\$2,300
Board of Health, Each Member	<b>BY MAJORITY VOTE</b>

**ARTICLE SIX:** *By the Treasurer:* To see what sum of money the Town will vote to raise and appropriate or transfer from available funds to pay the sewer use assessments levied upon the Town by the Massachusetts Water Resource Agency (MWRA) during Fiscal Year 2011, or take any other action relative thereto.

**VOTED:** That it be indefinitely postponed.

**ARTICLE SEVEN:** *By the Finance Committee:* To see if the Town will vote to transfer unexpended balances from line items of special articles of prior years to fund expenses for Fiscal Year 2011, or take any other action relative thereto.

**VOTED:** That it be indefinitely postponed.

**ARTICLE EIGHT:** *By the Town Administrator at the request of the Director of Finance:* To see what sum of money the Town will vote to raise, appropriate, or transfer from available funds for payment of outstanding bills of prior years, or take any other action relative thereto.

**VOTED:** That the Town be authorized to pay Russell Disposal Inc. \$91,000.00 for Yard Waste Services in the prior year from the amount transferred in article 9. **BY UNANIMOUS VOTE**

**ARTICLE NINE:** *By the Finance Committee:* To see what sum of money the Town will vote to raise and appropriate, or transfer from available funds to meet additional expenses of the current fiscal year not adequately funded under Article Three of the 2009 Annual Town Meeting (FY'10) or any other article thereof; or to take any other action relative thereto.

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**VOTED:** That the following sums of money, totaling \$749,942 be transferred from current appropriation, as scheduled below, to meet additional expenses for the current fiscal year.

<b>FROM:</b>				<b>TO:</b>			
<b>Department</b>	<b>Line Item</b>	<b>Description</b>	<b>Amount</b>	<b>Department</b>	<b>Line Item</b>	<b>Description</b>	<b>Amount</b>
Police	5100	Personnel Services	60,000	Police	5120	Overtime	60,000
Police	5100	Personnel Services	8,000	Police	5200	Purchase of Services	8,000
Police	5100	Personnel Services	15,700	Police	5400	Supplies	15,700
Police	5100	Personnel Services	16,000	Information Services	5611	Purchase of Services	16,000
Police	5100	Personnel Services	7,500	Planning	5200	Purchase of Services	7,500
Police	5100	Personnel Services	3,250	Parks	5100	Personnel Services	3,250
Police	5100	Personnel Services	10,000	Legal	5295	Special Town Counsel	10,000
Legal	5722	Damages/Claims	15,000	Legal	5295	Special Town Counsel	15,000
Rubbish & Recycling	5707	Purchase of Services	91,000	Unpaid Bills of Prior Year	Article 8	Rubbish & Recycling	91,000
Rubbish & Recycling	5707	Purchase of Services	15,250	Rubbish & Recycling	5120	Overtime	15,250
Building	5120	Overtime	822	Building	5100	Personnel Services	822
Free Cash	9999		300,000	Snow & Ice		Authorized Deficit	300,000
Free Cash	9999		85,000	Finance Committee	5999	Reserve Fund	85,000
Free Cash	9999		15,000	Selectmen	6009	Compensation Study	15,000
Fire	5100	Personnel		Fire	5120	Overtime	

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		Services	35,000				35,000
Fire	5100	Personnel Services	14,500	Fire	5200	Purchase of Services	14,500
Fire	5100	Personnel Services	15,000	Fire	5400	Supplies	15,000
Endicott Estate	5100	Personnel Services	10,000	Central Overtime	5120	Overtime	10,000
Economic Development	Fund	Special Licenses	12,000	Selectmen	Gateway to	Dedham Sign	12,000
Police	5100	Personnel Services	2,550	Finance Committee	5999	Reserve Fund	2,550
Dept. of Finance	5100	Personnel Services	9,000	Selectmen	5100	Personnel Services	9,000
Dept. of Finance	5100	Personnel Services	9,400	Police	5100	Personnel Services	9,400
		Total	749,972			Total	749,972

### BY MAJORITY VOTE

**ARTICLE TEN:** *By the Finance Committee:* To see what sum of money the Town will vote to raise and appropriate, or transfer from available funds for deposit in the Stabilization Fund, or to take any other action relative thereto.

**VOTED:** That it be indefinitely postponed.

**ARTICLE ELEVEN:** *By the Town Administrator at the request of the Director of Finance.* To see if the Town will vote to create one or more special purpose stabilization funds and to specify the purpose or purposes thereof, or take any other action relative thereto.

**VOTED:** That it be indefinitely postponed.

**ARTICLE TWELVE:** *By the Town Administrator at the request of the Director of Finance.* To see if the Town will vote to raise and appropriate or transfer from available funds a sum or sums to one or more special purpose stabilization funds, or take any other action relative thereto.

**VOTED:** That \$375,000 from Newbridge on the Charles Inc (HSL) and \$25,000 from Costco Wholesale be deposited into the Mitigation Stabilization Fund and that \$53,691.62 from the local meals tax and \$26,672.00 from the additional 2% room occupancy tax be deposited into the Major Capital Facilities Stabilization Fund. Further that all future collections of these revenues be reserved for appropriation in an account for additional deposit to the same funds.

### BY 2/3 VOTE

**ARTICLE THIRTEEN:** *By the Town Administrator at the request of the Director of Finance.* To see if the Town will vote to appropriate money from one or more special purpose stabilization funds to one or more of the stated

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purposes for such funds to be expended at the direction of a specified officer or multiple member body of the Town, or take any other action relative thereto.

**VOTED:** That \$540,796 be appropriated from the Mitigation Stabilization Fund to finance items voted in article 4 Capital Budget. **BY 2/3 VOTE**

**ARTICLE FOURTEEN:** *By the Finance Committee:* To see whether the Town will vote to authorize one or more lease/purchase agreements for certain described municipal equipment by certain Town departments as budgeted by them, and to be set forth in a recommendation of the Finance Committee for such term of time and upon such terms as the board authorized to enter into such contract shall deem appropriate, provided that such lease/purchase(s) be made in accordance with the provisions of applicable Town By-laws, and provided further, that each such lease/purchase be subject to annual appropriation, or to take any other action relative thereto.

**VOTED:** That it be indefinitely postponed.

**ARTICLE FIFTEEN:** *By Town Meeting Vote:* To hear and act upon the reports of the various Town Committees, as required by vote of prior Town Meetings; to see what sum of money the Town will vote to raise and appropriate, transfer from available funds, or borrow to carry out the recommendations of said committees; or to take any other action relative thereto.

**VOTED:** That it be indefinitely postponed.

**ARTICLE SIXTEEN:** *By the Board of Selectmen:* To see what sum of money the Town will vote to transfer from Sewer Mitigation Fees Reserved For Appropriation, for purposes of planning, study, design, repairs or improvements to the Dedham sewer system, or take any other action relative thereto

**VOTED:** That it be indefinitely postponed.

**ARTICLE SEVENTEEN:** To see if the Town will vote to authorize the use of the following revolving funds pursuant to G.L. c.44 Section 53E ½ for the fiscal year beginning July 1, 2010 to be credited with receipts from the following revenue sources, to be expended under the authority and direction of the following agencies or officials, for the following stated purposes, not to exceed the following spending limits, respectively:

FUND	REVENUE SOURCE	AUTHORITY TO SPEND FUNDS	USE OF FUND	SPENDING LIMIT	RESTRICTIONS/ COMMENTS
Pool Fund	Pool User Fees	Recreation Commission	Operation and Maintenance of the Dedham Pool	\$225,000	None
Firearms Fee Fund	Firearms Permits	Police Chief	Pay share of State fees/Balance to be expended for needs of Police Department	\$5,000	None

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Immunization Program	Immunization Clinics	Health Director	Paying costs and expenses associated with Immunization Clinics	\$10,000	None
Dedham Recycling Program	Recycling User Fees	Town Administrator	Paying costs and expenses associated with Recycling Program not otherwise provided for	\$8,000	None
Council on Aging Programs	Fees from Various Council on Aging Programs	Council on Aging Director	Paying costs and expenses related to said Programs	\$8,000	None
Recreation	Receipts from recreational programs	Park and Recreation Director	Paying costs and expenses related to said Programs	\$175,000	None
Sustainability Fund	Donations and Fees	Town Administrator	Paying costs and expenses associated with educational and outreach events	\$2,500	None

or to take any action relative thereto.

**VOTED:** That the Town authorize the use of revolving funds pursuant to G.L. C.44 Section 53E ½ for the fiscal year beginning July 1, 2010 to be credited with receipts from the designated revenue sources; to be expended under the authority and direction of the designated agencies or officials, for the stated purposes, not to exceed the spending limits, respectively, as presented in the chart above.

**BY MAJORITY VOTE**

**ARTICLE EIGHTEEN:** *By the Conservation Commission:* To see if the Town will vote to authorize the Conservation Commission to expend a sum of money from the “Reserve for Appropriation for Wetlands Protection Fund” account during Fiscal Year 2011 pursuant to Chapter 287, §54, of the Acts of 1989, which provides that the Town’s share of the Notice of Intent Filing Fees under the Wetlands Protection Act shall be expended solely for the performance of its duties associated with administering the Act, or take any other action relative thereto.

**VOTED:** That it be indefinitely postponed.

**ARTICLE NINETEEN:** *By the Board of Assessors.* To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to provide for the triennial certification of all Real and Personal Property located within the Town of Dedham, as required by the Massachusetts General Laws, or take any other action relative thereto.

**VOTED:** That the sum of \$100,000 be appropriated from Free Cash for the Board of Assessors certification of all Real and Personal Property values located within the Town of Dedham, as required by the Massachusetts General Laws.

**BY MAJORITY VOTE**

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**ARTICLE TWENTY:** *By the Town Administrator at the request of the Finance Director.* To see whether the town will adopt a budget relative to the Sewer Enterprise Fund, or take any other action relative thereto.

**VOTED:** That the following sums be appropriated for the fiscal year 2011 to operate the Sewer Enterprise:

**Expenses appropriated in this article:**

<i>MWRA Assessment</i>	4,800,000
<i>Sewer Mitigation</i>	<u>25,000</u>
	4,825,000

**Included in Article 3 Budgets:**

<i>Selectmen/TA Personnel Services</i>	\$ 7,070
<i>Audit</i>	4,700
<i>Dept of Finance Personnel Services</i>	203,000
<i>Dept of Finance Purchase of Services</i>	50,000
<i>Central Postage</i>	15,800
<i>DPW Personnel Services</i>	90,300
<i>DPW Overtime</i>	13,000
<i>DPW Purchase of Services</i>	142,000
<i>DPW Supplies</i>	12,000
<i>Infra. Engineering Personnel Services</i>	142,700
<i>Infra. Engineering Purchase of Services</i>	25,000
<i>Infra. Engineering Supplies</i>	10,000
<i>Contributory Pensions</i>	31,300
<i>Employee &amp; Retiree Health Insurance</i>	44,000
<i>Medicare Tax</i>	6,100
<i>Debt Service</i>	<u>148,950</u>
<i>Subtotal</i>	945,920

**Included in Article 4:**

<i>Sewer Repair &amp; Improvements (Item F)</i>	400,000
<i>Inflow &amp; Infiltration (Item U)</i>	<u>1,000,000</u>
<i>Subtotal</i>	1,400,000

**Total Budget of Sewer Enterprise** **\$7,170,920**

**Revenues:**

<i>Sewer Revenues</i>	\$7,145,920
<i>Sewer Mitigation Funds</i>	<u>25,000</u>
	\$7,170,920

Further, the \$945,920 raised and appropriated in the General Fund Operation Budget (Article 3) and \$1,400,000 in the Capital Budget (Article 4) be allocated to the Sewer Enterprise Fund for Funding.

**BY MAJORITY VOTE**

**ARTICLE TWENTY-ONE:** *By the Town Administrator at the request of the Finance Director.* To see what sum of money the town will raise and appropriate or transfer from available funds for deposit into the Other Post Employment Benefits Liability Trust Fund, or take any other action relative thereto.

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**VOTED:** That it be indefinitely postponed.

**ARTICLE TWENTY-TWO:** *By the Park & Recreation Commission.* To see if the Town will vote to amend the Zoning By-Laws to include certain Town owned lands as part of the Wireless Communications Services Overlay District as follows:

**To amend Section 4.2.3 Projections and Structures. to include specific limitation of freestanding antenna to a monopole antenna and to modify maximum height to 125 feet as follows:**

4.2.3 Projections and Structures. The foregoing height limits shall not apply to structures or parts of buildings customarily carried above the roof line and not used for human occupancy, such as chimneys, ventilators, skylights, solar panels, steeples, domes, towers, tanks, scenery lofts, church spires, and the like, provided they are located at least 50 feet from the centerline of any street, cover less than 25 percent of the footprint of the building, and do not exceed 85 feet in height, and provided further that antennas, whether on a building or a freestanding monopole antenna, shall not exceed the height of 125 feet, measured from the average finished grade within 20 feet thereof.

**To amend Section 4.2.4 Special Permit to include specific limitation of freestanding antenna to a monopole antenna and to modify maximum height to 125 feet as follows:**

4.2.4 Special Permit. Where the topography of the land, location of the building, its architecture, or the purpose of a structure or projection make adherence to the above height limits impractical the Board of Appeals may by special permit allow such projections or structures to exceed the height of 85 feet, with the exception of antennas, whether on a building or a freestanding monopole antenna, which shall not exceed the height of 125 feet, or allow the building height to be measured in a different manner, without changing the substance and intent of building height limits, and subject to appropriate conditions, safeguards, and limitations on location, size, use, construction, and appearance.

**By deleting Section 8.3.2 in its entirety and replace it with the following:**

8.3.2 Establishment. The Wireless Communications Services Overlay District includes all land located in the Research Development and Office (RDO) district; all land located in Limited Manufacturing (LMA) districts LM-21, LM-22, LM-23 and Limited Manufacturing Type B (LMB) district LMB-1, and all land owned by the Town of Dedham listed under Assessors parcel numbers 109-58-90, 109-25-90, 109-2-90 (except the portion of the parcel lying east of East Street), 96-108-90, 170-196-90, 157-9-90, 52-12-90. The Wireless Communications Services District shall be construed as an Overlay District with regard to said locations. All requirements of the underlying zoning district shall remain in full force and effect, except as may be specifically superseded herein.

**By deleting Section 8.3.4 in its entirety and replace it with the following:**

8.3.4 Use Regulations. In the Wireless Communications Services Overlay District the following Use Regulations will apply:

Indoor Wireless Communications Link	Allowed*
Accessory Wireless Communications Link	Special Permit**
Building Mounted Wireless Communications Link	Special Permit**
Wireless Communications Link mounted on Existing, Free-standing Structure	Special Permit**

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Free-standing Monopole, Exterior Wireless Communications Link (w/ internally installed array only) Special Permit\*\*

\* Allowed as of right subject to dimensional and performance requirements.  
Allowed within an existing structure in the Central Business District

\*\* May be permitted by Special Permit from the Zoning Board of Appeals.

**By deleting Section 8.3.5 Site Plan Review (2. Height) in its entirety and replace it with the following:**

2. Height. A device shall be designed and installed at the minimum height necessary for the proper functioning of the telecommunications services to be provided by the device at that location. Free-standing monopole devices shall not exceed 125 feet in height.

**By deleting Section 8.3.6 Dimensional Requirements (3, 4, and 5) in its entirety and replace it with the following:**

3. Free-standing Monopole Structure, Exterior Wireless Communications Link - 125 feet above ground.
  4. No free-standing communications facility shall be located within 0.5 miles of another such facility unless located: on a co-location site, or within the Route 128 median.
  5. No free-standing communications facility shall be located within 200 feet of a residential dwelling with the exception of locations within the Route 128 median and that the Planning Board, in their discretion, may reduce this setback to no less than 100 feet.
- or take any action relative thereto.

**VOTED:** That it be indefinitely postponed.

**ARTICLE TWENTY-THREE:** *By the Sustainability Advisory Committee.* To see if the Town will vote to amend the Zoning By-Laws Section 10.0 DEFINITIONS to add between Rear Line and “Restaurant” a new definition for “Research and Development Facilities” to read as follows:

*“Research and Development Facilities are those used primarily for research, development and/or testing of innovative information, concepts, methods, processes, materials, or products. This can include the design, development, and testing of biological, chemical, electrical, magnetic, mechanical, and/or optical components in advance of product manufacturing. The accessory development, fabrication, and light manufacturing of prototypes, or specialized machinery and devices integral to research or testing may be associated with these uses.”*

To amend Section 3.0 USE REGULATIONS, Table 1 to add to Section H. Manufacturing and Processing Uses, the following uses:

	SRA SRB	GR	PR	PC	RDO	AP	LMA	LMB	HB	LB	GB	CB
7. Renewable and alternative energy manufacturing facilities <sup>27</sup>	No	No	No	No	No	No	No	Yes	No	No	No	No
8. Renewable and	No	No	No	No	Yes	No	Yes	Yes	No	No	No	No

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alternative energy research and development facilities <sup>27</sup>													
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To amend Section 3.0 USE REGULATIONS, Table 1 to add to Section B. Exempt and Institutional Uses, the following uses:

	SRA SRB	GR	PR	PC	RDO	AP	LMA	LMB	HB	LB	GB	CB
7. Public renewable and/or alternative energy generating facilities on municipal property <sup>27, 28</sup>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

And amend Section 3.0 USE REGULATIONS, Subsection 3.1.6 Footnotes to Use Regulation Table, by adding the following:

“27. Renewable energy shall include solar (photovoltaic or PV and thermal), low impact hydroelectric and kinetic, geothermal, landfill gas, and renewable energy fuel cells, while alternative energy consists of combined heat and power facilities, electric and hydrogen powered vehicles and associated technologies including advanced batteries and recharging stations.”

“28. Any public facility with the purpose of generating power for public distribution shall be located on no less than three (3) acres (continuous integrated parcel of land) and be sited no closer than fifty (50) feet from any residential dwelling. This type of facility shall be limited to solar, geothermal, landfill gas, or low impact hydroelectric power generation. Such facility shall also be required to install reasonable screening and other environmental mitigation which shall, however, not interfere with the generation of power at the facility.” or take any other action relative thereto.

**IT WAS SO VOTED**

**BY 2/3 VOTE**

**ARTICLE TWENTY-FOUR:** *By Petition of Theodore Perry, et al.* To see if the Town will vote to amend the Zoning Map of the Town of Dedham, by changing from the Single Residence B (SRB) District to the Central Business (CB) District, a portion of the land currently known as 337 Washington Street, bounded and described as follows:

A certain area of land located in the Town of Dedham, Norfolk County, Massachusetts and being shown as the lot marked *Area 9693 Sq. Ft.* on a plan entitled “Plan of Land of James Fate, Washington St., Dedham, Mass.”, E. Worthington, Engineer, dated August 15, 1914 recorded with Norfolk Country Registry of Deeds in Book 1298, Page 3 (said plan on file with the Town Clerk). Said area of land being more particularly described as follows:

Said parcel is bounded, according to said plan, southeasterly by a straight line bounding on land now or late of George Fred Williams, seventy-seven and 9/10 (77.9) feet, said line being parallel with and eighty-five (85) feet northwesterly from the northwesterly line of Washington Street; southwestly one hundred fourteen

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and 64/100 (114.64) feet by land now or late of Domenic Defelice; northwesterly seventy-nine (79) feet by land marked Henry B. Endicott on said plan; and northeasterly by a straight line bounding on other land of said Williams one hundred thirty-nine and 74/100 (139.74) feet.

Said land area contains nine thousand six hundred ninety three (9,693) square feet of land, more or less.

Said area to be rezoned is further shown on a plan entitled "Plan of Land, 337 Washington Street, Dedham, Massachusetts," dated September 13, 2007, prepared by Reed Land Surveying, Inc., a copy of which plan is on file with the Dedham Town Clerk, or take any other action relative thereto.

**VOTED:** That the Town vote to amend the Zoning Map of the Town of Dedham, by changing from the Single Residence B (SRB) District to the Central Business (CB) District, a portion of the land currently known as 337 Washington Street, (Assessors Map-92, Parcel 50) bounded and described as follows:

A certain portion of the land located in the Town of Dedham, Norfolk County, Massachusetts and being shown as the lot marked Area 9693 Sq. Ft. on a plan entitled "Plan of Land of James Fate, Washington St., Dedham, Mass." E. Worthington, Engineer, dated August 15, 1914, recorded with Norfolk County Registry of Deeds in Book 1298, Page 3 (said plan on file with the Town Clerk). Said area of land being rezoned is more particularly described as follows:

Said parcel is bounded, according to said plan, southeasterly by a straight line bounding on land now or late of George Fred Williams, seventy-seven and 9/10 (77.9) feet, said line being parallel with and eighty-five (85) feet northwesterly from the northwesterly line of Washington Street; southwesterly one hundred four and 64/100 (104.64) feet by land now or late of Domenic Defelice, northwesterly seventy-nine (79) feet by a line ten (10) feet from and parallel to the land marked Henry B. Endicott on said plan; and northeasterly by a straight line bounding on other land of said Williams one hundred twenty-nine and 74/100 (129.74) feet.

With the exception of the land ten (10) feet from and parallel to the rear property line, said area to be rezoned is further shown on a plan entitled "Plan of Land, 337 Washington Street, Dedham, Massachusetts," dated September 13, 2007, prepared by Reed Land Surveying, Inc., a copy of which plan is on file with the Dedham Town Clerk.

### **BY 2/3 VOTE**

**ARTICLE TWENTY-FIVE:** *By the Planning Board.* To see if the Town will vote to amend the Zoning By-Laws by deleting Section 8.1, FLOOD PLAIN OVERLAY DISTRICT, Subsection 8.1.2 Location and replace it with the following:

1. The Flood Plain Overlay District is herein established as an overlay district. The District includes all special flood hazard areas designated in the Dedham Flood Insurance Rate Map (FIRM) issued by the Federal Emergency Management Agency (FEMA) for the administration of the NFIP dated June 12, 2009 as Zone A, AE, AH, AO, AR, A99, V, VE, and X as depicted on map panels 0044E, 0182E, and 0184E, and the FEMA Flood Boundary and Floodway Map dated August 13, 1983 both maps of which indicate the 100-year regulatory floodplain and both which may be amended from time to time. The exact boundaries of the District may be defined by the 100-year base flood elevations shown on the FIRM and further defined by the Flood Insurance study booklet dated September 6, 1974. The FIRM Floodway Maps and Flood Insurance Study booklet are incorporated herein by reference and are on file with the Town Clerk, Planning Board, Building Department, and Conservation Commission.
2. For the purpose of work regulated under this By-Law the 100-year regulatory floodplain of the Neponset River is hereby set at elevation 47.0 USGS NGVD. This elevation is based on field observations during major rainfall events of 1998 and 1999 and is approximately 2.0 feet higher than

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the 100-year regulatory floodplain shown on the Dedham Flood Insurance Rate Map herein referenced in section 8.1.2.1. above. This section shall remain in effect until such time that a new floodplain study of the Neponset River can be completed and accepted by FEMA.  
or take any action relative thereto.

**VOTED:** That it be so voted.

**BY 2/3 VOTE**

**ARTICLE TWENTY-SIX:** *By the Planning Board.* To see if the Town will vote to amend the Dedham Zoning By-Law as follows:

1. In Table 1 (Use Regulation Table) add footnote 27 to the “No” in the LMA column at Use Category F.3. Warehouse; and
2. In Section 3.1.6 (Footnotes to the Use Regulation Table) add a new footnote 27 as follows: “Provided, however, that such use may be allowed only in a building in existence as of the effective date of this By-Law containing a minimum floor area of 150,000 square feet”.

or take any other action relative thereto.

**IT WAS SO VOTED**

**BY 2/3 VOTE**

**ARTICLE TWENTY-SEVEN:** *By the Planning Board.* To see if the Town will vote to amend Section 1.0 (Purpose and Authority) of the Dedham Zoning By-Law by adding the following new Section 1.7 authorizing the establishment of the position of “Associate Member” of the Planning Board:

- 1.7 Planning Board Associate Member: The Planning Board may designate one Associate Member who may sit on the Planning Board for purposes of acting on a special permit application in the case of absence, inability to act, or conflict of interest, on the part of any member of the Planning Board, or in the event of a vacancy on the Planning Board, in accordance with the provisions of M.G.L. Chapter 40A, Section 9. Such Associate Member shall be appointed annually by a majority vote of the Planning Board.

or take any other action relative thereto.

**IT WAS SO VOTED.**

**BY 2/3 VOTE**

**ARTICLE TWENTY-EIGHT:** *By the Planning Board.* To see if the Town will vote to amend Section 5.1.10 (Construction Standards) of the Dedham Zoning By-Law by deleting therefrom the following sentence:

Surface runoff shall not have to travel more than 150 ft. to reach a catch basin or landscaped area, and contaminated surface runoff shall not be discharged directly into a wetland or a water body, except with the approval of the Conservation Commission

**and replacing the same with the following:**

Whenever a new parking plan or a revision to an existing parking plan depicts an increase in the total impervious surface on the lot the same shall be submitted to the Conservation Commission for review and the provisions for drainage on said parking plan shall be in accordance with a duly issued Order of Conditions or Stormwater Management Permit, whichever is applicable.

or take any other action relative thereto.

**IT WAS SO VOTED**

**BY 2/3 VOTE**

**ARTICLE TWENTY-NINE:** *By the Planning Board.* To see if the Town will vote to amend Use Category I.6. (Accessory dwelling unit) of the Accessory Use Table of the Dedham Zoning By-Law by deleting “See Section 7.4” and replacing the same with “See Section 7.7”, or take any other action relative thereto.

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**IT WAS SO VOTED**

**BY 2/3 VOTE**

**ARTICLE THIRTY:** *By the Planning Board.* To see if the Town will vote to amend Use Category II.4. (Other accessory uses) of the Accessory Use Table of the Dedham Zoning By-Law by deleting "Section III of", or take any other action relative thereto.

**IT WAS SO VOTED**

**BY 2/3 VOTE**

**ARTICLE THIRTY-ONE:** *By Precinct Seven Town Meeting Member Peter A. Zahka, II.* To see if the Town will vote to amend Section 4 (Definitions and Interpretations) of Chapter Twenty-Seven (Sign Code) of the Town of Dedham By-Laws by adding thereto the following new definition in appropriate alphabetical order:

*Digital Display Sign:* A sign utilizing a digital display. This sign type utilizes a light source derived from LCD, LED or other display technologies, featuring changeable graphics and streaming video. A digital display is effective at close viewing range. Freestanding digital display signs shall be allowed only in Planned Commercial (PC) Developments; provided the message on same is not legible from a public way. This sign type is not considered an animated or flashing sign for purposes of this Chapter, or take any other action relative thereto.

**IT WAS SO VOTED**

**BY MAJORITY VOTE**

**ARTICLE THIRTY-TWO:** *By the Board of Selectmen at the request of Selectman Michael L. Butler.* To see if the Town will vote to amend Section One of Chapter Thirty of the Revised By-Laws of the Town by adding the following italicized language:

### **OPEN SPACE ADVISORY COMMITTEE**

#### **Section 1. *Establishment***

There is hereby established an Open Space Advisory Committee consisting of five persons including a member of the Board of Selectmen *or its designee*, a member of the Planning Board, a member of the Conservation Commission, a member of the Parks & Recreation Commission, and one member at-large to be appointed by the Moderator, or take any other action relative thereto.

**IT WAS SO VOTED**

**BY MAJORITY VOTE**

**ARTICLE THIRTY-THREE:** *By Selectman Michael L. Butler at the request of the Ad-Hoc Sign Code Committee.* To see if the Town will vote to amend the by-laws of the Town of Dedham, Chapter 27, Sign Code, as follows:

By adding in Section 6. General Regulations, sub-section a.) Public Right of Way Signs, a new sub-section 6 a.) 5 to read as follows:

5. Sandwich Board Signs in conformance with all other regulations of this chapter."

By adding in Section 6.f.) Prohibited Sign Types, after the words, "Portable commercial signs" the words "other than Sandwich Board Signs in Districts LB, GB, and CB with sign permit."

By deleting in Section 4. Definitions and Interpretation, Portable Sign, the words "a menu and sandwich board sign" and replacing them with "other than a sandwich board sign with a sign permit"

By adding in Section 4. Definitions and Interpretation, in alphabetical order, the following definition:

*Sandwich Board Sign:* a non-illuminated, freestanding sign located on an A- or T-frame support, which

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advertises goods or services sold or available at adjacent premises, if located on a public sidewalk within 30 feet of the main entrance of said premises, subject to sign permit(see Table 1, Footnote #9 for controls) which may not restrict free pedestrian passage. A sign permit issued by the Dedham Building Department is required for any sandwich board sign erected on private or public property, including a public sidewalk. Sandwich board signs are prohibited on any public way or sidewalk not under the control of the Dedham Department of Public Works.

By adding in Table 1 - Permitted Signs by Type and District, in the column to the right of Sign Type Freestanding, the following line item and district regulation, below the item "Identification (3):

Sandwich Board (9)	All	LB	GB	CB	HB	LMA	AP	PC	SC
	Resid					LMB RDO			
	N	P	P	P	N	N	N	N	N

Footnote 9 to read:

Each business is allowed one sandwich board sign, whether on a public sidewalk or private property. The sign may be displayed only during business hours and must be removed after business hours. A sandwich board sign shall not be included in the calculation of total signage allowed on the site.

The sign frame shall be no greater in size than 2 feet wide and 3 feet 6 inches high. The message panels attached to the frame shall be no greater than 2 feet wide by 3 feet high.

The sign must be located in front of the establishment it advertises. Under no circumstances shall a sign obstruct vehicular/bus stops, benches, fire hydrants, or other features legally in the right of way, nor shall it obstruct parking access, handicapped parking access or vehicular paths of travel. A minimum clear sidewalk width of 48 inches shall be maintained.

The sign frames must be constructed of materials that present a finished appearance and use durable weather resistant materials including, but not limited to, painted or decay-resistant wood, metal or wrought iron. Natural chalkboard or corkboard shall be used for message area.

Sign lettering shall either be painted in a professional looking manner, computer-generated or handwritten on a chalkboard. Lettering and number characters shall not exceed 8 inches in height.

Logos are encouraged.

The following are prohibited: sign frames constructed of rough cut plywood, cardboard, paper, fabric or non-rigid materials or use of whiteboards, magnetic letters, illumination, or changeable letters on tracks. or take any other action relative thereto.

**IT WAS SO VOTED**

**BY MAJORITY VOTE**

**ARTICLE THIRTY-FOUR:** *By the Board of Selectmen at the Request of Selectman James A. MacDonald.*  
To see if the Town will vote to amend Chapter Thirteen of the Revised By-Laws of the Town as follows:

By striking Section 42 thereof in its entirety and replacing it with the following:

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### **Section 42. Retail Sale of Alcoholic Beverages Regulated**

No person shall sell at retail between the hours of 12 midnight and 6:00 A.M. any alcoholic beverages. The term "alcoholic beverages" as used in this section shall include alcoholic beverages to be consumed on or off the premises at which they are sold, unless any other law or permit or license granted to the seller of such beverages shall otherwise provide.

This section shall not apply to the sale of alcoholic beverages to be consumed on the premises on which they are sold when such sale is by a licensed common victualler primarily engaged in the sale of food to be consumed on such premises. Persons found guilty of violating this section shall pay a fine as set forth in Chapter 29. For purposes of this section each separate sale shall be deemed a separate offense. In the event of sale of several items or articles at one time to one customer, only one sale shall be deemed to have taken place."

And by adding after the second sentence of Section 42A thereof the following sentence:

"This section shall not apply to the sale of food, exclusive of alcoholic beverages, to be consumed off premises."  
or take any other action relative thereto.

**VOTED:** That it be so voted with the addition of the words "or innholder" after the words "common victualler" in the first sentence of the second paragraph of Section 42. **BY MAJORITY VOTE**

**ARTICLE THIRTY-FIVE:** *By the Town Administrator at the request of Acting Police Chief Michael d'Entremont.* To see if the Town will vote to amend the Revised By-Laws of the Town, Chapter Thirteen, Police Regulations, by adding the following Section sequentially numbered:

### **Section \_\_\_\_ . Regulating Noise Levels of Motorcycles**

- a) No person shall sell, offer for sale, or install on or in any motor vehicle or trailer; (1) a muffler from which the baffle plates, screens, or other original internal parts have been removed and not replaced; (2) an exhaust system which has been modified in a manner which will result in an amplification or an increase in the noise emitted by the exhaust system; or (3) a muffler cut-out or by-pass. A violation of this sub-section shall be punishable by a fine of three hundred dollars (\$300.00).
- b) No person shall park, use or operate a motorcycle, within the Town of Dedham, manufactured after December 31, 1982 that does not bear the required applicable Federal EPA exhaust system label pursuant to Code of Federal regulations Title 40, Volume 24, Part 205, Subparts D and Subpart E, also known as 40 CFR §205.158 and 205.160. All violations of this sub-section shall be punishable by a fine of three hundred dollars (\$300.00), with each day of violation constituting a separate offense
- c) This by-law may be enforced through any lawful means in law or in equity, including, but not limited to, enforcement pursuant to G.L. c 40, §21, or by non-criminal disposition pursuant to G.L. c. 40, §21D, by any police officer. Any penalty imposed under this by-law shall be in addition to any penalty imposed under G.L. c. 90, §§ 7U and 16.

or take any other action relative thereto.

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**VOTED:** That it be indefinitely postponed.

**ARTICLE THIRTY-SIX:** *By the Town Administrator at the request of Acting Police Chief Michael d'Entremont and Officer Keith Kennedy.* To see if the Town will vote to amend Chapter 13 of the Revised By-Laws of the Town by adding the following Section sequentially numbered:

### Section \_\_\_\_ . Defacement of Property

- a) The defacement of property includes the intentional, willful, malicious, or wanton painting, spraying, marking, scratching, etching, placing a sticker upon, marring or other forms of defacement or destruction of the real or personal property of another including but not limited to a wall, fence, building, sign, rock, monument, gravestone, tablet or other object or thing on a public way or adjoined to it, or in public view, or on private property visible or capable of being viewed by persons utilizing any public right of way, including conduct known or commonly known as "tagging" and the application of markings known or commonly known as "graffiti."
- b) Any person owning, leasing, occupying, or having charge of any premises shall remove from such premises any condition commonly referred to as graffiti or any other condition resulting from the defacement of property described in sub-section (a).
- c) Notice to Remove. Whenever a condition described in sub-section (a) exists on any structure, improvement or other property within the Town, the owner or person in charge of said structure or improvement, shall be issued a Notice to Remove. Such notice shall be in writing, signed by the enforcing authority, and shall have substantially the following form:

#### **NOTICE TO REMOVE UNSIGHTLY CONDITION FROM STRUCTURES OR IMPROVEMENTS**

To the Owner, Agent of the Owner, Lessee, Occupant, or Person in Possession of the Property  
Hereinafter Described

YOUR ATTENTION IS HEREBY DIRECTED to the provisions of Chapter 13, Section \_\_\_\_ of the Revised By-Laws of the Town of Dedham, on file in the office of the Town Clerk.

Pursuant to the provisions of said section, you are hereby notified that a certain unsightly condition exists on premises specifically described as \_\_\_\_\_ which injures neighboring property and the public health, safety, and welfare. You are therefore notified at once, and in any event within 30 days from the date of this notice, to remove said unsightly condition from the property and thereafter to keep said property free therefrom.

In the event you fail to complete such work within the time hereinabove mentioned, the Town shall cause the same to be removed and you will be responsible for the cost of removal of the condition from the property.

Dated at Dedham, Massachusetts, this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_

By: \_\_\_\_\_

For purposes of this section, the enforcing authority shall be the Dedham Police Department.

Such notice shall be given to the owner or owner's agent, and if the owner is not in possession of the

## Town of Dedham Annual Report 2009/2010

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property, such notice shall also be given to the lessee, occupant or person in possession of the premises described in the notice. Such notice shall be personally delivered or shall be deposited in the United States mail at the town, postage prepaid, addressed to the person designated at his last known address and if no address is known or made known to the town, to general delivery in the town, and a copy of such notice shall be posted in a conspicuous place upon the structure or improvement. In the absence of fraud, no error or mistake in the sending of the notices or any of them and no failure on the part of any property owner or any other person to receive the notices shall in any way affect the validity of the proceedings, provided the person mailing or posting such notice files an affidavit of mailing or posting.

Within ten days after the date of posting, publishing, serving, or mailing such notice, whichever shall be later, the owner or any person affected by such notice may appeal the order of removal to the Town Administrator. Such appeal shall be in writing, shall specifically state the objections, and shall be filed with the Town Administrator and the Town Clerk. The Town Administrator, upon not less than five days' notice to the appellant, shall conduct a hearing on the appeal, and notwithstanding any other section of this bylaw, the decision of the Town Administrator shall be final.

- d) If the owner, agent of the owner, lessee, occupant, or person in possession of property upon which a notice to remove a condition described in sub-section (a) has been given pursuant to this bylaw and in which this determination has not been reversed on appeal to the Town Administrator fails to remove the said condition within the time specified by the Notice to Remove or decision of Town Administrator, the town may thereafter remove said condition, and such person shall be liable for the costs of such removal. The town shall prepare a statement of the expense incurred in removing such unsightly condition.
- e) It shall be unlawful for any person, owner, agent of the owner, lessor, or anyone in possession of any premises within the town to refuse to allow the town or its agents or employees to enter upon the premises at any time during the hours of daylight for the purpose of removing, pursuant to sub-section (d) any condition described in sub-section (a) or to interfere in any way whatsoever with the town or its agents or employees in any work that the town may undertake under this bylaw. The fine for violation of this sub-section shall be \$300.00 for each day of the violation and may be enforced by any police officer by either criminal complaint or non-criminal disposition pursuant to G.L. c. 40, § 21D.
- f) The town may bring suit in any court of competent jurisdiction to enforce this bylaw and to recover the costs of removal of any condition described in sub-section (a).

or take any other action relative thereto.

**IT WAS SO VOTED**

**BY MAJORITY VOTE**

**ARTICLE THIRTY-SEVEN:** *By the Park and Recreation Commission.* To see if the Town will vote to amend the Revised By-Laws of the Town, Chapter 27, Sign Code, as follows:

By striking Section 6. c.) thereof in its entirety and replacing the same with the following language which, for clarity of this article, includes new language in italics:

“c.) Town-Owned Property – Sponsorship Signs

Notwithstanding the prohibition of *roof signs and* commercial signs attached to fences cited in Section 6.f., sponsorship signs supporting municipal recreational facilities and activities are permitted on Town-owned

## Town of Dedham Annual Report 2009/2010

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property subject to the approval of the Town agency with the jurisdiction for such property, *provided in the case of roof signs that such signs shall be limited to forty (40) square feet in size and shall be limited to the following locations, with no more than one (1) sign allowed at each such location: Memorial Field, Condon Park, Rustcraft Field and Stone Park.*”

or take any other action relative thereto.

### **Substitute motion by Park and Recreation Commission:**

That Article 37 be so voted with the following change: With no more than one (1) sign allowed at each such location: Memorial Field and Rustcraft Field.

**IT WAS SO VOTED**

**BY MAJORITY VOTE**

**ARTICLE THIRTY-EIGHT:** *By Precinct Two Town Meeting Member Russell Poole.* To see if the Town will vote to amend Chapter Twenty-Two of the Revised By-Laws of the Town by deleting the present Chapter in its entirety and replacing it with the following language:

### **Chapter Twenty-Two – Council on Aging**

#### **Section 1. Council on Aging Established; Terms Set**

There shall be a Council on Aging as established under General Laws, Chapter 40, Section 8B. The Council shall consist of 5 appointed members for terms of one to three years and will be made by the Board of Selectmen. Length of terms to be determined by “luck of the draw.” The Council shall annually choose from among its members a chair, a vice-chair and such other officers, as it deems necessary or expedient.

#### **Section 2. Duties of Council**

Except as may be otherwise provided by charter, by-law or by vote of town meeting, the Council on Aging shall have the powers and duties conferred upon councils on aging by state statute and shall be responsible to the Board of Selectmen for coordinating or carrying out programs designated to meet concerns of the aging.

The Council shall keep accurate records of its meetings and actions and shall file an annual report as required under Section 3 of Chapter Seven of these By-Laws.

The Council may receive gifts of property, both real and personal, in the name of the town of Dedham. Gifts of real property shall be used for the purposes of this chapter as directed by the terms of the gift and shall be used under the care, custody and superintendence of the Board of Selectmen.

#### **Section 3. Appointment of Staff**

The Board of Selectmen shall appoint a Director and the Director shall appoint all clerks and other employees as it may from time to time require. The Council may enter into an employment contract/agreement with the Director under the guidance and approval of the Board of Selectmen.

#### **Section 4. Administration**

The Council on Aging shall, with the approval of the Board of Selectmen, establish policy and overall operating guidelines and for that purpose shall, with or through the Council on Aging Director, regularly meet with the Town Administrator to consult on budgetary issues. Further, the Director shall meet with the Board of Selectmen, as they deem appropriate.

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The Council on Aging Director shall be responsible to the Council for implementing such policy as well as for the daily direction of staff and operations.  
or take any other action relative thereto.

**VOTED:** That it be indefinitely postponed.

**ARTICLE THIRTY-NINE:** *By the Sustainability Advisory Committee* To see if the Town will vote to amend the Revised By-Laws of the Town by adding a new Chapter to said general By-Laws, entitled “Stretch Energy Code” for the purpose of adopting and implementing Appendix 120 AA of the Massachusetts Building Code, 780 CMR, the “Stretch Energy Code”, including amendments or modifications thereto (a copy of which is on file with the Town Clerk), or take any other action relative thereto.

**IT WAS SO VOTED**

**BY MAJORITY VOTE**

**ARTICLE FORTY:** *By Precinct One Town Meeting Member Frederick Civian.* To see if the Town will vote to amend the Revised By-Laws of the Town, by adding the following new Chapter sequentially numbered:

### **Chapter \_\_. Reducing the Environmental Impacts of Buildings in Dedham**

Starting July 1, 2011, each new building or major renovation of more than 20,000 square feet must be capable of being certified at the Silver Level according to the most recent LEED New Development and Major Renovation standards adopted by the United State Green Building Council.

Each building permit issued for any new building or major renovation of more than 20,000 square feet on or after July 1, 2011, may only be issued if the plans for such building or major renovation have been found to be capable of being certified at the Silver Level according to the most recent LEED New Development and Major Renovation standards adopted by the United States Green Building Council.

By March 31, 2011 the Dedham Planning Board shall adopt regulations implementing this bylaw, or take any other action relative thereto.

**VOTED:** That it be indefinitely postponed.

**ARTICLE FORTY-ONE:** *By the Town Administrator at the Request of Economic Development Director Karen O'Connell.* To see if the Town will accept the provisions of Chapter 43D of the Massachusetts General Laws as amended pursuant to Section 11 of Chapter 205 of the Acts of 2006, and to approve the filing of an application with the Interagency Permitting Board for the designation of land at 180 Rustcraft Road, 237 Rustcraft Road and 280 Rustcraft Road, comprising of three parcels on Assessor's Map 164-1, 164-5 and 164-7, as a Priority Development Site, or take any other action relative thereto.

**IT WAS SO VOTED**

**BY MAJORITY VOTE**

**ARTICLE FORTY-TWO:** *By the Park and Recreation Commission.* To see if the Town will vote, pursuant to Massachusetts General Laws, Chapter 40, Section 15A, to transfer from the Dedham Park and Recreation Commission to the Board of Selectmen for general municipal purposes the care, custody, management and control of a certain parcel of land, being a portion of the so-called Condon Park, said parcel being shown as 96-108-90 on a Plan entitled Property Transfer from Parcel 96-108-90, dated February 19, 2010, prepared by Town of Dedham GIS (said plan on file with the Town Clerk); and to authorize the Board of Selectmen to seek legislative approval for said transfer pursuant to Article 97 of the Amendments to the Massachusetts Constitution, or take any other action relative thereto.

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**RECOMMENDATION OF THE FINANCE COMMITTEE: THAT IT BE SO VOTED.** Pursuant to Massachusetts General Laws, Chapter 40, Section 15A, to transfer from the Dedham Park and Recreation Commission for such purposes as the land is currently held to the Board of Selectmen for general municipal purposes, such purposes to include the purpose of lease, the care, custody, management and control of a certain parcel of land depicted as “Property Transfer Area” on a plan entitled Property Transfer from Parcel 96-108-90, dated February 19, 2010, prepared by Town of Dedham GIS, said parcel being a portion of the so-called Condon Park, and which plan has been filed with the Town Clerk; and to authorize the Board of Selectmen to lease such parcel for telecommunications purposes upon such terms and conditions as the Selectmen shall deem appropriate, and to seek approval to segregate net revenues received in connection with such lease in a separate “receipts reserved for appropriation” account, which funds may thereafter be appropriated for park and recreational purposes only; and further to authorize the Board of Selectmen to petition the General Court to the end that legislation be adopted for this purpose precisely as follows, provided that the General Court may make clerical editorial changes of form only to the bill, unless the Board of Selectmen and the Park and Recreation Commission approve amendments to the bill before enactment by the General Court, and to authorize the Board of Selectmen and the Park and Recreation Commission together to approve such amendments to the bill which shall be within the scope of the general objectives of the petition; and further to authorize the Board of Selectmen to seek such other approval of the General Court as may be necessary for said transfer, use, and fund segregation, including but not limited to a petition to approve such transfer and leasing pursuant to the provisions of General Laws Chapter 45, Section 7 and/or Section 14, and any other provision of the General Laws or common law requiring approval of the General Court, including the so-called prior public use doctrine:

### **AN ACT AUTHORIZING THE TOWN OF DEDHAM TO LEASE A PORTION OF CONDON PARK**

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Notwithstanding the provisions of any general or special law to the contrary and pursuant to the provisions of Article 97 of the Articles of Amendment to the Constitution of the Commonwealth of Massachusetts, the Town of Dedham is hereby authorized to transfer the care, custody, management and control of a certain parcel of park land depicted as “Property Transfer Area” on a plan entitled Property Transfer from Parcel 96-108-90, dated February 19, 2010, prepared by Town of Dedham GIS, said parcel being a portion of the so-called Condon Park, from its Park and Recreation Commission to its Board of Selectmen to be held for general municipal purposes, including the purpose of leasing, and to authorize the Board of Selectmen to lease the property for telecommunications purposes upon such terms and conditions as the Selectmen shall deem appropriate.

SECTION 2. Notwithstanding the provisions of section 53 of chapter 44 of the general laws or any other general or special law to the contrary, the Town of Dedham shall deposit and segregate net revenues received in connection with such lease in a separate “receipts reserved for appropriation” account, which funds may thereafter be appropriated for park and recreational purposes only. Any interest earned thereon shall be credited to and become part of that account.

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SECTION 3. This act shall take effect upon its passage.

**ARTICLE FORTY-THREE:** *By the Board of Selectmen at the Request of the School Building Rehabilitation Committee.* To see if the Town will vote to authorize the Board of Selectmen to acquire, by gift, purchase, or eminent domain, land or interests in land off High Street near Pottery Lane for school purposes, upon such terms and conditions as the Board of Selectmen deem appropriate; and to authorize the Board of Selectmen to enter into all agreements and take all other actions necessary or appropriate to carry out this acquisition; and further to raise and appropriate, transfer, or borrow a sum of money for such acquisition, or take any other action relative thereto.

**Voted:** That the Town authorize the Board of Selectmen to acquire, by gift, purchase, or eminent domain, all interests of others in that portion of Pottery Lane believed to be owned by the Town and shown as a "Way" located in the southwestern corner of Lot 2 on the plan entitled: "Subdivision Plan of Land in Dedham, Pilling Engineering Company, Inc., Surveyors, August 4, 1965", filed with the Norfolk County District of the Land Court as Plan No. 23520B, for school purposes, upon such terms and conditions as the Board of Selectmen deem appropriate; and to authorize the Board of Selectmen to enter into all agreements and take all other actions necessary or appropriate to carry out this acquisition; and further to raise and appropriate the sum of \$2,200.00 for such acquisition, or take any other action relative thereto.

**BY 2/3 VOTE**

**ARTICLE FORTY-FOUR:** *By the Board of Selectmen at the Request of the School Building Rehabilitation Committee.* To see if the Town will vote to transfer the care, custody, management and control of land or interests in land presently held by the Town in and about Pottery Lane, from the Board of Selectmen or such other board as has custody of said property, to the Board of Selectmen for the purpose of conveyance, and to authorize the Board of Selectmen to convey such land or interests in land, which may be conveyed in consideration of the grant to the Town of land or interests in land for school purposes, and to enter into all agreements and take all other actions necessary or appropriate to carry out this transaction, and further to authorize the Board of Selectmen to seek legislative approval for such conveyance as necessary under Article 97 of the Amendments to the Massachusetts Constitution, provided that the General Court may vary the form and substance of the requested legislation within the scope of the general public objectives of such a petition, or to take any other action relative thereto.

**VOTED:** That it be indefinitely postponed.

**ARTICLE FORTY-FIVE:** *By the Board of Selectmen.* To see if the town will vote to transfer the care, custody, maintenance and control of the land described below, owned by the Town and currently under the care, custody, maintenance and control of the Board of Selectmen for general municipal purposes including solid waste disposal, to the Board of Selectmen for the joint purposes of leasing to multiple telecommunications companies for the location of telecommunications facilities and general municipal purposes including solid waste disposal, and further to authorize the Board of Selectmen to enter into such a lease or leases for said purposes, for all or a portion of the land shown on Assessors Map 7, as Plot 68EX, (said map on file with the Town Clerk) being a portion of the land described in a deed to the Town recorded with the Norfolk Registry of Deeds at Book 1611, Page 56, upon such terms and conditions, and for a period in excess of three years; and to grant such easements upon said land as are necessary for utility services in support of such use; as the Board of Selectmen shall determine to be in the best interest of the Town, or take any other action relative thereto.

**IT WAS SO VOTED**

**BY 2/3 VOTE**

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**ARTICLE FORTY-SIX:** *By Precinct Six Town Meeting Member Amy Haelsen at the Request of Centre Market, Inc. d/b/a Centre Deli.* To see if the Town will vote to petition the General Court to adopt the following legislation. The Legislature may reasonably vary the form and substance of the requested legislation subject to the approval of the Board of Selectmen who are hereby authorized to approve amendments within the scope of the general public objectives of this petition.

### **AN ACT AUTHORIZING THE TOWN OF DEDHAM TO GRANT AN ADDITIONAL LICENSE FOR THE SALE OF ALL ALCOHOLIC BEVERAGES**

Be it enacted by the Senate and House of Representatives in the General Court assembled and by the authority of the same, as follows:

**SECTION 1.** (a) Notwithstanding Sections 12 and 17 of Chapter 138 of the General laws of Massachusetts or any other general or special law to the contrary, the Dedham Board of Selectmen may grant one (1) additional license for the sale of all alcoholic beverages to be drunk on the premises, subject to the conditions set forth in this act.

(b) The additional license authorized by this act shall be reserved for and restricted to the Centre Market, Inc., for the licensed premises at 545 High Street, Dedham, Massachusetts, subject to all other requirements for an all alcoholic beverages license.

(c) The additional license authorized by this act shall not be transferable.

(d) In the event that said Centre Market, Inc., ceases to have a legal existence, or no longer owns or operates from the premises at 545 High Street, Dedham, Massachusetts, the additional license authorized by this act shall be automatically revoked and may not be granted or issued to any other entity.

**SECTION 2.** This act shall take effect upon passage.

or take any other action relative thereto.

**IT WAS SO VOTED**

**BY MAJORITY VOTE**

**ARTICLE FORTY-SEVEN:** *By the Town Administrator.* To see if the Town will vote to accept the provisions of the 2010 Municipal Relief Act, (H1971 or any successor laws) so-called, to provide relief in the areas of employee benefits and other budgetary relief measures, or take any other action relative thereto.

**Voted:** That it be indefinitely postponed

**BY MAJORITY VOTE**

**TOWN MEETING DISSOLVED 9:03 P.M.**

### **ATTENDANCE 2010**

**PRECINCT ONE**  
**TERM EXPIRES 2013**

**5/17/2010**

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MARTHA ABDELLA, 12 MARION ST	X
WILLIAM L. BLISS, 586 BRIDGE ST	X
BRUCE H. BOWERS, 935 HIGH ST	X
MICHAEL CHALIFOUX, 125 SANDY VALLEY RD, <b>RESIGNED</b>	X
DAVID C. GILMORE, 66 CHURCH ST	X
JENNIFER HYDE, 44 WILLOW ST	X
JENNIFER B. JORDAN, 14 FRANKLIN SQ.	X
STEPHEN B. MACAUSLAND, 121 SANDY VALLEY RD	
STEPHEN MOORHEAD, 1 COMMON ST	
DANIEL PIERCE, 354 WESTFIELD ST	X
JESSICA PORTER, 4 WILLOW ST. # 2	X
ROBERT L. SANDMAN, 3304 GREAT MEADOW RD	X
FRANCES BOLTON WILMERDING, 149 COMMON ST	X

**TERM EXPIRES 2012**

FREDERICK T. CIVIAN, 24 SPRUCE ST	X
THOMAS C. COCHRAN, JR., 800 HIGH ST	X
DIANE DIBIASIO, 500 WASHINGTON ST	X
THOMAS L. DUNCAN, 58 WILLOW ST	
MARIE-LOUISE KEHOE, 11 WARREN RD	
ROBERT KEOGH, 15 OLD FARM RD	X
WILLIAM SHAW MCDERMOTT, 580 BRIDGE ST	X
SUSAN U. MCINTOSH, 14 ALLINDALE WAY	X
GEORGE Q. NICHOLS, JR, 15 COMMON ST	
HOWARD OSTROFF, 24 COURT ST	X
ANNE M. PODOLSKI, 91 SANDY VALLEY RD	X
RICHARD N. STILLWELL, 986 HIGH ST	
FRED H. WOFFORD, 59 RICHARDS ST	X

**TERM EXPIRES 2011**

STEPHEN M. BILAFER, 147 COURT ST	X
JOHN W. DELANEY, 77 VILLAGE AVE ( <b>DECEASED</b> )	X
MARY JANE DEVINS, 38 HIGHLAND ST	X
HANA JANJIGIAN HEALD, 975 WASHINGTON ST	X
SUSAN S. HICKS, 20 HIGHLAND ST	X
MARY KEOUGH, 8 MERRALL RD	X
ALEXANDER K. LEITH, 136 VILLAGE AVE	X
ELIZABETH F. MARTIN, 50 VILLAGE AVE	X
HOPE C. MCDERMOTT, 580 BRIDGE ST	X
MAY H. POLLY PIERCE, 354 WESTFIELD ST	X
MARGOT C. PYLE, 47 VILLAGE AVE. #203	X
LADD M. THORNE, 28 GUILD RD	X
MARY LOU M. WOFFORD, 59 RICHARDS ST	X
ROBERT E. NASER, 85 COUNTRY CLUB RD <b>APPT</b>	

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### PRECINCT TWO

#### TERM EXPIRES 2013

5/17/2010

KENNETH C. BRAGG, 16 MAYNARD RD	X
MAURICE C. BURNS, 278 RIVERSIDE DR.	X
CONSTANTINE P. CALLIONTZIS, 126 VINE ROCK ST	
JOHN J. DONOVAN, JR., 28 VOLK RD	
PATRICIA GIROUARD, 7 EAST RIVERSIDE DR	X
JANET GORMAN, 92 PINE HILL RD	X
FREDERICK E. HILL, 140 NEEDHAM ST	X
CAROLYN A. JENKINS, 31 ZOAR AVE	X
KRISTINA J. KRUG, 41 MASSACHUSETTS AVE	X
MARYANNE MACDONALD, 19 OAK TREE RD	X
RUSSELL STAMM, 143 ROSEMARY RD	X
DIMITRIA SULLIVAN, 299 RIVERSIDE DR. (Resigned)	
JAMES M. SULLIVAN, 299 RIVERSIDE DR	X

#### TERM EXPIRES 2012

SHERYL A. AMATO, 23 GRANDFIELD ST	X
JACQUELYN K. BLASI, 6 VOLK RD	X
THERESA BRENNAN, 93 COMMONWEALTH AVE (APPT)	
MAYANNE MACDONALD BRIGGS, 237 RIVERSIDE DR (Resigned)	
NEIL F. CRONIN, JR. 36 MARLBORO ST	X
MARK E. ENGD AHL, 28 HILLSIDE RD	X
FRANCIS A. GALVIN, 52 BEACON ST	X
JANET HOLMES, 13 CHARLESBANK RD	X
BRENDAN KEOGH, 76 VIOLET AVE	
STEPHEN M. MACDOUGALL, 36 RIVERSIDE DR	X
CHRISTINE M. ROSS, 14 SHORT ST	X
FREDERICK J. ROSS, 14 SHORT ST	X
MICHAEL J. WALTER, 24 RIVERSIDE DR.	X

#### TERM EXPIRES 2011

ELLEN L. BURNS, 278 RIVERSIDE DR	X
NANCY J. CLEMENT, 30 ARLINGTON RD	X
PATRICIA M. CRONIN, 47 MASSACHUSETTS AVE	X
EUGENE A.M. HARTIGAN, 16 RIVERSIDE DR	X
MARY C. HATHAWAY, 46 DOGETT CIR	
ANTHONY P. JUJU MUCCIACCIO, JR., 45 COMM AVE	X
JUDITH A. PIAZZA, 14 VOLK RD	X
MARTHA N. PODOLSKI, 131 JENNEY LN	
PAUL D. PODOLSKI, 131 JENNEY LN	X
RUSSELL W. POOLE, 4 HILLSIDE RD	X
DONALD R. SAVI, 51 RIVERVIEW ST	X
JEAN M. SCHOENER, 43 VALLEY RD	

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JANET F. SEBAGO, 14 WOODLAWN ST	X
MICHAEL PROVOST, 282 NEEDHAM ST APPT	X
THOMAS E. GORMAN, 92 PINE HILL RD APPT	X

**PRECINCT THREE**

**TERM EXPIRES 2013** 5/17/2010

GLENN S. BIEDERMAN, 64 MAVERICK ST	X
THOMAS M. BONCEK, 1 SHERWOOD ST	
SUSAN M. BROBST, 237 COLBURN ST	
VIRGINIA L. BROBST, 28 MYRTLE ST	X
WILLIAM L. BROBST, III, 237 COLBURN ST	
JASON P. BROGAN, 5 WARE ST	X
RICHARD P. DELLOIACONO, 54 THOMAS ST	X
JOSEPH A. DINEEN, 135 DEDHAM, BLVD	X
MARIE A. FERRO, 34 NORTH STONE MILL DR.	X
FREDERICK C. MATTHIES, 73 CLEVELAND ST	X
THERESA C. O'CONNOR-HEISLER, 27 MEADOW ST	X
RICHARD A. PETERSEN, 10 LEWIS FARM RD	
GERALDINE A. ROBERTS, 64 OAKLAND ST	X

**TERM EXPIRES 2012**

ROBERT A. CAMPANELLA, JR., 61 CONGRESS PL	X
DEANA L. DELLOIACONO, 82 CLEVELAND ST	X
CAROLYN DEVER, 11 RIVER ST	X
EARNEST E. DEVER, 11 RIVER ST	X
RAYMOND P. HARRIS, 18 FOREST ST	X
PRISCILLA H. KARLGREN, 128 COLBURN ST	X
STEVEN KARLGREN, 128 COLBURN ST	
KAREN A. KLOPFER, 37 GREENHOOD ST	X
CHARLES K. KRUEGER, 11 STAFFORD ST	X
DONALD MCKEE, 99 MILTON ST	
OLIVIA REID MULHALL, 235 BUSSEY ST	X
MARY JEAN NADDAFF, 19 COLONIAL DR	X
LINWOOD PUTNEY, 37 GREENHOOD ST	X

**TERM EXPIRES 2011**

MARISA J. CAMPANELLA, 61 CONGRESS PL	X
ROBERTHA V. CIVITARESE, 121 GARFIELD RD	
LLOYD L. CUSHMAN, 121 GARFIELD RD	X
RITA MAE C. CUSHMAN, 121 GARFIELD RD	X
HEIDI A DINEEN, 23 HARDING TER	X
LINDA DINEEN, 135 DEDHAM BLVD	
FRANCIS D. FITZGERALD, 50 BIRCH ST	X
BEVERLY J. JOHNSON, 126 BUSSEY ST. (resigned)	

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FREDERICK W. JOHNSON, JR., 126 BUSSEY ST	X
JACQUELINE J. KOHUT, 14 STORMY HL	X
MICHELLE A. MACDONALD, 155 HARDING TER	
LINDA GALANTE MCKEE, 99 MILTON ST	
MAUREEN L. TETI, 2 HANSON ST	X
DANIEL MEGAN, 170 HARDING TER <b>APPT</b>	X

**PRECINCT FOUR**

**TERM EXPIRES 2013** **5/17/2010**

SHEILA A. BOWLER, 76 SANDERSON AVE	X
MARGARET M. CONNOLLY, 17 ELMWOOD AVE	
CECILIA T. EMERY-BUTLER, 163 MT VERNON ST	X
JOSEPH E. FINDLEN, 278 CENTRAL AVE	
ROBERT J. FRASCA, JR., 105 WENTWORTH ST	X
ANTHONY J. FREITAS, 37 THOMPSON ST	X
RONALD S. GARLICK, 267 CENTRAL AVE	
EDWARD J. HICKEY, 15 MILLS ST	
WILLIAM J. MCELHINNEY, JR., 56 BOULEVARD RD	X
ELIZABETH A. OUELLETTE, 35 WENTWORTH ST	X
ROBERT P. OUELLETTE, 35 WENTWORTH ST	X
PETER A. SPRINGER, 57 CIRCUIT RD	X
TRACEY A. WHITE, 86 WILDWOOD DR	X

**TERM EXPIRES 2012**

PAUL E. CUMMINGS, 82 PRATT AVE	X
JOAN C. CUMMINS, 137 GRANT AVE	X
SUSAN P. FAY, 295 WALNUT ST	X
RORY T. FLYNN, 58 THOMPSON ST	
CHUCK HURST, 126 ADAMS ST	
BARBARA MCKENNA, 66 LINCOLN ST	X
ANN LOUISE MERCER, 750 EAST ST	X
STEPHEN G. MOWLES, 29 JERSEY ST	X
MELISSA RUDY O'CONNOR, 90 SANDERSON AVE	X
THOMAS R. POLITO, JR, 35 LINCOLN ST	X
RICHARD P. RADOSTA, 163 CENTRAL AVE	X
ANDREW E. SULLIVAN, 99 MADISON ST	X
JOHN J. WHALEN, JR, 89 LINCOLN ST	X

**TERM EXPIRES 2011**

CHRISTINE J. BETHONEY, 15 WENTWORTH ST	
ROBERT L. BLACK, 27 MICHAEL RD	X
JAMES S. DRISCOLL, 13 BOULEVARD RD	X
JOHN J. FLYNN, 58 THOMPSON ST	
JENNIFER E. GREANEY, 14 HAMILTON AVE	X

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WILLIAM J. GORMAN, 216 JEFFERSON ST	
KEVIN F. HAMPE, 215 MONROE ST	X
PAUL E . LYONS, JR, 25 ENDICOTT ST	
KRISTEN M.W. OVERMAN, 105 ADAMS ST	X
MARGUERITE E. POLITO, 35 LINCOLN ST	
JACOB A. SANTAMARIA. JR., 152 MADISON ST	X
DONALD W. SEAGER, 206 MONROE ST	X
CHERYLANN W. SHEEHAN, 234 WALNUT ST	X

### **PRECINCT FIVE**

#### **TERM EXPIRES 2013**

5/17/2010

JOSEPH S. CASALI, 98 DALE ST	X
CAROLE E. DONOVAN, 16 SHERMAN RD	
RYAN FRANCIS, 63 HOLMES RD	X
JOHN J. GILLIS, 120 ALDEN ST	X
JOHN P. MANNING, 58 ALTOONA RD	X
DIANE MCLEISH, 47 PRATT AVE	X
SHAWN NEHILEY, 65 TURNER ST	
JOHN E. NOLAN 115 TARBOX ST	X
CHARLES PAPSADORE, JR. 41 SAVIN ST	X
LAWRENCE J. ROONEY, 24 BEECH ST	X
ROSEMARY H. ROONEY, 24 BEECH ST	X
DAVID WEBSTER, 6 KIMBALL RD	X
SUSAN N. WEBSTER, 6 KIMBALL RD	X

#### **TERM EXPIRES 2012**

STEVEN D. CAMPBELL, 333 CEDAR ST	
JOAN CONNORS, 66 ALTOONA RD	X
ROBERT E. CURRAN, 321 CEDAR ST	X
RICHARD P. DOWNING, 111 TARBOX ST	
MICHAEL HUFF, 58 TOWER ST	X
MICHAEL HUMPHREY, 113 PAUL ST	X
MICHELLE HOLMES LABADINI, 142 PAUL ST	X
GEMMA W. MARTIN, 202 BONHAM RD	
MARIANNE T. MARTIN, 15 HOLMES RD	X
JAMES F. SEAMUS MOLLOY, JR., 90 QUINCY AVE	X
DOMINIC H. PONCIA, JR., 217 BONHAM RD	
JONATHAN F. REINHART, 24 TURNER ST	X
MARIE T. RIZZO, 30 GAINSVILLE RD	X

#### **TERM EXPIRES 2011**

FRANCIS E. ADAMS, 135 TURNER ST	
MARIA ANTONUCCIO, 7 SYCAMORE ST	

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ELISSA A. BOOTH, 102 DALE ST	
ELAINE T. BRANCATO, 67 PAUL ST	X
BARBARA M. CARNEY, 230 CEDAR ST	X
WILLIAM O. CARNEY, 230 CEDAR ST	X
KATHERINE CASEY, 58 DALE ST	X
MONICA LINARI, 77 PAUL ST	X
JASON L. MAMMONE, 86 ETNA RD	X
ELIZABETH O'DONNELL, 15 TURNER ST	X
LAURA PARK, 63 PAUL ST	X
PAUL M. RIORDAN, 82 GAINSVILLE RD	X
KATHLEEN M. SULLIVAN, 107 BONHAM RD	

### **PRECINCT SIX**

#### **TERM EXPIRES 2013**

5/17/2010

GAYLE D. ALBERICO, 53 SCHILLER RD	X
STEPHEN K. BRAYTON, 45 VAN BRUNT AVE	X
BARBARA A. GULA, 211 CURVE ST	X
MICHELE HEFFERNAN, 26 BROOKDALE AVE	X
MARJORIE L. KILROY, 13 ABBOTT RD	X
ROBERTA LAWLOR, 145 WALNUT ST	X
STEVEN M. MAMMONE, 33 ABBOTT RD	X
MARYANN MOLLOY, 65 WHITING AVE	X
LISA M. MORAN, 78 LOWER EAST ST	X
MARK PEARROW, 33 ELEANOR ST	X
CHRISTOPHER POLITO, 30 BROOKDALE AVE	X
LAURIE J. REISNER, 31 CASS AVE	X
JAMES T. RONAN, 4 RIDGE AVE	

#### **TERM EXPIRES 2012**

JENNIFER A. BARSAMIAN, 472 EAST ST	X
THOMAS M. CONNORS, 47 ABBOTT RD	X
JOAN DONOVAN, 69 OAK ST	X
CHERYL M. FISH, 29 BELKNAP ST	X
NICHOLAS A. FOSS, 14 HAZELNUT PL	X
AMY HAELSEN, 88 MORSE AVE	X
THOMAS J. HEALY, 217 WHITING AVE	
MELISSA F. KINCH, 55 AVERY ST	
PETER T. MCNULTY, 47 AVERY ST	
JENNIFER POLITO, 30 BROOKDALE AVE	X
MICHAEL T. POLITO, 30 BROOKDALE AVE	X
MARIE J. ROSE, 21 CROWLEY AVE	X
SUSAN B. WALKO, 60 CLARK ST	

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**TERM EXPIRES 2011**

ROBERT F. CHAFFEE, JR., 81 SUNSET AVE	X
THOMAS J. CLINTON, 38 EDISON AVE	X
DOMINIC R. DI VIRGILIO, JR., 93 BROOKDALE AVE	
ROBERT J. FISH, 29 BELKNAP ST	X
DOUGLAS M. GRIER, 7 WINTER ST	
DANIEL F. HART, JR., 75 HARVARD ST	X
EILEEN KELLY, 78 OAK ST	X
MICHAEL S. KELLER, 7 COLUMBIA TER	X
ANDREW LAWLOR, 145 WALNUT ST	X
EILEEN R. LOMBARDI, 114 OAK ST	X
SHEILA A. MALOOF, 110 OAK ST	
PAUL S. NOE, 182 CURVE ST	X
JAMES H. RUMPP, 96 BARROWS ST	X

**PRECINCT SEVEN**

**TERM EXPIRES 2013**

**5/17/2010**

CHERYLE E. BIGGAR, 25 WESTCHESTER CIR	X
DENNIS J. GUILFOYLE, 47 GREENSBORO RD	X
PAUL HAYWARD, 135 TAYLOR AVE	X
LISA LAPRADE, 14 PRESTON ST	X
ROBERT E.MCKINNEY, 78 COLWELLDR	X
DAVID P. MORONEY, 82 UPLAND RD	X
PETER J. MORSE, 5 TRUMAN RD	
RONALD W. PACELLA, JR., 24 PRESTON ST	X
MARK A. REILLY, 32 ROSEN RD	X
MICHELLE PERSSON REILLY, 32 ROSEN RD	X
BERNADETTE RYAN, 15 AZALEA CIR	X
CHERYL A. SCHOENFELD, 256 GREENLODGE ST	X
RICHARD J. SCHOENFELD, III, 256 GREENLODGE ST	X

**TERM EXPIRES 2012**

A. PETER BENSON, 40 SCOTT CIR	X
JOHN F. CARUSO, 1163 EAST ST	X
JEANNE A. FLANNERY, 79 UPLAND RD	
FRANCIS W. FLEMMING, 26 ALPENA AVE	
VIRGINIA R. HARDY, 224 COLWELL DR	X
KEVIN MACNEIL, 74 SPRAGUE ST	X
KEVIN F. MAWE, 11 CORONATION DR	X
MARY ELLEN MCDONOUGH, 20 HERITAGE HL	X
MICHAEL J. MCSHEA, 1018 EAST ST	
KRISTEN MORSE, 5 TRUMAN RD	X
MAUREEN E. PACELLA, 978 EAST ST	X
KATHLEEN M. PODOLSKI, 8 MARGARET RD	

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MARK A. RANO, 17 VINCENT RD

**TERM EXPIRES 2011**

CELIA BLACK, 2 INTERVALE RD	X
CHARLES F. BLACK, 2 INTERVALE RD	X
EDWARD J. GOODWIN, 134 SCOTT CIR	X
ERIC MERITHEW, 73 LEDGEWOOD RD	X
HENRY MOSYCHUK, 88 FOX MEADOW LN	X
JAMES E. MUNCHBACH, 12 NOBEL RD	X
KRISTINA NASH, 161 GREENSBORO RD	X
DIANE A. NOLAN, 309 GREENLODGE ST	X
JAMES J. NOLAN, 309 GREENLODGE ST	X
DONNA M. O'CONNOR , 255 GREENLODGE ST	X
JOSEPH R. SILVI, 24 NOBEL RD	X
CAMILLE S. ZAHKA, 216 GREENLODGE ST	X
PETER A. ZAKHA, II, 216 GREENLODGE ST	X

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### **CHAPTER 11 – EDUCATION**

#### **DEDHAM PUBLIC SCHOOLS SUPERINTENDENT'S REPORT - JUNE M. DOE**

The School Department and the administration are most appreciative of the successful vote in January 2010 for a new Avery Elementary School. An additional but separate vote approved as a second project the renovation of the high school track, field, toilet facilities, and bleachers. During the past several months architectural plans by Dore & Whittier have been approved and the construction contract was awarded to Consigli Construction. The official ground breaking ceremony for the new Avery School took place on October 15, 2010 on site.

This new school has an anticipated opening in the spring of 2012. Our high school athletic field and track will be completed in the summer of 2011. The building project for a new Avery School is a partnership with the Massachusetts School Building Authority which provides an anticipated 51% of the funding for the Avery construction project.

We are very pleased to receive the recognition of Dedham High School as one of the top 50 Best High Schools in Massachusetts. The students at DHS continue to achieve outstanding MCAS results in the tenth grade, and we have increased the number of students are taking AP courses as well as expanded course offerings.

In 2010, a new math curriculum in K-5 was fully implemented as well as a new district-wide science program in grades 4 and 5. Curriculum reviews are now focused on English Language Arts and Social Studies. Our technology department continues to develop and support the widespread use of technology in instruction throughout all grades.

With the generous support of a grant from the Town an innovative pilot program for students who dropped out of high school was begun. This program offers a hybrid model of instruction after school and evenings using on-line courses with direct teacher support. The goal is to improve the completion rate of high school for students at risk for dropping out. The pilot program has seven students participating in Project Diploma.

During the fall of 2010, the landscape at Dedham High School has rapidly changed into an active construction site. We welcome the opportunity to bring a long overdue new school building to our Avery students and provide a 21<sup>st</sup> century education for them. It is with deep pride and gratitude that I accept the simultaneous responsibility of overseeing the modernization of our high school athletic facilities. We remain committed to our students, parents, and the community to provide excellent curricula, taught by the most highly qualified staff, in facilities that reflect the pride and caring for education that is the Dedham tradition.

#### **CYNTHIA KELLY, ASSISTANT SUPERINTENDENT CURRICULUM, ASSESSMENT AND PROFESSIONAL DEVELOPMENT**

Beginning with pre-K through Grade 12, the Dedham Public Schools continue to update curricula, best instructional practices and common assessments. To date, 180 professional staff members have participated in professional development addressing instructional practices that have demonstrated increases student achievement. The remaining staff will complete this program during the 2011-2012 school year. Through keynote presentations during professional development time, all staff members have been trained to provide a cognitive context for learning. This program is a complement to the training that administrators have received over the past three years.

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The 2010-2011 school year brought full implementation of Everyday Mathematics in grades pre-K through 5, one year ahead of the scheduled completion date, thanks to a very generous donation by the Dedham Education Partnership (DEP) and careful budgeting by the district's finance department. Additional DEP funding also assisted with the procurement of Houghton Mifflin Harcourt's new science program for all students in grades 4 and 5.

The district's social curricula, *Responsive Classroom* at the elementary level and *Developmental Designs* at the middle school, remain a priority for all classrooms. Training for new staff is planned for the fourth consecutive year. Morning meetings, an integral component of each program, take place as students begin their day and review the day's agenda.

The Massachusetts Comprehensive Assessment System (MCAS) begins in Grade 3 for our students and continues to be our greatest source of assessment data. Using the Data Warehouse, a tool provided by the Department of Elementary and Secondary Education (DESE), individual, classroom, school, and district scores and trends are continually and extensively examined. A *Growth Model* has been recently introduced that provides the ability to compare student scores from grade to grade through graduation.

As in the past, our first and second year teachers participate in the district's two-year mentoring program. Paired with an experienced staff member holding a professional license, these teachers have the opportunity to observe and be observed by a colleague in order to improve their practice and make a successful adjustment to our district. This program is mandated by the DESE and is a requirement for professional level licensure.

Finally, the district is anticipating a mid-cycle review and site visit to be conducted by the DESE during the spring of 2011. It has been three years since our last Coordinated Program Review (CPR) was conducted and halfway to our next review in 2014.

### **TITLE ONE CYNTHIA KELLY, DIRECTOR**

Title One is a federally funded supplemental program managed by the Massachusetts Department of Elementary and Secondary Education (MA DESE). The program provides qualifying schools with academic assistance in the targeted areas of English Language Arts and Mathematics.

The program was initiated in the district during the late 1970s, and students in grades K-5 are selected to participate through the use of a criteria-based form, classroom teacher recommendations, and assessment results. Additionally, each fall, the Terra Nova standardized achievement test is administered in keeping with federal requirements. Post-testing is conducted at the end of the school year using an alternate form of this test and student growth is reviewed.

### **DEDHAM HIGH SCHOOL JACOB A. SANTAMARIA, JR., PRINCIPAL**

Dedham High School completed its 159th year as it continued standards-based practices to fulfill the needs and aspirations of all students in its educational community with an emphasis on curriculum, instruction and assessment. The school's departments—mathematics, English, science, social studies, foreign language, occupational education, technology, fine arts, and special education—continued to work collaboratively through the implementation of initiatives such as writing across the curriculum to improve student

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performance and achievement in all areas, including the state-mandated MCAS and Advanced Placement tests scores which have shown tremendous advancements.

The Dedham High School Class of 2010 graduated 178 students whose postgraduate plans are as follows: 87 % of the graduating classes are attending two and four year colleges, 12 % are exploring other career and employment opportunities, and 1% have enlisted in the military. Some of the acceptances for further education include American University of Beirut, Assumption College, Bard College, Bates College, Bentley College, Boston College, Bowdoin College, Boston University, Brandeis University, Brigham Young University, College of the Holy Cross, College of Wooster, Drake University, Elon University, Emmanuel College, Fordham University, Loyola University, Massachusetts College of Pharmacy, Massachusetts Maritime College, Merrimack College, Mount Ida College, Northeastern University, New York University, Providence College, Skidmore College, St. Michael's College, Stonehill College, Syracuse University, Quinnipiac University, University of Glasgow, University of Notre Dame, University of Mass. at Amherst, University of Mass. at Boston, University of Mass. at Lowell, University of Miami, University of Mississippi, University of New Hampshire, University of Rhode Island, University of Vermont, Villanova University, Wentworth Institute of Technology, Wheelock College, Wheaton College, and Rensselaer Polytechnic Institute.

### FUTURE GOALS

Dedham High School's educational community verified that the Mission Statement and Expectations continue to establish direction and goals that include the following:

Mission Statement: In partnership with the home and community, Dedham High School provides a comprehensive education that offers students the opportunity to become critical thinkers and self-reliant learners so that they may become positive, contributing members of the global community. Dedham High School core values are *Academic Achievement, Mutual Respect, Accountability, and Responsibility.*

- Assessment of new daily schedule.
- Prepare the NEASC self-study report for the 2013 visit.
- Development of school wide writing rubrics
- Increase community and parent involvement in support of academic achievement and school activities.
- Expand co-curricular offerings and activities.
- Continue to expand the use of technology as an instructional tool.

**DEDHAM MIDDLE SCHOOL  
DEBBIE GATELY, PRINCIPAL**

### CURRICULUM

Through our professional development opportunities, we are continuing to evaluate our programming in English, Mathematics, Science, Social Studies, Physical Education, Technology, Occupational Education, Art, and Music. In response to the need to identify the needs of individual students, we have purchased ***Acuity*** which is a diagnostic computer program for Mathematics. To address the need of raising our scores on MCAS, we will be introducing a new writing program in English Language Arts called ***Writing With Colors***. We are now entering our second year using these programs and it is our goal that both of these programs will not only enhance the curriculum taught on a daily basis, but also build on the foundations established. The faculty of each department also reviewed and revised the departmental curriculum and outlines for the subject areas to reflect the Massachusetts Curriculum Frameworks in preparation for our NEASC re-accreditation coming up in 2011..

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### Student Activities at the Middle School include:

- Homework Club
- Student Council
- School Newspaper
- Yearbook
- Foreign Language/Culture Club
- National Junior Honor Society
- School Store
- Fall Talent Show
- Spring Musical
- Band
- Chorus
- Open Gym
- “Wristbands” for Haitian Relief – American Red Cross
- Dedham Education Foundation Spelling Bee
- Project Success Enrichment Program

### Community Service Activities are:

- Walk for the Poor (St. Vincent de Paul)
- Walk for Cystic Fibrosis
- Pennies for Patients
- Fall Food Drive
- Chorus Town Concerts
- Annual Veteran’s Day Assembly

### **DR. THOMAS J. CURRAN EARLY CHILDHOOD EDUCATION CENTER JESSICA HAMMOND, PRINCIPAL**

The Curran Early Childhood Education Center houses all the kindergarten classes for the Town of Dedham. We also offer preschool programs for three and four year old children. A child care center is on-site and is available to students enrolled at the Curran Center. All of our programs are integrated classes.

### **CURRICULUM**

The Preschool curriculum is designed to meet the needs of three and four year olds as they develop socially, emotionally, physically and cognitively. A variety of developmental activities provide opportunities for the children to create, explore, communicate and learn at each child’s individual. The Curran Center staff continues to work on providing young learners with high quality academics while promoting positive social and emotional development.

The Kindergarten curriculum continues to focus on the social, emotional, physical and academic growth of each child. The major goals of the kindergarten year are to foster curiosity, the desire to learn, self-confidence in the ability to learn, the learning of skills, the application of skills learned, the willingness to take risks, and the acquisition of general knowledge. The kindergarten curriculum integrates reading and language arts, mathematics, science, history and social science, music, art, physical education and library activities.

The Massachusetts Curriculum Frameworks and the Guidelines for Preschool Learning Experiences in addition to the Everyday Math and Creative Curriculum programs guide the instruction at the preschool level. Teachers continue to focus on early literacy skills using a variety of approaches including phonological

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awareness, phonics instruction, shared and guided reading. At the kindergarten level, the Literacy Place and Everyday Math curriculums are implemented to guide instruction. Kindergarten teachers also participated in professional development using the Lucy Calkins writing approach. Literacy skills and counting skills are assessed in the fall and spring. The results are used to inform and direct instruction.

### **STUDENTS**

Kindergarten enrollment includes 189 students. This number changes as students enroll throughout the year. Currently the Kindergarten program offers four half-day sessions and six full-day classes. In January, a lottery is held to fill the spaces for full day kindergarten. Class size in the half-day sessions average 17 and 21 in the full day programs.

Preschool students continue to be enrolled through a lottery. This lottery is held in November of the previous school year. Currently there are 131 students enrolled into 2-day, 3-day, and 5-day sessions. As students with special needs are identified throughout the year, preschool enrollment increases. We offer both a three year old program and a four year old program.

The Curran Center also houses a Child Care Center on site. This program is available for students who are enrolled in our kindergarten and in our four year old preschool program. Approximately 64 students are currently using this service.

### **STAFF**

All of the teachers at the Curran Center are highly qualified. The National Association for the Education of Young Children (NAEYC) has determined that the preschool and childcare programs are in compliance with nationally recognized criteria for high quality early childhood programs. We are currently awaiting a visit from NAEYC for re-accreditation.

**AVERY ELEMENTARY SCHOOL  
CLARE SULLIVAN, PRINCIPAL**



### **CURRICULUM**

The Avery School staff continues to focus on increasing student achievement while meeting the needs of a diverse student population. Our teachers continue to examine student work and information provided through Data Warehouse to inform instruction across all grade levels.

Teachers in grades 1 through 5 are now using *EveryDay Math* to provide a well balanced mathematics program which meets the standards stated in the Massachusetts Curriculum Frameworks. Students in grade 2 through 5 are able to gain mastery of their basic facts through the use of *Fastt Math*. Additionally, teachers in grades 3 through 5 are able to use the assessment data provided through *Acuity* to tailor math instruction to the abilities and needs of an increasingly diverse student population.

A balanced literacy program is provided through the use of *Literacy Place* as our primary language arts program along with *Project Read (Phonology, Story Form, and Report Form)* and other materials. The Developmental Reading Assessment (DRA) is administered to all students to determine the independent and instructional reading levels of our students. Our grades 1 through 3 teachers are using the revised DRA2 to gain additional information regarding fluency and written comprehension. The data gained through these assessments is used to provide specific focused instruction through guided reading groups utilizing leveled trade books. Lucy Calkins *Units of Study for Primary Writing* and *Units of Study for Teaching Writing Grades 3-5* are being used as the primary writing program in grades 1 through 5.

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Our ELL (English Language Learners) staff offers support to over 35 students whose first language is not English. The ELL program is designed to provide sheltered English immersion instruction for limited English proficient students. In one-to-one and small group sessions, English Language Development instruction addresses listening, speaking, reading, and writing standards. In addition to the direct support provided by the ELL staff, trained classroom teachers are providing sheltered content instruction. These instructional techniques not only provide support for our LEP (Limited English Proficient) students, but also enhance the educational program for all students. The reciprocal learning between ELL students and native English speakers educates all students about the importance of diversity and culture in learning.

The special education program primarily follows an inclusion model. Services for students with special needs are provided through inclusive, team taught classes. Certified special education teachers and Speech/Language Pathologists support students in the classroom. The inclusive model provides additional opportunities for small group teaching which benefit not only the special needs students but all students in the class. Additionally, Avery School houses three district-wide special needs programs. Two of these programs are integrated looping classes in which students remain with the same classroom teacher for two years. The Team Based Learning Center is a self-contained class for students in grade 1 through 4.

Homework clubs, as well as MCAS preparation programs, have been offered after school in Grades 3, 4, and 5.

### **SCHOOL ACHIEVEMENTS**

This year the Avery School was recognized by the Department of Elementary and Secondary Education for its work with English Language Learners. Avery School was one of 36 schools throughout the Commonwealth to be offered the opportunity to participate in an Academic Achievement Grant for Schools and Districts Demonstrating Progress in Closing the Achievement Gap for Limited English Proficient (LEP) Students. Avery School's LEP students scored approximately 25% higher than expected based on the state averages.

The Avery School can be found online at [www.dedham.k12.ma.us/elementary/avery/](http://www.dedham.k12.ma.us/elementary/avery/). Our school website provides detailed school news and parent education, curriculum information, and other educational resources.

### **GREENLODGE SCHOOL KATHERINE B. KIEWLICZ, PRINCIPAL**

### **CURRICULUM**

We continue to use software to support instruction and assessment in both literacy and math. Teachers are using the Lexia program, which is web based and used to support reading progress. In math we continue to use Acuity, which is a web based tool that is used with all students in grades 3 through 5. Its assessments are both predictive and diagnostic and the results are used to drive instruction and to assess achievement.

The special education program at Greenlodge continues to be an inclusion model. Special needs teachers support the children's needs in the classroom as much as possible. Two district-wide programs designed to meet the varying needs of our student population are housed at Greenlodge School.

### **STUDENTS**

The current student enrollment at the Greenlodge School is 318 students. We have 17 classrooms made up of three first grade classes, four second and four third grade classes, and three classes each of grades four and five. This year we are continuing with our afterschool enrichment program which was very successful last year. Students have the opportunity to sign up for afterschool classes. We are just beginning our fall

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session, and will also have a winter and spring session this year. This fall we offered 10 classes and have had 118 students register. They will be taking classes such as Building with Legos, Become an Author, Floor Hockey, Yoga, Walking/Running Club, Games Galore, and Bead Making.

The Greenlodge Student Council is made up of representatives from the fourth and fifth grade classes. Three representatives from each class for a total of 18 members make up the student council. Elections are held at the end of October. Our student council members serve as role models for the rest of the student community they undertake various service projects such as food collection for the Dedham Food Pantry throughout the school year.

We continue to have two volunteer groups work with our students here at Greenlodge. The Human Services Department and the Endicott Estate Greenhouses send volunteers to work with our first and third graders to teach them about plants and help them to grow their own plants in our grow-labs that are housed in the bridge between the primary and the intermediate wing of our school. This activity supports the MA science curriculum frameworks at each grade level. Our second group of volunteers is our "Lunchtime Learners" who come to us through the Dedham Council on Aging. They volunteer their time and share their talents with our third through fifth graders during recess time once a week during the lunch/recess block. The children have the opportunity to play board games, learn to knit or crochet, or do crafts. Both of these activities provide our students with a wonderful opportunity to interact with some of Dedham's senior citizens.

### **STAFF**

The Greenlodge School has a staff of 54 members. Our staff is made up of 17 classroom teachers, two PE teachers, 1 music teacher, 1 art teacher, a .6 librarian, a reading specialist, 5 special education teachers, a school adjustment counselor and 1.2 speech and language teachers. We also have a full time school nurse, 2 full time custodians, a full time secretary, and 12 instructional assistants. Our staff is participating in a variety of professional development activities this year including Instructional Practices That Maximize Student Achievement, Lucy Calkins Writers' Workshop, and Math and Science best practices.

### **TECHNOLOGY**

Each classroom at Greenlodge has four networked desktop computers. Our library/media center has a lab of 25 computers that were refreshed in 2009, and LCD projector, Smart Board, and teacher station. Each class is assigned computer time in the lab every week. All of our classrooms have an LCD projector and two of our classrooms had Smart Boards installed last year. Also last year we had a wireless network installed at Greenlodge and a cart of 26 "notebook" computers that can be rolled to the classrooms for student use.

**OAKDALE SCHOOL**  
**HOLLI ARMSTRONG, PRINCIPAL**



### **CURRICULUM**

In a continued effort toward meeting the needs of our growing population as well as increasing student achievement in all curriculum levels, as well as, close the achievement gap, we have continued to work in grade level focus groups. Grade level teacher meet every other Wednesday from 3:00-3:30 to plan a cohesive curriculum following Massachusetts State Frameworks. The focus of these meetings has been to look student work, develop common assessments, and continue to align the curriculum with the Massachusetts State Frameworks. Teachers in Grade 1-5 are now utilizing Everyday Math as our math program. Acuity in Grades 3-5 continues to provide instantaneous information assisting teachers in their instruction in the area of Math. Students in Grades 2-5 use Fastt Math to enhance their computation skills. A balanced reading approach is provided in all grade levels for reading instruction. A combination of Literacy Place and leveled readers are being utilized at each grade level. The Developmental Reading Assessment is administered in the

## Town of Dedham Annual Report 2009/2010

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Fall and the Spring to all students Grades 1-5 to drive instruction in the area of Reading. Students in Grade 3, 4 and 5 are placed in leveled reading groups with students who have similar abilities. These abilities are determined by DRA levels, MCAS scores, and previous year teacher recommendations. After school homework clubs are being offered to students in Grades 3, 4, and 5. Several MCAS remedial and enrichment programs were offered before and after school at Grades 3, 4 and 5 in both ELA and Math.

### **STUDENTS**

As of October 2010 the current enrollment at Oakdale School is 356 students. There are four classrooms at each grade level in grades 1-3 and three classroom in Grades 4 and 5. During the summer of 2010, students participated in a Summer Reading and Math program. Approximately 75% of the students participated in the Summer Reading and/or Math Program. This is a slight decrease from last year. To promote a love for reading several other Reading Incentive programs occur throughout the school year. Many classes involved in weekly/monthly cross-grade reading and writing buddies programs and a senior buddies program with senior members of the community. Students in Grades 4 and 5 continue to participate in a Student Job program. Student jobs include; Morning and Afternoon Announcer, Hall Monitor, Playground Buddy, Flag Raiser, Recycle Club, Indoor Recess helper to name a few. Fifth Grade Student Council members continue to organized many community outreach activities such as: Caroling for Coins, Lollies for Life and Flower Power Day all of the proceeds from these fundraisers are donated to charity. Students continue to work on adhering to the Oakdale School Standards of Behavior which include being: Respectful, Reliable, Cordial, and Hardworking. Oakdale School hosts district-wide inclusive education programs in grades 1 and 2. These classes are called “co-taught” classes because they are staffed with special educators, a regular education teacher, and an instructional assistant. Within each class, there is a small cluster of students with special needs who are provided services and learn with their grade level peers. These classes are extremely beneficial for all students for a number of reasons: students with special needs learn from their “typical” peers while “typical” students learn from them. All students learn to appreciate differences. Many students with learning disabilities are gifted intellectually and creatively. Our co-taught classes foster a deeper understanding of various learning styles. Students who do not require specialized instruction may be assigned to an inclusive classroom because they are positive role models who demonstrate enthusiasm for learning and excellent social skills. In an inclusive classroom there are benefits for all students: a low student/teacher ratio, a respect for all learning styles, and the opportunity to participate in diverse instructional strategies. Several journal articles describe the empathy that students acquire and transfer to the community outside of school. We feel this is an exemplary learning environment for many students. As part of a goal from our School Improvement Plan to “*increase enrichment opportunities for all students* “ we continue to offer 3 After School Enrichment sessions per year. Teachers and parents are teaching various courses 5 days per week. Courses include; Musical Theatre, Crafty Kids, Scrapbooking, Cardio Kickboxing, Floor Hockey, Spa Kids, Sports and Games to name a few.

### **RIVERDALE ELEMENTARY SCHOOL DORIS CLAYPOOL, PRINCIPAL**

The Riverdale Elementary School enrolled 225 students from grades one through five. The faculty was composed of 42 staff members – teachers and assistants

### **CURRICULUM**

The school has an ongoing goal to meet the expectations of the No Child Left Behind Law. We are working towards that goal to have all students become Proficient and Advanced in ELA and math before 2014. Dedham was fortunate to implement the *Everyday Math Program* into grades three and four. Grade five will be the last to have the program in the 2010- 2011 year. Also, we brought new technology to our third, fourth and fifth grade students - the *Acuity Program*. It is an integrated assessment solution that produces reports

## Town of Dedham Annual Report 2009/2010

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and instructional resources for the teacher. Assessments were administered to assist the classroom teacher to monitor daily math instruction via prescriptive and diagnostic tests. They predict how students will do on MCAS testing. Riverdale continued to work with FASTT Math which promoted mastery with basic facts: adding, subtracting, multiplying and dividing. Finally, we completed the second year with the Math Hall of Fame. Students were recognized when a score of 90% or better was achieved on 30 problems in less than 150 seconds. We had over 40 students capable of achieving that goal.

In ELA, we continued the *Massachusetts Children's Book Award Reading Program* for grades four and five. Books were read aloud by the classroom teacher and the library/media specialist. Students read a minimum of three books independently as well. In grades one through three, the reading incentive program was *Go Bananas for Books!* Students were asked to read at home with their parents. They read fiction and nonfiction books and then wrote short summaries.

During the year, many students entered a contest sponsored by the Blue Bunny. This contest was in conjunction with a book that was illustrated by Mr. Peter Reynolds titled, *Tess's Tree*. The focus was for a student to submit a drawing or an essay about the importance of honoring every living thing. There were so many entries Mr. Reynolds came to Riverdale to recognize a winner from each class and that child was published in *Hutch* magazine.

Finally, we completed committee work in science this year. Students in grades four and five will have a science text and kits that will enhance our science curriculum.

With the student council, we began a new anti-bullying program titled, *Be a Buddy Not a Bully: Show Kindness and Respect in Your Words and Actions*. Students wore badges which in turn promoted good behavior during the school day. There were posters placed around the school. This program worked with Responsive Classroom which has been integrated and practiced daily. Both programs developed many character traits that we expect from elementary students: honesty, responsibility, consideration and respect for other people.

### **EDUCATIONAL TECHNOLOGY**

Currently, Riverdale School has four Smartboards. This enabled the teacher to engage with interactive teaching throughout the day. Also, all classrooms have overhead LCD projectors. All classroom teachers were able to utilize web based technology in the classroom.

A mobile lab with 30 computers was utilized frequently with technology programs provided by the district such as Lexia and FASTT Math

### **SPECIAL EDUCATION KATHY GAUDREAU, DIRECTOR OF SPECIAL EDUCATION**

The 2009-2010 school year has been another year of growth and improvement for the Special Education Department. Mrs. Kathy Gaudreau has been appointed as Director of Special Education following a year as Interim. Mrs. Nancy Coppola, a fifteen-year veteran special education teacher at Riverdale Elementary School, has been hired as the Director of Elementary Special Education, PreK-5, a position that had been vacant for a portion of the previous year. Mrs. Gaudreau is also supported by Ms. Dale Carberry, Director of Secondary Special Education, Mrs. Amy Martin, Early Childhood Evaluator, and Mrs. Meredith Becker, Out-of-District Coordinator. All special education administrative team members continue to support special education staff and oversee the district programs and the need for future growth and development.

The Special Education Parent Advisory Council (SEPAC), under the leadership of Mrs. Joan Connors has grown in participation and continues to be a great resource to parents. The SEPAC board members

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coordinate and provide various presentations and speakers geared toward educating and enlightening parents of children of all ages with special needs. The collaborative efforts of this team have provided evenings on topics including: Vision Statement Planning, Transition Planning, and Basic Rights and Procedural Safeguards presented by The Federation for Children with Special Needs, which was a joint effort with the Walpole PAC. Three additional meeting dates focused on “What special education and inclusion look like” at the various levels. These presentations were given by special education teachers from the various schools.

The Special Education Council has continued to meet regularly. This year the group developed a Council mission statement and goals. The group continues to look forward, assessing the needs of the District to make recommendations for growth and improvement of special education across the District. During the course of the year, members, including the Directors, met to discuss ideas for professional development for professional and supportive staff members. The parent IEP process survey, developed last year, and is sent to all parents when they receive a new IEP or amendment, has had a high rate of return. This survey provides parents with an avenue to provide direct, anonymous feedback, to the administration regarding the special education process they had recently participated in. The information received from the survey guides special education administration to areas that are in need of attention. The feedback from the survey has been very positive thus far. The Council has also been instrumental in recommending changes to the extended school year program. At the present time, the Extended School Year programming services students PreK through grade 9. The addition of a social skills/movement component which enhances students’ social and pragmatic skills has been received positively by students, staff and parents, and will continue in the future.

The Special Education Department continues to use “esped”; a web based IEP Program, to provide the special education staff with an easily accessible form of technology to complete the Individualized Education Programs and the supporting documentation and paperwork. The ongoing enhancement and additional applications of this program make this a valuable resource to the Dedham Public Schools for teachers. The additional applications available to administration are critical in responding to Federal and State mandated timelines and data collection requirements.

The special education department has committed to adhere to fully implementing all areas addressed in the Coordinated Program Review (CPR) which had been completed in February of 2008 by the Massachusetts Department of Education (DOE). The next scheduled Mid Cycle review will occur during the late winter/early spring of 2011.

The Dedham Public Schools has continued to support an inclusionary special education service delivery model for the majority of the special education students, with specially-designed instruction delivered within the regular classroom. For those students in need of more intense special education services, a variety of specific, substantially separate programs with integration, are available across the District at all age/grade levels. The success of both models requires a collaborative effort of highly skilled general and special education professional and support staff.

In addition to the recently implemented Language-Based Learning Center and the primary Team-Based Learning Center, a middle school Team-Based Learning Center has been developed. This program services students in grades six through eight who may be experiencing social/emotional or behavioral regulation challenges and may be unable to make adequate academic and social developmental progress in a general education setting. The learning center provides both a highly structured academic program of instruction as well as integration of services into the general education classrooms with the benefit of students continuing to learn with their peers when possible. Direct behavioral supports, a mainstay of the program, are

## Town of Dedham Annual Report 2009/2010

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integrated into the students' days and assist students in learning strategies that can be applied to everyday social interactions in school and community social situations.

### **TECHNOLOGY** **DON LANGENHORST, TECHNOLOGY DIRECTOR**

Technology is an important tool used in developing students' 21st Century Skills. Students learn to process tremendous amounts of information. They are adapting, innovating and collaborating with others through technology. Teachers use technology to help motivate students, vary instructional strategies, and to assess students. This assessment allows teachers to use the data to drive instruction.

The Dedham Public Schools has a wide area network that connects our seven schools. Each school also has a local area network. The network backbone utilizes fiber optic cable provided by the local cable company and provides the district with a robust network that allows us to utilize a wide variety of web-based resources and software. Internet access is available in 100% of Dedham's classrooms and computer labs. The district utilizes E-Rate funds to provide Internet and telecommunications services to our school district. In accordance with the Children's Internet Protection Act (CIPA) requirements, all Internet traffic is filtered for pornography and inappropriate material, monitored, and recorded. All email is archived as required by law. Anti-virus software is updated regularly to ensure a clean and productive system. An efficient imaging system is used to maintain approximately 1500 instructional and 100 administrative machines. Working closely with town committees, the school department works to maintain a five-year replacement cycle and warranty all computers during these years. Our replacement computers will see an upgrade to the Windows 7 operating system from Windows XP. We continue to see efficiencies from our virtualization of servers. A small but productive technical staff delivers a technological system that has minimal "down time."

Increasing state mandates in the area of data collection are being met. Additions include detailed Civil Rights Data which requires gathering, analyzing, and categorizing student and teacher and school data. The Educational Data Warehouse is used to analyze MCAS data to impact instructional strategies and to improve student test scores. Our web-based student information system (PowerSchool) allows us to distribute progress reports and report cards at regular intervals in a timely and efficient manner. Secondary teacher gradebooks are online and available to students and parents. Implemented efficiencies include allowing teachers to input online recommendations for following year's courses for students and enabling students to input online requests for next year's courses. This year we implemented an automated off-site back-up routine to allow for restoring data in case of a local disaster and continued to improve analysis capabilities using HTML and SQL. Additional technological support for the school administration's financial, health, guidance, and food services is provided.

The technology area continues to support our diverse student community, including our special needs population, with a wide array of equipment and interactive software products. The Universal Design model is used system-wide and targeted technology resources are provided for all appropriate students. The Dedham Public Schools submits an Annual Technology Plan to the Massachusetts Department of Education to qualify for state and federal grants.

Technology professional development sessions, including new-staff training, individual support and train-the-trainer models, are provided after school, during in-service meetings, team meetings, and teachers' unscheduled class time to improve student learning outcomes. Training sessions focus on data-driven instruction to aid individualization, project-based learning linked to standards, authentic assessment, common assessments, 21st century learning skills, Internet safety, ethics and copyright laws, and improved

## Town of Dedham Annual Report 2009/2010

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communication among teachers, students, and parents. Training and ongoing support were also provided for a variety of online subscriptions, network-based programs, and free web-based tools to meet District goals.

Technology resources, strategies, and opportunities for learning are embedded in all of the District curriculum development. Math, science and ELA programs currently collect student data, diagnose strengths and weaknesses, and prescribe individualized paths for improvement. The distance learning lab provides a venue for virtual conferences (Discovery Education and Dedham community's "Climate Day"). Assistive technology methods continue to be supported through Web 2.0 tools, Word Talk, Voice Thread, and Bookshare (audio/text versions of books available at school and home). In addition, many of the district's computer labs utilize the sharing/demonstration program *Vision*.

Dedham Public Schools continues to augment its teaching toolkit for staff and students to enhance 21<sup>st</sup> century teaching and learning skills. This K-12 toolkit includes: eInstruction classroom performance system (CPS); SmartBoard interactive whiteboard and Airliner; Kidspiration and Inspiration graphic organizer programs; CAD and iLife Video Production; Windows Movie Maker, iMovie, digital cameras, camcorders, PowerPoint and scanners; Geometer's Sketchpad, Excel, Graph Club, and Graph Master; Timeliner software; Kurzweil 3000, Dragon Naturally Speaking, Lexia, Earobics, and e-Reader to assist Special Education; and Wiggeworks, Riverdeep Edmark products, Reading A-Z, Stationery Studio, WriteOn, Writing with Symbols, and Type-to-Learn to assist reading at the elementary level.

The vast majority of our classrooms have installed LCD projectors with the expansion into grades 1-3. We use an Ethernet based video distribution system. Currently all schools except the ECEC have a building-wide, secure wireless network and mobile laptops available in grades 1-12. After months of analysis, we made the change to use the free web-based Google Premier for Education system. This system supports central contact storage for all school employees, internal chat discussions, and shared calendaring. The calendaring aspect allows for instant publication of public calendars on our website.

Through a generous donation from Fablevision, classrooms using the Stationery Studio software have all the engaging add-ons for various holidays, activities, and seasons. The Animationish program was also donated and used to engage students in creating dynamic animated presentations. The additional donation of SmartMoves provides students with a time efficient manner to get focused through physical movement.

A pilot of the Moodle learning management system (LMS) was conducted. Our current LMS is Blackboard and will remain so for the next three years because of enhancements made available and aggressive pricing. Teachers across the District are using our LMS to communicate homework assignments and resources to parents and students. It is being used in a wide-variety of ways including online tutorials, online testing, self-paced study guides that provide automatic feedback, class and group discussions, posting of documents from class presentations, electronic submission of student work, document sharing for group work, homework documents, long-term projects, curriculum resources, and classroom newsletters. A comprehensive Internet Safety Instructional Plan has been developed and implemented.

In grades three through eight, Acuity, a research-based assessment and instructional tool, is being used both at school and at home. Students take MCAS-like exams to identify strengths and weaknesses so that teaching can be differentiated. The tutorial-style exercises may be done at home. Lexia Reading, available online at home and school, is used by all students in grade one and select students in other grades. Multiple trainings were provided for teachers in order to fully implement the Lexia and Acuity systems.

The Dedham Public Schools website (<http://www.dedham.k12.ma.us>) continues to improve. Students from the Web Design class at the high school have implemented sites. The students also develop and maintain

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community websites such as the Dedham Education Partnership, Dedham Education Foundation, and Dedham Alumni site. These websites are a vital link between school, home, and the Dedham community at large. This past year saw the development of a new three-year technology plan. This plan is available on our website (<http://www.dedham.k12.ma.us/technology>).

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### 2010 GRADUATES

Souad G. Abboud	Sarah Katherine Dellea
Jonathan Ullysis Aleman	Ashley Christine Dineen
Eric Joseph Alfonso	Ryan Joseph Duane
Abiye Atnafu Amare	Bruce Jisca Dubois
Taylor Hope Andrews	Daniel Joseph Dwan III †
Fitzgerald Thierry Arnoux	Alexandra Nicole Elliott
Daniel Moneer Awad	Wendie Excellent
Brianna Lee Badeau	Shannon Theresa Fahy
Justin Richard Baker	Josephine Farah
Carmine Antonio Ballarano †	Michael Jack Farah
Kachina Lizbeth Bartolome	Jeffrey Thomas Farrell †
Peter Oscar Bautista	John Arthur Fay
Julia Marie Bednar	Megan Marie Fedorchuk
Julia Kittleson Berkey †	Andrea Hosana Galanis
Zachary Lawrence Berry	Fadi Abdallah Ghantous
Patrick Joseph Bligh	James H. Gilligan
Lauren Marie Blundell	Bernard John Girard III
Brian Joseph Boggie	Derek Russell Glen
Nicholas Victor Boudreau	Kaitlin Goodwin
Kelsey Anne Brown	Ruby Kaitlin Gonsalves
Wendy Pascale Bruny	Daniel John Grealish
Julia Elizabeth Burkett †	Marguerite Bouve Griesmer
Lydia Charlotte Caissy	Kathy Guerrier
Justin Michael Callaghan	Mohammad K. Hachem
Edward Francis Campbell	Mark Joseph Hannon
Bonnie Kathleen Carpenter	William James Hardy IV
Fabian Anthony Castillo	Julie Marie Hasenfuss
Jasmin Karina Castro-Byrd	Michael Robert Hassey
Kelly Ann Celata †	Ian Michael Hines
Justin S. Chen	Alyssa Marie Hoffman
Jenna Elizabeth Coakley	Brynn Elizabeth Hogan
Theresa Marie Collins	Kayla Mercedes Hopkins
Mary Ellen Condon	Tina Simone Hourihan
Ian Jude Connell	Victoria Ruth Kalshnek
Leeann Mary Coogan	Mohamad Sinclair Kassab
Cara Louise Corcoran	Cameron Timothy Keefe
Rebecca Frances Cormack	Julia Grace Kilcoyne
Katelyn Costello	John Eric Kotkowski
Jessica Kahler Cote	Jordan James Krauss
Jonathan Estuardo Cotzojay	Kenan James Krug, Jr.
Mariah Leigh Coughlin	Stacey Michelle Kulpan
Jillian Marie Crowley	Nicholas David Laudani
Grace M. Curran	Kayla Marie Laumann
Elizabeth Anne Dawnarowicz	Cathleen Ann Lawless
Jessica Karla DeAngelis	Graziella Lembo
Dante DeBenedictis	William Connor Loftus
Renei Jasteen Del Rosario	Kimberly Margaret Maloney
Alvaro Josue DeLaPuente	Love Awingboma Maltiby

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Salim Abdallah Mansour  
Cory James Manzon  
Nico Giuliano Marcantuono  
Matthew Paul Marianof  
Sophia Marmanidis  
Thomas David Martignetti  
Mark Estephan Matar  
Chelsea Elizabeth Mather  
Michael Patrick McCormick †  
Liam James McLaughlin  
Matthew Joseph McLaughlin  
Yvonne Faith Mezoff  
Meaghan McLean Michel  
Angelo Tasos Mitrousis  
Christina Rose Moccia  
Casey Lee More  
Hunter James Morse  
Sarah Courtney Mosca  
Scott Richard Murphy  
Maria A. Namiatov  
Ioanna Nikolaou  
Kevin Mogan O'Brien  
Brendan John O'Connor  
Mary O'Connor  
Sarah Elizabeth O'Hanlon  
Matthew Thomas O'Neil  
Jeffrey Benjamin Panico  
Stephen Michael Paton  
Deborah Paul  
Astrid Cassandra Peguero  
Ashley E. Pelchat  
John Alexander Perez  
Darvin Clyde Petion  
Amanda Lee Poncia  
Waylon Vincent Quinlan  
Amber Ashley Quinn  
Charlotte Catherine Randall  
Vincent Paul Raulinaitis  
Danasha Crystal Reddick  
Timothy Paul Regan

Christina Marie Rice  
Matthew Jason Richberg  
Daniel James Riley  
Brittany Elizabeth Rinn  
Daniel Thomas Roche  
Francia Clarissa Rodriguez  
Kevin Joseph Rosa  
John M. Rouhana  
Christopher James Rush  
Katherine Quinn Sacoco  
Nathaniel Blake Scannell  
Jordana Nicole Scott  
Joseph Alex Seifi  
Robert James Sennott  
Kyle Emerson Larraga Sharpe  
Robert Allen Shea  
David Anthony Sheehan  
Collin Patrick Slade  
Francesca Lee Slattery  
Victoria Ann Sliwa †  
Brandon Fredrick Stivaletta  
Nicolle Alice Marie Stracqualursi  
Christina Mary Sullivan  
Amanda Elizabeth Taddeo  
Erin Patricia Tewksbury  
Shanita Andrea Thomas  
William Thomas Tierney  
Jake William Vaccaro  
Patrice Alexandra Vettori  
Samantha Suzanne Pritchard Vicente  
Meredith Novak Wagner  
Nicholas Thomas Walch  
Ryan Charles Welch  
Amanda Jane Whelton  
Erica Ann White  
Katelyn Marie Wilkosky  
Christina Marie Zazzara

### † Honor Graduates

## Town of Dedham Annual Report 2009/2010

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### BLUE HILLS REGIONAL SCHOOL DISTRICT

The Blue Hills Regional District School Committee is pleased to submit its Annual Report to the residents of the Town of Dedham.

Blue Hills Regional Vocational Technical School continues its steadfast commitment to providing the highest caliber academic and vocational instruction to district students in grades nine through twelve, and to those receiving postgraduate training. The nine towns in the district include Avon, Braintree, Canton, Dedham, Holbrook, Milton, Norwood, Randolph, and Westwood.

Mr. Joseph A. Ciccolo was the Superintendent-Director until he retired on June 30, 2010. Mr. Joseph A. Pascarella served as the Vice Chairman and Dedham representative on the Blue Hills Regional District School Committee. The Committee meets on the first and third Tuesday of each month at 7:00 p.m. in the William T. Buckley District School Committee Meeting Room (Room 207A) at the school at 800 Randolph St., Canton. The public is invited to attend. The following members comprised the 2008-2009 / 2009-2010 School Committee:

**AVON:** Francis J. Fistori, Chairman  
**BRAINTREE:** Robert P. Kimball  
**CANTON:** Aidan G. Maguire, Jr., Secretary  
**DEDHAM:** Joseph A. Pascarella, Vice Chairman  
**HOLBROOK:** Robert S. Austin  
**MILTON:** Festus Joyce  
**NORWOOD:** Kevin L. Connolly  
**RANDOLPH:** Richard Riman  
**WESTWOOD:** Charles W. Flahive

On March 2, 2010, Supt. Ciccolo announced his intention to retire at the end of the 2009-2010 school year. He served Blue Hills with success and distinction since 2005, when he was hired as Assistant Superintendent-Director. In 2006, Mr. Ciccolo became Superintendent after the retirement of his predecessor. The entire Blue Hills Regional community wishes him the very best in the future.

On May 24, 2010, Assistant Superintendent / Principal James P. Quaglia was appointed the school's new Superintendent-Director by the Blue Hills Regional District School Committee.

Late in 2004, Gov. Mitt Romney announced the inception of the John and Abigail Adams Scholarships, which are given to high school students in recognition of their outstanding MCAS scores. The scholarships entitle the recipients to four years of free tuition at any University of Massachusetts campus or any participating state or community college in Massachusetts. Forty-seven members of the Class of 2010 were named Adams Scholars, including Dedham seniors Katelyn Girouard, Analyssa Manning, and Sean Pugh.

Fourteen juniors were awarded their Certified Nursing Assistant credentials in a ceremony at the school in June.

Eighty-one students from Blue Hills Regional Technical School in Canton vied for honors and many earned medals for their outstanding efforts on Feb. 23, 2010 at the Joseph P. Keefe Technical High

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School in Framingham, Mass., at the District 3 competition sponsored by SkillsUSA. This is a national organization for technical students that fosters good citizenship, a strong work ethic, professionalism in the workplace, and respect for teamwork and community service. Katelyn Girouard won a gold medal in the Preschool Teaching Assistant category, and Sean Walsh, another Dedham student, earned a bronze medal in Commercial Baking.

The Neponset Valley Sunrise Rotary Club, which has primarily Dedham members and meets weekly in Dedham, awarded five seniors scholarships or tool awards in May, and two sophomores earned Rotary Youth Leadership Awards. In June, Mr. Joseph Pascarella became the Club's new President.

At the Senior Scholarship and Awards Night on May 17, 124 seniors received over \$1,852,000 in scholarships, tool awards and grants.

Sophomore Sydnye Campanella of Dedham, a student in the Automotive Collision and Refinishing program, meticulously restored the letters on the 19<sup>th</sup>-century French's Common arch in Braintree. The project was brought to Blue Hills by the Braintree Rotary Club.

Senior Taylor Kiklis of Dedham was selected as the Culinary Student of the Year.

Senior Katelyn Girouard of Dedham was Blue Hills' Outstanding Vocational Technical Student of 2010. She studied Early Education and Care and was honored at a ceremony at Mechanics Hall in Worcester in April.

Culinary Arts students participated in aspects of food service at the annual Oktoberfest at the Endicott Estate in Dedham. They were supervised by Chef John Haelsen of Dedham, a Culinary Arts instructor at Blue Hills.

The Engineering Program successfully entered its sixth year at Blue Hills Regional. In 2009, the program earned Chapter 74 status from the Massachusetts Dept. of Elementary and Secondary Education signifying that it is recognized as a full-fledged technical program.

On November 19, 2009, Blue Hills Regional hosted its annual Open House. The well-attended event allowed the public to visit classrooms and vocational areas, speak with students, teachers, and administrators, and obtain helpful information about the school.

As of October 1, 2009, total enrollment in the high school was 845 students. There were 39 students from Dedham.

The Practical Nursing Program is a full-time program of study for adult postgraduates provided on a tuition and fee basis.

Blue Hills Regional is proud to offer various services (Cosmetology, Culinary, Early Education and Care, Construction Technology, Graphics and Automotive) to district residents – and in some cases, the general public – from a variety of technical programs. This practice allows students to utilize their training in practical, hands-on situations that augment their classroom work. Furthermore, these professional-quality services are available at well below commercial cost. Over the years,

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residents and civic or municipal groups in the Town of Dedham have saved considerable money by having Blue Hills Regional students perform work for them.

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## CHAPTER III-FINANCE

### REPORT OF BOARD OF ASSESSORS

The function of this office can be best defined by the oath an Assessor takes as defined in Massachusetts General Laws Chapter 41 Section 29:

“I, having been chosen to assess taxes and estimate the value of property for the purpose of taxation for the Town of Dedham, do swear that I will truly and impartially, according to my best skill and true judgement, assess and apportion all such taxes as I may during my time assess; that I will neither overvalue nor undervalue any property subject to taxation, and that I will faithfully perform all duties of said office”.

<u>Taxable Parcels</u>	<u>Estimated Value</u>
Residential	\$ 3,239,639,379.00
Commercial	\$ 607,473,987.00
Industrial	\$ 44,401,980.00
Personal Property	\$ 114,363,740.00
Motor Vehicle Bills	\$ 2,203,924.00

The office was certified by the Department of Revenue for FY 2010 and is beginning to work toward our FY 2013 recertification. New policy by the DOR requires this department to produce detailed information to insure our assessments are at the level required by law. We also must list and tax all new real and personal property within the Town of Dedham. This resulted in an increase in tax dollars for FY 2010 in the amount of \$3,194,582.00. Our staff continues attending classes to increase their knowledge of assessment practices. We also wish to ensure that all taxpayers are treated fairly and equally.

We also will try to notify all senior citizens who may be eligible for an elderly exemption. This is an ongoing project and we hope to continue to have positive results. We will be starting to undertake a Department of Revenue mandated town wide re-measure and listing of all real estate properties within the town.

We wish to thank all Town officials and personnel for their cooperation throughout the year.

The Board of Assessors and our staff will give our assistance and services to any taxpayer problem.

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### REPORT OF THE COMMISSIONERS OF TRUST FUNDS

The Commissioners of Trust Funds submit the attached financial statement for fiscal 2011 as their annual report.

The Shuttleworth Committee was created pursuant to Clause 18 of the Hannah Shuttleworth Last Will and Testament in December of 2008 by the Board of Selectmen of the Town of Dedham and authorized retroactively by vote of the Town of Dedham Annual Town Meeting held in the spring of 2009. The Commissioners of Trust Funds voted to allow the Shuttleworth Committee to disperse funds not in excess of 10% of the current expendable funds of the Shuttleworth Trust in any given six-month period in two not exceed a \$500 disbursement to any one household in any calendar year. The Shuttleworth Committee was then given the instruction to disperse the funds to assist Dedham residents in need. The Commissioners of Trust Funds has since expanded the amount able to be disbursed in special circumstances to \$2500.00 to be decided in a case by case manner.

<i>Library Trust Funds</i>	<i>Non-Expendable Principal</i>	<i>Expendable</i>	<i>FY 2010 Interest</i>	<i>FY 2010 Transfers</i>	<i>FY 2010 Expenses</i>	<i>FY 2010 Gain/Loss</i>	<i>Expendable</i>	<i>Non-Expendable Principal</i>	<i>Total</i>
		<i>Beg. Balance 07/01/2009</i>					<i>End. Balance 06/30/2010</i>		<i>Balance 06/30/2010</i>
Mary Denny Williston - Library	2,000.00	10,648.51	374.41	0.01	0.00	164.71	11,187.64	2,000.00	13,187.64
Charles Bullard - Library	3,000.00	16,337.63	572.41	0.02	0.00	251.82	17,161.88	3,000.00	20,161.88
James Foord - Library	1,000.00	2,503.58	103.71	0.01	0.00	45.62	2,652.92	1,000.00	3,652.92
George Hatton - Library	1,000.00	2,417.51	101.16	0.01	0.00	44.50	2,563.19	1,000.00	3,563.19
Katherine M. Lamson - Library	3,000.00	4,377.85	218.39	0.00	0.00	96.08	4,692.32	3,000.00	7,692.32
Edward Peneman - Library	5,000.00	12,667.38	553.99	1,330.71	0.00	247.29	14,799.37	5,000.00	19,799.37
Caroline B. Wade - Library	155,734.00	297,602.74	13,307.69	0.01	(5,320.80)	5,834.75	311,424.39	155,734.00	467,158.39
Danforth P. Wight - Library	31,510.02	20,069.70	1,526.80	0.02	0.00	671.68	22,268.21	31,510.02	53,778.23
Sophia Wight - Library	0.00	1,874.73	55.49	0.01	0.00	24.41	1,954.65	0.00	1,954.65
Lucille Fairfield - Library	0.00	151,337.68	4,598.70	9,000.01	0.00	2,086.09	167,022.49	0.00	167,022.49
<b>Total Library Trust Funds</b>	<b>202,244.02</b>	<b>519,837.31</b>	<b>21,412.75</b>	<b>10,330.81</b>	<b>(5,320.80)</b>	<b>9,466.97</b>	<b>555,727.04</b>	<b>202,244.02</b>	<b>757,971.06</b>
Cemetery Perpetual Care	442,175.00	127,592.59	14,162.10	21,449.98	(121,986.83)	6,093.65	25,861.51	463,624.98	489,486.49
Conservation Wetlands	0.00	64,517.73	1,909.78	0.00	0.00	840.17	67,267.67	0.00	67,267.67
Municipal Building Fund	0.00	106,492.97	3,152.28	0.00	0.00	1,386.78	111,032.03	0.00	111,032.03
Workman's Compensation	0.00	3,610.22	99.68	0.00	(350.50)	42.49	3,401.89	0.00	3,401.89
Law Enforcement	0.00	3,001.00	174.42	10,869.06	(4,233.35)	124.09	9,935.22	0.00	9,935.22
Publication Abcient Records	0.00	21.23	0.63	0.00	0.00	0.28	22.13	0.00	22.13
Calvin W. Capen	1,000.00	1,497.71	73.93	0.01	0.00	32.53	1,604.18	1,000.00	2,604.18
Elizabeth Fuller Capen	33,431.18	138,473.56	4,998.01	0.00	(7,000.00)	2,148.91	138,620.48	33,431.18	172,051.66
Frederick E. Clapp - Memorial	500.00	1,280.10	52.69	0.00	0.00	23.18	1,355.97	500.00	1,855.97
J. Mucciaccio-Senior Center	0.00	11,708.26	346.57	0.00	0.00	152.47	12,207.30	0.00	12,207.30
Lucille Fairfield-Senior Center	80,000.00	71,337.68	4,596.09	9,000.00	0.00	2,086.06	87,019.83	80,000.00	167,019.83
Emma E. Bestwich - Flower	0.00	148.82	4.41	0.02	(10.00)	1.94	145.18	0.00	145.18
Inez E. Bonemort - Flower	0.00	1,369.38	40.40	0.01	(20.00)	17.70	1,407.50	0.00	1,407.50
Frances G. P. Miller - Flower	0.00	293.58	8.69	0.00	(10.00)	3.82	296.09	0.00	296.09
Cora M. Onion - Flower	1,000.00	104.98	32.58	0.00	(20.00)	14.26	131.82	1,000.00	1,131.82
Gertrude L. Morse - Flower	0.00	691.71	20.34	0.01	(20.00)	8.88	700.94	0.00	700.94
James Foord - Charity	0.00	7,971.35	235.96	0.01	0.00	103.80	8,311.12	0.00	8,311.12
Andrew Galvin - Scholarship	0.00	3,006.74	89.00	0.00	0.00	39.15	3,134.90	0.00	3,134.90
Judge Andrew Geishecker - Endicott Estate	2,045.57	129.07	64.37	0.01	0.00	28.32	221.77	2,045.57	2,267.34
Hugh H. & Elizabeth McQuillen	1,000.00	22,699.05	689.87	0.01	(900.00)	297.08	22,786.02	1,000.00	23,786.02
Frederick J. Munster - Scholarship	42,247.57	3,740.19	1,335.13	(0.01)	(2,000.00)	573.24	3,648.54	42,247.57	45,896.11
Riverdale Cong. Church - Scholarship	21,000.00	1,609.54	656.35	(0.01)	(1,000.00)	281.62	1,547.50	21,000.00	22,547.50
H. Shuttleworth - Charity	30,279.00	238,455.75	7,750.85	0.01	(14,137.05)	3,321.28	235,390.84	30,279.00	265,669.84
H. Holton Wood - Scholarship	1,971.83	1,492.73	102.55	0.01	0.00	45.12	1,640.41	1,971.83	3,612.24
Bullock Family - Scholarship	0.00	0.27	0.00	(0.27)	0.00	0.00	0.00	0.00	0.00
<b>Total Other Trust Funds</b>	<b>656,650.15</b>	<b>811,246.21</b>	<b>40,596.69</b>	<b>41,318.85</b>	<b>(151,687.73)</b>	<b>17,666.80</b>	<b>737,690.84</b>	<b>678,100.13</b>	<b>1,415,790.97</b>
<b>Total Library &amp; Other Trust Funds</b>	<b>858,894.17</b>	<b>1,331,083.52</b>	<b>62,009.44</b>	<b>51,649.66</b>	<b>(157,008.53)</b>	<b>27,133.77</b>	<b>1,293,417.88</b>	<b>880,344.15</b>	<b>2,173,762.03</b>
	June '09 Interest	4,058.38						June '10 Interest	5,831.15
	Unrealized G/L	31,790.25						Unrealized G/L	6,805.50
		<b>2,225,826.32</b>							<b>2,186,398.68</b>
Bullock Family - Scholarship	56,000.00	17,077.33	1,227.66	0.27	(2,000.00)	(13,880.00)	2,425.26	56,000.00	58,425.26
	<b>56,000.00</b>	<b>17,077.33</b>	<b>1,227.66</b>	<b>0.27</b>	<b>(2,000.00)</b>	<b>(13,880.00)</b>	<b>2,425.26</b>	<b>56,000.00</b>	<b>58,425.26</b>

<u>Library Trust Funds</u>	<u>Non-Expendable Principal</u>	<u>Expendable Beg. Balance 07/01/2009</u>	<u>FY 2010 Interest</u>	<u>FY 2010 Transfers</u>	<u>FY 2010 Expenses</u>	<u>FY 2010 Gain/Loss</u>	<u>Expendable End. Balance 06/30/2010</u>	<u>Non-Expendable Principal</u>	<u>Total Balance 06/30/2010</u>
	June '09 Interest	91.48						June '10 Interest	88.89
	Unrealized G/L	(20,376.17)						Unrealized G/L	(1,665.80)
<b>Total Bullock Family Scholarship</b>		<b>52,792.64</b>							<b>56,848.35</b>
Stabilization Fund	<b>0.00</b>	<b>4,196,586.11</b>	105,370.59	0.00	0.00	(108,429.04)	<b>4,193,527.66</b>	<b>0.00</b>	<b>4,193,527.66</b>
	<b>0.00</b>	<b>4,196,586.11</b>	<b>105,370.59</b>	<b>0.00</b>	<b>0.00</b>	<b>(108,429.04)</b>	<b>4,193,527.66</b>	<b>0.00</b>	<b>4,193,527.66</b>
	June '09 Interest	13,609.49						June '09 Interest	13,586.09
	Unrealized G/L	(193,513.15)						Unrealized G/L	(3,773.56)
<b>Total Stabilization Fund</b>		<b>4,016,682.45</b>							<b>4,203,340.19</b>
Bartholomew & Co. - Town of Dedham OPEB Tr (opened 06/04/2009) #B37-280020	<b>0.00</b>	<b>600,000.00</b>	13,416.16	750,000.00	0.00	40,376.82	<b>1,403,792.98</b>	<b>0.00</b>	<b>1,403,792.98</b>
	<b>0.00</b>	<b>600,000.00</b>	<b>13,416.16</b>	<b>750,000.00</b>	<b>0.00</b>	<b>40,376.82</b>	<b>1,403,792.98</b>	<b>0.00</b>	<b>1,403,792.98</b>
	June '09 Interest	490.26						June '10 Interest	2,015.04
	Unrealized G/L	(2,926.54)						Unrealized G/L	(24,650.28)
<b>Total OPEB Fund</b>		<b>597,563.72</b>							<b>1,381,157.74</b>
<b>Total All Trust Funds</b>	<b>914,894.17</b>	<b>6,144,746.96</b>	<b>182,023.85</b>	<b>801,649.93</b>	<b>(159,008.53)</b>	<b>(54,798.45)</b>	<b>6,893,163.78</b>	<b>936,344.15</b>	<b>7,829,507.93</b>
	June '08 Interest	18,249.61						June '10 Interest	21,521.17
	Unrealized G/L	(185,025.61)						Unrealized G/L	(23,284.14)
		<b>6,892,865.13</b>							<b>7,827,744.96</b>

## Town of Dedham Annual Report 2009/2010

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### REPORT OF THE CONTRIBUTORY RETIREMENT SYSTEM

Instituted in 1937, the Dedham Contributory Retirement System is a member of the Massachusetts Contributory Retirement System and is governed by Chapter 32 of the Massachusetts General Laws. The accounting records of the system are maintained on a calendar year basis in accordance with the standards and provisions established by the Public Employee Retirement Administration Commission.

The Board, consisting of five members, is required to meet once a month, keep records of all its proceedings, and to file a financial statement of condition for the system with the Executive Director of the Public Employee Retirement Administration Commission.

The Pension Reserves Investment Management Board (PRIM) manages the investments of the systems' funds. For calendar year 2010, the year-to-date rate of return on the systems' assets, net of expenses, was 11.45%.

The 2010 Annual Statement filed with the Commissioner of Public Employee Retirement Administration Commission follows.

The Dedham Contributory Retirement Board herewith submits its Annual Report for the period of January 1, 2010 to December 31, 2010. Included in this report are a balance sheet as of December 31, 2010 and a schedule of income and disbursement for the period of January 1, 2010 to December 31, 2010.

#### DEDHAM CONTRIBUTORY RETIREMENT BALANCE SHEET AS OF DECEMBER 31, 2010

##### CASH AND SECURITIES

Cash on Hand	95,709.73
PRIT Cash Fund	250,108.21
PRIT Capital Fund	86,257,502.93
Accounts Receivable	0.00
Accounts Payable	<u>0.00</u>
	86,603,462.68

##### LIABILITIES AND RESERVES

Annuity Savings Fund	18,862,056.06
Annuity Reserve Fund	6,274,807.23
Military Service Fund	5,449.85
Pension Fund	0.00
Pension Reserve Fund	<u>53,447,701.16</u>
	86,603,462.68

#### SCHEDULE OF INCOME AND DISBURSEMENTS

Balance Sheet as of December 31, 2009	\$77,687,554.29
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##### INCOME

## Town of Dedham Annual Report 2009/2010

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Contributions by Members	1,928,290.81	
Transfers from other Systems	227,802.74	
Reimbursements from Other Systems	111,606.16	
Comm. Mass. COLA Adjustments	162,373.03	
Pension Fund Appropriation	3,483,922.00	
Military Service	3,805.65	
Federal Grant Reimbursement	3,077.85	
Interest not Refunded	2,554.82	
Investment Income	2,291,397.50	
Realized Loss	(68,445.92)	
Realized Gain	2,132,213.67	
Unrealized Loss	(9,509,685.86)	
Unrealized Gain	<u>15,765,282.38</u>	
<b>TOTAL INCOME</b>		<b>\$16,534,194.83</b>

### DISBURSEMENTS

Annuity Payments	( 915,942.65)	
Pension Payments	(5,628,239.53)	
Transfers to Other Systems	( 144,130.98)	
Option B Refunds	( 31,217.07)	
Refunds	( 251,790.25)	
Reimbursements to Other Systems	( 116,213.88)	
Administrative Expenses	<u>( 530,752.08)</u>	
<b>TOTAL DISBURSEMENTS</b>		<b>(\$ 7,618,286.44)</b>

Balance Sheet as of December 31, 2010 \$86,603,462.68

### MEMBERSHIP – December 31, 2010

ACTIVE MEMBERS	RETIRED MEMBERS	INACTIVE MEMBERS
Group #1      333	Group #1      199	Group #1      110
Group #4      117	Group #4      109	Group #4        2

**Town of Dedham Annual Report 2009/2010**

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**REPORT OF THE DIRECTOR OF FINANCE**

**Town of Dedham  
Balance Sheet  
Combined and Combining  
30-Jun-09**

TOWN OF DEDHAM  
SUMMARY BALANCE SHEET  
ALL FUNDS  
JUNE 30, 2009

	GENERAL FUND	SPECIAL REVENUE	SEWER FUND	CAPITAL PROJECTS	AGENCY	TRUSTS	COMBINED TOTAL
1000 Cash	19,378,232.97	-				7,200,560.76	26,578,793.73
1004 Contract to Guarantee Deposits	262,042.03						262,042.03
1009 Student Activity Cash					203,286.90		203,286.90
1210 Personal Property	378,252.47						378,252.47
1220 Real Estate	1,971,218.39						1,971,218.39
1240 Tax Lien Receivables	1,349,117.86						1,349,117.86
1253 Deferred Property Taxes	145,021.74						145,021.74
1260 Motor Vehicle Excise	446,979.47						446,979.47
1270 Boat Excise	5,766.57						5,766.57
1310 Sewer Usage			546,769.98				546,769.98
1311 Sewer Usage - Deferred	-		4,312.88				4,312.88
1315 Sewer Use Lien - Added to Tax	-		175,947.96				175,947.96
1341 Selectmen	2,350.00						2,350.00
1342 False Alarms	13,173.30						13,173.30
1343 Private Details					354,263.84		354,263.84
1344 Private Details - SC					19,606.59		19,606.59
1345 Fire Private Details					16,374.75		16,374.75
1346 Fire Private Details - SC					1,601.74		1,601.74
1347 Public Works	2,125.00						2,125.00
1349 Parking Permits Receivable	1,100.00						1,100.00
1400 Special Assessments	46,712.80						46,712.80
1430 Committed Interest Added to Tax	12,850.86						12,850.86
1431 Water Lien Added to Tax	23,134.35						23,134.35
1722 Due from Commonwealth				496,468.07			496,468.07
1723 Due from SBA				704,482.00			704,482.00
1750 Due From MBTA Bus	3,725.79						3,725.79
1760 Due From Retirement Board							-
2301 Due to/from General Fund		2,145,523.24	2,983,722.86	3,990,788.52	151,366.27	21,167.24	9,292,568.13
<b>Total Assets</b>	<b>24,041,803.60</b>	<b>2,145,523.24</b>	<b>3,710,753.68</b>	<b>5,191,738.59</b>	<b>746,500.09</b>	<b>7,221,728.00</b>	<b>43,058,047.20</b>
2010 Warrants Payable	816,692.32	252,090.97		217,721.74	83,690.84	21,167.24	1,391,363.11
2110 Accrued Payroll	2,268,441.73				121,245.70		2,389,687.43
2150 Group Insurance	262,917.73						262,917.73
2181 Tax Sheltered Annuities	7,947.50						7,947.50
2210 Accrued Expenditures							-
2256 Student Activity - Middle School					10,301.03		10,301.03
2258 Student Activity - High School					190,755.36		190,755.36
2301 Due to/from General Fund	9,292,568.13						9,292,568.13
2430 Due to Dedham/Westwood	573.05						573.05
2440 Firearms Record Keeping	2,118.75						2,118.75
2450 Due to Deputy Collector							-
1760 Due To/From Retirement Board	3,576.66						3,576.66
2490 Escrow - Planning - Miscellaneous					5,830.88		5,830.88
2491 Escrow - Planning Alice Way					495.00		495.00
2492 Escrow - Planning Eastern / Rte 1					7,437.00		7,437.00
2493 Escrow Planning Marriot Inn					60.00		60.00
2495 Escrow - DVAC					195,953.66		195,953.66
2499 Escrow Conservation					11,847.78		11,847.78
2520 Tailings	159,193.07						159,193.07
2551 Performance Bonds	262,042.03						262,042.03
2554 Oakdale Student Activity					2,230.51		2,230.51
2559 Endicott Estate - Security Deposit		14,392.95					14,392.95
2610 Def Rev - Real & Personal Taxes	3,235,585.69						3,235,585.69
2630 Def Rev - Motor Vehicle Excise	446,979.47						446,979.47
2641 Def Rev - Boat Excise	5,766.57						5,766.57
2651 Dev Rev - Sewer User Charge			727,030.82				727,030.82
2659 Def Rev - Departmental	18,748.30				391,846.92		410,595.22
2660 Def Rev - Special Assessments	46,712.80						46,712.80
1230 Allowance for Abatements	644,009.98						644,009.98
<b>Total Liabilities</b>	<b>17,473,873.78</b>	<b>266,483.92</b>	<b>727,030.82</b>	<b>217,721.74</b>	<b>1,021,694.68</b>	<b>21,167.24</b>	<b>19,727,972.18</b>
3111 Fund Balance - Res. For Encumb.	693,658.23		-	1,471,039.71			2,164,697.94
3195 Overlay Deficit to be raised	(167,219.54)						(167,219.54)
3199 Designated for Budget	2,055,000.00		326,400.00				2,381,400.00
3280 Reserved for Special Purpose	373,717.59			3,500,625.85		1,964,092.91	5,838,436.35
3590 Undesignated Fund Balance	3,612,773.54	1,879,039.32	2,657,322.86	2,351.29	(275,194.59)	5,236,467.85	13,112,760.27
<b>Total Fund Balances</b>	<b>6,567,929.82</b>	<b>1,879,039.32</b>	<b>2,983,722.86</b>	<b>4,974,016.85</b>	<b>(275,194.59)</b>	<b>7,200,560.76</b>	<b>23,330,075.02</b>

**TOWN OF DEDHAM  
COMBINING STATEMENTS  
SPECIAL REVENUE FUNDS  
June 30, 2009**

	202 PARKING METER	203 ENDICOTT ESTATE	204 SEWER MITIGATION	205 WETLAND FEES	206 WATER WAYS	207 TITLE V	210 SALE LOTS & GRAVES
1000 General Cash							
2301 Due to/from General Fund	73,928.37	193,829.73	428,619.81	17,943.57	5,693.08	26,886.39	62,065.00
<b>Total Assets</b>	<b>73,928.37</b>	<b>193,829.73</b>	<b>428,619.81</b>	<b>17,943.57</b>	<b>5,693.08</b>	<b>26,886.39</b>	<b>62,065.00</b>
2010 Warrants Payable/Accrued Payroll							
2559 Endicott Estate - Security Deposit		14,392.95					
<b>Total Liabilities</b>	<b>-</b>	<b>14,392.95</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Designated Fund Balance	40,000.00	135,000.00	410,000.00	18,000.00		9,000.00	35,000.00
3590 Undesignated Fund Balance	33,928.37	44,436.78	18,619.81	(56.43)	5,693.08	17,886.39	27,065.00
<b>Total Fund Balance</b>	<b>73,928.37</b>	<b>179,436.78</b>	<b>428,619.81</b>	<b>17,943.57</b>	<b>5,693.08</b>	<b>26,886.39</b>	<b>62,065.00</b>
Beginning Fund Balance	63,328.37	179,486.78	367,070.06	22,781.03	4,608.52	23,440.04	42,465.00
3910 Revenue	50,600.00	119,950.00	81,549.75	7,162.54	1,084.56	8,546.35	54,600.00
3930 Expenditures	(40,000.00)	(120,000.00)	(20,000.00)	(12,000.00)	-	(5,100.00)	(35,000.00)
Excess of Revenues over Expenditures	10,600.00	(50.00)	61,549.75	(4,837.46)	1,084.56	3,446.35	19,600.00
Ending Fund Balance	73,928.37	179,436.78	428,619.81	17,943.57	5,693.08	26,886.39	62,065.00
	73,928.37	179,436.78	428,619.81	17,943.57	5,693.08	26,886.39	62,065.00

**TOWN OF DEDHAM  
COMBINING STATEMENTS  
SPECIAL REVENUE FUNDS  
June 30, 2009**

	301 COMM POLICING	311 FED HIGH RADIO	313 DPH EMG PREPAR	314 POLICE EM PREP	315 FEDERAL PAUL PARK	408 HUD	421 CENSUS VOTER	422 COA STATE
1000 General Cash								
2301 Due to/from General Fund	39,150.93	1,017.99	2,100.62	1,387.80	(2,168.00)			1,187.19
<b>Total Assets</b>	<b>39,150.93</b>	<b>1,017.99</b>	<b>2,100.62</b>	<b>1,387.80</b>	<b>(2,168.00)</b>	-	-	<b>1,187.19</b>
2010 Warrants Payable/Accrued Payroll	1,884.41		122.71		-			1,187.19
2559 Endicott Estate - Security Deposit								
<b>Total Liabilities</b>	<b>1,884.41</b>	-	<b>122.71</b>	-	-	-	-	<b>1,187.19</b>
Designated Fund Balance								
3590 Undesignated Fund Balance	37,266.52	1,017.99	1,977.91	1,387.80	(2,168.00)			
<b>Total Fund Balance</b>	<b>37,266.52</b>	<b>1,017.99</b>	<b>1,977.91</b>	<b>1,387.80</b>	<b>(2,168.00)</b>	-	-	-
Beginning Fund Balance	36,891.22	2,715.79	3,780.86	1,387.80	(72,168.00)	7,100.04	-	0.02
3910 Revenue	55,011.02	-	7,583.00		70,000.00		6,184.00	32,389.50
3930 Expenditures	(54,635.72)	(1,697.80)	(9,385.95)			(7,100.04)	(6,184.00)	(32,389.52)
Excess of Revenues over Expenditures	375.30	(1,697.80)	(1,802.95)	-	70,000.00	(7,100.04)	-	(0.02)
Ending Fund Balance	37,266.52	1,017.99	1,977.91	1,387.80	(2,168.00)	-	-	(0.00)
	37,266.52	1,017.99	1,977.91	1,387.80	(2,168.00)	-	-	-

**TOWN OF DEDHAM  
COMBINING STATEMENTS  
SPECIAL REVENUE FUNDS  
June 30, 2009**

	423 BOA TOB CONTROL	424 LIB LIG/MEG	425 RECYCLING PROGRAM	427 MWRA I/I ASST	429 YOUTH VIO PREV	430 POLICE VESTS	431 SATURN POLICE SAFTY	436 YOUTH NOR DA	438 FIRE SAFETY DEFIB
1000 General Cash									
2301 Due to/from General Fund	3,559.61	31,513.51	1,141.00	258.22	337.16	12,362.24	-	995.00	15,490.19
<b>Total Assets</b>	<b>3,559.61</b>	<b>31,513.51</b>	<b>1,141.00</b>	<b>258.22</b>	<b>337.16</b>	<b>12,362.24</b>	<b>-</b>	<b>995.00</b>	<b>15,490.19</b>
2010 Warrants Payable/Accrued Payroll		1,091.86							
2559 Endicott Estate - Security Deposit									
<b>Total Liabilities</b>	<b>-</b>	<b>1,091.86</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Designated Fund Balance									
3590 Undesignated Fund Balance	3,559.61	30,421.65	1,141.00	258.22	337.16	12,362.24		995.00	15,490.19
<b>Total Fund Balance</b>	<b>3,559.61</b>	<b>30,421.65</b>	<b>1,141.00</b>	<b>258.22</b>	<b>337.16</b>	<b>12,362.24</b>	<b>-</b>	<b>995.00</b>	<b>15,490.19</b>
Beginning Fund Balance	3,559.61	19,724.59	(43.36)	258.22	337.16	11,662.24	-	995.00	15,490.19
3910 Revenue		29,034.72	5,685.04			2,950.00	2,911.30		7,792.00
3930 Expenditures		(18,337.66)	(4,500.68)			(2,250.00)	(2,911.30)		(7,792.00)
Excess of Revenues over Expenditures	-	10,697.06	1,184.36	-	-	700.00	-	-	-
Ending Fund Balance	3,559.61	30,421.65	1,141.00	258.22	337.16	12,362.24	-	995.00	15,490.19
	3,559.61	30,421.65	1,141.00	258.22	337.16	12,362.24	-	995.00	15,490.19

**TOWN OF DEDHAM  
COMBINING STATEMENTS  
SPECIAL REVENUE FUNDS  
June 30, 2009**

	439 FIRE SAFETY MISC	440 PUBLIC SAFETY MISC	447 MASS RELEAF GRANT PROGRAM	460 HAZMAT	462 MISC GRANT FUNDS	465 POLICE REIMB	466 FIRE DEPT FORCE AC	468 DVAC
1000 General Cash		-						
2301 Due to/from General Fund	452.38	(19,081.00)	5,000.00	13,120.48		(718.52)	(2,354.47)	69.68
<b>Total Assets</b>	<b>452.38</b>	<b>(19,081.00)</b>	<b>5,000.00</b>	<b>13,120.48</b>	<b>-</b>	<b>(718.52)</b>	<b>(2,354.47)</b>	<b>69.68</b>
2010 Warrants Payable/Accrued Payroll		4,194.41						
2559 Endicott Estate - Security Deposit								
<b>Total Liabilities</b>	<b>-</b>	<b>4,194.41</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Designated Fund Balance								
3590 Undesignated Fund Balance	452.38	(23,275.41)	5,000.00	13,120.48	-	(718.52)	(2,354.47)	69.68
<b>Total Fund Balance</b>	<b>452.38</b>	<b>(23,275.41)</b>	<b>5,000.00</b>	<b>13,120.48</b>	<b>-</b>	<b>(718.52)</b>	<b>(2,354.47)</b>	<b>69.68</b>
Beginning Fund Balance	2,359.19	-	5,000.00	14,544.88	3,662.77	-	158.35	69.68
3910 Revenue	11,275.00	18,606.67		46,711.80	20,000.00	9,000.78		325.86
3930 Expenditures	(13,181.81)	(41,882.08)		(48,136.20)	(23,662.77)	(9,719.30)	(2,512.82)	(325.86)
Excess of Revenues over Expenditures	(1,906.81)	(23,275.41)	-	(1,424.40)	(3,662.77)	(718.52)	(2,512.82)	-
Ending Fund Balance	452.38	(23,275.41)	5,000.00	13,120.48	(0.00)	(718.52)	(2,354.47)	69.68
	452.38	(23,275.41)	5,000.00	13,120.48	-	(718.52)	(2,354.47)	69.68

**TOWN OF DEDHAM  
COMBINING STATEMENTS  
SPECIAL REVENUE FUNDS  
June 30, 2009**

	469 NORFOLK SUMMER WORK	502 SPED	503 EARLY CHILDHOOD	504 TITLE 1	505 TITLE 5	506 ENCH ED TECH	507 LANGUAG INSTRUCT	508 IMP ED QUALITY
1000 General Cash								
2301 Due to/from General Fund	201.87	(27,689.06)		(27,803.11)		3,150.43	(2,152.00)	710.25
<b>Total Assets</b>	<b>201.87</b>	<b>(27,689.06)</b>	<b>-</b>	<b>(27,803.11)</b>	<b>-</b>	<b>3,150.43</b>	<b>(2,152.00)</b>	<b>710.25</b>
2010 Warrants Payable/Accrued Payroll		103,028.80		40,727.36		1,050.00		5,431.25
2559 Endicott Estate - Security Deposit								
<b>Total Liabilities</b>	<b>-</b>	<b>103,028.80</b>	<b>-</b>	<b>40,727.36</b>	<b>-</b>	<b>1,050.00</b>	<b>-</b>	<b>5,431.25</b>
Designated Fund Balance								
3590 Undesignated Fund Balance	201.87	(130,717.86)		(68,530.47)		2,100.43	(2,152.00)	(4,721.00)
<b>Total Fund Balance</b>	<b>201.87</b>	<b>(130,717.86)</b>	<b>-</b>	<b>(68,530.47)</b>	<b>-</b>	<b>2,100.43</b>	<b>(2,152.00)</b>	<b>(4,721.00)</b>
Beginning Fund Balance	201.87	(113,868.57)	-	(52,756.49)	494.23	345.43	(932.50)	(38,267.70)
3910 Revenue		900,790.00	26,609.00	288,167.00		3,030.00	22,516.00	116,751.00
3930 Expenditures		(917,639.29)	(26,609.00)	(303,940.98)	(494.23)	(1,275.00)	(23,735.50)	(83,204.30)
Excess of Revenues over Expenditures	-	(16,849.29)	-	(15,773.98)	(494.23)	1,755.00	(1,219.50)	33,546.70
Ending Fund Balance	201.87	(130,717.86)	-	(68,530.47)	-	2,100.43	(2,152.00)	(4,721.00)
	201.87	(130,717.86)	-	(68,530.47)	-	2,100.43	(2,152.00)	(4,721.00)

**TOWN OF DEDHAM  
COMBINING STATEMENTS  
SPECIAL REVENUE FUNDS  
June 30, 2009**

	511 SAFE & DRUG FREE	513 SPED CIRR/PRO DEVL P	515 SPED REIMBURSEMEN FUND	519 FEDERAL STIMULUS	521 ACADEM SUPPORT	526 SAFE SCHOOL	531 SCHOOL GIFTS	533 LUEDERS GIFTS
1000 General Cash								
2301 Due to/from General Fund	123.75	340.05	120,081.75	-	(2,986.00)	(315.00)	2,648.32	(50.00)
<b>Total Assets</b>	<b>123.75</b>	<b>340.05</b>	<b>120,081.75</b>	<b>-</b>	<b>(2,986.00)</b>	<b>(315.00)</b>	<b>2,648.32</b>	<b>(50.00)</b>
2010 Warrants Payable/Accrued Payroll					1,500.00	1,185.00		
2559 Endicott Estate - Security Deposit								
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500.00</b>	<b>1,185.00</b>	<b>-</b>	<b>-</b>
Designated Fund Balance								
3590 Undesignated Fund Balance	123.75	340.05	120,081.75		(4,486.00)	(1,500.00)	2,648.32	(50.00)
<b>Total Fund Balance</b>	<b>123.75</b>	<b>340.05</b>	<b>120,081.75</b>	<b>-</b>	<b>(4,486.00)</b>	<b>(1,500.00)</b>	<b>2,648.32</b>	<b>(50.00)</b>
Beginning Fund Balance	(81.81)	(119.00)	(142,937.20)	-	(3,909.35)	1.19	2,648.32	-
3910 Revenue	13,974.00	12,501.00	1,116,675.00	413,907.00	17,306.00			50.00
3930 Expenditures	(13,768.44)	(12,041.95)	(853,656.05)	(413,907.00)	(17,882.65)	(1,501.19)		(100.00)
Excess of Revenues over Expenditures	205.56	459.05	263,018.95	-	(576.65)	(1,501.19)	-	(50.00)
Ending Fund Balance	123.75	340.05	120,081.75	-	(4,486.00)	(1,500.00)	2,648.32	(50.00)
	123.75	340.05	120,081.75	-	(4,486.00)	(1,500.00)	2,648.32	(50.00)

**TOWN OF DEDHAM  
COMBINING STATEMENTS  
SPECIAL REVENUE FUNDS  
June 30, 2009**

	537 AVERY PTO	538 MISC GIFTS	539 DED WO EXCHANG	540 TOWN SCHOLR	541 CONS GIFT	542 COA GIFT	543 ENDICOTT GIFT	544 HEALTH GIFT	545 POLICE GIFT
1000 General Cash									
2301 Due to/from General Fund		18,540.56	4,528.19	20,131.49	9,580.00	12,865.20	12,076.49	501.87	10,428.82
Total Assets	-	<b>18,540.56</b>	<b>4,528.19</b>	<b>20,131.49</b>	<b>9,580.00</b>	<b>12,865.20</b>	<b>12,076.49</b>	<b>501.87</b>	<b>10,428.82</b>
2010 Warrants Payable/Accrued Payroll		2,371.48		2,500.00					
2559 Endicott Estate - Security Deposit									
Total Liabilities	-	<b>2,371.48</b>	-	<b>2,500.00</b>	-	-	-	-	-
Designated Fund Balance									
3590 Undesignated Fund Balance		16,169.08	4,528.19	17,631.49	9,580.00	12,865.20	12,076.49	501.87	10,428.82
Total Fund Balance	-	<b>16,169.08</b>	<b>4,528.19</b>	<b>17,631.49</b>	<b>9,580.00</b>	<b>12,865.20</b>	<b>12,076.49</b>	<b>501.87</b>	<b>10,428.82</b>
Beginning Fund Balance	-	9,219.57	7,144.83	19,042.97	9,580.00	13,866.95	7,401.15	281.87	14,521.62
3910 Revenue	4,430.00	37,789.68		4,838.52		4,260.00	4,675.34	220.00	
3930 Expenditures	(4,430.00)	(30,840.17)	(2,616.64)	(6,250.00)		(5,261.75)			(4,092.80)
Excess of Revenues over Expenditures	-	6,949.51	(2,616.64)	(1,411.48)	-	(1,001.75)	4,675.34	220.00	(4,092.80)
Ending Fund Balance	-	16,169.08	4,528.19	17,631.49	9,580.00	12,865.20	12,076.49	501.87	10,428.82
	-	16,169.08	4,528.19	17,631.49	9,580.00	12,865.20	12,076.49	501.87	10,428.82

**TOWN OF DEDHAM  
COMBINING STATEMENTS  
SPECIAL REVENUE FUNDS  
June 30, 2009**

	546 COMM DARE	547 SELECTM GIFT	548 YOUTH GIFT	549 MISC. GIFT	550 SCHOOL ATHLETIC	551 SCHOOL LUNCH
1000 General Cash						
2301 Due to/from General Fund	22,474.07	66,750.45	22,559.77	372,969.67	27,657.61	112,501.99
<b>Total Assets</b>	<b>22,474.07</b>	<b>66,750.45</b>	<b>22,559.77</b>	<b>372,969.67</b>	<b>27,657.61</b>	<b>112,501.99</b>
2010 Warrants Payable/Accrued Payroll	3,745.16	190.00	138.41		3,209.00	51,068.62
2559 Endicott Estate - Security Deposit						
<b>Total Liabilities</b>	<b>3,745.16</b>	<b>190.00</b>	<b>138.41</b>	<b>-</b>	<b>3,209.00</b>	<b>51,068.62</b>
Designated Fund Balance						
3590 Undesignated Fund Balance	18,728.91	66,560.45	22,421.36	372,969.67	24,448.61	61,433.37
<b>Total Fund Balance</b>	<b>18,728.91</b>	<b>66,560.45</b>	<b>22,421.36</b>	<b>372,969.67</b>	<b>24,448.61</b>	<b>61,433.37</b>
Beginning Fund Balance	17,728.48	72,411.69	21,239.38	324,421.91	12,362.07	64,494.61
3910 Revenue	49,496.00		8,115.12	89,347.41	135,113.86	864,681.24
3930 Expenditures	(48,495.57)	(5,851.24)	(6,933.14)	(40,799.65)	(123,027.32)	(867,742.48)
Excess of Revenues over Expenditures	1,000.43	(5,851.24)	1,181.98	48,547.76	12,086.54	(3,061.24)
Ending Fund Balance	18,728.91	66,560.45	22,421.36	372,969.67	24,448.61	61,433.37
	18,728.91	66,560.45	22,421.36	372,969.67	24,448.61	61,433.37

**TOWN OF DEDHAM  
COMBINING STATEMENTS  
SPECIAL REVENUE FUNDS  
June 30, 2009**

	552 SCHOOL PROPTY	553 SCHOOL AFTER	555 SCHOOL DEXTER	556 SCHOOL ECEC	558 SCHOOL NON RES FOSTER	559 SCHOOL BUS
1000 General Cash						
2301 Due to/from General Fund	22,579.02	45,762.03	19,141.77	112,156.05	(851.51)	66,104.16
<b>Total Assets</b>	<b>22,579.02</b>	<b>45,762.03</b>	<b>19,141.77</b>	<b>112,156.05</b>	<b>(851.51)</b>	<b>66,104.16</b>
2010 Warrants Payable/Accrued Payroll			3,847.39	9,800.36		104.06
2559 Endicott Estate - Security Deposit						
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>3,847.39</b>	<b>9,800.36</b>	<b>-</b>	<b>104.06</b>
Designated Fund Balance						
3590 Undesignated Fund Balance	22,579.02	45,762.03	15,294.38	102,355.69	(851.51)	66,000.10
<b>Total Fund Balance</b>	<b>22,579.02</b>	<b>45,762.03</b>	<b>15,294.38</b>	<b>102,355.69</b>	<b>(851.51)</b>	<b>66,000.10</b>
Beginning Fund Balance	(3,491.35)	27,521.60	23,820.57	77,204.88	3,090.49	21,208.93
3910 Revenue	41,526.40	25,331.63	125,387.28	709,877.89		87,322.00
3930 Expenditures	(15,456.03)	(7,091.20)	(133,913.47)	(684,727.08)	(3,942.00)	(42,530.83)
Excess of Revenues over Expenditures	26,070.37	18,240.43	(8,526.19)	25,150.81	(3,942.00)	44,791.17
Ending Fund Balance	22,579.02	45,762.03	15,294.38	102,355.69	(851.51)	66,000.10
	22,579.02	45,762.03	15,294.38	102,355.69	(851.51)	66,000.10

**TOWN OF DEDHAM  
COMBINING STATEMENTS  
SPECIAL REVENUE FUNDS  
June 30, 2009**

	564 HS. PROJ DRIVE	565 BLUE HILLS	570 SCHOOL INSURAN	576 FEDERAL GRANTS	579 SCHOOL LOST BOOKS	585 AFTER SCHOOL	651 CULTURAL COUNCIL	652 COMM ON DISABL
1000 General Cash								
2301 Due to/from General Fund	4,634.39		209.40	1,500.00	48.00	3,312.75	14,261.33	16,278.86
<b>Total Assets</b>	<b>4,634.39</b>	<b>-</b>	<b>209.40</b>	<b>1,500.00</b>	<b>48.00</b>	<b>3,312.75</b>	<b>14,261.33</b>	<b>16,278.86</b>
2010 Warrants Payable/Accrued Payroll							7,999.00	-
2559 Endicott Estate - Security Deposit								
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,999.00</b>	<b>-</b>
Designated Fund Balance								
3590 Undesignated Fund Balance	4,634.39		209.40	1,500.00	48.00	3,312.75	6,262.33	16,278.86
<b>Total Fund Balance</b>	<b>4,634.39</b>	<b>-</b>	<b>209.40</b>	<b>1,500.00</b>	<b>48.00</b>	<b>3,312.75</b>	<b>6,262.33</b>	<b>16,278.86</b>
Beginning Fund Balance	5,424.96	4,133.00	-		48.00	5,487.13	13,752.32	13,203.86
3910 Revenue	7,650.00	750.00	9,921.89	1,500.00		20,386.93	15,610.51	3,825.00
3930 Expenditures	(8,440.57)	(4,883.00)	(9,712.49)			(22,561.31)	(23,100.50)	(750.00)
Excess of Revenues over Expenditures	(790.57)	(4,133.00)	209.40	1,500.00	-	(2,174.38)	(7,489.99)	3,075.00
Ending Fund Balance	4,634.39	-	209.40	1,500.00	48.00	3,312.75	6,262.33	16,278.86
	4,634.39	-	209.40	1,500.00	48.00	3,312.75	6,262.33	16,278.86

**TOWN OF DEDHAM  
COMBINING STATEMENTS  
SPECIAL REVENUE FUNDS  
June 30, 2009**

	653 RECREAT REVOLV	655 RECYCLG REVOLV	656 COA REVOLV	657 HEALTH REVOLV	658 FIREARM REVOLV	659 POOL REVOLV
1000 General Cash						
2301 Due to/from General Fund	38,500.09	916.30	10,581.44	16,548.96	18,475.00	34,744.41
<b>Total Assets</b>	<b>38,500.09</b>	<b>916.30</b>	<b>10,581.44</b>	<b>16,548.96</b>	<b>18,475.00</b>	<b>34,744.41</b>
2010 Warrants Payable/Accrued Payroll	1,235.50			146.23		4,332.77
2559 Endicott Estate - Security Deposit						
<b>Total Liabilities</b>	<b>1,235.50</b>	<b>-</b>	<b>-</b>	<b>146.23</b>	<b>-</b>	<b>4,332.77</b>
Designated Fund Balance						
3590 Undesignated Fund Balance	37,264.59	916.30	10,581.44	16,402.73	18,475.00	30,411.64
<b>Total Fund Balance</b>	<b>37,264.59</b>	<b>916.30</b>	<b>10,581.44</b>	<b>16,402.73</b>	<b>18,475.00</b>	<b>30,411.64</b>
Beginning Fund Balance	8,115.53	1,802.30	8,782.87	13,896.80	16,875.00	11,206.44
3910 Revenue	101,810.00	1,320.00	3,831.00	8,277.70	1,600.00	170,615.60
3930 Expenditures	(72,660.94)	(2,206.00)	(2,032.43)	(5,771.77)		(151,410.40)
Excess of Revenues over Expenditures	29,149.06	(886.00)	1,798.57	2,505.93	1,600.00	19,205.20
Ending Fund Balance	37,264.59	916.30	10,581.44	16,402.73	18,475.00	30,411.64
	37,264.59	916.30	10,581.44	16,402.73	18,475.00	30,411.64

**TOWN OF DEDHAM  
COMBINING STATEMENTS  
SPECIAL REVENUE FUNDS  
June 30, 2009**

	671 INSURANCE DPW	672 INSURANCE FIRE	673 INSURANCE POLICE	675 INSURANCE ENDICOTT	679 INSURANCE MISC	COMBINED TOTAL
1000 General Cash						-
2301 Due to/from General Fund	9,443.59	10,897.03	2,775.55	405.74	3,483.49	2,145,523.24
Total Assets	<b>9,443.59</b>	<b>10,897.03</b>	<b>2,775.55</b>	<b>405.74</b>	<b>3,483.49</b>	<b>2,145,523.24</b>
						-
2010 Warrants Payable/Accrued Payroll						252,090.97
2559 Endicott Estate - Security Deposit						14,392.95
Total Liabilities	-	-	-	-	-	266,483.92
						-
Designated Fund Balance						647,000.00
3590 Undesignated Fund Balance	9,443.59	10,897.03	2,775.55	405.74	3,483.49	1,232,039.32
Total Fund Balance	<b>9,443.59</b>	<b>10,897.03</b>	<b>2,775.55</b>	<b>405.74</b>	<b>3,483.49</b>	<b>1,879,039.32</b>
Beginning Fund Balance	5,978.59	10,897.03	2,897.20	405.74	(338.89)	1,277,124.57
3910 Revenue	11,041.46		3,286.76		7,801.09	6,142,870.20
3930 Expenditures	(7,576.46)		(3,408.41)		(3,978.71)	(5,540,955.45)
Excess of Revenues over Expenditures	3,465.00	-	(121.65)	-	3,822.38	601,914.75
Ending Fund Balance	9,443.59	10,897.03	2,775.55	405.74	3,483.49	1,879,039.32
	9,443.59	10,897.03	2,775.55	405.74	3,483.49	1,879,039.32

**TOWN OF DEDHAM  
COMBINING STATEMENTS  
CAPITAL PROJECTS FUNDS  
JUNE 30, 2009**

	610 LAND	615 LAND IMPROVMTS	620 BUILDINGS	621 MIDDLE SCHOOL	622 AVERY	630 BUILDING IMPROVMTS
1722 Due from Commonwealth				704,482.00		
2301 Due to/from General Fund	730,517.52	183,750.60	5,090.04	(286,731.90)	40,000.00	58,033.55
<b>Total Assets</b>	<b>730,517.52</b>	<b>183,750.60</b>	<b>5,090.04</b>	<b>417,750.10</b>	<b>40,000.00</b>	<b>58,033.55</b>
2010 Warrants Payable		1,400.00		31,679.75	22,632.10	55,682.26
2559 Endicott Estate - Security Deposit						
<b>Total Liabilities</b>	<b>-</b>	<b>1,400.00</b>	<b>-</b>	<b>31,679.75</b>	<b>22,632.10</b>	<b>55,682.26</b>
3111 Fund Balance - Res. For Encumb. Reserved for Special Purpose	78,378.07 652,139.45	109,257.99 73,092.61	5,090.04	386,070.35	17,367.90	-
3590 Undesignated Fund Balance						2,351.29
3910 Revenue						
3930 Expenditures						
3940 Encumbrances						
<b>Total Fund Balance</b>	<b>730,517.52</b>	<b>182,350.60</b>	<b>5,090.04</b>	<b>386,070.35</b>	<b>17,367.90</b>	<b>(33,040.11)</b>
Beginning Fund Balance	752,740.19	247,974.30	5,090.04			53,924.37
3910 Revenue	675,000.00	100,000.00		1,035,924.09	40,000.00	775,000.00
3930 Expenditures	(697,222.67)	(165,623.70)		(649,853.74)	(22,632.10)	(826,573.08)
Excess of Revenues over Expen	(22,222.67)	(65,623.70)	-	386,070.35	17,367.90	(51,573.08)
<b>Ending Fund Balance</b>	<b>730,517.52</b>	<b>182,350.60</b>	<b>5,090.04</b>	<b>386,070.35</b>	<b>17,367.90</b>	<b>2,351.29</b>

**TOWN OF DEDHAM  
COMBINING STATEMENTS  
CAPITAL PROJECTS FUND:  
JUNE 30, 2009**

	640 MACHINERY & EQUIPMENT	428 CHAPTER 90 - ROADS	650 ROADS & SIDEWALKS	660 SEWERS & DRAINS	COMBINED TOTAL
1722 Due from Commonwealth	0.00	496,468.07			1,200,950.07
2301 Due to/from General Fund	235,124.85	(463,850.74)	1,153,994.05	2,334,860.55	3,990,788.52
<b>Total Assets</b>	<b>235,124.85</b>	<b>32,617.33</b>	<b>1,153,994.05</b>	<b>2,334,860.55</b>	<b>5,191,738.59</b>
2010 Warrants Payable		4,880.21	67,276.55	34,170.87	217,721.74
2559 Endicott Estate - Security Deposit					-
<b>Total Liabilities</b>	<b>-</b>	<b>4,880.21</b>	<b>67,276.55</b>	<b>34,170.87</b>	<b>217,721.74</b>
3111 Fund Balance - Res. For Encumb. Reserved for Special Purpose	19,499.00 215,625.85		511,016.99 575,700.51	752,887.66 1,547,802.02	1,471,039.71 3,500,625.85
3590 Undesignated Fund Balance		27,737.12			2,351.29
3910 Revenue					-
3930 Expenditures					-
3940 Encumbrances					-
<b>Total Fund Balance</b>	<b>235,124.85</b>	<b>27,737.12</b>	<b>1,086,717.50</b>	<b>2,300,689.68</b>	<b>4,938,625.45</b>
Beginning Fund Balance	111,510.90	(402,402.54)	133,345.43	4,539,747.25	5,441,929.94
3910 Revenue	1,121,840.00	1,506,756.03	3,525,000.00	1,605,876.19	10,385,396.31
3930 Expenditures	(998,226.05)	(1,076,616.37)	(2,571,627.93)	(3,844,933.76)	(10,853,309.40)
Excess of Revenues over Expen	123,613.95	430,139.66	953,372.07	(2,239,057.57)	(467,913.09)
<b>Ending Fund Balance</b>	<b>235,124.85</b>	<b>27,737.12</b>	<b>1,086,717.50</b>	<b>2,300,689.68</b>	<b>4,974,016.85</b>

**TOWN OF DEDHAM  
COMBINING STATEMENTS  
TRUST FUNDS  
JUNE 30, 2009**

	810 STABILIZATION	811 MITIGATION STABILIZATION	812 OPEB-RET INSURANCE	820 CONSRVATN WETLANDS	822 LAW ENFORCE	823 PUBLCATN ANCIENT	824 MUNICIPAL BLDGS
1000 General Cash	4,196,586.11	212,030.75	600,000.00	64,517.73	2,321.10	21.23	107,291.98
2301 Due to/from General Fund							
<b>Total Assets</b>	<b>4,196,586.11</b>	<b>212,030.75</b>	<b>600,000.00</b>	<b>64,517.73</b>	<b>2,321.10</b>	<b>21.23</b>	<b>107,291.98</b>
2010 Warrants Payable							
2110 Accrued Payroll							
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
3280 Reserved for Special Purpose	-	212,030.75	600,000.00	64,517.73	2,321.10	21.23	107,291.98
3590 Undesignated Fund Balance	4,196,586.11						-
<b>Total Fund Balance</b>	<b>4,196,586.11</b>	<b>212,030.75</b>	<b>600,000.00</b>	<b>64,517.73</b>	<b>2,321.10</b>	<b>21.23</b>	<b>107,291.98</b>
<b>Beginning Fund Balance</b>	<b>3,962,435.74</b>	<b>142,000.00</b>	<b>-</b>	<b>62,542.88</b>	<b>(158.75)</b>	<b>20.58</b>	<b>104,032.29</b>
3910 Revenue Investment Income	159,150.37	30.75	-	1,974.85	49.23	0.65	3,259.69
Contributions	75,000.00	70,000.00	600,000.00		3,291.05		
3930 Expenditures					860.43		
Excess of Revenues over Expenditures	234,150.37	70,030.75	600,000.00	1,974.85	2,479.85	0.65	3,259.69
<b>Ending Fund Balance</b>	<b>4,196,586.11</b>	<b>212,030.75</b>	<b>600,000.00</b>	<b>64,517.73</b>	<b>2,321.10</b>	<b>21.23</b>	<b>107,291.98</b>

**TOWN OF DEDHAM  
COMBINING STATEMENTS  
TRUST FUNDS  
JUNE 30, 2009**

	825 WRKMNS COMP	826 JDGE AND GEISHECK	835 CEMETERY PERPETUL	841 MARY D WILLISTON	842 CHARLES BULLRD LB	843 JAMES FRD LIBRARY	844 GEORGE HUTTON LI	845 KATHERIN LAWSON LI
1000 General Cash	4,132.68	2,174.65	501,947.82	12,648.52	19,337.65	3,503.59	3,417.52	7,377.85
2301 Due to/from General Fund	87.24	-	21,080.00	-	-	-	-	-
<b>Total Assets</b>	<b>4,219.92</b>	<b>2,174.65</b>	<b>523,027.82</b>	<b>12,648.52</b>	<b>19,337.65</b>	<b>3,503.59</b>	<b>3,417.52</b>	<b>7,377.85</b>
2010 Warrants Payable	87.24	-	21,080.00	-	-	-	-	-
2110 Accrued Payroll	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>87.24</b>	<b>-</b>	<b>21,080.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
3280 Reserved for Special Purpose	-	2,045.57	422,145.00	2,000.00	3,000.00	1,000.00	1,000.00	3,000.00
3590 Undesignated Fund Balance	4,132.68	129.08	79,802.82	10,648.52	16,337.65	2,503.59	2,417.52	4,377.85
<b>Total Fund Balance</b>	<b>4,132.68</b>	<b>2,174.65</b>	<b>501,947.82</b>	<b>12,648.52</b>	<b>19,337.65</b>	<b>3,503.59</b>	<b>3,417.52</b>	<b>7,377.85</b>
<b>Beginning Fund Balance</b>	<b>50,374.11</b>	<b>5,870.92</b>	<b>535,526.04</b>	<b>12,261.36</b>	<b>18,745.72</b>	<b>3,396.34</b>	<b>3,312.91</b>	<b>7,152.02</b>
3910 Revenue Investment Income Contributions	1,120.83	129.07	17,321.92	387.16	591.93	107.25	104.61	225.83
3930 Expenditures	47,362.26	3,825.34	79,050.14	-	-	-	-	-
Excess of Revenues over Expenditures	(46,241.43)	(3,696.27)	(33,578.22)	387.16	591.93	107.25	104.61	225.83
<b>Ending Fund Balance</b>	<b>4,132.68</b>	<b>2,174.65</b>	<b>501,947.82</b>	<b>12,648.52</b>	<b>19,337.65</b>	<b>3,503.59</b>	<b>3,417.52</b>	<b>7,377.85</b>

**TOWN OF DEDHAM  
COMBINING STATEMENTS  
TRUST FUNDS  
JUNE 30, 2009**

	846 EDWARD PENEMAN	847 CAROLINE B WADE LI	848 DANFORTH P WIGHT LI	849 SOPHIA WIGHT LIB	850 TRUSTEES LIBRARY	860 FRED E CLAPP	861 FRED J MUNSTER	862 H HOLTON WOOD	863 BULLOCK FAMILY SC
1000 General Cash	18,998.09	450,676.35	51,579.74	1,874.74	151,337.69	1,780.10	45,987.75	3,464.57	70,804.02
2301 Due to/from General Fund									
<b>Total Assets</b>	<b>18,998.09</b>	<b>450,676.35</b>	<b>51,579.74</b>	<b>1,874.74</b>	<b>151,337.69</b>	<b>1,780.10</b>	<b>45,987.75</b>	<b>3,464.57</b>	<b>70,804.02</b>
2010 Warrants Payable									
2110 Accrued Payroll									
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
3280 Reserved for Special Purpose	5,000.00	155,734.00	31,510.02			500.00	42,247.57	1,971.83	56,000.00
3590 Undesignated Fund Balance	13,998.09	294,942.35	20,069.72	1,874.74	151,337.69	1,280.10	3,740.18	1,492.74	14,804.02
<b>Total Fund Balance</b>	<b>18,998.09</b>	<b>450,676.35</b>	<b>51,579.74</b>	<b>1,874.74</b>	<b>151,337.69</b>	<b>1,780.10</b>	<b>45,987.75</b>	<b>3,464.57</b>	<b>70,804.02</b>
<b>Beginning Fund Balance</b>	<b>18,419.49</b>	<b>444,899.13</b>	<b>50,000.90</b>	<b>1,817.36</b>	<b>146,705.34</b>	<b>1,725.61</b>	<b>46,547.42</b>	<b>3,358.51</b>	<b>72,015.27</b>
3910 Revenue Investment Income	578.60	13,991.35	1,578.84	57.38	4,628.77	54.49	1,440.33	106.06	1,788.75
Contributions					3.58				
3930 Expenditures		8,214.13					2,000.00		3,000.00
Excess of Revenues over Expenditures	578.60	5,777.22	1,578.84	57.38	4,632.35	54.49	(559.67)	106.06	(1,211.25)
<b>Ending Fund Balance</b>	<b>18,998.09</b>	<b>450,676.35</b>	<b>51,579.74</b>	<b>1,874.74</b>	<b>151,337.69</b>	<b>1,780.10</b>	<b>45,987.75</b>	<b>3,464.57</b>	<b>70,804.02</b>

**TOWN OF DEDHAM  
COMBINING STATEMENTS  
TRUST FUNDS  
JUNE 30, 2009**

	864 ANDREW GALVIN SC	865 RIVRDLE CONG CH	870 HARRY AMOS CHA	871 JAMES FOORD CHA	872 CALVIN W CAPEN	873 ELIZA FULLER	874 HUGH H&L MCQUILLEN	875 SHUTTLE- WORTH CH
1000 General Cash	2,984.94	22,609.54		7,971.36	2,519.57	171,904.74	23,869.16	268,234.76
2301 Due to/from General Fund								
<b>Total Assets</b>	<b>2,984.94</b>	<b>22,609.54</b>	-	<b>7,971.36</b>	<b>2,519.57</b>	<b>171,904.74</b>	<b>23,869.16</b>	<b>268,234.76</b>
2010 Warrants Payable								
2110 Accrued Payroll								
<b>Total Liabilities</b>	-	-	-	-	-	-	-	-
3280 Reserved for Special Purpose		21,000.00			1,000.00	33,431.18	1,000.00	30,279.00
3590 Undesignated Fund Balance	2,984.94	1,609.54		7,971.36	1,519.57	138,473.56	22,869.16	237,955.76
<b>Total Fund Balance</b>	<b>2,984.94</b>	<b>22,609.54</b>	-	<b>7,971.36</b>	<b>2,519.57</b>	<b>171,904.74</b>	<b>23,869.16</b>	<b>268,234.76</b>
<b>Beginning Fund Balance</b>	<b>2,892.90</b>	<b>21,917.49</b>	-	<b>7,727.35</b>	<b>2,443.11</b>	<b>173,528.46</b>	<b>24,029.05</b>	<b>269,838.84</b>
3910 Revenue Investment Income Contributions	92.04	692.05		244.01	76.46	5,376.28	740.11	8,385.58
3930 Expenditures						7,000.00	900.00	9,989.66
Excess of Revenues over Expenditures	92.04	692.05	-	244.01	76.46	(1,623.72)	(159.89)	(1,604.08)
<b>Ending Fund Balance</b>	<b>2,984.94</b>	<b>22,609.54</b>	-	<b>7,971.36</b>	<b>2,519.57</b>	<b>171,904.74</b>	<b>23,869.16</b>	<b>268,234.76</b>

**TOWN OF DEDHAM  
COMBINING STATEMENTS  
TRUST FUNDS  
JUNE 30, 2009**

	881 INEZ E BONEMRT	882 FRANCIS GP MILLER	883 CORA M ONION	884 GERTUDE L MORSE	885 EMMA E BESTWICK	899 JMUCCIAC and SR CTR	COMBINED TOTAL
1000 General Cash	1,369.39	293.58	1,104.98	691.72	148.84	163,045.95	7,200,560.76
2301 Due to/from General Fund							21,167.24
<b>Total Assets</b>	<b>1,369.39</b>	<b>293.58</b>	<b>1,104.98</b>	<b>691.72</b>	<b>148.84</b>	<b>163,045.95</b>	<b>7,221,728.00</b>
2010 Warrants Payable							21,167.24
2110 Accrued Payroll							-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,167.24</b>
3280 Reserved for Special Purpose	-	-	1,000.00	-	-	163,045.95	1,964,092.91
3590 Undesignated Fund Balance	1,369.39	293.58	104.98	691.72	148.84		5,236,467.85
<b>Total Fund Balance</b>	<b>1,369.39</b>	<b>293.58</b>	<b>1,104.98</b>	<b>691.72</b>	<b>148.84</b>	<b>163,045.95</b>	<b>7,200,560.76</b>
<b>Beginning Fund Balance</b>	<b>1,337.17</b>	<b>294.28</b>	<b>1,080.84</b>	<b>680.23</b>	<b>153.96</b>	<b>158,055.22</b>	<b>6,356,980.09</b>
3910 Revenue Investment Income Contributions	42.22	9.30	34.14	21.49	4.88	4,990.73	229,388.00
3930 Expenditures	10.00	10.00	10.00	10.00	10.00	-	776,444.63
Excess of Revenues over Expenditures	32.22	(0.70)	24.14	11.49	(5.12)	4,990.73	162,251.96
<b>Ending Fund Balance</b>	<b>1,369.39</b>	<b>293.58</b>	<b>1,104.98</b>	<b>691.72</b>	<b>148.84</b>	<b>163,045.95</b>	<b>7,200,560.76</b>

**TOWN OF DEDHAM  
JUNE 30, 2009**

Prior to booking depreciation

<b>CAPITAL ASSETS</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases/ Transfers</b>	<b>Ending Balance</b>
Capital Assets not being depreciated:				
Land	18,531,126	675,000	-	19,206,126
	<b>18,531,126</b>	<b>675,000</b>		<b>19,206,126</b>
Capital Assets being depreciated:				
Land Improvements	1,531,138	187,846		1,718,984
Buildings & Improvments	78,686,556	979,799		79,666,355
Machinery, Equipment and Other Infrastructure - Roads	13,854,169	1,014,228	240,391	14,628,006
	54,788,512	4,300,653		59,089,165
	<b>148,860,375</b>	<b>6,482,526</b>	<b>240,391</b>	<b>155,102,510</b>
Less accumulated depreciation for:				
Land Improvements	279,583	68,700		348,283
Buildings & Improvments	43,852,017	1,871,830		45,723,847
Machinery, Equipment and Other Infrastructure	11,396,839	867,246	240,391	12,023,694
	24,875,981	1,410,820		26,286,801
	<b>80,404,420</b>	<b>4,218,596</b>	<b>240,391</b>	<b>84,382,625</b>
<b>Net Capital Assets</b>	<b>86,987,081</b>	<b>2,938,930</b>	<b>-</b>	<b>89,926,011</b>
<b>ENTERPRISE ASSETS</b>				
Capital Assets being depreciated:				
Infrastructure - Sewer	6,741,510	3,541,971	-	10,283,481
	<b>6,741,510</b>	<b>3,541,971</b>	<b>-</b>	<b>10,283,481</b>
Less accumulated depreciation for:				
Infrastructure	557,303	221,436	-	778,739
	<b>557,303</b>	<b>221,436</b>	<b>-</b>	<b>778,739</b>
<b>Net Enterprise Assets</b>	<b>6,184,207</b>	<b>3,320,535</b>	<b>-</b>	<b>9,504,742</b>
<b>Total Net Assets</b>	<b>93,171,288</b>	<b>6,259,465</b>	<b>-</b>	<b>99,430,753</b>

**TOWN OF DEDHAM  
BALANCE SHEET -JUNE 30, 2009**

**BONDED INDEBTEDNESS:**

Net Bonded Indebtedness	42,189,752
Bonds Payable:	
1999 Multi-Purpose Bonds	310,000
2000 Multi-Purpose Bonds	835,000
2001 Multi-Purpose Bonds	1,960,000
2003 Multi-Purpose Bonds	1,870,000
2004 Multi-Purpose Bonds	1,255,000
2005 Multi-Purpose Bonds	11,445,000
2007 Multi-Purpose Bonds	7,950,000
2008 Multi-Purpose Bonds	10,225,000
2009 Multi-Purpose Bonds	5,310,000
Stormwater Management Series 5	341,038
MWPAT Sewer Bonds CW-96-53	1,056,809
MWPAT - Title 5 T5-97-1072	57,178
MWPAT-Title 5 Septic Prg Loan 3	67,275
MWRA 2006	77,000
MWRA 2008	335,280
Total Bonds Payable	43,094,580
<b>TOTAL BONDED INDEBTEDNESS</b>	<b>43,094,580</b>

**TOWN OF DEDHAM  
BALANCE SHEET -JUNE 30, 2009**

DEBT REDEMPTION SCHEDULE

	Principal	Interest	Total Debt Service
Due in FY2010	5,536,492	1,488,812	7,025,304
Due in FY2011	5,141,920	1,296,828	6,438,748
Due in FY2012	4,994,051	1,127,248	6,121,299
Due in FY2013	4,637,260	988,785	5,626,045
Due in FY2014	3,929,100	811,299	4,740,399
Due in FY2015	3,429,692	668,489	4,098,182
Due in FY2016	2,863,716	541,871	3,405,587
Due in FY2017	2,312,371	448,853	2,761,224
Due in FY2018	2,113,029	371,575	2,484,604
Due in FY2019	1,831,890	303,086	2,134,976
Due in FY2020	1,240,058	241,195	1,481,253
Due in FY2021	1,205,000	192,205	1,397,205
Due in FY2022	1,205,000	143,110	1,348,110
Due in FY2023	815,000	102,210	917,210
Due in FY2024	710,000	69,610	779,610
Due in FY2025	710,000	41,210	751,210
Due in FY2026	210,000	12,758	222,758
Due in FY2027	210,000	4,253	214,253
	43,094,580	8,853,396	51,947,976

**TOWN OF DEDHAM  
BALANCE SHEET -JUNE 30, 2009  
TOWN OF DEDHAM**

**BALANCE SHEET -JUNE 30, 2009**

**BONDED INDEBTEDNESS:**

Loans Authorized and Unissued	
New Middle School A19ATM04	3,555,000
Striar Property Construction	235,000
Brookdale Cemetery Garage Roof	50,000
Police Station Heating Pipes	25,000
Feasibility Study	260,000
Constr. Parking Lot Condon	35,000
Replacement Engine	435,000
DHS/Central Office Comm	20,000
Masonry Repairs	5,000
Sewer Repairs	180,000
Road Improvements	1,500,000
Refurbish Ladder #1	300,000
Dexter Roof	265,000
Oakdale Boilder	230,000
School Kitchen Equipment	120,000
 Total Loans Authorized and Unissued	 7,215,000

**TOWN OF DEDHAM  
COMBINING STATEMENTS  
AGENCY FUNDS  
JUNE 30, 2009**

	680 POLICE DETAILS	681 FIRE DETAILS	683 TOWN HALL DETAILS	685 STUDENT ACTIVITY	584 SCHOOL DETAILS	750 ESCROW ACCOUNTS	Consolidated Agency
1000 General Cash				203,286.90			203,286.90
1343 Accounts Receivable Details	354,263.84	16,374.75					370,638.59
1344 Accounts Receivable Serv Charge	19,606.59	1,601.74					21,208.33
2301 Due to/from General Fund	(164,796.52)	(14,665.91)	(1,308.17)		36,391.71	295,745.16	151,366.27
<b>Total Assets</b>	<b>209,073.91</b>	<b>3,310.58</b>	<b>(1,308.17)</b>	<b>203,286.90</b>	<b>36,391.71</b>	<b>295,745.16</b>	<b>746,500.09</b>
2010 Warrants Payable	9,570.00					74,120.84	83,690.84
2110 Accrued Payroll	116,347.50	315.00	461.32		4,121.88	-	121,245.70
2256 Student Activity - Middle School				10,301.03			10,301.03
2258 Student Activity - High School				190,755.36			190,755.36
2554 Oakdale Student Activity				2,230.51			2,230.51
2490 Escrow - Planning - Miscellaneous						5,830.88	5,830.88
2491 Escrow - Planning Alice Way						495.00	495.00
2492 Escrow - Planning Eastern / Rte 1						7,437.00	7,437.00
2493 Escrow Planning Marriot Inn						60.00	60.00
2495 Escrow - DVAC						195,953.66	195,953.66
2499 Escrow Conservation						11,847.78	11,847.78
2659 Deferred Revenue	373,870.43	17,976.49					391,846.92
<b>Total Liabilities</b>	<b>499,787.93</b>	<b>18,291.49</b>	<b>461.32</b>	<b>203,286.90</b>	<b>4,121.88</b>	<b>295,745.16</b>	<b>1,021,694.68</b>
3280 Reserved for Special Purpose	-						
3590 Undesignated Fund Balance	(290,714.02)	(14,980.91)	(1,769.49)		32,269.83		(275,194.59)
<b>Total Fund Balance</b>	<b>(290,714.02)</b>	<b>(14,980.91)</b>	<b>(1,769.49)</b>		<b>32,269.83</b>	<b>-</b>	<b>(275,194.59)</b>
<b>Beginning Fund Balance</b>	<b>(177,326.33)</b>	<b>(14,177.17)</b>	<b>(50.85)</b>		11,721.51		(179,832.84)
3910 Revenue	1,480,683.81	10,081.26	5,273.37		155,828.97		1,651,867.41
3930 Expenditures	1,594,071.50	10,885.00	6,992.01		135,280.65		1,747,229.16
Excess of Revenues over Expenditure	(113,387.69)	(803.74)	(1,718.64)		20,548.32	-	(95,361.75)
<b>Ending Fund Balance</b>	<b>(290,714.02)</b>	<b>(14,980.91)</b>	<b>(1,769.49)</b>		<b>32,269.83</b>	<b>-</b>	<b>(275,194.59)</b>

**TOWN OF DEDHAM**  
**FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009**  
**EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES**

	Balance Forward from FY08	Original Appropriations	STM-Debt issues & Transfers	Expenditures	Unexpended Balance	Closed	Balance Forward
<b>Selectmen-Town Administrator</b>							
Operating Budget							
5100 Regular Personnel Services		328,450.00		327,949.99	500.01	500.01	
Overtime & Substitutes		-			-		
5200 Purchase of Services		58,500.00	(7,500.00)	49,831.69	1,168.31	1,168.31	
5400 Supplies		3,500.00		3,144.30	355.70	355.70	
5700 Other Charges & Expenditures		25,000.00	(500.00)	23,953.48	546.52	546.52	
Bus Service Contract		55,000.00	7,500.00	62,500.00	-		
Annual Town Audit	21,000.00	65,000.00	(9,500.00)	72,500.00	4,000.00		4,000.00
SNARC		8,100.00		8,100.00	-	-	
Liability Insurance		500,000.00	36,700.00	513,331.81	23,368.19	23,368.19	
Unpaid Bills of Prior Year		-		-	-		
	<b>21,000.00</b>	<b>1,043,550.00</b>	<b>26,700.00</b>	<b>1,061,311.27</b>	<b>29,938.73</b>	<b>25,938.73</b>	<b>4,000.00</b>
Special Articles & Borrowing							
6549 Strategic Planning	7,065.83				7,065.83	-	7,065.83
6548 Tree Planting					-	-	
5291 DPW Organizational Study					-	-	
6624 Subsidize Local Bus					-	-	
6625 Lower East Street Study Comm.					-		
6645 Tree Planting	11,785.00		-	11,785.00	-		
6646 Replace Doors Town Hall	166.78		-		166.78		166.78
6674 New Senior Center					-		
6721 Common Street	752,740.19		-	22,222.67	730,517.52		730,517.52
6951 Senior Citizen Center Cons	5,000.00		-		5,000.00		5,000.00
6803 Fairbanks Park Improvmnts Fairfld Mit			117,000.00	80,014.17	36,985.83		36,985.83
6805 Senior Center Plans	5,090.00		-	-	5,090.00		5,090.00
6896 High Street Land Purchase	781,847.80	-	675,000.00	675,000.00	-		
			792,000.00	789,021.84	784,825.96	-	784,825.96
<b>Total Selectmen-Town Administrator</b>	<b>802,847.80</b>	<b>1,043,550.00</b>	<b>818,700.00</b>	<b>1,850,333.11</b>	<b>814,764.69</b>	<b>25,938.73</b>	<b>788,825.96</b>
<b>Finance Committee</b>							
Operating Budget							
Regular Personnel Services		55,500.00		55,366.21	133.79	133.79	
Purchase of Services		4,500.00		4,070.80	429.20	429.20	
Supplies		450.00		444.00	6.00	6.00	
Other Charges & Expenditures		670.00		645.82	24.18	24.18	
Reserve Fund		225,000.00	(209,933.00)	-	15,067.00	15,067.00	
<b>Total Finance Committee</b>	<b>-</b>	<b>286,120.00</b>	<b>(209,933.00)</b>	<b>60,526.83</b>	<b>15,660.17</b>	<b>15,660.17</b>	<b>-</b>

**TOWN OF DEDHAM**  
**FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009**  
**EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES**

	Balance Forward	Original Appropriations	STM-Debt issues & Transfers	Expenditures	Unexpended Balance	Closed	Balance Forward
<b>Department of Finance-Accounting</b>							
<b>Operating Budget</b>							
Regular Personnel Services		919,102.00	(30,000.00)	851,389.23	37,712.77	37,712.77	
Purchase of Services		370,500.00	(12,000.00)	318,676.64	39,823.36	39,823.36	
Supplies		53,000.00		48,006.90	4,993.10	4,993.10	
Other Charges & Expenditures		7,500.00		3,795.42	3,704.58	3,704.58	
Payroll Services	-	42,000.00	(5,000.00)	27,541.40	9,458.60	9,458.60	
	-	<b>1,392,102.00</b>	<b>(47,000.00)</b>	<b>1,249,409.59</b>	<b>95,692.41</b>	<b>95,692.41</b>	-
<b>Special Articles &amp; Borrowing</b>							
2495 DVAC Peg Access					-		
6499 Reserve for Salary Adjustment			92,709.00		92,709.00		92,709.00
6426 Computer Software Implementation					-		
6698 Reserve for 53rd week			688.00		688.00		688.00
6699 Reserve for Salary Adjustment	29,235.20				29,235.20		29,235.20
6826 OPEB Actuarial Retire.	5,000.00			3,000.00	2,000.00		2,000.00
6881 Transfer for Un. Storage Tan					-		
6969 Disaaster Recovery		15,000.00		656.25	14,343.75		14,343.75
	34,235.20	15,000.00	93,397.00	3,656.25	138,975.95	-	138,975.95
<b>Total Department of Finance - Acctg.</b>	<b>34,235.20</b>	<b>1,407,102.00</b>	<b>46,397.00</b>	<b>1,253,065.84</b>	<b>234,668.36</b>	<b>95,692.41</b>	<b>138,975.95</b>
<b>Central Purchasing</b>							
Regular Personnel Services					-		
Central Telephone		105,500.00		97,721.73	7,778.27	7,778.27	
Central Postage		85,000.00		82,573.34	2,426.66	2,426.66	
Central Overtime		33,170.00		31,930.26	1,239.74	1,239.74	
Centralized Electric & Heating		570,000.00		488,417.97	81,582.03	50,382.03	31,200.00
Centralized Heating					-		
Sick Leave Incentive		20,000.00	18,700.00	7,890.00	30,810.00	30,810.00	
Central Sick Leave Buyback					-		
Non-Capital Equipment		82,500.00		71,421.79	11,078.21	11,078.21	
Unpaid Bills					-		
Reserve for Coll. Barg. & Adjustment					-		
	-	<b>896,170.00</b>	<b>18,700.00</b>	<b>779,955.09</b>	<b>134,914.91</b>	<b>103,714.91</b>	<b>31,200.00</b>
<b>Total Central Purchasing</b>	<b>-</b>	<b>896,170.00</b>	<b>18,700.00</b>	<b>779,955.09</b>	<b>134,914.91</b>	<b>103,714.91</b>	<b>31,200.00</b>
<b>Assessors</b>							
<b>Operating Budget</b>							
Regular Personnel Services	-	287,253.00		287,252.58	0.42	0.42	
Overtime & Substitutes	-	19,000.00		14,402.70	4,597.30	4,597.30	
Purchase of Services	-	3,000.00	9,000.00	9,887.38	2,112.62	2,112.62	
Supplies	-	2,500.00		1,356.65	1,143.35	1,143.35	
Other Charges & Expenditures	-	3,800.00		1,517.58	2,282.42	2,282.42	
	-	<b>315,553.00</b>	<b>9,000.00</b>	<b>314,416.89</b>	<b>10,136.11</b>	<b>10,136.11</b>	-
<b>Assessors</b>							
<b>Special Articles &amp; Borrowing</b>							

**TOWN OF DEDHAM**  
**FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009**  
**EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES**

	<b>Balance Forward</b>	<b>Original Appropriations</b>	<b>STM-Debt issues &amp; Transfers</b>	<b>Expenditures</b>	<b>Unexpended Balance</b>	<b>Closed</b>	<b>Balance Forward</b>
6523 Revaluation 2000					-	-	
6325 Revaluation 2003	4.74			-	4.74		4.74
6720 Revaluation 2007	1,240.10			1,240.10	-		
6817 FY08 Triennial Cert.	12,638.01			12,638.01	-		
6917 FY09 Triennial Cert.		50,000.00		37,091.89	12,908.11		12,908.11
	13,882.85	50,000.00	-	50,970.00	12,912.85	-	12,912.85
<b>Total Assessors</b>	<b>13,882.85</b>	<b>365,553.00</b>	<b>9,000.00</b>	<b>365,386.89</b>	<b>23,048.96</b>	<b>10,136.11</b>	<b>12,912.85</b>

**TOWN OF DEDHAM**  
**FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009**  
**EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES**

	Balance Forward	Original Appropriations	STM-Debt issues & Transfers	Expenditures	Unexpended Balance	Closed	Balance Forward
<b>Treasurer</b>							
Operating Budget							
Regular Personnel Services					-		
Purchase of Services					-		
Payroll Services(moved to Dept of Fin.)					-		
	-	-	-	-	-	-	
Special Articles & Borrowing							
6003 Cost of Issuance			130,799.90	87,100.25	43,699.65		43,699.65
6910 Transfer to Stabilization Fund		75,000.00		75,000.00			-
	-	75,000.00	130,799.90	162,100.25	43,699.65	-	43,699.65
<b>Total Treasurer</b>	<b>-</b>	<b>75,000.00</b>	<b>130,799.90</b>	<b>162,100.25</b>	<b>43,699.65</b>	<b>-</b>	<b>43,699.65</b>
<b>Collector</b>							
Operating Budget							
Regular Personnel Services					-		
Purchase of Services					-		
	-	-	-	-	-	-	
<b>Total Collector</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Legal</b>							
Operating Budget							
Purchase of Services		140,000.00	30,000.00	163,243.03	6,756.97	6,756.97	
Litigation/Damages		30,000.00		13,348.99	16,651.01	16,651.01	
	-	170,000.00	30,000.00	176,592.02	23,407.98	23,407.98	-
Special Articles & Borrowing							
5295 Litigation Account			50,000.00		50,000.00		50,000.00
	-	-	50,000.00	-	50,000.00	-	50,000.00
<b>Total Legal</b>	<b>-</b>	<b>170,000.00</b>	<b>80,000.00</b>	<b>176,592.02</b>	<b>73,407.98</b>	<b>23,407.98</b>	<b>50,000.00</b>
<b>Information Services</b>							
Operating Budget							
Regular Personnel Services					-		
Purchase of Services					-		
	-	-	-	-	-	-	
Special Articles & Borrowing							
5999 Computer Room A/C			1,450.00	-	1,450.00		1,450.00
6647 New Switches & Desktops			893.39	318.36	575.03		575.03
6759 Servers/Printer T3			160.00	-	160.00		160.00
6861 FY08 New Computers/INET/Software	3,551.40	60,000.00	25,000.00	85,200.00	3,351.40		3,351.40
6551 New Servers/Boxes					-		
6862 FY08 Upgrade Computers	12,785.64		-	12,785.64			
	16,337.04	60,000.00	27,503.39	98,304.00	5,536.43	-	5,536.43
<b>Total Information Services</b>	<b>16,337.04</b>	<b>60,000.00</b>	<b>27,503.39</b>	<b>98,304.00</b>	<b>5,536.43</b>	<b>-</b>	<b>5,536.43</b>

**TOWN OF DEDHAM**  
**FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009**  
**EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES**

	Balance Forward	Original Appropriations	STM-Debt issues & Transfers	Expenditures	Unexpended Balance	Closed	Balance Forward
<b>Town Clerk</b>							
Operating Budget					-	-	
Regular Personnel Services		228,800.00		228,697.89	102.11	102.11	
Overtime & Substitutes					-		
Purchase of Services		71,450.00	(2,190.00)	64,972.77	4,287.23	4,287.23	
Supplies		4,000.00		3,983.95	16.05	16.05	
Other Charges & Expenditures		2,450.00		1,605.38	844.62	844.62	
	-	<b>306,700.00</b>	<b>(2,190.00)</b>	<b>299,259.99</b>	<b>5,250.01</b>	<b>5,250.01</b>	-
Special Articles & Borrowing							
6877 Clerk Mobile Sys W Carriages					-	-	
	-	-	-	-	-	-	
<b>Total Town Clerk</b>	-	<b>306,700.00</b>	<b>(2,190.00)</b>	<b>299,259.99</b>	<b>5,250.01</b>	<b>5,250.01</b>	-
<b>Elections</b>					-		
<b>Total Elections</b>	-	-	-	-	-	-	
<b>Registrars</b>							
<b>Total Registrars</b>	-	-	-	-	-	-	
<b>Conservation Commission</b>							
Operating Budget							
Regular Personnel Services		29,500.00	890.00	30,327.49	62.51	62.51	
Consultant					-		
Purchase of Services		25,100.00	2,235.00	27,268.89	66.11	66.11	
Supplies		900.00		597.42	302.58	302.58	
Other Charges & Expenditures		1,750.00	(890.00)	795.40	64.60	64.60	
	-	<b>57,250.00</b>	<b>2,235.00</b>	<b>58,989.20</b>	<b>495.80</b>	<b>495.80</b>	-
Special Articles & Borrowing							
6716 Wetland Protection					-		
6615 Wetland Protection					-		
6816 FY08 Wetland Filing Fees	19.80		-	-	19.80		19.80
6916 FY09 Wetland Filing Fees	<b>19.80</b>	-	<b>12,000.00</b>	<b>12,000.00</b>	<b>19.80</b>	-	<b>19.80</b>
<b>Total Conservation Commission</b>	<b>19.80</b>	<b>57,250.00</b>	<b>14,235.00</b>	<b>70,989.20</b>	<b>515.60</b>	<b>495.80</b>	<b>19.80</b>
<b>Environmental</b>							
Operating Budget							
Regular Personnel Services		62,350.00		62,300.72	49.28	49.28	
Purchase of Services		500.00		471.62	28.38	28.38	
Supplies		1,000.00		788.48	211.52	211.52	
Other Charges & Expenditures		3,600.00		2,270.93	1,329.07	1,329.07	
	-	<b>67,450.00</b>	-	<b>65,831.75</b>	<b>1,618.25</b>	<b>1,618.25</b>	-
<b>Total Environmental</b>	-	<b>67,450.00</b>	-	<b>65,831.75</b>	<b>1,618.25</b>	<b>1,618.25</b>	-

**TOWN OF DEDHAM**  
**FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009**  
**EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES**

	Balance Forward	Original Appropriations	STM-Debt issues & Transfers	Expenditures	Unexpended Balance	Closed	Balance Forward
<b>Economic Development</b>							
Operating Budget							
Regular Personnel Services		64,500.00		64,379.78	120.22	120.22	
Other Charges & Expenditures		3,250.00		1,616.00	1,634.00	1,634.00	
	-	<b>67,750.00</b>	-	<b>65,995.78</b>	<b>1,754.22</b>	<b>1,754.22</b>	-
<b>Total Economic Development</b>	-	<b>67,750.00</b>	-	<b>65,995.78</b>	<b>1,754.22</b>	<b>1,754.22</b>	-
<b>Planning Board</b>							
Operating Budget							
Regular Personnel Services		39,850.00		26,839.16	13,010.84	13,010.84	
Consultant		64,480.00		61,593.50	2,886.50	2,886.50	
Purchase of Services		22,000.00		19,359.00	2,641.00	2,641.00	
Supplies		200.00		187.33	12.67	12.67	
Other Charges & Expenditures		9,200.00		9,197.88	2.12	2.12	
	-	<b>135,730.00</b>	-	<b>117,176.87</b>	<b>18,553.13</b>	<b>18,553.13</b>	-
Special Articles & Borrowing							
6718 Master Plan - Update	81,000.00		-	61,000.00	20,000.00		20,000.00
	81,000.00	-	-	61,000.00	20,000.00	-	20,000.00
<b>Total Planning Board</b>	<b>81,000.00</b>	<b>135,730.00</b>	-	<b>178,176.87</b>	<b>38,553.13</b>	<b>18,553.13</b>	<b>20,000.00</b>
<b>Zoning Board of Appeals</b>							
Operating Budget							
Regular Personnel Services		16,850.00		8,485.62	8,364.38	8,364.38	
Purchase of Services		500.00	150.00	393.90	256.10	256.10	
Supplies		400.00	(150.00)	223.96	26.04	26.04	
Other Charges & Expenditures		100.00		-	100.00	100.00	
	-	<b>17,850.00</b>	-	<b>9,103.48</b>	<b>8,746.52</b>	<b>8,746.52</b>	-
<b>Total Zoning Board of Appeals</b>	-	<b>17,850.00</b>	-	<b>9,103.48</b>	<b>8,746.52</b>	<b>8,746.52</b>	-
<b>Town Administration Building</b>							
Operating Budget							
Regular Personnel Services		108,000.00	(5,000.00)	102,684.96	315.04	315.04	
Overtime & Substitutes					-	-	
Purchase of Services		47,275.00	(2,500.00)	40,092.04	4,682.96	4,682.96	
Supplies		17,000.00	(1,900.00)	15,013.71	86.29	86.29	
	-	<b>172,275.00</b>	<b>(9,400.00)</b>	<b>157,790.71</b>	<b>5,084.29</b>	<b>5,084.29</b>	-
Special Articles & Borrowing							
6322 Handicapped Access	9,592.32			-	9,592.32		9,592.32
6458 Town Facilities - Professional Serv.	12,549.07			-	12,549.07		12,549.07
6459 Town Hall Improvements - Borrowing	67,335.91		(7,683.95)	50,922.65	8,729.31		8,729.31
6768 Town Hall HVAC FY07	8,706.98			7,683.95	1,023.03		1,023.03
6881 Underground Storage Tank	281.37			281.37	-		-
6882 FY08 Windmill Const.	57,500.00		(25,000.00)		32,500.00		32,500.00

**TOWN OF DEDHAM**  
**FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009**  
**EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES**

	<b>Balance Forward</b>	<b>Original Appropriations</b>	<b>STM-Debt issues &amp; Transfers</b>	<b>Expenditures</b>	<b>Unexpended Balance</b>	<b>Closed</b>	<b>Balance Forward</b>
6883 FY08 Town Hall Improvements	990.25			990.25	-		-
6939 Building Exhaust	9,006.76				9,006.76		9,006.76
6992 New Heating Boiler Gas/Oil		100,000.00		100,000.00	-		-
6993 Town Hall Paint & Carpets		80,000.00		32,347.03	47,652.97		47,652.97
	165,962.66	180,000.00	(32,683.95)	192,225.25	121,053.46	-	121,053.46
<b>Total Town Administration Building</b>	<b>165,962.66</b>	<b>352,275.00</b>	<b>(42,083.95)</b>	<b>350,015.96</b>	<b>126,137.75</b>	<b>5,084.29</b>	<b>121,053.46</b>

**TOWN OF DEDHAM**  
**FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009**  
**EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES**

	Balance Forward	Original Appropriations	STM-Debt issues & Transfers	Expenditures	Unexpended Balance	Closed	Balance Forward
<b>Building, Planning &amp; Construction</b>							
Operating Budget							
Purchase of Services	-	18,000.00	(10,000.00)	6,021.18	1,978.82	1,978.82	-
		<b>18,000.00</b>	<b>(10,000.00)</b>	<b>6,021.18</b>	<b>1,978.82</b>	<b>1,978.82</b>	
<b>Total Building, Planning &amp; Construction</b>	<b>-</b>	<b>18,000.00</b>	<b>(10,000.00)</b>	<b>6,021.18</b>	<b>1,978.82</b>	<b>1,978.82</b>	<b>-</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>1,114,285.35</b>	<b>5,326,500.00</b>	<b>881,128.34</b>	<b>5,791,658.24</b>	<b>1,530,255.45</b>	<b>318,031.35</b>	<b>1,212,224.10</b>
<b>Police</b>							
Operating Budget							
Regular Personnel Services		4,602,797.00	(142,500.00)	4,458,017.05	2,279.95	2,279.95	
Overtime & Substitutes		466,000.00	75,000.00	497,920.55	43,079.45	43,079.45	
Purchase of Services		74,803.00	4,500.00	70,678.36	8,624.64	4,924.64	3,700.00
Supplies		225,561.00		201,540.45	24,020.55	23,898.19	122.36
Other Charges & Expenditures		28,750.00	1,617.19	28,430.36	1,936.83	1,936.83	
	<b>-</b>	<b>5,397,911.00</b>	<b>(61,382.81)</b>	<b>5,256,586.77</b>	<b>79,941.42</b>	<b>76,119.06</b>	<b>3,822.36</b>
<b>Police</b>							
Special Articles & Borrowing							
6561 Police Radios (11) '			(695.65)	-	(695.65)		(695.65)
6560 PC's & Modems				-	-		
6655 Computer Equipment						-	
6656 Radios	12,639.00		-	-	12,639.00		12,639.00
6657 Emergency Generator	950.00		-	-	950.00		950.00
6770 A/C Condensing Units FY07	-		-	-	-		
6771 Gutter & Downspouts	1,300.00		-	-	1,300.00		1,300.00
6763 Police Cruisers FY07					-		
6870 FY08 4 Police Cruisers	367.00		-		367.00		367.00
6871 FY08 Dispatch Radio Console	145,052.00		6,520.00	150,343.05	1,228.95		1,228.95
6872 FY08 Police Two Way Radios	6,520.38		(6,520.00)		0.38		0.38
6873 FY08 Replace Heating Pipes	55,000.00		-	29,537.00	25,463.00		25,463.00
6970 FY09 Pamet Prop & Evid interface		12,000.00		11,740.00	260.00		260.00
6971 Fy09 Pamet crossmatch prisoner		14,000.00		12,279.88	1,720.12		1,720.12
6977 FY09 Police Cruisers		132,000.00		127,519.00	4,481.00		4,481.00
6978 FY09 Facilitites study		20,000.00		-	20,000.00		20,000.00
6979 FY09 Radios Two-way		24,800.00		24,343.20	456.80		456.80
6980 FY09 Motorcycles		15,000.00		14,991.15	8.85		8.85
6981 FY09 Cruiser Laptop Computers		13,500.00		13,092.00	408.00		408.00
	<b>221,828.38</b>	<b>231,300.00</b>	<b>(695.65)</b>	<b>383,845.28</b>	<b>68,587.45</b>	<b>-</b>	<b>68,587.45</b>
<b>Total Police</b>	<b>221,828.38</b>	<b>5,629,211.00</b>	<b>(62,078.46)</b>	<b>5,640,432.05</b>	<b>148,528.87</b>	<b>76,119.06</b>	<b>72,409.81</b>

**TOWN OF DEDHAM**  
**FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009**  
**EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES**

	Balance Forward	Original Appropriations	STM-Debt issues & Transfers	Expenditures	Unexpended Balance	Closed	Balance Forward
<b>Fire</b>							
Operating Budget							
Regular Personnel Services		4,068,205.00	(20,000.00)	4,005,964.25	42,240.75	42,240.75	
Overtime & Substitutes		360,000.00	20,000.00	351,596.98	28,403.02	28,403.02	
Purchase of Services		33,800.00	17,250.00	44,240.61	6,809.39	6,372.08	437.31
Supplies		133,725.00	25,000.00	158,723.49	1.51	1.51	
Other Charges & Expenditures		7,350.00		7,349.16	0.84	0.84	
	-	<b>4,603,080.00</b>	<b>42,250.00</b>	<b>4,567,874.49</b>	<b>77,455.51</b>	<b>77,018.20</b>	<b>437.31</b>
<b>Fire</b>							
Special Articles & Borrowing	-				-		
6564 Repointing Brick Cen.	-				-		
6601 Truss Repair	-				-		
6563 Protective Clothing	-				-		
6566 Alarm Face Pieces '05	-				-		
6567 Extrication Tools '0	-				-		
6339 Fire Engine - Borrowing	-				-		
6470 Central Fire Roof -Borrowing	134.00			-	134.00		134.00
6471 Surge Protect Central-Borrowing	-				-		
6742 Surge Protect East D-Borrowing	-				-		
6475 Rebuild Field Service Van	-				-		
6476 Replace Car 1	235.12			-	235.12		235.12
6498 High Frequency Radio - Town Share	5,090.05			2,720.87	2,369.18		2,369.18
6659 Truss Repair	-				-		
6660 Fire Headquarters - wiring	-				-		
6661 Protective Clothing	9,275.50			6,128.95	3,146.55		3,146.55
6662 UHF Radio backup	4,327.87			1,138.61	3,189.26		3,189.26
6663 Replace Voc Alarm System	17,500.00			17,742.00	(242.00)		(242.00)
6664 UHF Base Station Radio	13,605.29				13,605.29		13,605.29
6666 Replace Dispatch program	19,530.00			-	19,530.00		19,530.00
6667 Gas Extrication Tools	84.00			-	84.00		84.00
6680 Jersey Barrier					-		
6694 Misc Fire Building					-		
6764 SCBA Air Bottles	3,610.00			2,588.85	1,021.15		1,021.15
6765 Fire Extrication Tools	382.00			-	382.00		382.00
6772 Rehabil. Central Fire	6,434.86				6,434.86		6,434.86
6874 Rehab. Central Fire Floor	32,093.63			1,748.07	30,345.56		30,345.56
6875 FY08 Gas Extrication Tools	310.00				310.00		310.00
6876 FY08 Eval. Impr. E Ded.	35,391.40			35,391.40	-		
6982 FY09 Asbestos Abate		20,000.00		20,000.00	-		
6983 FY09 Replace Shift Comm Car 2		34,000.00		34,000.00	-		
6984 FY09 E Dedham drway/windws/siding		300,000.00		151,469.85	148,530.15		148,530.15
6985 FY09 Replacement of Engine 3		435,000.00			435,000.00		435,000.00
6986 FY09 Professional Study Headqtrs		20,000.00			20,000.00		20,000.00
	<b>148,003.72</b>	<b>809,000.00</b>	<b>-</b>	<b>272,928.60</b>	<b>684,075.12</b>	<b>-</b>	<b>684,075.12</b>
<b>Total Fire</b>	<b>148,003.72</b>	<b>5,412,080.00</b>	<b>42,250.00</b>	<b>4,840,803.09</b>	<b>761,530.63</b>	<b>77,018.20</b>	<b>684,512.43</b>

**TOWN OF DEDHAM**  
**FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009**  
**EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES**

	Balance Forward	Original Appropriations	STM-Debt issues & Transfers	Expenditures	Unexpended Balance	Closed	Balance Forward
<b>Building Inspector</b>							
Operating Budget							
Regular Personnel Services		337,880.00		331,320.37	6,559.63	6,559.63	
Overtime & Substitutes		4,000.00	18,748.00	22,748.00	-	-	
Purchase of Services		-		-	-	-	
Supplies		1,390.00	1,900.00	2,794.33	495.67	457.78	37.89
Other Charges & Expenditures		24,200.00	(1,900.00)	20,856.29	1,443.71	1,293.71	150.00
	-	<b>367,470.00</b>	<b>18,748.00</b>	<b>377,718.99</b>	<b>8,499.01</b>	<b>8,311.12</b>	<b>187.89</b>
<b>Building Inspector</b>							
Special Articles & Borrowing							
6619 Demolition Unsafe Dwelling		-	-	-	-	-	
	-	-	-	-	-	-	
<b>Total Building Inspector</b>	-	<b>367,470.00</b>	<b>18,748.00</b>	<b>377,718.99</b>	<b>8,499.01</b>	<b>8,311.12</b>	<b>187.89</b>
<b>Sealer of Weights &amp; Measures</b>							
Operating Budget							
Regular Personnel Services		12,600.00		12,000.00	600.00	600.00	
Supplies		600.00		354.89	245.11	245.11	
Other Charges & Expenditures		1,300.00		905.00	395.00	395.00	
	-	<b>14,500.00</b>	-	<b>13,259.89</b>	<b>1,240.11</b>	<b>1,240.11</b>	-
<b>Total Sealer of Weights &amp; Measures</b>	-	<b>14,500.00</b>	-	<b>13,259.89</b>	<b>1,240.11</b>	<b>1,240.11</b>	-
<b>Civil Preparedness Agency</b>							
Operating Budget							
Purchase of Services		1,800.00		1,689.84	110.16	110.16	
Supplies		3,475.00		3,369.75	105.25	105.25	
Other Charges & Expenditures		240.00		-	240.00	240.00	
	-	<b>5,515.00</b>	-	<b>5,059.59</b>	<b>455.41</b>	<b>455.41</b>	-
<b>Total Civil Preparedness Agency</b>	-	<b>5,515.00</b>	-	<b>5,059.59</b>	<b>455.41</b>	<b>455.41</b>	-
<b>Canine Control</b>							
Operating Budget							
Regular Personnel Services		39,900.00		39,828.78	71.22	71.22	
Overtime & Substitutes		2,500.00		2,366.17	133.83	133.83	
Purchase of Services		6,500.00		5,212.29	1,287.71	1,287.71	
Supplies		3,500.00		3,500.00	-	-	
Other Charges & Expenditures		200.00		50.00	150.00	150.00	
	-	<b>52,600.00</b>	-	<b>50,957.24</b>	<b>1,642.76</b>	<b>1,642.76</b>	-
<b>Total Canine Control</b>	-	<b>52,600.00</b>	-	<b>50,957.24</b>	<b>1,642.76</b>	<b>1,642.76</b>	-
<b>Central Dispatch Center</b>							
Operating Budget							
Regular Personnel Services		437,385.00	(4,350.00)	422,677.93	10,357.07	10,357.07	
Overtime & Substitutes		70,000.00	(100.00)	61,449.83	8,450.17	8,450.17	
Purchase of Services		7,100.00		7,100.00	-	-	

TOWN OF DEDHAM  
 FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009  
 EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES

	Balance Forward	Original Appropriations	STM-Debt issues & Transfers	Expenditures	Unexpended Balance	Closed	Balance Forward
Supplies		5,150.00	450.00	5,110.15	489.85	489.85	
Other Charges & Expenditures		100.00		-	100.00	100.00	
	-	519,735.00	(4,000.00)	496,337.91	19,397.09	19,397.09	-
<b>Total Central Dispatch Center</b>	-	519,735.00	(4,000.00)	496,337.91	19,397.09	19,397.09	-
<b>TOTAL PUBLIC SAFETY</b>	369,832.10	12,001,111.00	(5,080.46)	11,424,568.76	941,293.88	184,183.75	757,110.13

**TOWN OF DEDHAM**  
**FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009**  
**EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES**

	Balance Forward	Original Appropriations	STM-Debt issues & Transfers	Expenditures	Unexpended Balance	Closed	Balance Forward
<b>DPW-Engineering</b>							
Operating Budget							
Regular Personnel Services		381,500.00		378,772.20	2,727.80	2,727.80	
Purchase of Services		98,500.00	(15,000.00)	77,141.31	6,358.69	6,358.69	
Supplies		45,600.00	(15,000.00)	19,725.97	10,874.03	10,874.03	
Other Charges & Expenditures		3,000.00		2,974.66	25.34	25.34	
	-	<b>528,600.00</b>	<b>(30,000.00)</b>	<b>478,614.14</b>	<b>19,985.86</b>	<b>19,985.86</b>	-
Special Articles & Borrowing							
0238 Gateway to the Manor State			1,173.50	495.00	678.50		678.50
6546 GIS, MAPS, SWMP	-				-		
6607 Middle School Sidewalk				-	-		
6620 MWRA I & I	231,741.65		6,958.50	238,700.15	-		
6755 Capital Outlay					-		
6756 Vehicles - Machinery/Equipment	1,734.00		(1,734.00)		-		
6757 Sewers and Drains	60,936.86			61,834.94	(898.08)		(898.08)
6807 FY08 Grant/Loan Program			493,753.83	493,753.83	-		
6814 FY08 Sewer Mitigation			525,000.00	525,000.00	-		
6858 FY08 Inflow & Infil.			1,596,026.23	1,040,645.11	555,381.12		555,381.12
6859 FY08 Rustcraft Road Sewer Project			960,422.36	936,216.96	24,205.40		24,205.40
6860 FY08 East Street Sidewalk			1,125.59		1,125.59		1,125.59
6914 FY09 Sewer Mitigation Art 14		20,000.00		-	20,000.00		20,000.00
6966 FY09 Engineering Vehicle1		32,000.00		31,480.95	519.05		519.05
6967 FY09 Inflow & Infil		1,000,000.00		144,722.44	855,277.56		855,277.56
6996 FY09 Sewer Repairs Nancy&Zoar Rds		350,000.00		96,311.05	253,688.95		253,688.95
	294,412.51	1,402,000.00	3,582,726.01	3,569,160.43	1,709,978.09	-	1,709,978.09
<b>Total DPW-Engineering</b>	<b>294,412.51</b>	<b>1,930,600.00</b>	<b>3,552,726.01</b>	<b>4,047,774.57</b>	<b>1,729,963.95</b>	<b>19,985.86</b>	<b>1,709,978.09</b>

**TOWN OF DEDHAM**  
**FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009**  
**EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES**

	Balance Forward	Original Appropriations	STM-Debt issues & Transfers	Expenditures	Unexpended Balance	Closed	Balance Forward
<b>DPW - Administration</b>							
Operating Budget							
Regular Personnel Services	-	-	-	-	-	-	-
<b>DPW - Administration</b>							
Special Articles & Borrowing							
6751 FY07 Misc. Roads	-	-	-	9,273.51	(9,273.51)	-	(9,273.51)
				9,273.51	(9,273.51)	-	(9,273.51)
<b>Total DPW - Administration</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,273.51</b>	<b>(9,273.51)</b>	<b>-</b>	<b>(9,273.51)</b>
<b>DPW - Operations Combined</b>							
Operating Budget							
Regular Personnel Services		1,362,923.00	(90,000.00)	1,240,158.38	32,764.62	32,764.62	
Overtime & Meals		175,000.00		163,397.95	11,602.05	11,602.05	
Purchase of Services	-	582,692.00	30,000.00	610,884.67	1,807.33	1,807.33	
Supplies	-	260,000.00	10,000.00	269,996.07	3.93	3.93	
Other Charges & Expenditures		3,700.00		3,070.70	629.30	529.30	100.00
	-	<b>2,384,315.00</b>	<b>(50,000.00)</b>	<b>2,287,507.77</b>	<b>46,807.23</b>	<b>46,707.23</b>	<b>100.00</b>
Special Articles & Borrowing							
6851 FY08 Bond Road Improvements	627,521.78			758,951.01	(131,429.23)		(131,429.23)
6852 FY08 Sidewalk Repairs	90,761.20			89,968.73	792.47		792.47
6853 FY08 Roads & Sidewalks Imp. & Repairs	163,775.80			146,459.56	17,316.24		17,316.24
6854 FY08 DPW Facility Repairs	8,047.00			3,270.00	4,777.00		4,777.00
6855 FY08 Brookdale Garage Roof Bond	8,670.00			6,886.00	1,784.00		1,784.00
6856 FY08 Brookdal Cemetery Plan	40,839.90		(25,000.00)	-	15,839.90		15,839.90
6857 FY08 10 Wheel Truck with Sander	16,869.00			15,669.45	1,199.55		1,199.55
6961 FY09 Bond Road Improvements		1,500,000.00		851,247.04	648,752.96		648,752.96
6962 FY09 Bond Sidewalk Repairs		500,000.00		153,532.40	346,467.60		346,467.60
6963 FY09 Misc Major Repairs Borrowing		250,000.00		241,410.32	8,589.68		8,589.68
6964 FY09 Misc Sewer and Drain Repairs		400,000.00		302,962.86	97,037.14		97,037.14
6965 FY09 Bond Motor Equipment		140,000.00		140,000.00	-		
	<b>956,484.68</b>	<b>2,790,000.00</b>	<b>(25,000.00)</b>	<b>2,710,357.37</b>	<b>1,011,127.31</b>	<b>-</b>	<b>1,011,127.31</b>
<b>Total DPW - Operations Combined</b>	<b>956,484.68</b>	<b>5,174,315.00</b>	<b>(75,000.00)</b>	<b>4,997,865.14</b>	<b>1,057,934.54</b>	<b>46,707.23</b>	<b>1,011,227.31</b>
<b>DPW - Operations</b>							
Special Articles & Borrowing							
6236 TreeBucket Grndr/Chipper	3,150.00			3,150.00	-		
6237 Recon. Rds/Infra Exclusion	12,507.90		(25,015.80)	13,625.11	(26,133.01)		(26,133.01)
6455 Hooklift Trucks - Borrowing	17.00		(17.00)	-	-		
6541 Rep. Roads & Sidewalks	1,315.80			-	1,315.80		1,315.80
6641 East Street FY06 Auth Borr					-		
6641 Road Reconstruct. East St.	271,871.52		90,232.00	274,571.50	87,532.02		87,532.02
6644 Miscellaneous Roads & Sidewalks	-		0.30	-	0.30		0.30
5999 Miscellaneous Roads RFT	-				-		

TOWN OF DEDHAM  
 FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009  
 EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES

	Balance Forward	Original Appropriations	STM-Debt issues & Transfers	Expenditures	Unexpended Balance	Closed	Balance Forward
6753 DPW Motor Equipment FY07	2,779.00			1,988.00	791.00		791.00
6754 DPW Vehicle FY07	-				-		
6769 Salt Shed	-				-		
6891 Roadway/Infrastructure -BORR			464.95	-	464.95		464.95
5299 Prior Year Encumbrance					-		
5499 Prior Year Encumbrance					-		
	291,641.22	-	65,664.45	293,334.61	63,971.06	-	63,971.06
<b>Total DPW - Operations</b>	<b>291,641.22</b>	<b>-</b>	<b>65,664.45</b>	<b>293,334.61</b>	<b>63,971.06</b>	<b>-</b>	<b>63,971.06</b>

**TOWN OF DEDHAM**  
**FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009**  
**EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES**

	Balance Forward	Original Appropriations	STM-Debt issues & Transfers	Expenditures	Unexpended Balance	Closed	Balance Forward
<b>Snow &amp; Ice Removal</b>							
Operating Budget							
Snow & Ice Removal		300,000.00	650,000.00	948,848.23	1,151.77		1,151.77
<b>Total Snow &amp; Ice Removal</b>	-	<b>300,000.00</b>	<b>650,000.00</b>	<b>948,848.23</b>	<b>1,151.77</b>	-	<b>1,151.77</b>
<b>Street Lighting</b>							
Operating Budget							
Street Lighting		360,000.00	(40,000.00)	299,060.89	20,939.11		20,939.11
<b>Total Street Lighting</b>	-	<b>360,000.00</b>	<b>(40,000.00)</b>	<b>299,060.89</b>	<b>20,939.11</b>	-	<b>20,939.11</b>
<b>Rubbish &amp; Recycling</b>							
Operating Budget							
Overtime & Meals		4,000.00		1,239.01	2,760.99	2,760.99	
Rubbish & Recycling Contract		2,140,000.00	(75,000.00)	1,813,019.52	251,980.48	251,980.48	
Supplies		5,000.00		3,979.75	1,020.25	1,020.25	
<b>Total Rubbish &amp; Recycling</b>	-	<b>2,149,000.00</b>	<b>(75,000.00)</b>	<b>1,818,238.28</b>	<b>255,761.72</b>	<b>255,761.72</b>	-
<b>MWRA Sewer Assessment</b>							
Operating Budget							
MWRA Sewer Assessment		5,100,000.00		4,650,140.00	449,860.00		449,860.00
<b>Total MWRA Sewer Assessment</b>	-	<b>5,100,000.00</b>	-	<b>4,650,140.00</b>	<b>449,860.00</b>	-	<b>449,860.00</b>
<b>DPW - Sewer Division</b>							
Operating Budget							
Purchase of Services					-		
Supplies					-		
	-	-	-	-	-	-	
Special Articles & Borrowing							
6332 Sewer Design & Construction	187.77				187.77		187.77
6543 Washington St. Sewer	710,000.00		(710,000.00)				
6642 Misc. Sewers & Drains	(949.02)		949.02				
6691 Rustcraft Road Sewer	5,125.00			4,786.42	338.58		338.58
	714,363.75	-	(709,050.98)	4,786.42	526.35	-	526.35
<b>Total DPW - Sewer Division</b>	<b>714,363.75</b>	-	<b>(709,050.98)</b>	<b>4,786.42</b>	<b>526.35</b>	-	<b>526.35</b>
<b>DPW - Cemetery</b>							
Operating Budget							
Other Charges & Expenditures					-		
	-	-	-	-	-	-	
Special Articles & Borrowing							
6545 Brookdale Cemetery - Borrowing	37,305.39				37,305.39		37,305.39

**TOWN OF DEDHAM  
FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009  
EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES**

	<b>Balance Forward</b>	<b>Original Appropriations</b>	<b>STM-Debt issues &amp; Transfers</b>	<b>Expenditures</b>	<b>Unexpended Balance</b>	<b>Closed</b>	<b>Balance Forward</b>
6643 Village Cemetery Work	65,934.95	-			65,934.95		65,934.95
6752 Brookdale Cemetery FY07	15,500.00			-	15,500.00		15,500.00
	118,740.34	-	-	-	118,740.34	-	118,740.34
<b>Total DPW - Cemetery</b>	<b>118,740.34</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>118,740.34</b>	<b>-</b>	<b>118,740.34</b>
<b>TOTAL PUBLIC WORKS</b>	<b>2,375,642.50</b>	<b>15,013,915.00</b>	<b>3,369,339.48</b>	<b>17,069,321.65</b>	<b>3,689,575.33</b>	<b>322,454.81</b>	<b>3,367,120.52</b>

**TOWN OF DEDHAM**  
**FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009**  
**EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES**

	Balance Forward	Original Appropriations	STM-Debt issues & Transfers	Expenditures	Unexpended Balance	Closed	Balance Forward
<b>Board of Health</b>							
Operating Budget							
Regular Personnel Services		195,200.00		195,200.00	-	-	
Overtime & Meals		300.00		13.84	286.16	286.16	
Purchase of Services		2,400.00	2,500.00	3,886.28	1,013.72	1,013.72	
Supplies		2,700.00	2,500.00	3,879.80	1,320.20	1,320.20	
Other Charges & Expenditures		12,300.00		11,072.44	1,227.56	1,227.56	
Hazardous Waste Collection		15,000.00	(4,900.00)	8,374.00	1,726.00	1,726.00	
Churchill Park Clean Up							
<b>Total Board of Health</b>	-	<b>227,900.00</b>	<b>100.00</b>	<b>222,426.36</b>	<b>5,573.64</b>	<b>5,573.64</b>	-
<b>Council on Aging</b>							
Operating Budget							
Regular Personnel Services		188,750.00		188,471.07	278.93	278.93	
Overtime & Meals		1,600.00	(1,200.00)	338.40	61.60	61.60	
Purchase of Services		1,540.00		1,524.05	15.95	15.95	
Supplies		7,500.00		6,146.49	1,353.51	1,353.51	
Other Charges & Expenditures		1,600.00		1,592.34	7.66	7.66	
<b>Total Council on Aging</b>	-	<b>200,990.00</b>	<b>(1,200.00)</b>	<b>198,072.35</b>	<b>1,717.65</b>	<b>1,717.65</b>	-
<b>Youth Commission</b>							
Operating Budget							
Regular Personnel Services		226,650.00	(6,000.00)	220,314.99	335.01	335.01	
Purchase of Services		2,600.00		826.66	1,773.34	1,773.34	
Supplies		2,100.00	500.00	1,445.92	1,154.08	1,154.08	
Other Charges & Expenditures		7,700.00		7,157.75	542.25	542.25	
		239,050.00	(5,500.00)	229,745.32	3,804.68	3,804.68	
Special Articles & Borrowing							
6994 Build out at High School		35,000.00		35,000.00			
6995 Furniture & Equipment		20,000.00		14,121.43			
		55,000.00	-	49,121.43	-	-	
<b>Total Youth Commission</b>	-	<b>294,050.00</b>	<b>(5,500.00)</b>	<b>278,866.75</b>	<b>3,804.68</b>	<b>3,804.68</b>	-
<b>Veterans Services</b>							
Operating Budget							
Regular Personnel Services		110,300.00		110,150.19	149.81	149.81	
Purchase of Services		2,500.00	2,000.00	3,294.85	1,205.15	1,205.15	
Supplies		3,000.00		2,845.15	154.85	154.85	
Other Charges & Expenditures		1,700.00		1,700.00	-	-	
Memorial Day		6,000.00	(1,000.00)	4,994.32	5.68	5.68	
Veterans Benefits		58,000.00	9,000.00	64,790.76	2,209.24	2,209.24	
<b>Total Veterans Services</b>	-	<b>181,500.00</b>	<b>10,000.00</b>	<b>187,775.27</b>	<b>3,724.73</b>	<b>3,724.73</b>	-
<b>TOTAL HUMAN SERVICES</b>	-	<b>904,440.00</b>	<b>3,400.00</b>	<b>887,140.73</b>	<b>14,820.70</b>	<b>14,820.70</b>	-

**TOWN OF DEDHAM**  
**FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009**  
**EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES**

	Balance Forward	Original Appropriations	STM-Debt issues & Transfers	Expenditures	Unexpended Balance	Closed	Balance Forward
<b>School Department</b>							
Operating Budget		31,360,000.00	500,000.00	31,170,358.58	689,641.42	413,907.00	275,734.42
Transportation Subsidy		25,000.00		25,000.00	-		
	-	<b>31,385,000.00</b>	<b>500,000.00</b>	<b>31,195,358.58</b>	<b>689,641.42</b>	<b>413,907.00</b>	<b>275,734.42</b>
Encumbrances							
Salaries	1,421,937.66			1,422,188.07	(250.41)	(250.41)	
Expenses	224,416.19			216,837.38	7,578.81	7,578.81	
	1,646,353.85	-	-	1,639,025.45	7,328.40	7,328.40	-
Special Articles & Borrowing		31,885,000.00					
6574 Boiler Riverdale '05	(41,412.15)			-	(41,412.15)		(41,412.15)
6573 Aud. Seat DHS '05-4BE				-	-		-
6572 GYM Flr Floor DHS '05-4B				-	-		-
6570 Covr Heat Pipes Oaldale				-	-		-
6569 Boiler Hotwater Green	1,427.10			-	1,427.10		1,427.10
6671 Auditorium Stage Curtain	-			-	-		-
6672 Athletic Complex Master Plan	6,980.50			-	6,980.50		6,980.50
6319 Repair/Renovations-PoolBORR				-	-		-
6341 ReRoof HS BORR				-	-		-
6419 New Middle School -Borrowing-EXCL				6,058.99	(6,058.99)		(6,058.99)
6477 H.S. Auditorium Walls-Borrowing	411.57		(411.57)	-	-		-
6480 Energy Manangement Sys.-Borrowing	29.77		(29.77)	-	-		-
6481 Kitchen Equipment				-	-		-
6668 Masonry Work - School Bond	(8,272.35)		-	-	(8,272.35)		(8,272.35)
6669 Curran Center Roof	1,478.00		-	-	1,478.00		1,478.00
6670 Education Technology				-	-		-
6693 Middle School Sewer Project				-	-		-
6766 School Roofs FY07	631.95			-	631.95		631.95
6767 Capital Outlay	2,015.27			-	2,015.27		2,015.27
6818 FY08 Update Educ. Model	40,000.00			40,000.00	-		-
6819 FY08 Add'l Middle School Authorization			343,794.75	343,794.75	-		-
6878 FY08 Ed. Technology Plan	6,799.36			-	6,799.36		6,799.36
6879 FY08 Bond High School Roof	2,365.80			-	2,365.80		2,365.80
6880 FY08 Central Office Reloc. & Impr.	2,998.75			2,998.75	-		-
6919 FY09 Avery Feasibility		300,000.00		22,632.10	277,367.90		277,367.90
6988 FY09 DHS Central Office Security Sys		215,000.00		212,794.12	2,205.88		2,205.88
6989 FY09 Security Door Replace		55,000.00		55,000.00	-		-
6990 FY09 Ed. Technology Plan		275,000.00		275,000.00	-		-
6991 FY09 Masonry repairs All Schools		100,000.00		94,344.04	5,655.96		5,655.96
	15,453.57	945,000.00	343,353.41	1,052,622.75	251,184.23	-	251,184.23
<b>Total School Department</b>	<b>1,661,807.42</b>	<b>32,330,000.00</b>	<b>843,353.41</b>	<b>33,887,006.78</b>	<b>948,154.05</b>	<b>421,235.40</b>	<b>526,918.65</b>
<b>Blue Hills Regional School District</b>							
Operating Budget							
BHRSD Assessment		800,500.00	(6,250.00)	794,249.76	0.24		0.24
<b>Total Blue Hills Regional School Dist</b>	<b>-</b>	<b>800,500.00</b>	<b>(6,250.00)</b>	<b>794,249.76</b>	<b>0.24</b>	<b>-</b>	<b>0.24</b>

TOWN OF DEDHAM  
 FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009  
 EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES

	Balance Forward	Original Appropriations	STM-Debt issues & Transfers	Expenditures	Unexpended Balance	Closed	Balance Forward
TOTAL EDUCATION	1,661,807.42	33,130,500.00	837,103.41	34,681,256.54	948,154.29	421,235.40	526,918.89

**TOWN OF DEDHAM**  
**FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009**  
**EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES**

	Balance Forward	Original Appropriations	STM-Debt issues & Transfers	Expenditures	Unexpended Balance	Closed	Balance Forward
<b>Libraries</b>							
Operating Budget							
Regular Personnel Services		827,800.00	(55,000.00)	765,092.66	7,707.34	7,707.34	
Overtime & Substitutes		20,000.00		13,201.47	6,798.53	6,798.53	
Purchase of Services		57,715.00		57,715.00	-		
Supplies		15,450.00		15,450.00	-		
Other Charges & Expenditures		10,100.00		10,100.00	-		
Books, Periodicals & Binding		99,000.00		99,000.00	-		
	-	<b>1,030,065.00</b>	<b>(55,000.00)</b>	<b>960,559.13</b>	<b>14,505.87</b>	<b>14,505.87</b>	-
Encumbrances							
Purchase of Services					-	-	
	-				-	-	
Special Articles & Borrowing							
6239 Main Library Roof/Chimney	46.90		(46.90)	-	-		
6334 Gas Boiler - Main Library	260.59		(260.59)	-	-		
6552 HVAC @ Endicott Branch	642.79		642.79	-	1,285.58		1,285.58
6553 Library Door - '05-	91.73		(91.73)	-	-		
6648 Floor& Rug Main Library					-		
6649 Sliders Endicott	50.00		(50.00)	-	-		
6760 FY07 New Driveway Main Lib	21,000.00				21,000.00		21,000.00
6863 FY08 Upgrade Fire Alarm Maint.	18,500.00			7,000.00	11,500.00		11,500.00
6865 FY08 Roof/Building Repairs	22,700.00		(22,700.00)	-	-		
6884 FY08 Replace Lighting Main Branch	39,200.00		(39,200.00)	-	-		
6972 FY09 New Circulation Desk Main Lib		16,220.00		16,220.00	-		
6973 FY09 Repl Windows & Painting Endicot		20,000.00		14,300.00	5,700.00		5,700.00
	102,492.01	36,220.00	(61,706.43)	37,520.00	39,485.58	-	39,485.58
<b>Total Libraries</b>	<b>102,492.01</b>	<b>1,066,285.00</b>	<b>(116,706.43)</b>	<b>998,079.13</b>	<b>53,991.45</b>	<b>14,505.87</b>	<b>39,485.58</b>
<b>Recreation</b>							
Operating Budget							
Regular Personnel Services		297,000.00	(5,000.00)	291,074.76	925.24	925.24	
Overtime & Substitutes					-	-	
Purchase of Services		32,200.00		32,097.77	102.23	102.23	
Supplies		3,700.00		3,620.21	79.79	79.79	
Other Charges & Expenditures		4,650.00		4,575.00	75.00	75.00	
Transfer to Pool Revolving Fund		-		-	-	-	
	-	<b>337,550.00</b>	<b>(5,000.00)</b>	<b>331,367.74</b>	<b>1,182.26</b>	<b>1,182.26</b>	-
Special Articles & Borrowing							
6554 Lockers @ Pool - '05					1,625.00		1,625.00
6029 Renovations MS Tennis	1,625.00			-	-		1,625.00
6761 Pool Heater FY07	4,571.50			-	4,571.50		4,571.50
	6,196.50			-	6,196.50	-	6,196.50
<b>Total Recreation</b>	<b>6,196.50</b>	<b>337,550.00</b>	<b>(5,000.00)</b>	<b>331,367.74</b>	<b>7,378.76</b>	<b>1,182.26</b>	<b>6,196.50</b>

**TOWN OF DEDHAM**  
**FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009**  
**EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES**

	Balance Forward	Original Appropriations	STM-Debt issues & Transfers	Expenditures	Unexpended Balance	Closed	Balance Forward
<b>Parks</b>							
Operating Budget							
Regular Personnel Services		267,456.00	(9,000.00)	255,885.78	2,570.22	2,570.22	
Overtime & Substitutes		4,500.00		4,500.00	-	-	
Purchase of Services		14,500.00	7,800.00	21,917.27	382.73	382.73	
Supplies		66,880.00		66,789.76	90.24	90.24	
	-	<b>353,336.00</b>	<b>(1,200.00)</b>	<b>349,092.81</b>	<b>3,043.19</b>	<b>3,043.19</b>	-
<b>Parks</b>							
Special Articles & Borrowing							
6556 Dump Truck P&R - '05	-				-		
6141 Condon Park Renovations	42,000.00		-	1,509.28	40,490.72		40,490.72
6142 Memorial Park Well	1,000.00		-	-	1,000.00		1,000.00
6461 Striar Property Land Improvements	3,052.62		-	-	3,052.62		3,052.62
6462 Fairbanks Lighting			-	-	-		-
6463 Infield Replace GreenlodgeChurch	1,042.00		-	-	1,042.00		1,042.00
6557 Backstops (2) Capen	1,275.00		-	-	1,275.00		1,275.00
6650 Fairbanks Soccer Lights	(4,104.56)		-	-	(4,104.56)		(4,104.56)
6651 Rolier and Leaf Vac			-	-	-		-
6652 Park Garage Doors	750.00		-	-	750.00		750.00
6866 FY08 Heating - Parks Garage	9,523.00		-	-	9,523.00		9,523.00
6867 FY08 Bobcat Ride Around			-	-	-		-
6974 FY09 Condon Parking Lot Borrow		110,000.00		84,100.25	25,899.75		25,899.75
6975 FY09 Repl Backstop Sullivan field		14,000.00			14,000.00		14,000.00
6976 Fy09 Install Fencing Paul Park		10,000.00		2,000.00	8,000.00	-	8,000.00
	54,538.06	134,000.00	-	87,609.53	100,928.53	-	100,928.53
<b>Total Parks</b>	<b>54,538.06</b>	<b>487,336.00</b>	<b>(1,200.00)</b>	<b>436,702.34</b>	<b>103,971.72</b>	<b>3,043.19</b>	<b>100,928.53</b>
<b>Endicott Estate Commission</b>							
Operating Budget							
Regular Personnel Services		176,630.00	(2,000.00)	167,312.77	7,317.23	7,317.23	
Overtime & Substitutes		5,000.00	2,000.00	6,502.34	497.66	497.66	
Purchase of Services		53,000.00		52,702.35	297.65	297.65	
Supplies		23,500.00		16,770.07	6,729.93	6,729.93	
Other Charges & Expenditures		600.00		352.00	248.00	248.00	
	-	<b>258,730.00</b>	-	<b>243,639.53</b>	<b>15,090.47</b>	<b>15,090.47</b>	-
Special Articles & Borrowing							
6558 End Borr Ext / PRKG '05			160.66		160.66		160.66
6987 FY09 Repl 85 Pickup with F250		27,320.00		27,320.00	-		-
	-	27,320.00	160.66	27,320.00	160.66	-	160.66
<b>Total Endicott Estate Commission</b>	-	<b>286,050.00</b>	<b>160.66</b>	<b>270,959.53</b>	<b>15,251.13</b>	<b>15,090.47</b>	<b>160.66</b>
<b>Civic Pride</b>							
Operating Budget							
Other Charges & Expenditures		6,750.00	-	6,350.00	400.00	400.00	
<b>Total Civic Pride</b>	-	<b>6,750.00</b>	-	<b>6,350.00</b>	<b>400.00</b>	<b>400.00</b>	-

TOWN OF DEDHAM  
 FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009  
 EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES

	Balance Forward	Original Appropriations	STM-Debt issues & Transfers	Expenditures	Unexpended Balance	Closed	Balance Forward
<b>Cultural Council</b>							
Operating Budget							
Transfer to Cultural Council		9,000.00		9,000.00	-		
<b>Total Cultural Council</b>	-	9,000.00	-	9,000.00	-	-	-
<b>TOTAL CULTURE &amp; RECREATION</b>	163,226.57	2,192,971.00	(122,745.77)	2,052,458.74	180,993.06	34,221.79	146,771.27

**TOWN OF DEDHAM**  
**FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009**  
**EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES**

	Balance Forward	Original Appropriations	STM-Debt issues & Transfers	Expenditures	Unexpended Balance	Closed	Balance Forward
<b>Contributory Pension Assessment</b>							
Operating Budget							
Contributory Pension		3,292,000.00		3,291,740.00	260.00	260.00	
<b>Total Contributory Pension</b>	-	<b>3,292,000.00</b>	-	<b>3,291,740.00</b>	<b>260.00</b>	<b>260.00</b>	-
<b>Non-Contributory Pension</b>							
Operating Budget							
Police		-		-	-	-	
Fire		-		-	-	-	
DPW		12,000.00		11,872.84	127.16	127.16	
School		26,000.00		19,063.15	6,936.85	6,936.85	
<b>Total Non-Contributory Pension</b>	-	<b>38,000.00</b>	-	<b>30,935.99</b>	<b>7,064.01</b>	<b>7,064.01</b>	-
<b>Unemployment</b>							
Operating Budget							
Unemployment		25,000.00	2,000.00	21,511.38	5,488.62	5,488.62	
<b>Total Unemployment</b>	-	<b>25,000.00</b>	<b>2,000.00</b>	<b>21,511.38</b>	<b>5,488.62</b>	<b>5,488.62</b>	-
<b>Health Insurance</b>							
Operating Budget							
Group Health Insurance		7,833,745.00	(600,000.00)	7,207,470.68	26,274.32	21,274.32	5,000.00
OPEB contribution			600,000.00	600,000.00	-		
<b>Total Health Insurance</b>	-	<b>7,833,745.00</b>	-	<b>7,807,470.68</b>	<b>26,274.32</b>	<b>21,274.32</b>	<b>5,000.00</b>
<b>Medicare Tax - Town Share</b>							
Operating Budget							
Medicare		460,000.00	45,000.00	495,986.18	9,013.82	9,013.82	
FICA		15,000.00		4,089.47	10,910.53	10,910.53	
<b>Total Medicare Tax - Town Share</b>	-	<b>475,000.00</b>	<b>45,000.00</b>	<b>500,075.65</b>	<b>19,924.35</b>	<b>19,924.35</b>	-
<b>TOTAL FRINGE BENEFITS</b>	-	<b>11,663,745.00</b>	<b>47,000.00</b>	<b>11,651,733.70</b>	<b>59,011.30</b>	<b>54,011.30</b>	<b>5,000.00</b>

**TOWN OF DEDHAM**  
**FISCAL YEAR - JULY 1, 2008 THRU JUNE 30, 2009**  
**EXPENDITURE OF APPROPRIATIONS, ENCUMBRANCES, SPECIAL ARTICLES & BALANCES**

	<b>Balance Forward</b>	<b>Original Appropriations</b>	<b>STM-Debt issues &amp; Transfers</b>	<b>Expenditures</b>	<b>Unexpended Balance</b>	<b>Closed</b>	<b>Balance Forward</b>
Debt-Principal & Interest Operating Budget							
Debt-Principal & Interest Encumbrances		6,322,894.00	(88,161.00)	5,948,626.60	286,106.40	286,106.40	
<b>TOTAL DEBT SERVICE</b>	-	<b>6,322,894.00</b>	<b>(88,161.00)</b>	<b>5,948,626.60</b>	<b>286,106.40</b>	<b>286,106.40</b>	-
	<b>5,684,793.94</b>	<b>86,556,076.00</b>	<b>4,921,984.00</b>	<b>89,506,764.96</b>	<b>7,650,210.41</b>	<b>1,635,065.50</b>	<b>6,015,144.91</b>
	<b>Balance Forward</b>	<b>Original Appropriations</b>	<b>Debt Issues &amp; Adjustments</b>	<b>Expenditures</b>	<b>Unexpended Balance</b>	<b>Closed</b>	
GENERAL GOVERNMENT	1,114,285.35	5,326,500.00	881,128.34	5,791,658.24	1,530,255.45	318,031.35	1,212,224.10
PUBLIC SAFETY	369,832.10	12,001,111.00	(5,080.46)	11,424,568.76	941,293.88	184,183.75	757,110.13
PUBLIC WORKS	2,375,642.50	15,013,915.00	3,369,339.48	17,069,321.65	3,689,575.33	322,454.81	3,367,120.52
HUMAN SERVICES	-	904,440.00	3,400.00	887,140.73	14,820.70	14,820.70	-
EDUCATION	1,661,807.42	33,130,500.00	837,103.41	34,681,256.54	948,154.29	421,235.40	526,918.89
CULTURE & RECREATION	163,226.57	2,192,971.00	(122,745.77)	2,052,458.74	180,993.06	34,221.79	146,771.27
FRINGE BENEFITS	-	11,663,745.00	47,000.00	11,651,733.70	59,011.30	54,011.30	5,000.00
DEBT SERVICE	-	6,322,894.00	(88,161.00)	5,948,626.60	286,106.40	286,106.40	-
TOTAL	<b>5,684,793.94</b>	<b>86,556,076.00</b>	<b>4,921,984.00</b>	<b>89,506,764.96</b>	<b>7,650,210.41</b>	<b>1,635,065.50</b>	<b>6,015,144.91</b>

**TOWN OF DEDHAM, MASSACHUSETTS**

Report on Examination of  
Basic Financial Statements  
and Additional Information  
Year Ended June 30, 2009

**TOWN OF DEDHAM, MASSACHUSETTS**

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**YEAR ENDED JUNE 30, 2009**

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# ROSELLI, CLARK & ASSOCIATES

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CERTIFIED PUBLIC ACCOUNTANTS  
MANAGEMENT CONSULTANTS

## INDEPENDENT AUDITORS' REPORT

The Honorable Members of the Board of Selectmen  
Town of Dedham, Massachusetts

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Dedham, Massachusetts, (the Town) as of and for the year ended June 30, 2009 (except for the Town of Dedham Contributory System (the System) which is as of December 31, 2008), which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the management of the Town. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as, evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town, as of June 30, 2009, (except for the System, which is as of December 31, 2008) and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated January 27, 2010, on our consideration of the Town's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's discussion and analysis on pages 3-10, funding and contribution progress for pension and other post employment benefits on page 42, and budgetary comparison on pages 43-44 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

*Roselli, Clark & Associates*

Roselli, Clark and Associates  
Woburn, Massachusetts  
Certified Public Accountants  
January 27, 2010

## Management's Discussion and Analysis

As the management of the Town of Dedham, Massachusetts (the Town), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2009. We encourage readers to consider the information presented here in conjunction with their review of the basic financial statements, notes to the basic financial statements and required supplementary information found on pages 11 - 44. All amounts in the Management's Discussion and Analysis, unless otherwise indicated, are expressed in thousands of dollars.

### Financial Highlights

- The assets of the Town exceeded its liabilities at the close of the most recent fiscal year by approximately \$77.1 million (*total net assets*). This was down nearly \$0.7 million from the preceding year and caused by a reduction of approximately \$2.8 million in *governmental activities* offset by an increase of \$2.2 million in *business-type activities*. The reduction in governmental activities was partly caused by the implementation of the provisions of GASB 45, *Accounting for Post Employment Benefits*. The implementation of this pronouncement resulted in a reduction to unrestricted net assets of approximately \$5.3 million. This reduction was offset by net asset additions exceeding depreciation by approximately \$3.0 million.
- As of the close of the current fiscal year, the Town's governmental funds balance sheet reported a combined ending fund surplus of approximately \$16.4 million. This was approximately \$0.7 million higher than the prior year as results were in line with expectations.
- The accounting treatment for certain items vary greatly between the Statement of Net Assets and the Governmental Fund Balance Sheet thus the significant differences in equity and fund balance amounts between the two statements noted above. The reconciliation has been provided on page 15 of the accompanying basic financial statements to assist the reader to understand these differences.
- The Town's total debt is approximately \$36.6 million. The total long-term debt increased by approximately \$0.8 million as a result of new issuances of debt totaling approximately \$5.3 million regularly offset by scheduled maturities of nearly \$4.5 million.

### Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide Financial Statements** The *government-wide financial statements* are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the Town's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and

expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave.)

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenue (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Town include general government, public safety, highways and streets, sanitation, education, economic development, debt service, fringe benefits and culture and recreation. The business-type activity of the Town accounts for the Town's sewer activities. The government-wide financial statements can be found on pages 11-12 of this report.

**Fund Financial Statements** - A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental Fund** - *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Reconciliations are provided on pages 15-16 to facilitate this comparison.

The Town maintains six individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, stabilization fund and other post-employment benefits fund. Data from the other three governmental funds are combined into a single, aggregated presentation. The basic governmental fund financial statements can be found on pages 13-14 of this report.

The Town adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget on page 43.

**Proprietary Funds** - The Town maintains a single proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town uses enterprise funds to account for its sewer enterprise activities. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements can be found on pages 17-19 of this report.

**Fiduciary Funds** - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 20 - 21 of this report.

**Notes to the Financial Statements** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found of pages 22-41 of this report.

**Government-wide Financial Analysis (see Exhibit I and Exhibit II on pages 9 and 10)**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In this case, the Town's assets exceeded liabilities by approximately \$77.1 million at the close of the most recent fiscal year.

By far, the largest portion (approximately 77.7%) of the Town's net assets reflects its investment in capital assets (e.g. land, buildings, infrastructure, machinery, and equipment), less any related debt (netted down by those amounts expected to be reimbursed by the Commonwealth) used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Town's net assets (approximately 5.2%) represents resources that are subject to external restriction on how they may be used. The remaining balance of *unrestricted net assets*, (less than 17.1%), may be used to meet the government's ongoing obligations.

The assets of the Town exceeded its liabilities at the close of the most recent fiscal year by approximately \$77.1 million (*total net assets*). This was down nearly \$0.7 million from the preceding year and caused by a reduction of approximately \$2.8 million in *governmental activities* offset by an increase of \$2.2 million in *business-type activities*. The reduction in governmental activities was partly caused by the implementation of the provisions of GASB 45, *Accounting for Post Employment Benefits*. The implementation of this pronouncement resulted in a reduction to unrestricted net assets of approximately \$5.3 million. This reduction was offset by net asset additions exceeding depreciation by approximately \$3.0 million.

**Governmental Activities** - During 2009 Town property taxes made up approximately 67.3% of total revenues, up from 65.0% in the comparable prior year period. Operating and capital grants made up 16.1% of total revenues, up from 14.6% in the comparable prior year period. No other revenues were greater than 10% of total revenues in 2009 or 2008. The largest expense by far is education which made up 41.6% of total expenses during 2009 which was down from 43.8% in the prior year. Pension and fringe benefits made up 24.4% of total expenses, up from 19.1% in the prior year, due primarily to the implementation of GASB 45. Public Safety expenses were 12.4% of total expenses, down from 13.4% in the previous year. No other expense types were greater than 10% of total expenses.

**Business-type Activities** Major revenue sources consist of revenue from users which represented approximately 98.9% of total revenues, up from 90.1% in the comparable prior year period. The remaining revenue represent amounts received from intergovernmental sources. Sewer expenses represented 100% of total business type expenses.

**Financial Analysis of the Government's Funds** - As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds** - The focus of the Town's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the

Town's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the close of the current fiscal year, the Town's governmental funds balance sheet reported a combined ending fund surplus of approximately \$16.4 million. This was approximately \$0.7 million higher than the prior year as results were in line with expectations.

The general fund is the chief operating fund of the Town. At the end of the current fiscal year, unreserved fund balance of the general fund was approximately \$2.9 million or 3.6% of total general fund expenditures, while total fund balance reached approximately \$5.9 million or 7.3% of total general fund expenditures.

The fund balance of the Town's general fund decreased from the previous year by approximately \$0.6 million during the current fiscal year. This was due to the Town supplementing its 2009 budget with available free cash amounts.

The stabilization fund has a total fund balance of approximately \$4.0 million. These are unencumbered accumulated financial resources that are subject to appropriation as directed by the Town's legislative branch. These funds are typically used for nonrecurring expenditures, usually capital in nature or unexpected items that may arise during the year.

During 2009, using special legislation adopted by the Commonwealth, the Town established an OPEB Trust fund and transferred \$600,000 from available surplus in the insurance appropriation line item to initiate the fund.

**Proprietary Fund** -The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net assets of the sewer fund at the end of the year amounted to approximately \$11.6 million, an increase of approximately \$2.2 million. A majority of this increase is a result of self-financed investment in infrastructure assets of approximately \$1.8 million.

**Fiduciary Fund** - The Town's fiduciary fund is comprised primarily of the Town's Pension Trust Fund whose net assets approximated \$67.0 million. These assets are used strictly to pay retiree pensions and annuities and may not be used for Town operating purposes. For the year ended December 31, 2008 the net assets decreased by \$30.0 million due primarily to unprecedented deterioration in market conditions in the year then ended. Dow Jones was down approximately 34%, the third worst year in history. The plan net assets approximate 68% of the unfunded liability, down from 92% as of the end of the prior period.

### **General Fund Budgetary Highlights**

Differences between the original budget and the final amended budget were approximately 1.2%. Detail may be reviewed on page 43 of this report.

### **Capital Asset and Debt Administration**

**Capital Assets** - The Town's investment in capital assets for its governmental and business-type activities as of June 30, 2009, amounts to \$99.4 million (net of accumulated depreciation). The total increase in the Town's investment in capital assets for the current fiscal year was 6.3 percent. The increase relates to new additions exceeding the annual depreciation on fixed assets amount.

**Capital Assets (000's)**

	Governmental	Business Type	Total
Land	\$ 19,206	\$ -	\$ 19,206
Buildings and improvements	79,667	-	79,667
Improvements other than buildings	1,719	-	1,719
Infrastructure	59,089	10,284	69,373
Machinery, equipment and vehicles	14,628	-	14,628
	<u>174,308</u>	<u>10,284</u>	<u>184,593</u>
Less: Accumulated depreciation	( 84,383)	( 779)	( 85,162)
Total capital assets	<u>\$ 89,926</u>	<u>\$ 9,505</u>	<u>\$ 99,431</u>

The Town has undergone significant capital improvements over the past several years. These include major additions to its roadways, sidewalks, and sewer lines. The majority of these improvements were funded with debt, tax, user charges and intergovernmental grants.

Additional information on the Town capital assets can be found in note III.C. on pages 30 and 31 of this report.

**Long-term Debt** - The Town's total debt is approximately \$36.6 million. The total long-term debt increased by approximately \$0.8 million as a result of new issuances of debt totaling approximately \$5.3 million regularly offset by scheduled maturities of nearly \$4.5 million.

The Town maintained an "AA+" rating as set by Standard and Poor's for general obligation debt in October 2008.

State law permits a Town, under the provisions of Chapter 44, Section 10, to authorize indebtedness up to a limit of 5% of its equalized valuation. Debt issued in accordance with this section of the law is designated as being "inside the debt limit." In addition, a Town may authorize debt in excess of that limit for specific purposes. Such debt, when issued, is designated as being "outside the debt limit." The Town's legal debt margin as of June 30, 2009 was approximately \$203.6 million based on an equalized valuation of approximately \$4.1 billion.

The Town also holds a proportionate share of debt of other governmental units that provide services within the Town's boundaries. The debt service from such arrangements is assessed annually to the Town.

Additional information on the Town's debt can be found in note III.E and F on pages 32 - 34 of this report.

**Economic Factors and Next Year's Budgets and Rates**

- Consistent with both State and National work force trends, the Town's unemployment rates have been increasing steadily over the past 12 months and this is anticipated to continue.

- The Town's real estate tax base is made up predominantly of residential taxes, which in 2009 were approximately 68.6% of the entire levy. The Town does rely heavily on its commercial, industrial and personnel property real estate tax base which comprise the remainder of the levy or \$19.3 million. These amounts are expected to be consistent in 2010 when the tax levy is set. In addition, Chapter 580 of the Acts of 1980, more commonly referred to as proposition 2 ½, limits the Town's ability to increase taxes in any one year by more than 2 ½% of the previous year tax levy.
- Consistent with both State and National indices, the Town's housing market is in a downward trend. Housing prices are approximately 25% lower than their 2005 peaks.
- During 2009, the Town like many other communities was faced with many consequences of the adverse economy as local receipts and investment income was lower than expected. Compounding this issue were the cuts to State Aid in the middle of the year amounting to approximately \$0.4 million. At the same time much larger cuts were made to the expected amount for fiscal 2010. In order to combat this in fiscal year 2009, the Town cut their individual budget appropriation lines. Given economic pressures have yet to subside, the Town could be faced with further cuts if State Aid is reduced further in 2010.
- The Town annually sets its tax rate no later than December 31 of the calendar year. Legislative action may extend the deadline to January 31 for fiscal year 2010. The Town is confident it will set its tax rate no later than any deadline ultimately imposed by the Commonwealth.

#### **Requests for Information**

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the Office of the Finance Director, 26 Bryant Street, Dedham, MA 02026 or [mmurphy@dedham-ma.gov](mailto:mmurphy@dedham-ma.gov).

Government-Wide Financial Analysis  
Exhibit I

Net Assets

	Governmental activities		Business-type activities		Total	
	June 30, 2009	June 30, 2008	June 30, 2009	June 30, 2008	June 30, 2009	June 30, 2008
<b>Assets</b>						
Current and other assets	\$ 26,274	\$ 25,239	\$ 6,970	\$ 8,517	\$ 33,244	\$ 33,756
Capital assets, net	89,926	86,987	9,505	6,184	99,431	93,171
<b>Total assets</b>	<b>116,200</b>	<b>112,226</b>	<b>16,475</b>	<b>14,701</b>	<b>132,675</b>	<b>126,927</b>
<b>Liabilities</b>						
Long term liabilities	33,799	34,006	4,308	4,712	38,107	38,718
Other liabilities	16,934	9,930	575	554	17,508	10,484
<b>Total liabilities</b>	<b>50,733</b>	<b>43,936</b>	<b>4,882</b>	<b>5,266</b>	<b>55,615</b>	<b>49,202</b>
<b>Net Assets</b>						
Invested in capital assets, net of related debt	52,385	50,904	7,453	5,693	59,838	56,597
Restricted	3,987	3,824	-	-	3,987	3,824
Unrestricted	9,095	13,562	4,139	3,742	13,234	17,304
<b>Net Assets</b>	<b>\$ 65,467</b>	<b>\$ 68,290</b>	<b>\$ 11,592</b>	<b>\$ 9,435</b>	<b>\$ 77,059</b>	<b>\$ 77,725</b>

Government-Wide Financial Analysis  
Exhibit II

Changes in Net Assets

	Governmental activities		Business-type activities		Total	
	June 30, 2009	June 30, 2008	June 30, 2009	June 30, 2008	June 30, 2009	June 30, 2008
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 5,561	\$ 7,815	\$ 7,215	\$ 7,189	\$ 12,776	\$ 15,004
Operating grants and contributions	14,463	12,903	-	435	14,463	13,338
Capital grants and contributions	2,172	912	84	347	2,256	1,259
General revenues:						
Property taxes	60,306	57,132	-	-	60,306	57,132
Motor vehicle excise and other taxes	3,462	3,518	-	-	3,462	3,518
Other	3,658	5,648	-	11	3,658	5,659
<b>Total revenues</b>	<b>89,623</b>	<b>87,928</b>	<b>7,299</b>	<b>7,982</b>	<b>96,922</b>	<b>95,910</b>
<b>Expenses</b>						
General government	4,948	5,036	-	-	4,948	5,036
Public safety	11,429	11,347	-	-	11,429	11,347
Education	38,327	36,849	-	-	38,327	36,849
Public works	7,628	7,652	-	-	7,628	7,652
Culture, recreation and human services	3,551	3,521	-	-	3,551	3,521
State and county	2,318	2,214	-	-	2,318	2,214
Pension and fringe benefits	22,503	16,078	-	-	22,503	16,078
Debt service	1,513	1,359	-	-	1,513	1,359
Sewer	-	-	5,370	4,878	5,370	4,878
<b>Total expenses</b>	<b>92,218</b>	<b>84,056</b>	<b>5,370</b>	<b>4,878</b>	<b>97,588</b>	<b>88,934</b>
Increase (deficiency) in net assets before transfers	(2,595)	3,872	1,929	3,104	(666)	6,976
<b>Transfers</b>	<b>(228)</b>	<b>(170)</b>	<b>228</b>	<b>170</b>	<b>-</b>	<b>-</b>
Increase in net assets	(2,823)	3,702	2,157	3,274	(666)	6,976
Net assets, beginning of year	68,290	64,588	9,435	6,161	77,725	70,749
Net assets, end of year	\$ 65,467	\$ 68,290	\$ 11,592	\$ 9,435	\$ 77,059	\$ 77,725

**TOWN OF DEDHAM, MASSACHUSETTS**

**STATEMENT OF NET ASSETS  
JUNE 30, 2009**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
<b>CURRENT:</b>			
Cash and cash equivalents	\$ 16,186,284	\$ 5,713,032	\$ 21,899,316
Investments	1,909,457	-	1,909,457
Receivables, net of allowance for uncollectibles:			
Real estate and personal property taxes	2,090,611	-	2,090,611
Other	553,615	-	553,615
User fees	-	727,031	727,031
Intergovernmental	1,817,479	59,873	1,877,352
<b>Total Current Assets</b>	<b>22,557,446</b>	<b>6,499,936</b>	<b>29,057,382</b>
<b>NONCURRENT:</b>			
Restricted:			
Cash	258,767	-	258,767
Investments	1,963,878	-	1,963,878
Receivables:			
Property taxes and assessments	1,494,140	-	1,494,140
Intergovernmental	-	469,974	469,974
Land	19,206,126	-	19,206,126
Depreciable capital assets, net of depreciation	70,719,880	9,504,742	80,224,622
<b>TOTAL ASSETS</b>	<b>116,200,237</b>	<b>16,474,652</b>	<b>132,674,889</b>
<b>LIABILITIES</b>			
<b>CURRENT:</b>			
Warrants and accounts payable	4,717,464	-	4,717,464
Interest expense	214,592	-	214,592
Tax refunds payable	677,140	-	677,140
Other	301,103	-	301,103
Current portion of long-term debt	5,021,729	574,636	5,596,365
Current portion of compensated absences	709,825	-	709,825
Other post-employment benefits	5,291,886	-	5,291,886
<b>Total Current Liabilities</b>	<b>16,933,739</b>	<b>574,636</b>	<b>17,508,375</b>
<b>NONCURRENT:</b>			
Bond and note indebtedness	33,720,545	4,307,517	38,028,062
Compensated absences	78,869	-	78,869
<b>TOTAL LIABILITIES</b>	<b>50,733,153</b>	<b>4,882,153</b>	<b>55,615,306</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	52,384,684	7,453,125	59,837,809
Restricted for:			
Capital projects	2,039,180	-	2,039,180
Permanent funds	1,947,834	-	1,947,834
Unrestricted	9,095,390	4,139,374	13,234,764
<b>NET ASSETS</b>	<b>\$ 65,467,088</b>	<b>\$ 11,592,499</b>	<b>\$ 77,059,587</b>

The notes to the financial statements are an integral part of this statement.

TOWN OF DEDHAM, MASSACHUSETTS

STATEMENT OF ACTIVITIES  
FISCAL YEAR ENDED JUNE 30, 2009

	Program Revenues				Net (Expenses) Revenues and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>FUNCTIONS/PROGRAMS</b>							
<u>Governmental Activities:</u>							
General government	\$ 4,947,951	\$ 3,185,547	\$ 109,347	\$ -	\$ (1,653,057)		\$ (1,653,057)
Public safety	11,428,799	29,465	542,057	-	(10,857,277)		(10,857,277)
Education	38,327,347	1,772,855	7,195,242	1,035,924	(28,323,326)		(28,323,326)
Public works	7,628,020	93,258	5,685	1,136,447	(6,392,630)		(6,392,630)
Culture, recreation and human services	3,551,307	479,606	432,085	-	(2,639,616)		(2,639,616)
State and county charges	2,318,484	-	-	-	(2,318,484)		(2,318,484)
Pension and other fringe benefits	22,503,361	-	6,178,955	-	(16,324,406)		(16,324,406)
Debt service	1,512,923	-	-	-	(1,512,923)		(1,512,923)
Total Governmental Activities	<u>92,218,192</u>	<u>5,560,731</u>	<u>14,463,371</u>	<u>2,172,371</u>	<u>(70,021,719)</u>		<u>(70,021,719)</u>
<u>Business-Type Activities:</u>							
Sewer	<u>5,369,806</u>	<u>7,214,875</u>	<u>83,854</u>	<u>-</u>		<u>\$ 1,928,923</u>	<u>1,928,923</u>
Total Primary Government	<u>\$ 97,587,998</u>	<u>\$ 12,775,606</u>	<u>\$ 14,547,225</u>	<u>\$ 2,172,371</u>	<u>(70,021,719)</u>	<u>1,928,923</u>	<u>(68,092,796)</u>
<u>General Revenues:</u>							
Real and personal property taxes					60,306,299	-	60,306,299
Intergovernmental					2,780,778	-	2,780,778
Motor vehicle and other excise					3,462,324	-	3,462,324
Penalties and interest on taxes					329,453	-	329,453
Investment income					547,896	-	547,896
Transfers (net)					(228,332)	228,332	-
Total general revenues and transfers					<u>67,198,418</u>	<u>228,332</u>	<u>67,426,750</u>
Change in Net Assets					(2,823,301)	2,157,255	(666,046)
<u>Net Assets:</u>							
Beginning of year					68,290,389	9,435,244	77,725,633
End of year					<u>\$ 65,467,088</u>	<u>\$ 11,592,499</u>	<u>\$ 77,059,587</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF DEDHAM, MASSACHUSETTS

GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2009

	General	Stabilization	Other Post-Employment Benefits	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and equivalents	\$ 10,085,665	\$ 2,378,733	\$ 314,883	\$ 3,407,003	\$ 16,186,284
Investments	-	1,624,340	285,117	-	1,909,457
Receivables, net of allowance for uncollectibles:					
Real estate and personal property taxes	3,584,751	-	-	-	3,584,751
Other	553,615	-	-	-	553,615
Due from Commonwealth	3,726	-	-	1,813,753	1,817,479
Cash - restricted	-	-	-	258,767	258,767
Investments - restricted	-	-	-	1,963,878	1,963,878
<b>Total Assets</b>	<b>\$ 14,227,757</b>	<b>\$ 4,003,073</b>	<b>\$ 600,000</b>	<b>\$ 7,443,401</b>	<b>\$ 26,274,231</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES:</b>					
Warrants and accounts payable	\$ 3,355,999	\$ -	\$ -	\$ 1,361,465	\$ 4,717,464
Other liabilities	165,462	-	-	135,639	301,101
Tax refunds payable	677,140	-	-	-	677,140
Deferred revenues	4,138,366	-	-	-	4,138,366
<b>Total Liabilities</b>	<b>8,336,967</b>	<b>-</b>	<b>-</b>	<b>1,497,104</b>	<b>9,834,071</b>
<b>FUND BALANCES:</b>					
Reserved for:					
Encumbrances and continuing appropriations	1,067,376	-	-	-	1,067,376
Stabilization	-	4,003,073	-	-	4,003,073
Other post-employment benefits	-	-	600,000	-	600,000
Other	(167,220)	-	-	-	(167,220)
Subsequent year budget	2,055,000	-	-	-	2,055,000
Restricted for:					
Capital projects funds	-	-	-	2,039,180	2,039,180
Perpetual funds:					
Trust funds	-	-	-	1,947,834	1,947,834
Unreserved	2,935,634	-	-	1,959,283	4,894,917
<b>Total Fund Balances</b>	<b>5,890,790</b>	<b>4,003,073</b>	<b>600,000</b>	<b>5,946,297</b>	<b>16,440,160</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 14,227,757</b>	<b>\$ 4,003,073</b>	<b>\$ 600,000</b>	<b>\$ 7,443,401</b>	<b>\$ 26,274,231</b>

The notes to the financial statements are an integral part of this statement.

**TOWN OF DEDHAM, MASSACHUSETTS**  
**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**JUNE 30, 2009**

	General	Stabilization	Other Post-Employment Benefits	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Real estate and personal property taxes, net	\$ 60,019,839	\$ -	\$ -	\$ -	\$ 60,019,839
Intergovernmental	14,282,134	-	-	4,829,719	19,111,853
Motor vehicle and other excises, net	3,433,110	-	-	-	3,433,110
License and permits	2,449,238	-	-	-	2,449,238
Departmental and other revenue	1,017,774	-	-	2,350,150	3,367,924
Penalties and interest on taxes	329,453	-	-	-	329,453
Investment income	492,827	(34,363)	-	89,432	547,896
Contributions and donations	-	-	-	304,667	304,667
Total Revenues	<u>82,024,375</u>	<u>(34,363)</u>	<u>-</u>	<u>7,573,968</u>	<u>89,563,980</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in	-	75,000	600,000	899,076	1,574,076
Bond proceeds	-	-	-	5,140,000	5,140,000
Total Other Financing Sources	<u>-</u>	<u>75,000</u>	<u>600,000</u>	<u>6,039,076</u>	<u>6,714,076</u>
Total Revenues and Other Financing Sources	<u>82,024,375</u>	<u>40,637</u>	<u>600,000</u>	<u>13,613,044</u>	<u>96,278,056</u>
<b>EXPENDITURES</b>					
General government	4,574,578	-	-	1,030,548	5,605,126
Public safety	10,836,056	-	-	681,995	11,518,051
Education	31,896,949	-	-	5,714,148	37,611,097
Public works	5,832,269	-	-	4,687,085	10,519,354
Culture, recreation and human services	2,738,028	-	-	830,697	3,568,725
State and county tax assessments	2,318,484	-	-	-	2,318,484
Pensions and other fringe benefits	17,230,690	-	-	-	17,230,690
Debt service	5,409,995	-	-	-	5,409,995
Total Expenditures	<u>80,837,049</u>	<u>-</u>	<u>-</u>	<u>12,944,473</u>	<u>93,781,522</u>
<b>OTHER FINANCING USES</b>					
Transfers out	1,802,408	-	-	-	1,802,408
Total Expenditures and Other Financing Uses	<u>82,639,457</u>	<u>-</u>	<u>-</u>	<u>12,944,473</u>	<u>95,583,930</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND AND OTHER FINANCING SOURCES OVER OVER EXPENDITURES AND OTHER FINANCING USES</b>					
	(615,082)	40,637	600,000	668,571	694,126
FUND BALANCES, JULY 1, 2008	<u>6,505,872</u>	<u>3,962,436</u>	<u>-</u>	<u>5,277,726</u>	<u>15,746,034</u>
FUND BALANCES, JUNE 30, 2009	<u>\$ 5,890,790</u>	<u>\$ 4,003,073</u>	<u>\$ 600,000</u>	<u>\$ 5,946,297</u>	<u>\$ 16,440,160</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF DEDHAM, MASSACHUSETTS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TOTAL FUND BALANCES TO THE STATEMENT OF NET ASSETS  
JUNE 30, 2009

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<b>Total Governmental Fund Balances</b>	<b>\$ 16,440,160</b>
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	89,926,006
Other assets are not available to pay for current-period expenditures and are therefore deferred on funds.	4,138,366
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(214,592)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the government funds:	
Bonds and notes payable	(38,742,274)
Compensated absences	(788,694)
Other post-employment benefits	<u>(5,291,886)</u>
<b>Net Assets of Governmental Activities</b>	<b><u>\$ 65,467,086</u></b>

The notes to the financial statements are an integral part of this statement.

**TOWN OF DEDHAM, MASSACHUSETTS**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
JUNE 30, 2009**

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<b>Net Change in Fund Balances - Total Governmental Fund Balances</b>	<b>\$ 694,126</b>
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Net capital outlays amounted to \$7,146,681; depreciation expense totaled \$4,207,752. The net amount is reflected here as a reconciling item.	2,938,929
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither has any effect on net assets. Also governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. Debt repayments were \$3,561,729 and the proceeds were \$4,190,000. The net amount is reflected here as a reconciling item.	(1,233,272)
Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable differ between the two statements. The amount presented represents the difference in deferred revenue.	59,243
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. This represents the difference between the accruals between this year and the prior year.	(9,656)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:	
Compensated absences	19,215
Other post-employment benefits	<u>(5,291,886)</u>
<b>Change in Net Assets of Governmental Activities</b>	<b><u>\$ (2,823,301)</u></b>

The notes to the financial statements are an integral part of this statement.

**TOWN OF DEDHAM, MASSACHUSETTS**

**PROPRIETARY FUNDS  
STATEMENT OF NET ASSETS  
JUNE 30, 2009**

	Business-type Activities - Enterprise Funds <u>Sewer</u>
<b>ASSETS</b>	
CURRENT:	
Cash and cash equivalents	\$ 5,713,032
Receivables net of allowance for uncollectibles:	
User fees	727,031
Due from Commonwealth - subsidy	<u>59,873</u>
<b>Total Current Assets</b>	<u>6,499,936</u>
NONCURRENT:	
Due from Commonwealth - subsidy	469,974
Capital assets, net of accumulated depreciation	<u>9,504,742</u>
<b>TOTAL ASSETS</b>	<u>16,474,652</u>
<b>LIABILITIES</b>	
CURRENT:	
Bond indebtedness - short term portion	<u>574,636</u>
<b>Total Current Liabilities</b>	<u>574,636</u>
NONCURRENT:	
Bond indebtedness - long term portion	<u>4,307,517</u>
<b>TOTAL LIABILITIES</b>	<u>4,882,153</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	7,453,125
Unrestricted	<u>4,139,374</u>
<b>NET ASSETS</b>	<u><u>\$ 11,592,499</u></u>

The notes to the financial statements are an integral part of this statement.

**TOWN OF DEDHAM, MASSACHUSETTS**

**PROPRIETARY FUNDS  
STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN FUND NET ASSETS  
YEAR ENDED JUNE 30, 2009**

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	Business-type Activities - <u>Enterprise Funds</u> <u>Sewer</u>
<b>OPERATING REVENUES</b>	
Charges for services	\$ 7,214,875
Total Operating Revenues	<u>7,214,875</u>
<b>OPERATING EXPENSES</b>	
Operating costs	4,953,104
Depreciation	<u>221,435</u>
Total Operating Expenses	<u>5,174,539</u>
<b>OPERATING INCOME</b>	<u>2,040,336</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>	
Intergovernmental revenues	83,854
Interest expense	(195,267)
Transfers, net	<u>228,332</u>
Total Nonoperating Revenues (Expenses), net	<u>116,919</u>
<b>CHANGE IN NET ASSETS</b>	2,157,255
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<u>9,435,244</u>
<b>NET ASSETS AT END OF YEAR</b>	<u><u>\$ 11,592,499</u></u>

The notes to the financial statements are an integral part of this statement.

TOWN OF DEDHAM, MASSACHUSETTS

PROPRIETARY FUNDS  
STATEMENT OF CASH FLOWS -  
YEAR ENDED JUNE 30, 2009

	Business-type Activities - Enterprise Funds Sewer
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Receipts from users	\$ 7,273,195
Payments to vendors	(4,953,104)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>2,320,091</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>	
Transfers (net)	228,332
<b>Net Cash Used for Noncapital Related Financing Activities</b>	<u>228,332</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
Governmental grants - subsidy	139,635
Proceeds from debt	170,000
Principal payown of debt	(554,224)
Acquisition and construction of capital assets	(3,541,970)
<b>Net Cash Used for Capital and Related Financing Activities</b>	<u>(3,786,559)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>	
Interest expense	(195,267)
<b>Net Cash Provided by Investing Activities</b>	<u>(195,267)</u>
<b>NET CHANGE IN CASH AND EQUIVALENTS</b>	(1,433,403)
<b>CASH AND EQUIVALENTS:</b>	
July 1, 2008	<u>7,146,435</u>
June 30, 2009	<u>\$ 5,713,032</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:</b>	
Operating income (loss)	\$ 2,040,336
Depreciation	221,435
Changes in assets and liabilities:	
Receivables (net)	58,320
Payables (net)	-
<b>Net Cash Provided From Operating Activities</b>	<u>\$ 2,320,091</u>
<b>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:</b>	
Borrowing under capital leases	\$ -
Contributions of capital assets from General Fund	\$ -
Purchase of equipment on account	\$ -
Increase in fair value of investments	\$ -
Capital asset trade-ins	\$ -

The notes to the financial statements are an integral part of this statement.

**TOWN OF DEDHAM, MASSACHUSETTS**  
**FIDUCIARY FUNDS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**JUNE 30, 2009**

	Pension Trust Fund <u>December 31, 2008</u>	Private Purpose Trust Funds <u></u>	Agency Funds <u></u>
<b>ASSETS</b>			
<b>CURRENT:</b>			
Cash and Cash Equivalents	\$ 367,563	\$ 252,092	\$ 411,758
Investments (at fair value):			
Investments	-	163,829	-
Pooled funds (PRIT)	66,739,778	-	-
Total Investments	<u>66,739,778</u>	<u>163,829</u>	<u>-</u>
Receivables:			
Other receivables	-	-	391,847
Prepaid expenses	-	-	275,195
<b>Total Assets</b>	<u>67,107,341</u>	<u>415,921</u>	<u>1,078,800</u>
<b>LIABILITIES</b>			
<b>CURRENT:</b>			
Deposits held	-	-	483,666
Other liabilities	-	-	203,287
Deferred revenue	65,340	-	391,847
<b>Total Liabilities</b>	<u>65,340</u>	<u>-</u>	<u>1,078,800</u>
<b>NET ASSETS</b>			
Held in trust for:			
Pension benefits	67,042,001	-	-
Private purposes	-	415,921	-
<b>Net Assets</b>	<u>\$ 67,042,001</u>	<u>\$ 415,921</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

**TOWN OF DEDHAM, MASSACHUSETTS**

**FIDUCIARY FUNDS  
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
YEAR ENDED JUNE 30, 2009**

	Pension Trust Fund	Private Purpose Trust Funds
	December 31, 2008	
<b>ADDITIONS:</b>		
Contributions:		
Employer	\$ 3,433,449	\$ -
Employee	1,789,421	-
Commonwealth of Massachusetts	182,341	-
Transfers from other systems	44,721	-
Reimbursements from other systems	99,957	-
Other income	11,867	-
Investment Income	2,912,330	12,559
Net gain (loss) on investments (including realized and unrealized gains and losses)	(31,355,760)	-
<b>Total Additions</b>	<b>(22,881,674)</b>	<b>12,559</b>
Other Financing Sources - transfers	-	-
<b>EXPENDITURES:</b>		
Benefit payments to retirees and surviving spouses	5,924,251	-
Refunds	57,027	-
Transfers to other systems	173,068	-
Reimbursements to other systems	161,133	-
Fees for investment services	410,144	-
Operations payroll expenditures	73,945	-
Other administrative expenses	74,930	-
Scholarships and assistance	-	15,000
<b>Total Deductions</b>	<b>6,874,498</b>	<b>15,000</b>
Other Financing Uses - transfers	-	-
<b>CHANGE IN NET ASSETS</b>	<b>(29,756,172)</b>	<b>(2,441)</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>96,798,173</b>	<b>418,362</b>
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 67,042,001</b>	<b>\$ 415,921</b>

The notes to the financial statements are an integral part of this statement.

## TOWN OF DEDHAM, MASSACHUSETTS

### NOTES TO BASIC FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2009

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#### I. Summary of Significant Accounting Policies

The basic financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to state and local governments. GAAP is prescribed by the Governmental Accounting Standards Board (GASB), which is the primary standard-setting body for state and local government entities. The following is a summary of the more significant policies and practices used by the Town:

**A. Reporting Entity** - The Town of Dedham is located south-west of Boston in Norfolk County. Dedham was established as a Town in 1636. The Town is governed by an elected five-member Board of Selectmen with an appointed Town Administrator. Each Board of Selectmen member serves a three-year term. The Town provides governmental services for the territory within its boundaries, including police and fire protection, disposal of garbage and rubbish, public education in grades K-12, water services, street maintenance, parks and recreational facilities.

**B. Individual Component Unit Disclosures** - The following component unit is, while a separate entity, in substance part of the governmental operations of the Town due to the significance of its operations and common control. Data is blended with the fiduciary funds of the primary government.

Dedham Contributory System - The Dedham Contributory System services almost entirely to the Town. While legally separate it is presented as if it were part of the primary government. Stand alone financial statements for the year ended December 31, 2008 were not issued, however an annual report is available at the Retirement Office, 202 Bussey Street, Dedham, Massachusetts 02026.

**C. Government-Wide and Fund Financial Statements** - The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legal *component units* for which the primary government is financially accountable. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods or services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*. Separate financial statements are provided for Governmental Funds, proprietary funds, and fiduciary funds, even though the latter are excluded from government-wide financial statements. Major individual Governmental Funds are reported as separate columns in the fund financial statements.

**D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation** – The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are proprietary funds and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Governmental Fund financial statements are reported using *the current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues, if material, to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However expenditures related to debt service, compensated absences, claims and judgments, and risk financing, are recorded only when payment is due. Interest income associated with the current fiscal period is considered being susceptible to accrual and so has been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when the government receives cash.

The government reports the following major Governmental Funds:

*General Fund* – is the government’s primary operating fund. It accounts for all financial resources of the general government except those required to be recorded in another fund.

*Stabilization Fund* – is used to account for certain unencumbered accumulated financial resources that are subject to appropriation as directed by the Town’s Legislative branch. These funds are typically used for nonrecurring expenditures, usually capital in nature or unexpected items that may arise.

*Other Post Employment Benefits* – is used to accumulate funds for future payments of other post employment benefits.

The *Nonmajor Governmental Funds* consist of special revenue, capital projects and permanent funds that are aggregated and presented in the Nonmajor Governmental Funds column on the Governmental Funds financial statements. The following describes the general use of these fund types:

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than permanent funds or capital projects funds) that are restricted by law or administrative action to expenditures for specified purposes.

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

The Permanent Funds are used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

The government reports the following major proprietary funds:

Enterprise Fund – uses the “economic resources” measurement focus to account for the following specific operations in a manner similar to private business enterprises:

Sewer – accounts for user charges collected to finance costs associated with maintaining the related infrastructure by which sewage is processed, within the Town boundaries.

Additionally, the government reports the following fund types:

Private-Purpose Trust Fund – is used to account for resources legally held in trust for use in funding scholarships and energy support for qualified citizens. There is a requirement that a portion of these resources be preserved as capital.

Pension Trust Fund – substantially all employees of the Town, except teachers and certain administrative personnel employed by the School Department participate in the Dedham Contributory System (the System). The System functions for the benefit of these employees.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the GASB. As a general rule the *effect* of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes and other charges between the Town’s sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise general revenues include all taxes. Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues not meeting this definition are reported as non-operating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the Town’s policy to use restricted resources first, then unrestricted resources, as they are needed.

#### **E. Assets, Liabilities, and Net Assets or Equity**

Deposits and Investments – The Town’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the Town to invest in obligations of the United States Treasury, commercial paper, corporate bonds, repurchase agreements and the State Treasurer’s Investment Pool. Investments for the Town, and its component unit are reported at fair value. The State Treasurer’s Investment Pool operates in accordance with state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

Interfund Balances – Activity between funds that are representative of lending arrangements outstanding at the end of the fiscal year are referred to as either *due to/from other funds* or *advances to/from other funds*. All other outstanding balances between funds are reported as due to/from other funds.

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as *internal balances*.

Receivables – All property tax and trade receivables are shown net of an allowance for doubtful collections comprised of those outstanding amounts, which are deemed potentially uncollectible. Real estate and personal property taxes are assessed on January 1 every year. Bills are sent quarterly and are due on August 1, November 1, February 1, and May 1, or thirty days subsequent to the mailing date. Interest accrues on delinquent taxes to the statutory rate per annum. The Town is allowed to take delinquent tax accounts into tax title fourteen days subsequent to the mailing of demand of delinquent taxes.

User charge receivables represent amounts billed for sewage usage by the Town's property owners and are shown net of an allowance for doubtful collections. Bills are sent in cycles with each property owner receiving 4 bills per year.

Inventories and Prepaid Items – Inventories, which are not material to the basic financial statements, are considered to be expenditures at the time of purchase.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Restricted Assets – Certain cash and investment balances are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by the provisions of certain trust documents.

Capital Assets – Capital assets include property, plant, and equipment and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government as well as the component units is depreciated using the straight line method over the following estimated useful lives:

Infrastructure	40-50 years
Buildings	40 years
Equipment, furniture, fixtures and vehicles	5-10 years

Compensated Absences – It is the Town’s policy to permit employees to accumulate earned but unused vacation and sick-pay benefits. Amounts related to these benefits are accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in Governmental Funds only if they have matured.

Long-term Obligations –Long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs are deferred and amortized over the life of the bonds. Bond anticipation notes payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, Governmental Fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on a debt issuance are reported as other financing sources while discounts as other financing uses. Issuance costs are exclusively reported as debt service expenditures regardless of whether they are withheld from the actual proceeds.

Risk Financing – The Town does not insure for unemployment benefits. The Town does insure for workmen’s compensation, health, casualty, theft, or other losses. Uninsured losses are recorded as expenditures when incurred. Amounts determined to be incurred but not reported are reflected as liabilities of the Government-Wide Statement of Net Assets.

Encumbrances – Encumbrance accounting, under which purchase orders, contracts and other commitments for expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed as a significant aspect of budgetary control in the Governmental Fund types. Encumbrances outstanding at year-end are reported as reservations of fund balances, since they do not constitute expenditures or liabilities.

Fund Equity – In the fund financial statements, Governmental Funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

## **II. Stewardship, Compliance and Accountability**

- A. **Budgetary Information** – An annual budget is initiated by the Town Administrator and then legally adopted by the Town Meeting at the recommendation of the Finance Committee. Expenditures may not exceed the individual line item appropriations. Subsequent Town Meetings can approve transfers within and between departments from the unexpended balance of appropriations. If an appropriation is inadequate due to extraordinary or unforeseen circumstances, the Department Head may ask the Finance Committee for funds from the Reserve Fund. At the end of the fiscal year any uncommitted balance in the appropriation reverts to the General Fund unreserved fund balance.
- B. **Excess of Expenditures Over Appropriations** – During the fiscal year ended, the Town had no instances where expenditures exceeded appropriations.
- C. **Deficit Fund Equity** – The Town incurred legal deficits in certain Special Revenue Grant accounts. These are expected to be funded through future intergovernmental receipts.

### **III. Detailed Notes to All Funds**

#### **A. Deposits and Investments**

*Deposits* - Cash and equivalents include cash on hand and certificates of deposit with maturities of three months or less.

GAAP requires disclosure for any investment securities that are uninsured, are not registered in the name of the government, and are held by either (a) the counterparty or (b) the counterparty's trust department or agent but not in the government's name. Neither the Town nor System maintains any investments subject to these classifications.

*Credit Risk* - State statutes and PERAC regulations require the Town and System to invest funds only in pre-approved investment instruments which include but are not necessarily limited to bank deposits, money markets, certificates of deposit, U.S. obligations, repurchase agreements, and state treasurer investment pools. In addition, the statutes impose various limitations on the amount and length of investments and deposits. Repurchase agreements cannot be for a period of over ninety days, and the underlying security must be an U.S. obligation. During their fiscal years, neither the Town nor the System entered into any repurchase agreements.

*Concentration of Credit Risk* - Neither the Town nor the System maintains balances in any single investment that would represent more than 5% of the System's total investments.

*Interest Rate Risk* - The Town and the System follow Massachusetts General Laws with respect to investments as neither the Town nor the System has a formal investment policy that limits investments maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

*Custodial Credit Risk: Deposits* - In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Neither the Town nor the System has a formal deposit policy for custodial credit risk relative to cash holdings. As of June 30, 2009, the Town had bank holdings of \$2,281,705 which were exposed to custodial credit risk because they were uninsured and uncollateralized. As of December 31, 2008, the System had bank holdings of \$45,331 which were exposed to custodial credit risk because they were uninsured and uncollateralized.

*Custodial Credit Risk: Investments* - In the case of investments, this is the risk that in the event of the invested party being able to provide required payments to investors, ceasing to exist, or filing of bankruptcy, the System may not be able to recover the full amount of its principal investment and/or investment earnings. As previously noted, PERAC and statutory regulations with regards to eligible investments exist to reduce this risk. The System does impose on itself voluntarily certain investment restrictions; however, those can be changed at the Retirement Board's discretion. The System maintained a significant portion (99.9%) of its monetary assets in Pension Reserve Investment Trust, (PRIT) a pooled investment managed by the Commonwealth of Massachusetts.

Investment Type	Fair Value	Time until maturity (years)		
		Less Than 1	1-5	6-10
<u>Town at June 30, 2009:</u>				
Corporate fixed income securities	(a) \$ 666,430	\$ -	\$ 610,432	\$ 55,998
Government-backed securities	2,539,959	-	-	-
Certificates of deposit	3,501,408	-	-	-
Total investments with maturities	6,707,797	-	610,432	55,998
Money markets	1,825,736			
Pooled funds - State Treasurer's Fund	12,584,415			
Mutual funds	376,460			
Equities	454,315			
Total Town investments at June 30, 2009	21,948,723			
<u>Pension System at December 31, 2008:</u>				
Pooled funds - PRIT	66,739,778			
Total Pension investments at December 31, 2008	103,929,427			
<b>Total Investments</b>	<b>\$ 125,878,150</b>			

(a) Fixed income securities include \$610,432 of investments that are rated AAA and \$55,998 that are rated AA2.

Following is a reconciliation of investments and cash and equivalents as summarized above to the balance as recorded in the combined balance sheet:

	Investments	Cash and Equivalents
As presented above	\$ 88,688,501	\$ 5,179,722
Reclass: Short-term investments reported in the combined balance sheet as cash and short-term investments; As follows:		
Money markets	(1,825,736)	1,825,736
Certificates of deposit	(3,501,408)	3,501,408
Pooled funds - State Treasurer's Pool	(12,584,415)	12,584,415
Totals	\$ 70,776,942	\$ 23,091,281

**B. Receivables**

Presentation Breakdown – Receivables as of year-end for the individual major governmental and non major funds are as follows:

Property taxes	\$ 2,494,492
Tax liens	1,349,118
Excise	452,746
Other	101,446
Intergovernmental	<u>1,817,479</u>
Gross receivables	6,215,281
Allowance for Uncollectible accounts	<u>( 259,436)</u>
Net receivables	<u>\$ 5,955,845</u>

Receivables of enterprise funds consisted of sewer user charges of \$727,031 and Massachusetts Water Pollution Abatement Trust (MWPAT) subsidies in the amount of \$529,847.

Governmental Funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental Funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, deferred revenue reported in the Governmental Funds amounted to \$4,079,124.

MWPAT Loan Subsidies – As noted above, the Town has balances due as a result of loan agreements with the MWPAT. It is expected that the Town will be subsidized by MWPAT on a periodic basis for principal in the amount of \$529,847 and interest costs of \$380,600 until maturity of these agreements.

Massachusetts School Building Authority Assistance Reimbursement – As of June 30, 2009, the Town expects to receive as the balance of grants from the Commonwealth of Massachusetts approximately \$700,000 applicable to approved school construction costs. Subsequent to year end, these costs were reimbursed to the Town at the conclusion of the required audit of the construction costs.

**C. Interfund Receivables, Payables and Transfers** – Net interfund transfers made during the year to fund appropriations, deficits and indirect costs were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ -	\$ 1,802,408
Non - major Governmental	899,076	-
Stabilization	75,000	-
Other Post Employment Benefits	600,000	-
Sewer	<u>228,332</u>	<u>-</u>
Totals	<u>\$ 1,802,408</u>	<u>\$ 1,802,408</u>

#### D. Capital Assets

Capital asset activity for the year ended June 30, 2009 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<i>Governmental Activities:</i>				
Capital assets not being depreciated:				
Land	\$ 18,531,126	\$ 675,000	\$ -	\$ 19,206,126
Total capital assets not being depreciated	18,531,126	675,000	-	19,206,126
Capital assets being depreciated:				
Buildings and improvements	78,686,556	979,799	-	79,666,355
Improvements other than buildings	1,531,138	187,846	-	1,718,984
Infrastructure	54,788,512	4,300,653	-	59,089,165
Machinery, equipment and vehicles	13,854,169	1,014,228	(240,391)	14,628,006
Total capital assets being depreciated	148,860,375	6,482,526	(240,391)	155,102,510
Less accumulated depreciation for:				
Buildings and improvements	(43,852,017)	(1,871,830)	-	(45,723,847)
Improvements other than buildings	(279,583)	(68,700)	-	(348,283)
Infrastructure	(24,875,981)	(1,410,820)	-	(26,286,801)
Machinery, equipment and vehicles	(11,396,840)	(867,246)	240,391	(12,023,695)
Total accumulated depreciation	(80,404,421)	(4,218,596)	240,391	(84,382,626)
Total capital assets being depreciated, net	68,455,954	2,263,930	-	70,719,884
Governmental activities capital assets, net	<u>\$ 86,987,080</u>	<u>\$ 2,938,930</u>	<u>\$ -</u>	<u>\$ 89,926,010</u>

Depreciation expense was charged to functions/programs as follows:

General government	\$ 299,080
Public safety	342,315
Education	1,703,242
Public works	1,596,470
Culture, recreation and human services	277,489
Total Depreciation - Governmental Funds	<u>\$ 4,218,596</u>

	Beginning Balance	Increases	Decreases	Ending Balance
<i>Business-Type Activities (Sewer):</i>				
Capital assets not being depreciated:				
Land	-	-	-	-
Total capital assets not being depreciated	-	-	-	-
Capital assets being depreciated:				
Buildings	-	-	-	-
Improvement other than buildings	-	-	-	-
Infrastructure	6,741,510	3,541,971	-	10,283,481
Machinery, equipment and vehicles	-	-	-	-
Total capital assets being depreciated	6,741,510	3,541,971	-	10,283,481
Less accumulated depreciation for:				
Buildings	-	-	-	-
Improvement other than buildings	-	-	-	-
Infrastructure	(557,303)	(221,436)	-	(778,739)
Machinery, equipment and vehicles	-	-	-	-
Total accumulated depreciation	(557,303)	(221,436)	-	(778,739)
Total capital assets being depreciated, net	6,184,207	3,320,535	-	9,504,742
Business activities capital assets, net	6,184,207	3,320,535	-	9,504,742

Depreciation expense was charged to functions/programs as follows:

Sewer	\$ 221,436
Total Depreciation - Business-Type Funds	\$ 221,436

### E. Temporary Debt

The Town is authorized to borrow on a temporary basis to fund the following:

Current Operating Costs – Prior to the collection of revenues, expenditures may be financed through the issuance of tax anticipation notes (TANS).

Capital Projects and Other Approved Costs – Projects may be temporarily funded through the issuance of bond anticipation notes (BANS) or grant anticipation notes (GANS). In certain cases, prior to the issuance of these temporary notes, the governing body must take the necessary legal steps to authorize the issuance of the general obligation bonds. Temporary notes may not exceed the aggregate amount of bonds authorized or the grant award amount.

Temporary notes are general obligations of the Town and carry maturity dates not in excess of one year and are interest bearing and will be paid through future issuance of general obligation bonds.

The Town did not have any short term notes payable during the year ended June 30, 2009.

### F. Long-Term Debt

The Town issues general obligation bonds and notes to provide funds for the acquisition and construction of major capital facilities. General obligation bonds and notes have been issued for both governmental and business-type activities. Additionally, the Town incurs various other long-term obligations relative to associated personnel costs. During the year ended June 30, 2009, the following reflects the activity in the long-term liability accounts:

	July 1, <u>2008</u>	<u>Additions</u>	<u>Reductions</u>	June 30, <u>2009</u>
<i>Governmental Activities:</i>				
Compensated absences	\$ 807,909	\$ -	\$ ( 19,215)	\$ 790,694
Bond indebtedness	<u>37,509,003</u>	<u>5,140,000</u>	<u>(3,906,729)</u>	<u>38,742,274</u>
TOTAL	<u>\$ 39,168,895</u>	<u>\$ 5,140,000</u>	<u>\$(3,925,944)</u>	<u>\$ 39,532,968</u>
<i>Business-type Activities:</i>				
Bond indebtedness	<u>\$ 5,266,377</u>	<u>\$ 170,000</u>	<u>\$( 554,224)</u>	<u>\$ 4,882,153</u>
TOTAL	<u>\$ 5,266,377</u>	<u>\$ 170,000</u>	<u>\$( 554,224)</u>	<u>\$ 4,882,153</u>

Legal Debt Margin – State law permits a Town, under the provisions of Chapter 44, Section 10, to authorize indebtedness up to a limit of 5% of its equalized valuation. Debt issued in accordance with this section of the law is designated as being “inside the debt limit.” In addition, a Town may authorize debt in excess of that limit for specific purposes. Such debt, when issued, is designated as being “outside the debt limit.” The Town’s legal debt margin as of June 30, 2009 was approximately \$203.6 million based on an equalized valuation of approximately \$4.1 billion.

Bond Debt Issued - The following is a summary of outstanding long-term debt obligations for the year ended June 30, 2009:

<u>Description of Issue</u>	<u>Fiscal Year of Issue</u>	<u>Fiscal Year of Maturity</u>	<u>Interest Rate</u>	<u>Original Amounts</u>	<u>Outstanding Amounts</u>
<i>Governmental Activities:</i>					
<u>Inside the debt limit:</u>					
General obligation - 1999	2000	2010	4.0 - 6.8%	\$ 4,580,000	\$ 310,000
General obligation - 2000	2001	2010	4.3 - 7.0%	275,000	30,000
General obligation - 2001	2002	2022	3.5 - 5.0%	4,210,000	1,960,000
General obligation - 2003	2003	2013	2.0 - 4.0%	1,287,000	360,000
General obligation - 2004	2004	2014	3.0 - 4.0%	4,186,000	1,255,000
General obligation - 2005	2005	2025	3.3 - 4.0%	15,826,000	11,445,000
General obligation - 2006	2007	2022	3.7 - 5.0%	9,865,000	7,950,000
General obligation - 2007	2008	2027	3.5 - 4.1%	6,825,000	6,285,000
General obligation - 2008	2008	2019	3.8 - 5.0%	3,940,000	3,940,000
General obligation - 2009	2009	2019	2.0 - 4.0%	5,140,000	5,140,000
MWPAT Note	2008	2019	0%	121,105	67,274
Total inside the debt limit					38,742,274
<u>Outside the debt limit:</u>					
Total outside the debt limit					-
<b>Total Governmental Activities</b>					<u>\$ 38,742,274</u>
<i>Business-type Activities - Sewer:</i>					
<u>Inside the debt limit:</u>					
General obligation - 2000	2001	2010	4.3 - 7.0%	\$ 1,765,000	\$ 805,000
General obligation - 2003	2003	2013	2.0 - 4.0%	2,672,000	1,510,000
General obligation - 2009	2009	2019	2.0 - 4.0%	170,000	170,000
MWPAT Notes	Various	2019	Various	2,867,870	1,984,873
MWRA Notes	Various	2019	0%	611,600	412,280
Total inside the debt limit					4,882,153
<u>Outside the debt limit:</u>					
Total outside the debt limit					-
<b>Total Business-Type Activities - Sewer</b>					<u>\$ 4,882,153</u>

*Future Debt Payoff* - Payments on general long-term debt obligation bonds due in future years consist of the following:

Year Ending June 30.	Governmental Activities						
	Principal			Interest			Total
	Balance	Subsidy	Net	Balance	Subsidy	Net	
2010	\$ 5,021,729	\$ -	\$ 5,021,729	\$ 1,370,371	\$ (2,914)	\$ 1,367,457	\$ 6,389,186
2011	4,621,729	-	4,621,729	1,190,770	(2,569)	1,188,201	5,809,930
2012	4,541,728	-	4,541,728	1,032,541	(2,224)	1,030,317	5,572,045
2013	4,206,729	-	4,206,729	884,348	(8,006)	876,342	5,083,071
2014	3,551,728	-	3,551,728	739,292	(5,952)	733,340	4,285,068
2015 - 2019	10,948,631	-	10,948,631	2,155,764	(168)	2,155,596	13,104,227
2020 - 2024	4,720,000	-	4,720,000	706,750	-	706,750	5,426,750
2025 - 2027	1,130,000	-	1,130,000	58,220	-	58,220	1,188,220
Total	<u>\$ 38,742,274</u>	<u>\$ -</u>	<u>\$ 38,742,274</u>	<u>\$ 8,138,056</u>	<u>\$ (21,833)</u>	<u>\$ 8,116,223</u>	<u>\$ 46,858,497</u>

Year Ending June 30.	Business-Type Activities						
	Principal			Interest			Total
	Balance	Subsidy	Net	Balance	Subsidy	Net	
2010	\$ 574,636	\$ (59,873)	\$ 514,763	\$ 179,034	\$ (57,680)	\$ 121,354	\$ 636,117
2011	581,177	(60,985)	520,192	160,772	(52,146)	108,626	628,818
2012	508,520	(56,198)	452,322	135,158	(38,227)	96,931	549,253
2013	443,220	(12,689)	430,531	195,031	(82,589)	112,442	542,973
2014	430,200	(52,828)	377,372	111,339	(37,454)	73,885	451,257
2015 - 2019	1,874,400	(272,332)	1,602,068	293,483	(111,129)	182,354	1,784,422
2020 - 2023	470,000	(14,942)	455,058	42,955	(1,375)	41,580	496,638
Total	<u>\$ 4,882,153</u>	<u>\$ (529,847)</u>	<u>\$ 4,352,306</u>	<u>\$ 1,117,772</u>	<u>\$ (380,600)</u>	<u>\$ 737,172</u>	<u>\$ 5,089,478</u>

*Authorized and Unissued Debt* - At June 30, 2009, the Town had authorized and unissued debt as follows:

Project	Amount
<i>Governmental:</i>	
Road improvements	\$ 1,500,000
Fire equipment	735,000
School repairs and replacements	640,000
Park improvements	35,000
Middle School	3,555,000
<i>Business-Type:</i>	
Sewer	180,000
Total Authorized and Unissued Debt	<u>\$ 6,645,000</u>

**IV. Other Information**

**A. Retirement System**

System Description – The Town contributes to the Town of Dedham Contributory System an agency multiple-employer defined benefit pension plan for the Town, and the Dedham Housing Authority. The System was established under Chapter 32 of the General Laws of the Commonwealth of Massachusetts. The System is administered by the Town of Dedham and is part of the reporting entity. Stand alone financial statements for the year ended December 31, 2008 were not issued, however an annual report is available at the Retirement Office, 35 Central Street Dedham, Massachusetts 02180. Disclosures applicable to the Dedham Housing Authority are not material.

Substantially all employees of the Town, except teachers and certain administrative personnel employed by the School Department, participate in the System. The members of the System do not participate in the Social Security System. Benefits paid under the System, referred to as "retirement allowances," include both an annuity portion, funded principally from amounts contributed by the participants, and a pension portion, funded by the Town. The payroll for employees covered by the System for the year ended December 31, 2008, was approximately \$18,680,825.

Membership – Current membership in the System as of December 31, 2008, is as follows:

Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits but not yet receiving them	571
Active/inactive employees	<u>293</u>
Total	<u>864</u>

Benefits – Massachusetts Contributory System benefits are uniform from system to system. The System provides for retirement allowance benefits up to a maximum of 80% of a participant's highest three-year average annual rate of regular compensation. Benefit payments are based upon a participant's age, length of creditable service, level of compensation and group classification.

The retirement allowance consists of two parts: an annuity and a pension. Participants' accumulated total deductions and portions of the interest they generate constitute the annuity. The differential between the total retirement benefit and annuity is the pension.

From time to time, the Legislature may grant cost-of-living increases to benefits being paid to retirees. These increases are expressed as a percentage of the retiree's allowance subject to a maximum dollar increase. Since 1982, cost-of-living increases granted to members of local Systems have been the financial responsibility of the State. However, beginning in 1998, the funding of future cost-of-living amounts became the responsibility of the participating units. These units are responsible for the full cost-of-living amounts for all new retirees beginning that year, and for any additional cost-of-living increases granted to individuals who retired before 1998. The State shall continue to fund the cost-of-living amounts granted to retirees prior to 1998 for the duration of their selected retirement option.

Participants who resign from service and who are not eligible to receive a retirement allowance or are under the age of 55 are entitled to request a refund of their accumulated total contributions. In addition, depending upon the number of years of creditable service, such employees are entitled to receive 0%, 50% or 100% of the regular interest that has accrued upon those contributions. A vested employee under the age of 55 who elects to leave his accumulation on deposit may apply for benefits upon reaching that age.

Survivor benefits are extended to eligible beneficiaries of participants whose death occurs prior to or following retirement.

The System may be amended or terminated in whole or in part at any time by the Massachusetts Legislature, provided that no such modification, amendment or termination shall be made that would deprive a current member of superannuation pension rights or benefits provided under applicable laws of Massachusetts, if such member has paid the stipulated contributions specified in sections or provisions of such laws.

Normal Retirement – Normal retirement occurs at age 65; however, participants may retire after twenty years of service or at any time after attaining age 55. Participants with hire dates subsequent to January 1, 1978 must have a minimum of ten years' creditable service in order to retire at age 55. Participants become vested after ten years of service. Benefits commencing before age 65 are provided at a reduced rate. Members working in certain occupations may retire with full benefits earlier than age 65.

Disability Retirement – The System provides for both an ordinary disability retirement, where a participant is permanently incapacitated from a cause unrelated to employment and an accidental disability retirement, where the disability is the result of an injury or illness received or aggravated in the performance of duty. The amount of benefits to be received in such cases is dependent upon several factors, including the age at which the disability retirement occurs, the years of service, average compensation and veteran status.

Funding Status and Progress – The Town has elected provisions of Chapter 32, Section 22D of Massachusetts General Laws, which require that at a minimum, the funding schedule be established to fully fund the accrued liability by June 30, 2030. Under provisions of this law, participating employers are assessed their share of the total retirement cost based on the entry age, normal actuarial cost method. Amortization of the unfunded actuarial liability is determined using the level dollar amortization method over a 20-year period. Currently, the Town's funding schedule is calculated to fully fund the accrued liability by June 30, 2014, however this date is subject to change, pending the release of more current actuarial updates.

The funded status of the System at January 1, 2008, the most recent valuation date, is:

Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) (B)	Unfunded AAL (UAAL) (B - A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
\$ 90,708,216	\$ 98,591,648	\$ 7,883,432	92.0%	\$ 18,680,825	42%

The schedules of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, present multi-year trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the AAL for benefits.

Contribution Requirements and Contributions Made – The System’s funding policies have been established by Chapter 32 of the Massachusetts General Laws. Depending on their employment date, members must contribute 5%, 7%, 8%, or 9% of their compensation. Additionally, employees hired after January 1, 1979 contribute an additional 2% on earnings in excess of \$30,000.

Contributions are recognized as additions in the period when they become due pursuant to formal commitments, statutory or contractual requirements. Benefits and refunds are recognized as deductions when incurred and administrative expenses are funded through investment earnings.

Member employers are required to contribute the remaining amounts necessary to finance benefits, except for certain cost-of-living adjustments granted between 1982 and 1997, which are reimbursed by the Commonwealth. The amount of these on behalf payments from the Commonwealth were not material to the Town’s financial statements and accordingly were not reported as general fund activity.

GAAP requires that the annual minimum provision for pension costs should include normal cost, interest on unfunded past service cost liability, and amortization of unfunded vested benefits, based on an acceptable actuarial cost method. Chapter 32 of the General Laws as amended requires amortization of the unfunded pension liability over a forty-year period.

Annual Pension Cost – The current and two preceding years’ apportionment of the annual required contributions between the employers required the Town to contribute approximately 96%, 96% and 96% respectively of the total. The total required and total actual contribution was \$3,433,449, \$3,405,298 and \$3,251,144 for the years ended December 31, 2008, 2007 and 2006 respectively, therefore, at June 30, 2009 the Town did not have a net pension obligation.

Methods and Assumptions – The significant methods and assumptions as of the latest actuarial valuation are as follows:

Valuation date:	January 1, 2008
Actuarial cost method	Individual entry age normal
Amortization method	4.5% increasing
Asset valuation method	Actuarial; 4 year smoothing
Investment rate of return	8.0%
Projected salary increases	Service based table with ultimate rates of 5.0%,

Legally Required Reserve Accounts – The balances in the Systems legally required reserves as of December 31, 2008 are as follows:

Description	Amount	Purpose
Annuity Savings Fund	\$17,251,720	Active members’ contribution balance
Annuity Reserve Fund	5,588,183	Retired members’ contribution account
Military Service Fund	1,631	Military benefits
Pension Reserve Fund	44,200,468	Amounts appropriated to fund future retirement benefits
Pension Fund	-	Remaining net assets
Total	<u>\$67,042,002</u>	

Massachusetts Teacher's System (A Noncontributing Employer Plan) - Teachers and certain administrative employees of the School Department participate in a contributory System administered by the Massachusetts Teachers Retirement Board. Contributions to that system totaled \$6,178,955 for the year ended June 30, 2009 and were made entirely by the Commonwealth of Massachusetts, on behalf of the Town, which does not contribute directly to this system. The Town's payroll covered by this plan during the year ended June 30, 2009 was approximately \$23,640,000. Eligibility requirements for participation are as follows:

1. The employee must be employed on at least a half-time basis in a contracted professional position within a public school system located in Massachusetts.
2. The employee must be certified by the Massachusetts Department of Education for a position, which requires certification.

Benefit provisions and contribution requirements are established by state law. Depending on their employment date, members must contribute 5%, 7%, 8%, or 9% of their compensation. Additionally, employees hired after January 1, 1979 contribute an additional 2% on earnings in excess of \$30,000. Normal retirement occurs at age 65; however, participants may retire after twenty years of service or at any time after attaining age 55. Participants with hire dates subsequent to January 1, 1978 must have a minimum of ten years' creditable service in order to retire at age 55. Participants become vested after ten years of service. Benefits are based on the average of the three highest consecutive salaried years of employee service and are determined in a manner similar to the provisions of the System. MGL Chapter 114 of the Acts of 2000 allows for all eligible members of the Massachusetts Teachers System to contribute a flat 11% rate as of July 1, 2001 in order to receive a retirement benefit enhancement. The benefit enhancement requires a minimum of five years of contribution at this 11% rate and at least 30 years of creditable service in order to receive accelerated retirement benefits up to the statutory maximum of 80%. Contribution at this 11% was voluntary for existing members of the System and is mandated to all new members as of July 1, 2001.

*Recent Legislative Actions* – On June 16, 2009, the Massachusetts Legislature passed what is designated as Chapter 21 of the Acts of 2009, *An Act Providing Responsible Reforms in the Pension System*. This pension reform, among other things, redefined “regular compensation” for payments made after June 30, 2009. The new definition, which takes effect on July 1, 2009, limits regular compensation to “wages,” and, with a few exceptions, defines wages as base salary. In addition, the Massachusetts Legislature extended the required funding schedule from 2028 to 2030 in response to the steep decline in the worldwide economy and the effect this has had on the fair value of managed retirement plan assets throughout the Commonwealth of Massachusetts.

## **B. Other Post Employment Benefits (OPEB)**

Plan Description – In addition to the pension benefits previously described, the Town provides health and life insurance benefits to current and future retirees, their dependents and beneficiaries (hereinafter referred to as the “Plan”) in accordance with Massachusetts General Law Chapter 32B. Specific benefit provisions and contribution rates are established by collective bargaining agreements, state law, and Town ordinance. All benefits are provided through the Town's insurance program. The Plan does not issue a stand – alone financial report since there are no assets legally segregated for the sole purpose of paying benefits under the Plan. The number of participants in the Plan consists of 745 active employees and 593 retired employees for a total of 1,338.

Funding Policy - The contribution requirements of Plan members and the Town are established and may be amended by the Town. Retirees contribute a portion of their post-retirement medical costs, which varies by plan. This is accomplished through pension benefit deductions. The remainder of the cost is funded by the Town. The Town pays \$3.14 per month towards life insurance depending on the plan, the retirees pay the remainder. The Town currently contributes enough money to the Plan to satisfy current obligations on a pay-as-you-go basis. The costs of administering the Plan are paid by the Town.

Annual OPEB Cost and Net OPEB Obligation - The Town's annual OPEB cost is calculated based on the annual required contribution "ARC" of the employer, an actuarially determined amount that is calculated in accordance with GASB Statement #45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded liabilities over a period not to exceed thirty years. The following table reflects the activity regarding the Town's OPEB obligation:

OPEB obligation at beginning of year	\$ -
Service cost with interest	4,639,526
Amortization of actuarial accrued liability (AAL)	3,310,790
Contributions made	<u>(2,658,430)</u>
 OPEB obligation at end of year	 <u>\$ 5,291,886</u>

In addition, the Town established a Trust fund under special acts of the legislature to accumulate funds for future payments of OPEB costs. The Town voted to transfer \$600,000 into this fund during the year ended June 30, 2009.

Trend information regarding annual pension cost, the percentage of the annual pension cost contributed and the net pension obligation is as follows:

Fiscal Year Ending	Annual OPEB Cost (AOPEBC)	Percentage of AOPEBC Contributed	Net OPEB Obligation
June 30, 2009*	\$7,950,316**	33.4%	\$5,291,886

\* Transition year

\*\* Reflected as Fringe Benefits in the Statement of Activities

Funding Status and Funding Progress - The funded status of the Plan at June 30, 2009 for the most recent actuarial valuation performed as of July 1, 2008, was as follows:

Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) Entry Age Normal Cost (B)	Unfunded AAL (UAAL) (B - A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
\$ -	\$ 112,625,512	\$ 112,625,512	0.00%	\$ 42,322,696	266.1%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events into the future. Amounts determined regarding the funded status of the Plan and the ARC of the employer are subject to continual revision as estimates are compared to actual results and past expectations.

*Methods and Assumptions* – projections of benefits for financial reporting purposes are based on the substantive Plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and the Plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. The significant methods and assumptions as of the latest valuation are as follows:

Valuation date:	July 1, 2008
Actuarial cost method	Projected unit credit
Amortization method	Level percent of pay
Remaining amortization period:	30 years as of July 1, 2008
Interest discount rate:	3.5%
Healthcare/Medical cost trend rate:	9.0% grading down to 5% in year 2016 and thereafter

- C. Risk Financing** – The Town is exposed to various risks of loss related to torts; theft, damage, and destruction of assets; errors and omissions; natural disasters; and various employee benefits including health, worker’s compensation, and unemployment compensation.

The Town is a part of a premium-based self-insurance group which insures for worker’s compensation, and general and personal liability, through the Massachusetts Inter-Local Insurance Association (MIIA). Additionally, the Town is entirely self-insured for police and fire employees’ unemployment. The Town essentially transfers its risk through payment of its annual assessment which is adjusted according to the Town’s experience history. All other insurance is carried through conventional carriers.

- D. Contingencies** – The Town is party to certain legal claims, which are subject to many uncertainties, and the outcome of individual litigation matters is not always predictable with assurance. Although the amount of liability, if any, at June 30, 2009, cannot be ascertained, management believes that any resulting liability, if any, should not materially affect the basic financial statements of the Town at June 30, 2009.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

The Town is subject to certain Federal arbitrage laws in accordance with long-term borrowing agreements. Failure to comply with the rules could result in the payment of penalties. The amount of penalties, if any, cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

## **V. Implementation of New GASB Pronouncements**

In June 2007, the GASB issued GASB No. 51, *Accounting and Financial Reporting for Intangible Assets* (GASB 51). The objective of GASB 51 is to establish accounting and financial reporting requirements for intangible assets such as easements, water rights, timber rights, patents, trademarks and computer software, and reduce inconsistencies in current reporting practices, thereby enhancing the comparability of the accounting and reporting of such assets among state and local governments. GASB 51 is effective for periods beginning after June 15, 2009. The Town will adopt GASB 51 for the fiscal year ending June 30, 2010.

In June 2008, the GASB issued GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*. Statement 53 is intended to improve how state and local governments report information about derivative instruments—financial arrangements used by governments to manage specific risks or make investments—in their financial statements. The Statement specifically requires governments to measure most derivative instruments at fair value in their financial statements that are prepared using the economic resources measurement focus and the accrual basis of accounting. The guidance in this Statement also addresses hedge accounting requirements and is effective for financial statements for reporting periods beginning after June 15, 2009, with earlier application encouraged. The Town will adopt GASB 53 for the fiscal year ending June 30, 2010.

In March 2009 the GASB issued GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The objective of GASB 54 is to alter the focus to bring greater clarity and consistency to fund balance reporting and terminology used to report fund balance in governmental funds. GASB 54 is effective for periods beginning after June 15, 2010. The Town will adopt GASB 54 for the fiscal year ended June 30, 2011.

The Town is currently evaluating whether the adoptions of these GASB pronouncements will have a material impact on its financial statements.

TOWN OF DEDHAM, MASSACHUSETTS

REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2009

SCHEDULES OF FUNDING PROGRESS

Pension System

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a/c)
01/01/08	\$ 90,708,216	\$ 98,591,648	\$ 7,883,432	92%	\$ 18,680,825	42%
01/01/06	70,287,000	89,323,000	19,036,000	79%	17,182,000	111%
01/01/04	61,223,000	81,608,000	20,385,000	75%	14,859,000	137%

Other Post Employment Benefits

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a/c)
1/1/2008	\$ -	\$ 112,625,512	\$ 112,625,512	0.0%	\$ 42,322,696	266.1%

SCHEDULES OF CONTRIBUTION FUNDING

Pension System

Year Ended December 31,	Dedham Contributory Retirement System			Town	
	Annual Required Contributions	(A) Actual Contributions	Percentage Contributed	(B) Actual Contribution	(B / A) Town's Percentage of System Wide Actual Contributions
2008	\$ 3,433,449	\$ 3,433,449	100%	\$ 3,291,740	95.9%
2007	3,405,298	3,405,298	100%	3,262,951	95.8%
2006	3,251,144	3,251,144	100%	3,116,000	95.8%

Other Post Employment Benefits

Year Ended June 30,	Annual Required Contributions	(A) Actual Contributions	Percentage Contributed
2009	\$ 7,950,316	\$ 3,258,430	41.0%

See accompanying independent auditors' report.

TOWN OF DEDHAM, MASSACHUSETTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL - GENERAL FUND  
 YEAR ENDED JUNE 30, 2009

	Budgeted Amounts		Actual Budgetary Unadjusted	Encumbrances and Continuing Appropriations	Actual Budgetary Adjusted	Variance Favorable (Unfavorable)
	Original Budget	Final Budget				
<b>REVENUES</b>						
Real estate and personal property taxes, net	\$ 60,128,495	\$ 60,128,495	\$ 60,019,839	\$ -	\$ 60,019,839	\$ (108,656)
Intergovernmental	8,536,934	8,140,333	8,103,178	-	8,103,178	(37,155)
Motor vehicle and other excises	2,945,013	2,945,013	3,433,110	-	3,433,110	488,097
License and permits	3,287,527	3,287,527	2,449,238	-	2,449,238	(838,289)
Departmental and other revenue	704,148	704,148	1,017,774	-	1,017,774	313,626
Penalties and interest on taxes	353,259	353,259	329,453	-	329,453	(23,806)
Investment income	725,000	725,000	492,827	-	492,827	(232,173)
<b>Total Revenues</b>	<b>76,680,376</b>	<b>76,283,775</b>	<b>75,845,419</b>	<b>-</b>	<b>75,845,419</b>	<b>(438,356)</b>
<b>EXPENDITURES</b>						
General government	5,294,790	5,246,534	4,574,578	378,202	4,952,780	293,754
Public safety	11,009,529	11,005,144	10,836,056	54,783	10,890,839	114,305
Education	32,458,912	32,952,663	31,896,949	634,391	32,531,340	421,323
Public works	5,721,915	6,176,915	5,832,269	-	5,832,269	344,646
Culture, recreation and human services	2,844,871	2,787,071	2,738,028	-	2,738,028	49,043
State and county tax assessments	2,316,671	2,316,671	2,318,484	-	2,318,484	(1,813)
Fringe Benefits and Pensions	11,063,745	11,064,547	11,051,734	-	11,051,734	12,813
Debt service	6,287,082	6,365,533	6,035,727	-	6,035,727	329,806
<b>Total Expenditures</b>	<b>76,997,515</b>	<b>77,915,078</b>	<b>75,283,825</b>	<b>\$ 1,067,376</b>	<b>76,351,201</b>	<b>1,563,877</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers, net	(1,176,676)	(1,176,676)	(1,176,676)	-	(1,176,676)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(1,176,676)</b>	<b>(1,176,676)</b>	<b>(1,176,676)</b>	<b>-</b>	<b>(1,176,676)</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES-USE OF PRIOR YEAR BUDGETARY FUND BALANCE</b>						
	<b>(1,493,815)</b>	<b>(2,807,979)</b>	<b>(615,082)</b>	<b>-</b>	<b>(1,682,458)</b>	<b>\$ 1,125,521</b>
<b>BUDGETARY FUND BALANCES, JULY 1, 2008</b>						
	<b>6,505,872</b>	<b>6,505,872</b>	<b>6,505,872</b>	<b>-</b>	<b>6,505,872</b>	<b>-</b>
<b>BUDGETARY FUND BALANCES, JUNE 30, 2009</b>						
	<b>\$ 5,012,057</b>	<b>\$ 3,697,893</b>	<b>\$ 5,890,790</b>	<b>-</b>	<b>\$ 4,823,414</b>	<b>-</b>
<b>Budgetary deficit funded from:</b>						
Undesignated surplus (free cash)	747,676	2,061,840	-	-	-	-
Prior year encumbrances	670,420	670,420	-	-	-	-
Miscellaneous other	75,719	75,719	-	-	-	-
	<b>\$ 1,493,815</b>	<b>\$ 2,807,979</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

The accompanying notes to the required supplementary information are an integral part of this schedule.

TOWN OF DEDHAM, MASSACHUSETTS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2009

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**I. Budgetary Basis of Accounting**

An annual budget is legally adopted for the General Fund and the Enterprise Fund. Financial orders are initiated by department heads, recommended by the Finance Committee and approved by Town Meeting annually in April. Expenditures may legally exceed appropriations at the department level. Department heads may transfer, without Town Meeting approval, appropriation balances from one expenditure account to another within their department or budget. The Town Meeting and the department head however must approve any transfer of unencumbered appropriation balances between departments or agencies. At the close of each fiscal year, unencumbered appropriation balances lapse or revert to unreserved fund balance.

The Town made several minor (approximately 1%) supplemental budgetary appropriations throughout the year. The majority of these were to supplement the Town's individual appropriations.

The Town's general fund is prepared on a basis other than GAAP. The "actual" results column of the Schedule of Revenues, Expenditures and Changes in Fund Equity – Budgetary Basis is presented on a budgetary basis to provide a meaningful comparison with the budget. Primary differences include the recognition grossing up of revenues and expenditures to reflect On Behalf Teacher's Retirement paid by the Commonwealth. A reconciliation is provided below.

Revenues on a GAAP basis	\$ 82,024,375
On Behalf Teacher's receipts	( 6,178,956)
Revenues on a Budgetary basis	\$ 75,845,419
Expenditures on a GAAP basis	\$ 80,837,049
Debt service treated as transfers	625,732
On Behalf Teacher's expenditures	( 6,178,956)
Expenditures on a Budgetary basis	\$ 75,283,825
Transfers on a GAAP basis	\$ 1,802,408
On Behalf Teacher's expenditures	625,732
Transfers on a Budgetary basis	( \$ 1,176,676)

## Town of Dedham Annual Report 2009/2010

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### REPORT OF THE FINANCE COMMITTEE

The finance committee's prime responsibility is to make recommendations on all financial matters, including the budget, to town meeting. The finance committee has oversight responsibility for all municipal financial matters, as well as other statutory authority granted to them by town bylaw.

The budget preparation involves both expenses and payroll for all departments, once this process is completed the budget is submitted to the Town at the annual town meeting. In addition, the committee works with the capital expenditures committee in the preparation of the capital improvement plan. The finance committee has developed a forecasting model that allows the town to forecast out five years, and to take ideas, proposals, and new requirements and translate them into the most likely financial reality over the next five years.

The Budget/Finance Assistant serves as staff support to the Finance Committee, Capital Expenditures Committee, and the Town Administrator regarding budgets and certain special projects, also, assists the Director of Finance with projects.

This committee's goal is to improve the budgeting and capital expenditures process. The Finance Committee's role is not limited to budgets, but extends to financial management, financial policy, and financial planning. In addition, the Committee can authorize transfers from their Reserve Fund for "extraordinary and unforeseen" expenditures.

### REPORT OF THE TREASURER-COLLECTOR

With the concurrence of Town Meeting and the State Legislature, the Home Rule Charter of the Town was amended to combine the offices of the Town Treasurer and Town Collector into one Treasurer-Collector with the responsibilities of both offices. Robin A. Reyes was appointed by the Director of Finance to be the first Treasurer-Collector.

The Treasury office receives all revenues from all sources, accounts for them in the proper categories, and holds them in various bank accounts until needed to pay salaries and other expenses. All payments made by the town are paid on checks signed by the Treasurer-Collector, based on warrants (orders to pay) signed by the Town Administrator, the Finance Director and the Board of Selectmen. Except for money held in trust and money held for the stabilization funds, the town's money is invested by law in accounts that are both safe and quickly accessible. Trust funds and stabilization funds are invested in safe assets on a longer term basis. The Town's trusts are managed by officers of BNY Mellon and the stabilization funds are managed by the investment firm of Morgan Stanley. Although the town has goals for the return on its investments, those goals are secondary to security and liquidity. All bank accounts are reconciled monthly and verified annually by the town's independent auditors. These functions are under the supervision of long-time Assistant Treasurer Donna Bowse.

The Treasurer-Collector is authorized by Town Meeting to borrow money by issuing bonds and notes. In May 2010 the town incurred debt of \$8,094,500 for road and sidewalk repairs, a new fire truck, a

## Town of Dedham Annual Report 2009/2010

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new roof for the Dexter School building, a new boiler for the Oakdale School, kitchen equipment for Dedham High School, final plans for a new Avery elementary school, improvements at the Brookdale Cemetery, and for the construction of a new Avery Elementary School and the construction of a new athletic facility adjacent to the High School and the new Avery School. These last two borrowings were voted by the Town to be exempt from the limits of Proposition 2 1/2, as debt exclusions.

All payroll checks are issued by the Treasury office, based on vouchers submitted by the various departments, including the schools. The town's payroll is automated through a vendor called Harper's Payroll Service. During the year we were fortunate to acquire the services of Susan Munchbach as the payroll administrator.

Another important and time consuming function of the Treasury office is the administration of the employees' health insurance. The Town is a member of a large consortium of municipalities called the West Suburban Health System. WSHS negotiates and administers insurance contracts with all the service providers available to our employees. The Treasury office conducts the enrollment of employees and is the direct contact with WSHS through our benefits coordinator Debbie Deegan.

The Treasurer-Collector is also charged with custody of all intangible assets of the town, such as deeds to land, leases of buildings, officials' bonds, and insurance policies.

The Treasurer-Collector, as the collector of taxes, is responsible for collection of all real estate, personal property and motor vehicle and boat excise taxes on behalf of the Board of Assessors. In addition the Collections office collects all sewer use fees on behalf of the Town Administrator, who is the Sewer Commissioner. The Collections office also collects departmental receipts billed by the Police and Fire Departments, the Building Department, the DPW and the Board of Selectmen acting as the Licensing Board. Altogether, over 100,000 bills on approximately 45,000 accounts are issued and administered during the year, and over 250,000 transactions are posted in those accounts.

It is the top priority of the Collections office to assure the accuracy of taxpayer's accounts and to assure the reconciliation of receivable balances with the accounting office. That all these transactions are accomplished smoothly and accurately is attributable to the staff of the Collections office, office manager Mary-Ellen MacLean and senior clerks Liz Hodgdon, Anita Niland and Barbara Craven.

Online transactions continue to be available for the payment of real estate and most motor vehicle excise taxes. There are two such services signed up with the town, called eBill and UniPay. Both are accessible from the front page of the Town's web site. The town also uses a payment processing bank service (lockbox) from Citizens Bank to deposit and credit payments quickly and accurately. Delinquencies in motor vehicle excise are delegated to PKS Associates of Reading MA as deputy collector, and delinquencies in personal property taxes and departmental receipts are placed for collection with F H Cann of Andover MA, an independent collection agency.

The Collections office has integrated the tax billing functions with the Board of Assessors' office and the collection reporting functions with the online general ledger and accounts payable modules of the KVS Information Systems municipal accounting software. This integration has enabled the automatic reconciliation of all receivable and cash accounts since Fiscal Year 2006.

Once again I take this opportunity on behalf of the town to commend the staff of the Treasury and Collections offices. None of the above would have been possible without their efforts. The work of the office requires energy, patience, accuracy and multi-tasking skills unique in town government. That so much is accomplished correctly and on time is a tribute to the dedication and expertise of the staff.

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We also remain grateful for the cheerful and hard-working senior citizens who provide needed services in the office as part of the senior tax program. On behalf of the town, we are most appreciative of those citizens who make town government possible by paying their taxes and fees on time all the time.

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### CHAPTER IV – GENERAL GOVERNMENT

#### REPORT OF THE AFFIRMATIVE ACTION DIRECTOR

The affirmative action director is appointed by the Board of Selectman and is charged with the responsibility of insuring that the Town complies with the Directives and Policies of the “Massachusetts Commission Against Discrimination” (MCAD).

The reports submitted are to ensure the state that the Town of Dedham is complying with their requirements for employment and minority/women contracts.

This office will continue to maintain and improve upon its working relationship with the MCAD in the best interest of the Town of Dedham.

#### REPORT OF THE COMMISSION ON DISABILITY

The Commission on Disability consists of nine members who are appointed by the Town Administrator. A majority of the members must have a disability or be a family member of a person with a disability. One member is appointed by the town and must be a town official. The remaining members may be anyone who has an interest in making Dedham more accessible. Current officers are Michelle Labadini, Chairperson; Patricia Whitehouse, Vice Chairperson, Laurie Reisner, Recording Secretary; Amy Ashdon, Corresponding Secretary; Kenneth Cimeno, Town Official and Treasurer.

Our mission is to promote the full integration and participation of people with disabilities in all activities, services and employment opportunities of the community. The Commission advises and assists municipal officials in ensuring compliance with Federal and State disability laws and provides information, referrals, guidance and technical assistance in all disability related matters.

During the past year, the Commission:

- Selected two Dedham High School Seniors to be the recipients of the JoAnn Mucciaccio Commission on Disability Scholarship and the General Weeks Commission on Disability Scholarship, both of which will be awarded for the spring term in 2010.
- Conducted reviews of variance requests referred to us by the Architectural Access Board
- Served as a contact and advocate for Dedham residents who have a disability related questions and/or complaints
- Reviewed The Dedham Commission on Disabilities By-Laws
- Managed the revenues derived from 50% of the fines generated from violations of the handicap parking laws in Dedham
- Maintained the previous developed page on the Town of Dedham website and Commission on Disability website
- Continued work on an access survey of businesses in Dedham
- Raised awareness of disability issues among town officials, merchants and residents
- Added new members to our Commission
- Reviewed and submitted our findings regarding the open space report

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- Requested ADA requirement updates be implemented to the Dolan Center

### **GOALS FOR THE COMING YEAR**

- Develop publicity to create a continuing community awareness of the Commission on Disability and of the needs of people with disabilities;
- Support and encourage a disabilities awareness project;
- Continue work on the parking ticket patrol project,
- Get formally included in the process for reviewing building plans in Dedham,
- Produce one or two public education forums during 2011.
- Develop a strong voice to advocate for “Real Choices”,
- Assure that existing activities and programming provides for full integration of people with disabilities
- Develop new activities and programming in the areas of housing, employment, access, education, and recreation

### **REPORT OF THE CONSERVATION COMMISSION**

The purpose of the Conservation Commission is to oversee and protect the Town's ponds, rivers, brooks, marshes, wetlands, wildlife habitats and other natural resource areas by administering the State Wetlands Protection Act, the Town of Dedham Wetlands Protection By-law (Chapter 28) and the Dedham Stormwater Management By-law (Chapter 36).

The current members of the Commission are Frederick Civian, Chairman, (Three year term expiring March, 2015) Jonathan Briggs, Vice Chair, (Three year term expiring March, 2015) Julia Healy, Clerk, (Three year term expiring August 2013) David Gorden, (Three year term expiring March, 2015) Laura Bugay, (Three year term expiring July 2012) Brian McGrath, (Three year term expiring July 2012) and Andrew Tither (Three year term expiring August 2013).

The Conservation Commission protects Dedham's environment in three ways:

- reviews and approves development projects, adding and enforcing requirements that meet state and local regulations
- works with citizens groups, town officials and local businesses to provide increased public access to rivers and ponds
- promotes increased public awareness of the importance of environmental issues and water conservation.

### **I. PROJECT REVIEWS AND ENFORCEMENT**

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During Fiscal 2011, the Conservation Commission held 21 meetings and reviewed over 47 new projects. The Commission issued 28 Stormwater Management Permits under the Town of Dedham Stormwater Management By-law. The Commission also issued 20 Determinations of Applicability to determine whether a property or proposed project falls within the jurisdiction of the Commission and 10 Orders of Conditions under the Massachusetts Wetland Protection Act and the Town of Dedham Wetlands Protection By-law. The Commission and its staff spent time working with Noble and Greenough School, Dedham Country Day School and the Avery School on significant new building projects and campus expansions. The Commission also continues to routinely enforce wetland and dumping violations at properties that border wetland areas, issuing Enforcement Orders to correct various violations and at times imposing fines ranging from \$100 to \$300 each. The Conservation Commission, Planning Department and Department of Public Works are working together to create a consistent policy on snow removal for municipal and privately owned properties in the town, given the record snow fall amounts during the winter of 2010/2011.

### **II. INCREASED PUBLIC ACCESS**

**Water Trail:** The Commission continues to improve public access to the Charles River and is currently working on the creation of two new launch sites on town-owned properties. Town Landing is a site within walking distance of Dedham Square which will provide paddlers with an opportunity to access local businesses. The second new launch site will be located at the Dolan Center, 269 Common Street and will be constructed by the Massachusetts Department of Fish and Wildlife. In addition, Mitigation funds were approved for the construction of Mill Pond Park on Mother Brook, a new pocket park that will provide access to the brook along with a butterfly garden and handicapped accessible viewing platform.

**Land Trail:** Progress has also been made on additional links in the walking trail system adjacent to the Charles River. One end of the existing trail begins at the Dolan Center property and continues through the land owned by the Society of Missions to Africa to the northwest. The Commission is working with the property owner of the Emeritus facility on Common Street to obtain a trail easement which would make the connection from the existing trail through to the Whitcomb Woods property which is already connected to the public trail system at NewBridge on the Charles. The route 128 Add-a-Lane project will eventually provide another connection from the NewBridge on the Charles property, through the highway right-of-way along the riverbank to a planned parking area on Lyons Street.

### **III. PUBLIC EDUCATION**

**Water Resource Protection:** The Commission protects Dedham drinking water supply through vigorous enforcement of the Commonwealth's Wetlands Protection Act, the Town's local wetlands bylaw and the Town's Stormwater Management Bylaw. The result is cleaner water infiltrating into the ground to replenish our underground water supply. The Commission both requires and encourages water conservation by local residences and businesses, but is concentrating its efforts on new commercial development, such as Supreme Cabinet (21 Eastbrook Street), 125 Washington Street, Dedham Medical Associates (Lyons Street) and The Vitamin Shoppe (Providence Highway). The Environmental Protection Agency and the Massachusetts Department of Environmental Protection developed a Total Maximum Daily Loads for both the Charles River and the Neponset River that establish the amount of a pollutant that a waterbody can assimilate with exceeding its water quality

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standard for that pollutant. These TMLDs are the basis for the Dedham Stormwater Management By-law which was created to diminish the amounts of pollutants entering both impaired water bodies. The Commission continues to identify and map the Town's surface water resources so that when redevelopment projects occur stormwater facilities can be upgraded to improve water quality in our streams and ponds.

### IV. GOALS

The Conservation Commission intends to continue to administer the State Wetlands Protection Act, update the Town's Stormwater Management Rules and Regulations to include new State requirements, continue its ongoing public access projects and public education efforts and to work with the Dedham-Westwood Water District to expand its water conservation program to include Town projects.

### REPORT OF THE COUNCIL ON AGING

The mission of the Council on Aging (CoA) is to provide information to adults aged sixty and over in areas that encourage and promote independence, choice, dignity, and participation in the community. The Town Administrator, William Keegan, appoints CoA Board Members for a period of one year. Members include Leanne Jassett, Chairperson; Marie-Louise Kehoe, Vice-Chair; Amanda Perry, Secretary; Maureen Teti; Dr. David Kaufman; Russ Poole; Richard Kohut; and Sandra Tocman. The expiration date for the terms of current members is September, 2011. In addition, permanent members include the Superintendent of Schools, a Board of Health Representative, and a Parks and Recreation Representative.

The CoA staff consist of a full-time Director, full-time Outreach Coordinator, part-time Van Driver, and full-time Assistant to the Director. The Outreach Coordinator serves over 600 clients, providing information, case management, health benefits counseling, Home Care referrals, crisis intervention, fuel assistance and tax work-off counseling. Transportation services provided approximately 1500 trips, including medical and grocery shopping. Over 1000 seniors enjoyed holiday luncheon events throughout the year. CoA hosted ten guest speaker events on matters of health, the law, safety, and travel and leisure. Regularly scheduled weekly activities include: Bingo, Tai Chi, art classes, exercise classes, Wii games, quilting, Blood Pressure Clinic, the Troubadours, Bridge, movies, Scrabble, and social hours. The in-house exercise class was discontinued in January and a contract was set up with the Dedham Health and Athletic Complex to provide classes for seniors at a reduced rate.

During the fiscal year 2009-2010, the Council on Aging faced some significant challenges. The Council was without a Director from December, 2009 – July 5, with the Town Administrator filling in as Acting Director for that time period. The position of Assistant to the Director has been vacant from February, 2010 to the present. The position of Van Driver was unfilled from March, 2010 until August, 2010. Some programs and activities were affected by the staff vacancies. Transportation for shopping was discontinued for April and then reinstated by the volunteer services of a member of the

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Board. Medical transportation was provided by Friendly Visitor volunteers, on a somewhat lessened schedule. The Outreach Program continued at normal capacity.

Goals for this coming year are to 1) assess the needs, issues, and interests of all adults in Dedham aged 50+, by means of a town-wide survey; 2) broaden the participant and stakeholder base; 2) build partnerships with community agencies and vendors; 3) energize current participants through new and forward-looking activities and systems; 4) explore the acquisition of a new space for the CoA. The Council has a strong core, based in the CoA Board. As staff vacancies are filled, and as we move forward with new inspiration, we will continue to reach out to older adults in our community and to improve the quality of their lives.

### REPORT OF THE ENDICOTT ESTATE COMMISSION

In keeping with the bequest of Katherine Endicott, The Endicott Estate is happy to report that the use of the Estate by community organizations has again exceeded the 2500 hour mark in the last year. The monetary value of this would be in excess of \$135,000.00 at the usual business rates. The quality of life in our community is truly enhanced by this treasure. Improvements to the interior of the Estate, landscaping and cottage improvements have been substantially completed and we look forward to maintaining them. We welcomed many exciting community events during the year.

Events such as Oktoberfest, the summer concerts, the Bay State Antique Auto Show and the James Joyce Ramble bring fun times, as well as a true feeling of community

### REPORT OF THE ENVIRONMENTAL DEPARTMENT

In October of 2007 the Town created the Environmental Department. The mission of the Environmental Department is to protect the Town's natural resources and create a sustainable Dedham by actively engaging residents and businesses in environmental issues affecting the community.

The Environmental Coordinator position is a full time position that oversees a vast array of environmental issues including climate change, recycling, stormwater, and wildlife management. This position works with the Conservation Commission, as the Stormwater Officer to promote awareness and understanding of the stormwater bylaw and protection of our natural resources. Additionally, this position serves as staff to the Sustainability Advisory Committee, which advises the Town's Board of Selectmen on strategies for advancing the Town's commitment to renewable energy, at the municipal, business, and residential levels.

#### CLIMATE CHANGE

The Environmental Department is pleased to report it has made great strides in benchmarking the energy usage of municipal and residential practices utilizing ICLEI's software. Currently, a Local Climate Action Plan is being drafted that will include an overview of municipal and school energy consumption, as well as measures for how to reduce the Town's carbon footprint.

The Environmental Department and the Sustainability Advisory Committee continue to recruit new

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participants for the Cool Dedham campaign to reduce the Town's overall carbon footprint. The goal of this campaign is to empower 25% to 85% of Dedham residents to reduce their carbon footprints 25% by 2012.

For a second year running the Environmental Department and the Sustainability Advisory Committee have worked with the Town of Westwood's Environmental Action Committee to organize the Dedham-Westwood Green Fair. This fair showcase sustainable lifestyle practices and has successfully attracted a combined total of approximately nine hundred people in the first two years.

Over the past year this Department, along with the Sustainability Advisory Committee have worked diligently to become a Green Community as designated by the Department of Energy Resources (DOER). The goal of the Green Communities Program is to enable communities to maximize opportunities to save energy in public buildings; to generate some of their energy needs from renewable sources; to make other decisions that reduce their environmental impact and carbon footprint, and ultimately, to put the Commonwealth at the hub of the 21st century clean energy economy. The Green Communities Act creates a grant and loan program for those communities who meet the 5 criteria outlined below. Funding through this program can be used to implement energy efficiency measures, or renewable energy projects. In order to receive the official Green Communities designation, the Town of Dedham has been working to meet the following criteria:

1. Adopt local zoning bylaw or ordinance that allows "as-of-right-siting" of renewable energy projects – siting that does not unreasonably regulate these uses – *passed May 17, 2010 Town Meeting*
2. Adopt an expedited permitting process related to the as-of-right facilities – *passed May 17, 2010 Town Meeting*
3. Establish a municipal energy use baseline and a program designed to reduce baseline use by 20 percent within five years - *Approved by Board of Selectmen and School Committee 2010*
4. Purchase only fuel-efficient vehicles for municipal use, whenever such vehicles are commercially available and practicable – *Approved by Board of Selectmen and School Committee 2010*
5. Stretch Code - Require all new residential construction over 3,000 square feet and all new commercial and industrial real estate construction to reduce lifecycle energy costs - *passed May 17, 2010 Town Meeting*

To date the Town has passed all 5 of the criteria needed to become a Green Community.

### **RECYCLING**

The Town of Dedham has been engaged over the past year in a public process to inform residents of the new recycling and trash collections system, Single Stream Recycling and Automated Trash

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Collection. Single Stream Recycling is an environmentally sensitive approach to the management of waste. It reduces, through increased recycling, the overall volume of trash collected in the community, therefore reducing disposal costs. Single Stream Recycling is a one-step approach to recycling, a streamlined approach that is easier for residents since items no longer have to be separated. Communities who have implemented Single Stream have seen recycling rates double and have found cleaner streets as a result of the covered containers.

### *America Recycles Day*

In 2008, the Environmental Coordinator implemented the first ever America Recycles Day competition in Dedham. America Recycles Day is a national event that focuses on the importance of recycling and buying recycled products. The purpose of America Recycles Day is to promote the social, environmental, and economic benefits of recycling and encourage more people to join the movement toward creating a better natural environment. In celebration of this day, the Town of Dedham's Environmental Department holds a yearly recycling competition among the schools. In 2010, Oakdale came in first place, Avery second and Greenlodge third. This was a friendly recycling competition among Dedham elementary schools to see who could recycle the largest quantity of materials.

### **CONSERVATION AND RECREATION**

The Town of Dedham received funding from the Department of Conservation and Recreation's Recreational Trails Program to create the Dedham Water Trail. The Recreational Trails Program provides grants for a variety of trail protection, construction, and stewardship projects throughout Massachusetts. The Dedham Water Trail is located entirely in Dedham and is made a loop by Long Ditch, located in Cutler Park, which is owned by the Department of Conservation and Recreation. Dedham's portion of the Charles offers smooth water with a moderate current. The Water Trail follows the lead of organized hiking trails, by marking the trail with mile markers and signs at launches and at specific historical and ecologically significant locations. Waterproof trail maps are available at launch sites, local shops, and restaurants.

The Town is grateful for the additional financial support received from the Dedham Land Trust, Dedham Institution for Savings Foundation, New England Grassroots Environmental Fund, and an anonymous donor.

### **WATER CONSERVATION**

The Environmental Department was awarded by the Massachusetts Water Resources Authority (MWRA) a grant to install low-flow toilet in municipal buildings. The Environmental Coordinator worked with the School Building Facility Manager on retrofitting 17 toilets at the Greenlodge Elementary School with low-flow or flush valves. The MWRA will provide the Town reimbursements of 100 percent of the eligible cost (including materials). The Town of Dedham was allotted \$1,600 based on population and since some communities did not claim their funds the Town was allotted an additional \$1,000. Overall the Town retrofitted 25 toilets at the Greenlodge School with this funding, bringing the water consumption down from 3.5 gallons/flush, to 1.6 gallons/flush.

## **REPORT OF THE BOARD OF HEALTH**

The Board of Health of the Town of Dedham is an independently elected autonomous board, which has been in existence since the 1870's. It is charged with the enforcement of Chapter III of the

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Massachusetts General Laws. It is also empowered to enforce Chapter II (Minimum Standards for Human Habitation); Article X (Food Establishments); and Title V (Sub Surface Sewage Disposal). The professional and technical staff consists of a full time Health Director, a Public Health Nurse (three days a week), a part time Animal Inspector, a part-time Inspector (1.5 days a week), and a full time Administrative Assistant.

Each member of the professional staff is detailed in the attached report. It is the goal of the Health Director to become more efficient on line, with management programs, to have quicker access to information and to upgrade our current system programs (applications, permits, and construction).

Housing Complaints by Tenants and / or Owner-enforcement of Massachusetts General Law 105 CMR State Sanitary Code.

Attendance of meetings held by Massachusetts Health Officers Associations, Childhood Lead Poisoning Prevention Program and the Department of Public Health, Region 4b Emergency Operation Sites, LEPC.

### **HEALTH DIRECTOR'S REPORT**

#### **ENVIRONMENTAL**

Well Installations	4
Nuisance Complaints	54
Discussion of Planned Sewers	4
Construction Permits Received	3
Percolation Tests	3
Installers Permits Issued	4
Observation Pits	9

#### **OTHER DUTIES - INSPECTIONS**

Inspection of Summer Camp	6
Health Club / Public Pools	22
General Inspections	56
Dog Bites	6
Burial Permits Issued	164
Tanning	4

#### **FOOD ESTABLISHMENTS**

Restaurants/Retail/Dumpster	273
Mobile Canteen	2
Inspections -complaints	48
Investigation of Food	12
Restaurants Plan Review	28
Dumpster	138
Housing Complaints	35
Dumpster Complaints	31
Animal Complaints	4
Rubbish Complaints	42
Court Hearings	4
Board Hearings	1

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Meetings 24

### **PUBLIC HEALTH NURSE**

The duties and responsibilities of the Public Health Nurse are as follows: to order and pick up state supplied vaccine at the State Lab and also distribute vaccines to the appropriate providers; administer vaccines, influenza and pneumococcal vaccines, B12 and Hepatitis B injections; report and investigate all reportable diseases to the Massachusetts Department of Public Health; planning of Public Health activities, programs, screenings and clinics within the community; administer first aid as necessary to Town Hall employees; assist residents with the implementation of prescribed medications when written physicians orders for dosage and directions have been provided; make house calls for home assessments when referred, and health counseling when needed.

### **OFFICE SERVICES**

Blood Pressure testing, health counseling	54
Administer special medications	36
Communicable disease investigation	88
First aid to Town employees	113
House calls	52
Immunizations	58
Test for Tuberculosis (Mantoux)	3
Vaccine pickup at State Lab	0

### **TOWN CLINICS**

Blood Pressure Clinics x2 a month (Town Hall)	587
Influenza and Pneumonia	1405
H1N1 vaccines	3183

### **MEETINGS, SEMINARS AND WORKSHOPS**

Vaccine Management  
 Infectious Disease Surveillance, Reporting and Control  
 Emergency Preparedness  
 State Lab Federal Guidelines  
 Medicare Roster Training and Reimbursement

## **REPORT OF THE BOARD OF LIBRARY TRUSTEES**

In accordance with the provision of the statues of the Commonwealth of Massachusetts, the Library Director submits a report covering Fiscal Year 2010.

The mission of the Dedham Public Library is to provide for the informational, education and cultural and entertainment needs of the community. The Library seeks to promote knowledge, understanding and wisdom by providing all residents with free access to a variety of materials and services.

Library		Dedham Public Library
Town and State		Dedham, Massachusetts
Library Director		Patricia A. Lambert
Date of Founding	Dedham Library Association	November 28, 1854
	Dedham Public Library	February 29, 1872
Population (2007)		24,132
Number of days open		331
Hours open each week		58

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### **HOLDINGS**

Books	93989
Volumes of print, newspapers, and Other periodicals print serials	354
Music and books on cd/cassette	4284
VHS/DVD	5350
E-books	261
Materials in electronic format	46
Miscellaneous (puppets, films, etc.)	182
Materials in microforms	1895
Total holdings (2010)	107246
Print serial subscriptions	354
Microform subscriptions	1895
Subscriptions to electronic serials	9
Other subscriptions	16
Databases	5
Reference questions	103215
Materials received from other libraries	26387
Materials provided to other libraries	26224

### **CIRCULATION**

Adult and Young Adult	182950
Children	101305
Total ((2010)	293895
Circulations per Capita	10.4
Appropriations and Income	\$1050327

The Library of 2010 is more than a repository for books. Libraries in the 21<sup>st</sup> century are Knowledge Information Centers. Staffed by professionals (no matter their title), staff goal remains that the public turn to the Library for answers and guidance on any subject.

The Library was very busy. Circulation was increased by 40000 items being loaned to the public! In these economically troubled times the Library can become more useful than in the past. The Library provides free information in the form of books, newspapers, magazines, movies, music, and Internet access.

The Director remains committed to the Digital Project begun a year ago. It is our goal to digitally reproduce and have available 24/7 all meeting minutes, town reports (past and present) and the Historic Collection housed in the Main Library.

Although the Library Board and staff recognizes the economic need of the Town hiring freeze of all non-essential personnel, the impact on the Library is very noticeable. This hiring freeze has left the Library with two professional positions unfilled at a time where the demand for our services has increased 15%. Staffing difficulties will require the Board and Director to reduce hours of the Main and Branch library. It is hoped that future budgets will allow us to restore these hours.

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### REPORT OF THE PARKS AND RECREATION COMMISSION

The Dedham Park & Recreation Commission is a five member elected Board whose function is to oversee, when necessary, any program that comes under the jurisdiction of the Park & Recreation Department.

Park and Recreation Director Anthony P. Mucciaccio Jr. retired after more than 30 years of service to the Town. Assistant Park and Recreation Director Robert Stanley was named as Acting Director. The Park & Recreation Director administers the recreation programs and directs and supervises the four full-time parks department employees and 60-75 part-time pool and recreation employees. Millie Smart, the full time Administrative Assistant, handles all of the clerical work within the two departments and assists the Director.

The Park Department consists of one full time foreman, three full time laborers and eight part time laborers who work from April to October.

The Commission meets the second Monday of each month at Town Hall.

#### **PROGRAMS**

**POOL:** The Dedham Pool, located at the rear of the Dedham High School, is maintained and administered on a self-supporting basis by the Park & Recreation Department and has been since July 1984.

**PLAYGROUNDS:** The summer playgrounds, under the direction of Robert Stanley ran smoothly and efficiently. Playgrounds were staffed at Paul, Riverdale, & Condon. An all day playground program was run at the Riverdale School

Other programs sponsored by the Recreation Department for the year were as follows;

1. Gymnastics, Tumbling Tots to grade eight (Summer & Winter programs)
2. Dance Program, Petite feet, Happy feet, Kinderdance, Ballet & Tap, Dance Trilogy, Hip Hop (Ages 4-15) 2 sessions.
3. Youth & Adult swim lessons year round.
4. Youth tennis lessons
5. Weight training programs for Boys & Girls
6. Men's slo-pitch
7. Boys Wrestling
8. Men's open league basketball
9. Summer Swim Team
10. Winter Swim Team
11. Youth & Adult golf lessons
12. Open Gym Program
13. Karate

Please see our web site for a complete list of programs. [www.dedham-ma.gov/recreation](http://www.dedham-ma.gov/recreation)

The 43<sup>rd</sup> Annual Flag Day Parade was held on June 14<sup>th</sup>. Honorary Parade Marshall was recently retired firefighter Nick Spada. Some 20,000 people enjoyed the Parade.

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The Annual Bike Rodeo, held at the Endicott Estate in conjunction with the Dedham Police Department, drew over 300 youngsters from Dedham.

The Mega-Muffin Recreation Day, held at Memorial Park drew more than 8,000 people and all raffle winners were from Dedham.

### **PARKS DEPARTMENT**

Construction was completed at the Dolan Center. The new parking area and artificial turf softball field were opened. The following Parks, are under the care of the Parks Department: John Barnes Memorial Park, including Upper Memorial , Hartnett Square, Whiting St. triangle, East Dedham Passive Park, Condon, Paul, Churchill, Fairbanks Parks. The following school areas are maintained by the Parks Department: Oakdale Riverdale, Capen, and Greenlodge.

The Park & Recreation Commission would like to thank the many organizations and individuals, especially the volunteers who have supported the various activities and fund raisers during the past year.

### **REPORT OF THE BOARD OF REGISTRARS**

The Board of Registrars is a four member board which oversees all Town, State and Federal elections, town meeting participation, and nomination verification and voter registration. The Board consists of Democrats Town Clerk Paul M. Munchbach; Dennis Guilfoyle who term expires 2013 and Republicans Chairman Robert King term expires 2011 and Tracey White term expires 2012. The Board continues yearly updating of the Town census, street listing, and software technology and in working with the Town Clerk's office holds voter registration drives throughout the year. The Board of Registrars along with the Board of Selectman just recently completed the towns redistricting plan which will take effect January 1<sup>st</sup> 2012 and has updated our town's population count to 24,749 and 16,635 registered voters. The Board of Registrars would like to recognize the Town Clerk's office, the precinct wardens, poll workers, DPW, School Department and Police Department for their hard work and dedication in conducting our State and local elections.

### **REPORT OF THE SCHOLARSHIP COMMITTEE**

The purpose of the Committee is to raise revenue to fund a perpetual Town Trust. The Trust shall support the awarding of educational grants to citizens of the town. The committee is responsible for raising funds and administering the grant program.

The Committee also has the responsibility for judging and distributing grant applications. Six \$1,000.00 scholarships were awarded, one of which was partially funded by the Dedham Cultural Council, a local agency, which is supported by the Massachusetts Cultural Council, a State agency.

The Committee thanks Dedham residents for their support.

### **REPORT OF THE BOARD OF SELECTMEN AND TOWN ADMINISTRATOR**

In accordance with the Dedham Home Rule Charter, the Town Administrator is the Chief Administrative Officer for the Town. He is appointed and serves under the policy direction of the Board of Selectmen. The Office consists of the Town Administrator, William G. Keegan, Jr.; the Assistant Town Administrator, Nancy Baker; Management Assistant, Marie Rizzo and part-time Administrative

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Assistant, Doreen LaBrecque. Two Senior Aides assist in the Office, Marie David and Marion Power. We remain grateful to these fine individuals for their valued service to the residents of Dedham

Fiscal Year 2010 was a very productive year for the Town of Dedham. We are pleased to report on several important accomplishments that were achieved during this period. These accomplishments have also set the foundation for the further development our goals for fiscal year 2011.

*The Economy*-In fiscal year 2010, Dedham was unlike most of our neighboring communities in Massachusetts. Our economy was continuing to grow, our housing values were stable and our vacancy rates remained low. Despite these positive indicators there were still stark reminders that difficult conditions were all around us; and that caution was the rule of the day as we continued to provide quality services to the residents of Dedham.

The Nation and Massachusetts as a whole continued to struggle with nearly 10% unemployment rates, low economic growth at only 1 to 2 % and new construction growing at a paltry pace. As a result, the low growth in State revenues resulted in further cuts to Local Aid and to specific programs such as the Police Educational Incentive Program, otherwise known as the "Quinn Bill". These cuts would have been much more difficult to handle had we not planned for some of the impact in our budget planning and by the offset of some of the new revenues from the completion of Legacy Place and New Bridge on the Charles. The new \$450+ million dollar New Bridge campus center located on Common Street (Route 135) in Dedham was completed in the summer of 2009 and Legacy Place opened approximately one month later. The additional tax revenues received from these two developments alone was helpful in maintaining stability within our budget; despite the cuts we endured from Local Aid. In addition, steps were taken to delay the filling of several staff positions so that the town could buffer the impact of the reduction in revenue and protect against layoffs and the cost of unemployment benefits.

Dedham has been fortunate in that the timing of this latest economic downturn has occurred at a point where growth was still a positive factor in the town's revenue forecast. Because of this the loss of Local Aid was largely offset by the above named developments coming on line. It is important to note however, that the next wave of growth has not yet occurred and clouds are starting to form on the horizon for further cuts in Local Aid. At the time of the writing of this report, the State was already projecting a \$2.5 Billion dollar structural deficit for Fiscal 2012. If this were to occur, this would result in a further reduction of approximately \$800,000 in Local Aid to Dedham. That coupled with the mild local growth projection for Fiscal 2012 could make for a difficult scenario for the next spending plan.

*The Environment*- While our budget planning continues to challenge our thinking, we have taken some very important steps toward reducing or stabilizing some very significant cost centers. The first is our utility costs. During fiscal 2010, the Annual Town Meeting authorized the town and the school departments to embark on one of the most comprehensive facility improvements ever performed here in Dedham. In May of 2010, the Town Meeting authorized an Energy Service Contract (ESCO) of \$12.3 million dollars. The Town went out to bid for this project and chose Seimens Corporation to serve as the general contractor to perform this work. During the months preceding the vote at Town Meeting, town and school administrations collaborated on a plan that would perform comprehensive improvements to heating and ventilation systems, lighting and plumbing upgrades to nearly all of the town and school facilities. This was all performed under the auspices of Massachusetts General Law which allows for this type of project to occur. Once these improvements are in place, the energy savings from the improvements will pay for the cost of the improvement itself over an amortization period of twenty years. This was a unique way of paying for an improvement without accessing new capital dollars to accomplish it. The project is well underway at this time and I will be pleased to report the results of the project in next fiscal year's report.

## Town of Dedham Annual Report 2009/2010

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*Single Stream Recycling and Automated Collection*-Another area of cost containment we pursued was in the area of trash and recycling. In November we unveiled the new Single Stream Recycling and Automated Trash Collection program. The new program allows residents to receive one new trash barrel and one new recycling barrel that allows residents to mix and match their recycling in their barrel but also encourages greater recycling and smaller trash loads. Early indications following the first seven months of the program has shown that the program has worked in that it has shifted the amount of recycling from a rate of 15% of total volume to 30% of total volume. The significance of this accomplishment is that for every ton of trash that we convert to recycling, we save the town the trash processing cost of \$75 per ton. This per ton cost continues but the cost of recycling at this point is \$0 and can sometimes result in a positive cash flow; based on recycling market conditions. In short, this new improved method of handling our trash and recycling has helped to stabilize this cost center while helping the environment at the same time.

*Leading By Example*-In other noteworthy accomplishments, the Town of Dedham was recognized for its leadership in the area of environmental and sustainable initiatives by winning the 2009 “Leading by Example” Award. This award was given to four communities across the Commonwealth for their ingenuity and leadership in the area of environmental initiatives. I want to thank the Sustainable Dedham Committee, the Board of Selectmen, the Environmental Coordinator- Virginia LeClair and the many members of town staff and town committees who made this award possible.

*Solar Grants*-The Town was pleased to announce this past year that they were the recipients of not one but two grants that will be used for alternative energy generation. The Town received \$500,000 in federal funding through the assistance of Congressman Steven Lynch and another \$150,000 from the Commonwealth in funding for this effort. The plans are in place to use the funding to place Solar Panels on the new roof of Town Hall and to place Solar Panels on either the DPW facility or at one of the School Buildings. Part of the funding will be used to “buy down” the cost of the new central energy monitoring system that will be put in place as part of the Seimens ESCO project that was mentioned earlier in this report.

*Road and Infrastructure Improvements*-The rebuilding of Dedham continued forward in fiscal year 2010. The work on the High and Harris Street (Route 1) Bridge project was completed by November of 2009. Another 10 plus miles of road way resurfacing and treatments on Town –owned roads were completed in this same time frame. Other Bridge improvements went into full swing fiscal year 2010 including the rebuilding of the Ames Street Bridge and the Bridge Street Bridge. We hope to see both of these projects largely completed in 2011. In the meantime the Route 1/128 Bridge was completed in fiscal year 2010 and significant progress was made on completing the Route 1A/128 Bridge. This bridge is due to be finished by the fall of 2010.

Other notable improvements to the infrastructure include the reconstruction of Washington Street, from the Route 1 Rotary to the West Roxbury Line which due to be complete by the fall of 2010. Temporary repairs and improvements were completed to the Needham Street Bridge this past summer while the Town awaits a more permanent repair plan from the Commonwealth. We are informed that this project could be under construction within the next two years.

*SMA Father’s Field Development Project*- This project was completed in the spring of 2010. This project was in the planning phase for three years and encountered many challenges involving design concerns and cost limitations. The final design of the project included the building of the Town’s first field turf facility that can be used for softball or little league baseball. The field is versatile in that it could also be used as a practice facility for youth soccer or other outdoor sports. Patrick Maguire, a resident of Dedham donated his engineering and project oversight to assure that the project was completed as designed. The final result was

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something that the entire town has been very proud to see finalized. We remain grateful to Pat and his firm Stantec for all their work on this project.

*Dedham Square Improvement Project-* In fiscal 2010, plans were finalized for the traffic improvement and beautification of Dedham Square. The plans were developed with the cooperation and support of the Dedham Square Circle, the Board of Selectmen, our Engineering Department and our Economic Development Director. The plans call for traffic improvements throughout the Square but in particular a traffic light would be added to the intersection of High and Eastern Ave and the pole traffic light in the middle of Washington Street and High Street would be replaced with new and improved lighting that would hang from the curb to the middle of the intersection. The Economic Development Director, Karen O'Connell has prepared a \$1.3 million dollar PWED Grant application that will help to offset approximately 20% of the cost of the project. The Town is also pursuing other funding sources that could be used to pay for the improvement. Final determination of the grant is expected in the fall of 2010.

It remains to be a pleasure for me to serve this community in my capacity as Town Administrator. This community continues to evolve in a new direction every day and it is very exciting time to be part of this evolution. Despite these changes, the one thing never seems to go out of style is the strong sense of history and community that all Dedham residents seem to possess. That's what makes great communities great and my goal is to never let that change.

### REPORT OF THE TOWN CLERK

My name is Paul M. Munchbach and I would like to welcome you to the Town Clerks 2010- 2011 report. The Town Clerk acts as the information source to the town departments and the general public regarding all federal, state and local regulations and town by-laws, rules and regulations. The Town Clerk also serves as the chief election official, custodian of all town records, registrar of vital statistics, and is directly responsible to the voters of the Town. More specifically, the Town Clerk's duties are: oversees polling places and the general conduct of all elections, directs preparation of ballots, voting equipment voting, voting lists, certifies nomination papers and initiative petitions. The clerk's office conducts the annual town census, prepares the street list of residents, supervises voter registrations and absentee balloting and maintains all public records. The clerk's office records and certifies all official actions of the Town and keeps the Town Seal, records and preserves all vital statistics, births, deaths and marriages, administers the oath of office to all elected and appointed members of local committees and boards, issues licenses for raffles and bazaars, business certificates, fuel storage permits and dog licenses, and maintains and updates the new State Ethics training and requirements. The Town Clerk's office also submits by-laws and zoning ordinances to the Attorney General for approval and works with the Secretary of State's office, Department of Revenue, State Ethic Commission and office of Campaign and Political Finance on related issues. This past year I achieved the status as a Certified Massachusetts Municipal Clerk by The Massachusetts Town Clerks Association.

The Town Clerk's office had another busy year. In January the town held its first dual election on January 19<sup>th</sup> with the Special State Election for US Senate and the Special Town Election for the construction of a new Avery School and athletic complex. We held the annual Town Election April 10<sup>th</sup> 2010 and annual Town Meeting on May 17<sup>th</sup> 2010. During the 2010-2011 year the Town Clerk's office also recorded 258 Births, 380 Deaths, and 186 Marriages and currently have 668 Business Certificates registered. We also licensed 1,627 Dogs.

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I would like to recognize the hard work of the assistant Town Clerk Linda Tobin, and administrative assistants Linda Ochenduszko and Rosemary Rooney.

The Town Clerk's office will continue to update and verify the voting list as well as our town webpage and we pride ourselves on providing professional customer service for the Town of Dedham.

### REPORT OF TOWN COUNSEL

Town Counsel, in accordance with Town By-Laws, represents the Town and its officers in court actions or other proceedings involving the Town, advises the several boards and committees on legal matters, prepares and approves contracts, bonds, deeds, and other legal instruments involving the Town, and provides legal services related to acquisition and disposition of land owned by the Town. In addition, Town Counsel provides written and oral legal opinions for the Board of Selectmen and Town officers. Town Counsel has represented the Town and its officers in judicial proceedings before the District Court, Superior Court, Land Court, and Appeals Court of Massachusetts, the Federal District and Appeals Courts, and has represented the Town in administrative hearings before the Appellate Tax Board, the Massachusetts Commission Against Discrimination, the Alcoholic Beverages Control Commission and the Attorney General's Office.

We are pleased to report that we were able to assist the Town in the resolution of seven cases this fiscal year by court or agency disposition, where necessary, and by settlement, where possible, including a favorable court disposition ordering removal of a business which was operating in violation of its license, dismissal of an action joining the Town in a dispute between a contractor and its subcontractor, two decisions of the Massachusetts Commission Against Discrimination in favor of the Town, dismissing two age discrimination challenges against the Town, a court decision in favor of the Town on a suit alleging damage to a tree from road construction, dismissal of a street defect suit, and favorable settlement of a personal injury suit. There are presently six litigation matters in which we are representing the Town and Town boards.

In addition to litigation matters, we have assisted the Town with drafting bylaw amendments as to sale of takeout food between midnight and 6:00 a.m., limited roof sponsorship signs, a proposed motorcycle noise regulation, regulation of graffiti, and a telecommunications regulation. We have advised as to allocation of mitigation funds, application of LEED standards for buildings, the process for waiver of building permit fees for public buildings, HIPAA notice of privacy practices, and the effect of a proposed easement grant. We have assisted the town with ballot question procedures as well as proponent and opponent statements in connection with ballot questions. We have provided guidance as to executive session policies and public hearing procedures. We have drafted releases for activities on public property and preservation restrictions for the Village Cemetery. We have assisted the Planning Board to pursue its options with respect to incomplete subdivision work and advised regarding proposed commercial parking in a residentially zoned area. We have outlined statutory changes to alcoholic beverage pouring license grants, assisted the Town to draft local acceptance warrant articles to include such changes, and guided the Town with respect to applications for various liquor licenses and attempts to pledge license interests.

We have reviewed various contracts, including contracts for open space and recreation plan update, route 128 bridge reconstruction, an energy management services agreement, an education cooperative agreement, an owner/construction manager agreement for Avery School, a contract for designer services for renovation of the High School Athletic Complex, a contract amendment for engineering services for Dedham Square traffic and streetscape improvements, an ambulance

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services agreement, as well as contracts for asphalt paving and resurfacing, nova chip surface treatment, and crack sealing for Town roads.

We have also assisted with various real estate matters, including sewer easement grants and deeds, the drafting of an act authorizing the Town to lease certain park lands, and preparation of a trail easement.

Town Counsel has continued to take a pro-active approach to keeping control of costs by sending out numerous memoranda on various areas of municipal law at no charge to the community. For example, we have outlined and explained new Department of Public Utilities Emergency Regulations regarding standards of performance for emergency preparedness and restoration of service for electric distribution and gas companies. We have summarized amendments to health care privacy laws (HIPAA) and family medical leave regulations. We have provided guidance as to regionalization of municipal services and updates as to Green Communities programs. We have outlined time limits established by the FCC for wireless siting decisions and important court decisions regarding lapses of variances and special permits. We have summarized requirements for retention of electronic mail as well as civil service bypass standards and procedures in light of recent changes in the state Human Resources Division's approval process for appointments and promotions.

We continue to provide updates on procedures under the new Open Meeting Law amendments and evolving regulations implementing those amendments and have provided direct training to Town employees and municipal boards at no cost to the Town.

As always, we strive to provide timely and concise responses to requests for advisory opinions and have assisted in the review of articles for the Warrants for Town Meetings as well as attending Town Meetings and various Board meetings. Town Counsel's objective for Fiscal Year 2011 continues to be to provide high quality legal services to the Town in a responsive and timely manner at a reasonable cost.

Town Counsel extends its appreciation to the Board of Selectmen for its confidence in retaining the firm, and for the assistance and cooperation we have received on all matters from the Board of Selectmen, Town Administrator, Assistant Town Administrator, Town Meeting, department heads, and the boards and committees with whom we have worked. Without their assistance and cooperation, our collective objectives could not be attained.

### **THE REPORT OF THE VETERANS AGENT**

The Veteran Service Department has the responsibility of aiding, assisting, and advising Veterans' and dependents of their benefits as stated in Chapter 115 of the Massachusetts General Laws. Seventy-five percent of State funded benefits provided are reimbursed back to the Town. The Veteran's Department seeks all claims funded through the Federal Government. These claims against the Federal Government are, in most cases, claims for injuries physically and mentally acquired while serving our Country. This office assists Veterans and their families applying for disability benefits, educational benefits, burial benefits, insurance claims and numerous social needs. The Veteran's Department works with veterans and dependents with administrative needs when unable to do so for themselves. All assistance is conducted in a confidential environment, which provides assurance to a reluctant Veteran who may feel uneasy when seeking assistance.

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The Veteran's Department will continue to reach out to veterans, and seek to increase the support it provides to all Veterans through both State and Federal resources.

### **REPORT OF THE DEDHAM-WESTWOOD WATER DISTRICT**

The Dedham-Westwood Board of Water Commissioners sets policy, prepares operating and capital budgets, and establishes rates along with rules and regulations for the Water District.

#### **BOARD OF WATER COMMISSIONERS**

The Dedham and Westwood Boards of Selectmen each appoint three Commissioners to serve three year terms. The Dedham Commissioners are Steven M. Mammone, Vice Chair, term ends September 2011, Kenneth C. Bragg, term ends December 2010 and Robert N. Blume, term ends February 2013. The Westwood Commissioners are Joseph S. Carter, Jr., Chair, Robert E. McLaughlin, Jr., Clerk and James J. Galvin. The Board recognizes the dedication of Michael Powers, who served the District for five years ending in January 2010.

#### **PROJECTS**

\$2.7 Million dollars was invested in the Water System during the past year. Highlights include the installation of 4100 feet of water main, 38 hydrants, 68 water services and 1023 meters. Water mains were replaced in Dedham in Washington St., Commonwealth Ave, Elmwood Ave. and Jersey St. Significant savings were achieved for the Washington Street Water Main Replacement Project which cost 1.1 million dollars because the work was done as part of a larger Massachusetts Department of Transportation Highway project. In Westwood, the water main on Cedar Lane was replaced as well as the main spanning the Route 1A Bridge over Route 128. Final paving over the new main on Dover Road was completed. One of the Westwood Water Storage Tanks was rehabilitated and painted this past spring. Lastly, the roofs at both the Elm Street Office and the Whitelodge Water Treatment Plant in Westwood will be replaced in the summer of 2010.

#### **WATER SUPPLY**

The District continues to conduct its operations towards providing high quality safe drinking water, in compliance with all Drinking Water Regulations as well as actively pursue land use and regulatory measures which will serve to protect the water resources used to supply our drinking water. The District's partial membership in the Massachusetts Water Resources Authority allows for the annual purchase of up to 36.5 million gallons of water which is available as a supplement, as well as for an emergency, to the District's existing water supply.

#### **SECURITY**

The District continues to upgrade the Supervisory Control and Data Acquisition (SCADA) system which monitors the Districts treatment and other equipment sites electronically and provides operating data to District personnel 24 hours per day.

#### **RATES**

There was an overall 3% rate increase in March, 2009. The minimum rate, which many elderly and low income residents are able to use, has been kept unchanged at \$29.61 per quarter since 2000. There were also increases for the higher use conservation tiers and a new tier was added for quarterly usage over 75 hundred cubic feet (56,100 gallons) to further discourage outdoor watering.

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### **WATER CONSERVATION**

District continues to partner with the Environmental Protection Agency Water Sense initiative to help consumers save water and reduce costs on their utility bills. The rebate program for toilets and low flow washing machines returned \$39475.00 to customers in 2009. Residents took advantage of these rebate programs and, in so doing, contributed significantly to water conservation. The District processed 425 rebates for front loading washers and low flow toilets.

A new rebate has been introduced for high efficiency toilets which came on the market in recent years.

### **NATIONAL DRINKING WATER WEEK**

May 3, 2010 – Celebration of National Drinking Water Week included poster and Essay Contests involving all Dedham and Westwood Schoolchildren from Kindergarten through grade 6. Savings Bonds were awarded to the best entries and participation of all students was recognized by the Commissioners.

### **RAIN SENSORS AND RAIN BARRELS**

Free Rain Sensors continue to be available at the District office to allow residents to comply with the District Rules and Regulations pertaining to irrigation sprinkler systems. Well over 100 barrels were purchased with a subsidy from the District. Since the program began in 2003, over 700 barrels have been purchased.

### **LEAK DETECTION**

The District conducted an extensive leak survey in 2009 and began to test a new technology for leak detection on a pilot scale. The equipment consists of acoustical logging devices which are dropped onto underground valves and which transmit leak noise data via a text messaging transmission to a computer system which can differentiate between water pipe leaks and other noises such as traffic or transformers.

### **RESOURCE PROTECTION**

With the support of the Dedham Conservation Commission, the District continues participation in a study with the Massachusetts Highway Department and the University of Massachusetts. The purpose of the study is to consider the District's request to have portions of the Route 128/Interstate 95 areas designated as low salt zones. The goal is to remediate water quality impacts to the District's wells that are attributed to MHD winter road deicing practices. The study will conclude in March 2011 and a Final Report will be issued in June 2011.

### **FUTURE GOALS**

The District continues installing radio read water meters. Approximately 60% of customers now have them. These new radio meters continually monitor water flow data and can help identify customer leaks. Leak detection continues to be a priority for the District. Our existing water conservation programs that benefit both residents and commercial interests will be expanded and new initiatives will be implemented in the future. The District will continue to communicate with the Towns of Dedham and Westwood on a regular basis, particularly regarding new development projects and their impact on our water resources. The Dedham-Westwood Water District is grateful to the Planning Board, Zoning Board of Appeals, Building Department, Conservation Commission, Board of Health, the agents for the aforementioned Boards as well as the Fire and Police Departments, the DPW, the Assessor's and Treasurer-Collector's Offices, and especially the Town Administration and Board of Selectmen for their continued cooperation and support.

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### REPORT OF THE WORKERS COMPENSATION AGENT

The Town of Dedham's Worker's Compensation is a self-insured program. The dispersing of funds are based on an initial investigation of each accident report as to its authenticity and depth of the medical therapy required to resolve the accident claim. This information, after the initial investigation is transferred to Trident Insurance Company for further action in the areas of legal matters, medical and therapy. The interaction between Trident and the Town's Worker's Compensation Agent continues until the final resolution of the claim.

This office to date has resolved all cases to the satisfaction of both the Town and the employees and will continue to do so in the future.

### REPORT OF THE YOUTH COMMISSION

The Dedham Youth Commission, in accordance with Chapter 40, Section 8E of the General Laws of the Commonwealth of Massachusetts, is established for the purpose of providing services that deal with the problems, frustrations and difficulties of the youth of today. To achieve these goals, the Commission has initiated a dual approach: a) to provide direct counseling services and b) to provide constructive, diversionary programs offering youth new educational, emotional and social activities. Specifically, the Youth Commission offered the following:

#### **A. Direct Counseling Services**

Offered both formal and informal counseling to youth and their families dealing on a daily basis with adolescent issues of suicide, neglect and abuse, addictions, homelessness, unemployment, education, depression, peer relations, anxiety, and eating disorders.

Created and participated in psycho- educational trainings on such topics as dating violence, diversity and cyber-bullying, drug and alcohol use and abuse, eating disorders, and self-esteem group

Offered both individual and group counseling

Offered a referral service for youth related situations

Increased the professional training and development of staff including collaboration with Needham and Westwood

#### **B. Programs:**

Served as the placement for Dedham youths involved with the Dedham District Court's Community Service Program. Juvenile offenders performed tasks at the Dedham Food Pantry, Town Hall, libraries and other community projects.

Provided employment opportunities for over 45 teenagers through programs such as the Job Bank, town funded summer work program, seasonal crew at the DPW and a federally funded program - Project DRYVE.

Conducted an annual holiday drive, the Charlotte and Bob Castagnola Gift Program, for those in need in the community in conjunction with several other agencies, serving over 420 individuals.

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### **Worked in cooperation with the School Department in:**

- a) Providing group counseling for students
- b) Serving as a member on the High School Crisis Management Team
- c) Being a source of referral for school personnel such as School Psychologist and Guidance Counselors
- d) Consulting with school departments on various grant proposals
- e) Chaperoning various events, such as field trips, All Night Graduation Party
- f) A major provider of community service opportunities for graduation requirement
- g) Serving as a member of the High School Council
- h) Ongoing leadership and involvement of The Dedham High School Alumni Association
- i) Member of the Dedham School Safety Committee and the Health and Wellness Committee, and Student Assistance Team
- j) Worked with Counseling interns

Coordinated and cooperated with other agencies including virtually every town department (Selectmen, Police, Schools, Housing, Council on Aging, Civic Pride, Veterans, Recreation Department, etc.), Norfolk County Court System, the Dedham Food Pantry, the West Roxbury YMCA and Dedham Community House.

Coordinated and helped to create youth programming by having representation on boards and committees such as Dedham Health and Wellness Committee, District Attorney's Violence Prevention Roundtable, Dedham High School Alumni Association, Human Services/Endicott Greenhouses of Dedham, School Safety Committee and Dedham Visionary Access Corporation.

Active participation in the Dedham Food Pantry.

Representative on the Board of Directors of DVAC

Organizing member for The Northstar Ramble

Provided educational, social, recreational activities for teens that included: photography, sculpture, and art contest, trips to Boston Symphony, Health and Wellness program, The Outdoor Activity programs.

Outreach activities such as videogames club; Monday Night Football Club and Girl's Self Awareness Group

Helped to establish Annual Scholarships for DHS Graduates through Human Services Endicott Greenhouses and DHS Alumni Association.

Created Camp Scholarships Opportunities

Procured funding and purchased a brand new passenger van helping to address a transportation need within the community

### **C. Goals:**

For FY 2011, the Youth Commission's goal is to continue to provide professional services to the youth population of Dedham. With respect to counseling, the objectives are to provide

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individual, group, formal and informal counseling to adolescents and their families. The Commissions objectives with respect to preventative services are: to continue its present programs, to enhance those programs, and to create new programs and opportunities for the young people of Dedham.

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## CHAPTER V – HOUSING, PLANNING AND DEVELOPMENT

### REPORT OF THE BOARD OF APPEALS

The Zoning Board of Appeals (“the Board”) is appointed by the Selectmen of the Town of Dedham. The Board shall have and exercise all the powers granted to it by Chapter 40A, 40B, and 41 of the Massachusetts General Laws and the Town of Dedham Zoning By-Law (“Zoning By-Law”).

The Board’s powers are as follows:

1. To hear and decide applications for Special Permits.
2. To hear and decide appeals or petitions for variances from the terms of the By-Law, with respect to particular land or structures, as set forth in MGL c. 40A, s.10.
3. To hear and decide appeals taken by any person aggrieved by reason of his/her inability to obtain a permit or enforcement action from any administrative officer under the provisions of MGH c. 40A, ss. 8 & 15.
4. To hear and decide comprehensive permits for construction of low or moderate income housing as set forth in MGL c. 40B, ss. 20-23.

The Zoning Board of Appeals consists of five regular members and two associate members. The Chairman of the Board may designate either or both of the associate members to sit as a member of the Board in the case of absence of any regular member of the Board.

The Board hears petitions submitted to it; publishes, posts, and notifies the public at large and the abutters; deliberates; and renders decisions regarding the petition in accordance with the Bylaws and the Massachusetts General Laws. The Board meets on the third Wednesday of every month. All activities of the Board are conducted in open meeting, in accordance with Chapter 39 of the Massachusetts General Laws. In Fiscal Year 2010, the Board heard 41 cases for variances and/or special permits.

It is the Board’s to treat all applicants fairly and courteously. Each appeal is heard and decided on its own merit. Be advised that the Board may be limited in their authority, if any, to grant a special permit or variance from the Zoning Bylaw and/or the Town of Dedham Sign Code.

### REPORT OF THE BUILDING DEPARTMENT

	<u>PERMITS</u> <u>ISSUED</u>	<u>FEES</u> <u>COLLECTED</u>	<u>ESTIMATED</u> <u>CONSTR. COST</u>
Building	1244	\$ 1,078,654	\$70,801,488.00
Wiring	880	\$ 97,792	
Plumbing	590	\$ 47,332	
Gas Fitting	426	\$ 14,734	
Cert. of Inspection		\$ 19,325	
Cert. of Occupancy		\$ 7,750	
Fines, Sale of Regs, & Misc fees		\$ 203	

The Building Commissioner the Assistant Building Inspector and the Assistant Building Inspector/Code enforcement officer are responsible for general building and site inspections; enforcement of the State Building Code, including the Energy Code, and the Rules & Regulations of the Architectural Access

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Board, enforcement of the Zoning By-Laws, imposing fines for uncorrected zoning violations, court appearances; annual inspection and certification of approximately 170 places of public assembly. The building department has seen a greater number of permits, but the size of some of these jobs are smaller in scope. The recession is partly responsible for this but the increased activity shows that people are investing in both the commercial and residential properties throughout the Town.

The Wiring Inspector is responsible for issuing permits and inspecting all electrical work performed in Dedham. He handles complaints and emergencies, especially those of the Dedham Fire Department and NSTAR. He also assists electricians with interpretation of and compliance with the Electrical Code. The Plumbing & Gas Fitting Inspector's duties include investigating complaints, inspecting plumbing and gas fitting work in all buildings in the town, except those owned or occupied by Federal agencies, processing permit applications assisting plumbers and gas fitters in interpreting the State Plumbing and Fuel Gas Codes, and performing related duties as directed by the Building Commissioner. This Department will continue to work as a cohesive unit with the goal of eliminating any illegal work being done in Dedham. The Building department issues all permit with the Energov computer software system. This system allows easy access to all permit records, including fees, costs of construction, inspections and certificates of occupancy.

Fiscal 2010 has been a productive year for the Building Department, whereas the department has been able to focus on increased Code enforcement and we have been working with the economic development office and environmental office to both provide for a new expedited permitting site on Rustcraft Road and have Dedham Qualify for the Green Communities Act.

Going forward for the next year the building department will be working closely with the new planning director to make changes to the zoning bylaws to make permitting easier by updating the use table and classifying businesses types that have been evolving over the past 30 years.

There are some technical changes that need to be made to the dimensional requirements in the Zoning Bylaws that are confusing and cause problems in residents and property owner in being able to know what the requirements are to work on their properties. This has occurred as a result of individual changes that have been made without looking at the entire dimensional table.

### **REPORT OF THE BUILDING, PLANNING & CONSTRUCTION COMMITTEE**

As provided in the Dedham Home Rule Charter, Section 7-5, the Building, Planning and Construction Committee consists of seven members appointed by the Town Administrator. One member of the Planning Board, a registered professional engineer or architect, an attorney, a person employed in the construction industry and three other persons. By Charter, the roll of the BPCC is to survey the growth and building needs of the Town, examine the physical condition of all existing town buildings and determine the need for additions or renovations of existing buildings or for the construction of new buildings for the Town.

The BPCC consists of Robert Naser, Chairman and member at-large, term expires July 2012, Steven Rahavy, attorney, term expires July 2012, Carmen DelloIacono, at-large, term expires July 2012, James Sullivan, construction industry member, term expires August 2010, James O'Brien, Planning Board member, term expires November 2010, John Donovan, at-large member, term expires July 2010 and John Nackley, Jr., engineer, term expires July 2012.

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In the past year, the BPCC committee's work primarily focused on the performance contracting energy project, developing a long-term facility plan, supporting and advancing the need for a robust facility management program in the Town and evaluating opportunities for new or renovated public safety facilities.

### **REPORT OF THE DEDHAM HOUSING AUTHORITY**

The D.H.A. currently administers 791 units of housing for the Dedham Housing Authority and 451 units of Section 8 housing for seven other Housing Authorities in Massachusetts. During the past year vacant apartments in our public housing, caused by attrition and other reasons, were filled with persons residing or working in the Town of Dedham.

#### **INSPECTIONS**

The Superintendent of Maintenance along with DHA Staff have inspected all apartments owned or subsidized by the Authority and found them to be generally in good condition. Section 8 units located outside of the Town of Dedham are inspected by PHI, an inspectional service out of Plymouth, MA.

#### **WORK FORCE**

The workforce consists of the following office personnel: Michele Lazdowsky, Julie McDonough, Skye Kessler, Carol Maloney, Carrie McKenna, Jane Morrissey, Roberta Kalil, Yvonne Fuller and Charles Winston. Jay Johnson, Ken McLeish, Richard Belanger, David Ray, Thomas Lowe and Dennis O'Brien work in the maintenance department. We are extremely fortunate to have such dedicated employees.

#### **CONFERENCE AND TRAINING PROGRAMS**

We have attended many conferences and training sessions: Mass. NAHRO, Section 8 Administrators Association, SEMEDA, NERC NAHRO and National NAHRO. These conferences contribute greatly to our knowledge and skills in the housing field. The DHA is highly regarded in the housing industry.

#### **MODERNIZATION @ 40-1**

Over the past years we made many improvements to the 40-1 Federal Development. We replaced all storm doors, replaced interior bi-fold doors, renovated bathrooms, removed and replaced all weather stripping and replaced one boiler. We continue to renovate the bathrooms as units turnover, we plan in the up-coming years to install all new furnaces, new replacement windows, repair the siding on the buildings and perform some site work. In March of 2009 the DHA was awarded \$50,494.00 in ARRA stimulus dollars (American Recovery and Reinvestment Act) which is extremely helpful.

#### **STATE MODERNIZATION**

Unfortunately, due to the lack of State money, the DHA has only been able to make the necessary repairs of the state family and elderly developments.

#### **TENANT SELECTION**

During 2009 a total of 500 applications were processed for both State-aided public housing programs. As of 7/1/2009 there were 1347 applicants waiting for state-aided family housing. As of 7/1/2009 there were 212 applicants waiting for State-aided elderly/disabled housing.

The Centralized Section 8 waiting lists consist of approximately 70,000 applicants; 350 of those applicants live or work in Dedham.

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The DHA operates a Section 8 Family Self-Sufficiency Program as well as a Homeownership Program. We have 13 FSS Participants and 3 Homeowners.

### **TENANT SERVICES**

Employees of Dedham Youth Commission utilize the Resource Center on Veterans Road. They offer weekly programs to the children living in the development.

The computer-learning center for adults, that is the results of a joint venture with the Dedham Rotary and the Dedham Housing Authority, is not presently active.

We continue to work with HESSCO, the non-profit agency that provides services for our elders, to provide managed and cluster care for folks that are in need allowing them to live in their apartments longer and more comfortably.

Dedham Housing Staff meets occasionally with staff from the Department of Mental Health to provide services to the folks that are living in our State-Aided housing similar to the services we provide for the elderly.

Tenant Services remains a challenge. Helping families to move on, up and out is something that needs our attention; we must guide our families to self-sufficiency. We also need to continue to provide services to the handicapped and elderly folks and look for the resources to do so.

### **HOUSING SERVICES**

We continue to work closely with the Dedham Police Department in the never-ending battle against drugs and violence.

The non-profit agency, Southwest Affordable Housing Partnership, has been meeting quarterly and has been successfully administering the MHFA Home Improvement Program and first time homebuyers closing cost program. SWAHP had contracted with the developer of West Brook Crossing and they have sold all 15 affordable units in that condo complex.

### **FINANCIAL**

The Single Audit performed by the Independent Auditor showed No Findings. The accounting firm of Fenton and Ewald continue to serve and guide us on a monthly basis.

### **COMPUTERS**

We continue to upgrade our computer hardware and software. The DHA purchased new housing software from HAB Inc. in June of 2009. The internet remains a valuable tool as all of our HUD and DHCD reporting are being processed on line. We also utilize the internet for our Section 8 Centralized Waiting List. Dedham is one of the 80 housing authorities that participate in Mass NAHRO's Section 8 Centralized Waiting List.

### **OVER ALL**

Our financial picture is sullen at the present time; we have received a 0 increase in our FY 2009 State budget and received an actual decrease of \$30,000+ in our budget in October, 2009.

### **THE FUTURE**

We continue to operate Section 8 programs for 7 other Authorities; this has proven to be very successful for the DHA, it has improved our financial picture and our capable staff has handled it well. Mass NAHRO, in conjunction with Local Housing Authorities, maintains a statewide waiting list that we use. This list allows folks to apply just once and be eligible across the state.

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We will continue to access all resources that will improve the quality of life for our residents and work with all agencies that can provide services to our residents. We will also continue to look for ways to increase the availability of affordable housing for people in our community.

### REPORT OF THE DESIGN REVIEW ADVISORY BOARD

The Design Review Advisory Board is pleased to submit its Annual Report for 2009/2010. The Board was established under Article 2 of the 1995 Annual Town Meeting. The Board is comprised of five members:

- 1 design professional appointed by the Board of Selectmen (Martha Abdella)
- 1 design professional appointed by the Planning Board (John Haven)
- 1 business owner appointed by the Board of Selectmen (vacant)
- 1 contractor/engineer appointed by the Planning Board (Mollie Moran)
- 1 design specialist appointed by the Historic Districts Commission (Paul Corey)

The Design Review Advisory Board was authorized by Town Meeting to develop design guidelines for areas of Town having different visual and functional character, and to review specific categories of development and signage. The Board has adopted the following Mission Statement to guide its actions:

The Design Review Advisory Board is a community resource providing information, recommendations, and professional design review for individual projects –

- To maintain and improve the overall character and appearance of the Town.
- To encourage the reduction of visual clutter, uncoordinated or inappropriate development through knowledge of the community's historic traditions, existing structures and environment, and proven design principles.
- To work with other Town agencies, boards, and interest groups in their efforts to improve the quality of life in Dedham.

The Board underwent a change in personnel during the 2009/2010 period. Russell Glen resigned from the Board to move out of town. His position is presently vacant. Mabel Herweg suffered serious health issues and resigned as well. In January 2010, John Haven, landscape architect, was appointed by the Planning Board to fill Ms. Herweg's position.

The Board will be working on a new Community Design Handbook during the new fiscal year, aided by the new Town Planner, Richard J. McCarthy, Jr., and the Economic Development Director, Karen O'Connell. The purpose of the Community Design Handbook is to:

- Assist retailers, property owners, developers, and others in understanding the principles of quality design and their application to projects involving new buildings, renovations, storefronts, and signs.
- Provide a clear set of design objectives to applicants preparing to apply for Building Department, Planning Board, Zoning Board of Appeals, or other Town agency review and approval.
- Facilitate coordination and communication of design and development with efforts of other civic groups or organizations working to enhance the physical environment of the Town.

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The Board held 47 meetings between January 2009 and June 2010, and issued advisory letters reviewing sign, façade, and landscaping proposals.

The Board also sponsors articles to amend the Sign Code to keep the regulations current. The Board continues to work cooperatively with the Town on code enforcement matters and the Town Planner, who is an ex-officio member of the Board.

### REPORT OF THE ECONOMIC DEVELOPMENT DEPARTMENT

The Economic Development Department is charged with five major sub categories including a broad based and town wide economic development plan and goals, the Legacy Place life style center development, affordable housing, East Dedham and Dedham Square Revitalization. As Economic Development Director my role is to explore the full range of economic development tools available to the town and provide the information, resources and public-private partnerships necessary to put Dedham in a leadership position going forward, one where we effectively manage our economic growth and have a strategic plan for sustainable development.

#### Strategic Steps & Goals:

- Successfully wrote grants resulting in over \$87,000 in funding awarded to the Town to date and pending grant proposals and application of \$1.3 million including roadway, traffic and streetscape improvements for Dedham Square under the Public Works Economic Development (PWED) Program.
- Increased Dedham's Commonwealth Capital Score to 101 in 2009, ranking us in top fifteen communities in the state (from score of 71 in 2007 to 86 in 2008). State funding priorities are directly tied to the Commonwealth Capital Score at 30% of multiple grant program award evaluations.
- Serve and regularly attend meetings of the Economic Regional Working Group of the Neponset Valley Chamber of Commerce, (NVCC) the Three Rivers Interlocal Council of the Metropolitan Area Planning Council (MAPC) and also member of the MAPC's Regional Pedestrian Plan Sub Committee
- Achieved a "Silver Rating" from the Mass BioTech Council to position Dedham as a recognized bioready community to attract high wage earning jobs to area.
- Neighbors Helping Neighbors, helped facilitate outreach to multiple state and non-profit organizations for Town to participate in new Program, an innovative partnership with local clergy to address foreclosure crisis effecting residents.
- Public/Private Partnerships: A key ingredient of the Economic Development Department's approach to engaging the business community and strengthening the commercial tax base is to foster working relationships with local civic organizations, small business leaders, commercial developers and property owners. Now partnering with the East Dedham Mother Brook Community Group and a local intern to perform a physical survey and inventory of all commercial, residential and public infrastructure in area preliminary to state designation and subsequent application for Community Development Block Grant (CDBG) funds to establish both Residential and Storefront Improvement Grant Program for East Dedham.

As Director of the Department of Economic Development, I would like to express my appreciation to the residents, businesses, civic organizations, Town Boards and Committees for the work we have done together and for the pivotal role you all play in achieving our goals.

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To my fellow Department Heads and colleagues that staff the Town Offices, it is my pleasure and privilege to be part of a professional and dedicated team serving together to benefit Dedham.

### **REPORT OF THE PLANNING BOARD**

Richard J. McCarthy, Jr. began work with the Board in September 2010 as the new Planning Director.

The Planning Board conducted 91 individual hearings and 18 public hearings from January 2009 to June 2010. The State Law (Chapter 40A and 41), the Town Charter, and Town Bylaws prescribe the functions of the Planning Board in considerable detail. The major tasks of the Planning Board are:

#### **PREPARE AND UPDATE A TOWN MASTER PLAN**

The Planning Board completed and approved a complete review of the Town's existing Master Plan. Implementation of this plan is now underway. The Board was also honored with a MAPA award for its work on the Master Plan.

#### **REVIEW AND APPROVE THE CONSTRUCTION OF NEW SUBDIVISIONS**

Under the Subdivision Control Law, the Board approved one residential subdivision for Alba Lane and approved a modification to Presidential Park I. The Board also approved a commercial subdivision for 21 Eastbrook Road. The Board voted to endorse five Form A plans, which do not require approval under the Subdivision Control Law. Form A approvals were granted to 88 Ames Street, 10 Nickerson Road, 27/31 Pine Street, and two for Legacy Place.

#### **PROPOSE AMENDMENTS TO THE ZONING BYLAW AND REPORT ON AMENDMENTS FILED BY OTHERS**

The Board filed several changes to the Zoning Bylaw under Articles

#### **REVIEW AND APPROVE PARKING PLANS AND SITE PLANS**

The Board reviewed and approved ten Site Plans for Wireless Communications installations at 8 Industrial Drive, 20 Eastbrook Road, 200 West Street, 55 Ariadne Road, and 5 Incinerator Road. The Board also reviewed and approved fourteen parking plans for 21 Eastbrook Road, 780 Providence Highway, 300 Providence Highway, 418 Whiting Avenue, the Dedham Plaza, the Animal Rescue League, SMA Fathers, Best Buy, Dedham Community House, 220 Milton Street, 850 Washington Street, and 5 Stergis Way.

The Planning Board also approved a field use agreement with the Rashi School at Hebrew Senior Life for use by the residents of the Town.

The Planning Board has continued to participate in regional planning activities through the Three Rivers Inter-Local Council, the Neponset River Watershed Association, and the Neponset Valley Transportation Management Association.

The members of the Board wish to thank other Town boards and officials for their continued cooperation and help.

### **REPORT OF THE SUSTAINABILITY ADVISORY COMMITTEE**

The Town of Dedham's Board of Selectmen voted at their June 12, 2008 meeting to appoint 9 members from the community to the Ad-Hoc Renewable Energy Committee to serve one year terms, which will expire June 30, 2009. Since the creation of the Committee the group has changed their name to the Dedham

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Sustainability Advisory Committee and put forth an article to be considered as an Advisory Committee to the Board of Selectmen. This article was approved at the May 18, 2009 Town Meeting, making the Committee a standing Committee within the Town.

The Sustainability Advisory Committee was established to advise the Town's Board of Selectmen on strategies for advancing the Town's commitment to renewable energy, at the municipal, business, and residential levels. The purpose of the Committee is to educate Dedham and encourage energy conservation and sustainability by addressing the long term impacts of fossil fuels such as pollution, global warming and climate change. By engaging the community in making smart energy choices we are forging the path for a sustainable Dedham that will have a long-lasting, positive impact on future generations.

The Sustainability Advisory Committee is pleased to report since joining ICLEI – Local Governments for Sustainability in 2008 that the Committee has made great strides in benchmarking the energy usage of municipal and residential practices. Currently, a Local Climate Action Plan is being drafted that will include an overview of the Town's energy consumption, as well as measures for how to reduce the Town's carbon footprint. This Climate Action Plan is a description of the actions – policies, programs, and projects – the Town of Dedham will take to meet this reduction goal. The methods for reduction are divided into categories by type – Transportation, Waste Management, Energy Conservation, Education and Outreach.

The Committee continues to build upon the momentum generated from the January 2009 Carbon Café, which attracted over 70 participants interested in learning how they could reduce their carbon footprint by working through the *Low Carbon Diet, A 30 Day Program to Lose 5,000 Pounds*. The Committee has since held two forums focused on empowering resident to take action in their own lives to reduce their carbon footprint. The Sustainability Advisory Committee partnered in 2009 with the Massachusetts Climate Action Network as one of 11 Communities in MA to be chosen for their Cool Mass Campaign. The goal of this campaign aligns with the work the Committee is already undertaking through the Low Carbon Diet program, but goes even further by striving to empower 25% to 85% of Dedham residents to reduce their carbon footprints 25% by 2012.

The Committee continues its work with the Dedham Schools to address the environmental and health hazards of idling. Through a \$750 grant provided by the MassDEP Bureau of Waste Prevention the Committee has been able to distribute to the elementary schools and the Middle school a pledge to be signed by the child's parents to not idle. In 2009, 147 parents signed the pledge.

The Committee, among its many other duties, runs the annual Dedham-Westwood Green Fair each spring with the Town of Westwood's Environmental Action Committee to showcase sustainable lifestyle practices. The fair has attracted a combined total of approximately nine hundred people in the first two years.

The Sustainability Advisory Committee and Environmental Department have worked diligently over the past year to meet the 5 criteria set forth by the Department of Energy Resources in order to become designated as a Green Community. The goal of the Green Communities Program is to enable communities to maximize opportunities to save energy in public buildings; to generate some of their energy needs from renewable sources; to make other decisions that reduce their environmental impact and carbon footprint, and ultimately, to put the Commonwealth at the hub of the 21st century clean energy economy. The Green Communities Act creates a grant and loan program for those communities who meet the 5 criteria. The funds can be used to implement significant energy efficiency measures, construct large renewable energy projects, or pursue other innovative projects that further the communities' efforts to reduce their fossil fuel energy consumption. In order to receive the official Green Communities designation, the Town of Dedham must meet the following criteria:

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6. Adopt local zoning bylaw or ordinance that allows “as-of-right-siting” of renewable energy projects – siting that does not unreasonably regulate these uses – *passed May 17, 2010 Town Meeting*
7. Adopt an expedited permitting process related to the as-of-right facilities – *passed May 17, 2010 Town Meeting*
8. Establish a municipal energy use baseline and a program designed to reduce baseline use by 20 percent within five years - *Approved by Board of Selectmen and School Committee 2010*
9. Purchase only fuel-efficient vehicles for municipal use, whenever such vehicles are commercially available and practicable – *Approved by Board of Selectmen and School Committee 2010*
10. Stretch Code - Require all new residential construction over 3,000 square feet and all new commercial and industrial real estate construction to reduce lifecycle energy costs - *passed May 17, 2010 Town Meeting*

To date the Town has passed all 5 of the criteria needed to become a Green Community.

### **Sustainability Advisory Committee’s Future Goals and Objectives**

In the upcoming year the Committee plans to continue its work on the anti-idling campaign with the schools, work with the Open Space Committee on creating a more pedestrian and cyclist friendly community, and expand the Cool Dedham Campaign.

As long-term goals the Committee will create educational brochures and host seminars to provide residents with information on how to finance and install renewables, such as solar on their home, as well as continue to explore funding for renewable energy technologies for municipal buildings and the feasibility of solar on the Town landfill (once capped). In a joint effort with the Open Space Committee they plan to investigate the creation of a community garden in Dedham that would expand Community Supported Agriculture (CSAs) to Dedham.

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## CHAPTER VI – PUBLIC SAFETY

### REPORT OF THE CIVIL PREPAREDNESS AGENCY

The Dedham Civil Preparedness Agency is charged with the responsibility to develop and implement Comprehensive Emergency Management. The primary mandate is to coordinate the actions of many different agencies (Police, Fire, and Medical) in response to major emergency situations.

The Auxiliary Police Division serves as a ready pool of trained personnel to implement the Agency's functions. As part of their training, the Auxiliary Unit serves to assist the regular police force, at the direction of the Police Chief, with traffic and crowd control at numerous Town functions, charity events, and scheduled Sunday church traffic duties.

All members of the Civil Preparedness Agency, including the Director, and the entire Auxiliary Unit, are unpaid volunteers, with uniforms and equipment provided by a Town budget.

In cooperation with the Massachusetts Emergency Management Agency, we continue to update the Comprehensive Emergency Management Plan. Our arrangement continues with the Housing Authority for the use of their facilities at O'Neil Drive during emergency situations requiring shelter for citizens. In addition, this year we will be meeting with representatives from the Red Cross to discuss their new program concerning the operation of shelters. Under this program, the Red Cross provides personnel and equipment to staff the shelters in emergencies.

Our officers continue to attend in-service training courses at the Massachusetts Criminal Justice Training Academy and at various Massachusetts Emergency Management Agency sites.

In the coming year, we expect to expand our training and emergency preparations, acquire additional equipment, and increase our roster of volunteer members, to enable us to better respond to any situation.

### REPORT OF THE DEPARTMENT OF PUBLIC WORKS

The Department of Public Works is comprised of 20 operations personnel, two Administrative Assistants, and the Director of Public Works.

It is with sadness to report the loss of two former employees, Daniel D. Fitzgerald and Albert R. "Big Al" Kiser.

#### **RESPONSIBILITIES**

The Department of Public Works is responsible for maintaining public ways, sidewalks, cleaning and flushing catch basins and sanitary sewer lines, road and sidewalk construction, trash removal, public shade trees, street lights, traffic signal maintenance, street signage, regulatory signage, pavement markings, street opening permits, snow and ice operations, as well as working with other town departments, contractors, state and county agencies, and providing materials and labor support for community organizations and events. The Department is also responsible for the Brookdale Cemetery and the Historic Village Cemetery located on Village Ave.

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The Department of Public Works coordinates with the Engineering Department on a number of projects including the ongoing pavement management program for all of our public ways and sidewalks. The Department also makes miscellaneous repairs to sewer lines, drain lines, roads and sidewalks, coordinate temporary repairs to the Great Ditch Bridge on Needham Street, Maverick St bridge repair, Bussey St Bridge, Colburn Street project as well as a number of other projects throughout the town.

### **CONCLUSION**

I want to thank all the employees of the Department of Public Works for making this a successful year. The Department of Public Works strives to provide high quality efficient service. The department has completed a number of major repairs and projects using the knowledge and skills of our employees instead of outsourcing these services. The Town of Dedham was named a Tree City from Tree City USA Arbor Day Foundation this year because of our dedication to planting and maintaining our public shade tree inventory.

I would like to extend the department's appreciation to the residents and businesses of the Town of Dedham as well as all the other departments that we work with. We look forward to continuing to work with individual homeowners, businesses, local civic groups, and various town departments and utilities in the upcoming year. We also look forward to continuing our work with the Engineering Department on major capital projects for the Town of Dedham in the most cost effective manner possible.

## **REPORT OF THE DEPARTMENT OF INFRASTRUCTURE ENGINEERING**

### **INTRODUCTION**

The Department of Infrastructure Engineering is responsible for the engineering, construction, development and oversight of the improvement, reconstruction and repair of the capital infrastructure of the Town, including without limitation roads, bridges, drains, and sewers. The Engineering Department was created in December 2005 after the reorganization of the Department of Public Works. As part of that reorganization, the Engineering Division of the DPW was eliminated and replaced with a separate Department of Infrastructure Engineering which reports directly to the Town Administrator. The previous positions of Assistant Town Engineer and GIS Administrator were eliminated and replaced with a Director of Engineering (who serves the statutory role of Town Engineer), Infrastructure Engineer, and Project Engineer.

The Engineering Department office is located at the DPW facility at 55 River Street.

### **STAFF**

The Engineering Department is comprised of the following staff members:

- David Field, P.E., Director of Engineering
- Jason Mammone, P.E., Infrastructure Engineer
- Ronald Lawrence, Project Engineer
- Leon Scott, GIS Manager

The Engineering Department is also supported by the administrative staff of the Department of Public Works.

### **RESPONSIBILITIES**

On a day-to-day basis the Engineering Department provides technical support to residents, contractors, consultants, and other Town departments, boards and agencies regarding the installation and development of roads, sewers, drains, and buildings. Some of the typical responsibilities of the Engineering Department involve the design, permitting, review and inspection of sewers, drainage systems, culverts,

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roads and bridges. In addition, they include the design and field engineering for various municipal public works projects, the monitoring and repairing of the Town's sewer collection system, and assessing and improving the Town's drainage system. The Department also coordinates with consultants, bids and awards contracts in its efforts to successfully complete many projects efficiently and cost effectively. The Department utilizes the Town's GIS system for obtaining existing infrastructure data, and updates and improves the system as necessary. The Department uses this data along with survey information collected from field surveys to develop drawings for Town projects using AutoCAD, ArcGIS and other engineering design software. The Engineering Department is available to answer questions on drainage, sewer and other land development issues, in addition to performing technical reviews for site plans and subdivision plans in support of other Town Departments.

Of particular importance to the Engineering Department is the reduction of extraneous water or inflow and infiltration (I/I) which enters the Town's aging sewer collection system. The primary ongoing goal of the Engineering Department is to reduce the quantity of I/I entering the system and to extend the service life of the system through preventative maintenance and rehabilitation measures.

### **PROJECTS**

Some of the notable projects and activities of the Engineering Department for fiscal year 2010 are list below:

- ❑ **Needham Street Bridge** – *ongoing* – The Engineering Department in conjunction with DPW has been lobbying MassDOT to reactivate the bridge replacement project over the past year. In February a hole formed in the bridge deck which required an emergency repair, and in April MassDOT inspectors found additional deterioration of the center pier which required that traffic be kept off of the north fascia beam. The Engineering Department developed several alternatives to keep traffic off of the affected area and ultimately a temporary lane shift and traffic management plan was designed and implemented in order to keep two-way traffic flowing across the narrowed bridge. The Engineering Department worked to have a temporary shoring plan developed to again return traffic to the full width of the bridge until the bridge can be replaced. The Engineering Department and DPW will continue working with the Town Administrator and local officials to ensure that this bridge is added to the Accelerated Bridge Program or the State Transportation Improvement Program for eventual design and replacement by MassDOT.
- ❑ **Colburn Street Road Improvements** – *ongoing* – As part of the Pavement Management Plan, Colburn Street was recommended for reclamation in FY2011. The Engineering Department was asked to prepare design plans to upgrade the road which is adjacent to Mother Brook. The Engineering Department performed an in depth field survey and completed the conceptual design of several alternatives for consideration in an attempt to balance the transportation and pedestrian needs of the community and the residents of the street. After a public hearing and the final alternative was chosen the Engineering Department completed the design and performed field layout of the improvements.
- ❑ **Inflow and Infiltration** – *ongoing* - The Engineering Department has been working to reduce inflow and infiltration using an in-house approach to inspect, assess, design, and oversee improvements to the sanitary sewer system. Over the last four years the Town has inspected 566,673 linear feet (107 miles) of sewer main, performed 3,007 manhole inspections, installed 39,117 linear feet (7 miles) of cured-in-place liners, installed 1,459 feet of short liners, cementitiously lined 4,100 vertical feet of manholes, chemically root treated 82,131 linear feet (16 miles) of sewer main, and performed 47,569 linear feet (9 miles) of testing and sealing of joints. To date the project has cost approximately \$4.6 million and we estimate that we have conservatively have removed 1.8 million gallons per day (MGD) of infiltration from the system. In addition, the MWRA sewer assessments have decreased as a result of our flow share decreasing over the past four years. Assuming a no change in flow share scenario we estimate that

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Dedham has cumulatively saved \$4.3 million over the past four years as a result of these efforts. The Engineering Department has completed the design of the most recent 2010 inspections and we have issued a work order to our on-call contractor for approximately \$1 million worth of repairs designed to remove approximately 1 MGD of infiltration. All design, inspection, and oversight of the on-call contracts is being performed in-house.

- ❑ **Washington Street Discontinuance** – *ongoing* - The Washington Street Discontinuance is currently under construction by the Massachusetts Highway Department. The project includes the reconstruction of Washington Street and the installation of traffic signals at Incinerator Road and Curve Street. The Engineering Department worked to move this project through the lengthy funding and design process and testified and appeared before the Boston MPO on many occasions to help secure funding for this project. The Engineering Department also oversaw the final design of this project by the Town's design consultant GPI, and worked to obtain the necessary environmental permitting. At the conclusion of the project, the roadway will be turned over to the Town. The Engineering Department is coordinating often on a daily basis with MassDOT and the contractor to solve problems and resolve conflicts with existing utilities and unforeseen conditions. Construction is currently planned to be substantially complete by the end of 2010.
- ❑ **Pavement Management** – *ongoing* - The Engineering Department, in conjunction with the Department of Public Works, has continued the pavement management program which began in 2007. Through the first three years of the program, the Town completed \$6.5 million worth of repairs and maintenance to 31 miles of roads and 8 miles of sidewalks. Work is currently ongoing on the FY2011 road and sidewalk improvements. The Engineering Department, in preparation for this work performs test pits on reclamation and mill and overlay roads to ensure that the intended repairs will be suitable given the condition and thickness of the existing asphalt and base materials. In addition to the operation of the pavement management system, the Engineering Department also completes in-depth estimates for each street, and prepares bid documents for asphalt paving, crack sealing, and nova chip surface treatments. The Engineering Department also completes all necessary environmental permitting and evaluates all Town owned utilities to determine where repairs or changes were necessary ahead of the road improvements. All design, inspection, and oversight is performed in-house.
- ❑ **Pump Station Operation** – *ongoing* – The Engineering Department, in conjunction with the DPW has overseen, designed, and reviewed the construction of the Town's three sanitary sewer pump stations. The Engineering Department recently designed the upgrade of the logic controller at the Glenway Station to match the two other stations in response to a controller failure. The new platform allows remote monitoring by Town staff. In addition, the Engineering Department has reviewed, inspected, and completed punch lists for the newest pump station on Washington Street which has been constructed by the Highway Department as part of the Route 128 Add-a-Lane Project. The Engineering Department is currently working on installing a system to mitigate grease build-up at the Rustcraft Road Pump Station. The Engineering Department has also completed life cycle replacement costs for all stations as part of the new sewer enterprise accounting system to ensure that there will be adequate funding for future upgrade and replacement of critical components. The Engineering Department also responds to emergency alarms as necessary 24 hours a day and works with the maintenance consultant to repair and upgrade components.
- ❑ **Traffic Calming** – *ongoing* – The Engineering Department has created a draft traffic calming policy and will continue to work with the Board of Selectmen and the Town Administrator to refine and revise the policy in order to give clear guidance to residents wishing to implement traffic calming strategies in their neighborhoods. The Engineering Department receives many requests for traffic calming projects to slow

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or discourage traffic on neighborhood streets. The Engineering Department also conducts preliminary investigations and performs traffic counts, intersection turning movement counts, and speed surveys using in-house equipment and labor. To date we have performed counts or investigations in 25 locations.

- ❑ **Dedham Square Improvement Project** – *ongoing* - The Engineering Department is coordinating the design of the Dedham Square Streetscape and Improvement Project. Working closely with the Director of Economic Development, Dedham Square Circle, and Civic Pride the Engineering Department is working with the design consultant, BETA Engineering, to complete the design for a \$5 million dollar improvement project that consists of comprehensive traffic, roadway, pedestrian and streetscape improvements within the Town's downtown central business district.
  
- ❑ **Geographic Information System (GIS) Administration** – *ongoing* - The Engineering Department, led by its GIS Manager, manages the administration of the GIS for the Town. The role of the GIS Division within the Engineering Department is to respond directly to the various needs of the Town's various departments, as they relate to GIS. The responsibilities of the GIS Division include database administration, software application development, generating reports, creating maps and updating the Town's geospatial data. Below is a listing of some of the projects that the GIS division has been involved with:
  - **Database Administration** – *ongoing* – The GIS databases have been upgraded to the most recent version of ArcGIS Server. All databases have also been upgraded to SQL Server 2008. Many maintenance routines have been implemented in recent months ensure data is properly backed up and to sustain a high level of performance and availability of the Town's GIS databases.
  - **Network Migration** – *complete* – The entire GIS has been moved to a new server environment on the Town's new network. All GIS applications, including internet, have been reconfigured and migrated to the new network. GIS databases were moved and upgraded to operate in the new server environment.
  - **Cemetery** – *ongoing* - An inventory of the Brookdale Cemetery records has been completed and converted into a database maintained by the Town. A new application for the update and retrieval of cemetery records has been completed and is currently being used by DPW staff. A new public application for searching cemetery records on the web was also recently completed and is available via the Town website. The GIS Division is currently looking into a similar application for the Village Cemetery.
  - **GIS Internet** – *complete* – The GIS Division has launched a new GIS website available to the Town's employees and the public. The completion of the new website has allowed the Town to discontinue an ongoing contract with an outside consultant. New software development efforts are planned to take advantage of the latest technologies available and to improve the user experience of the Town's GIS.
  - **Addressing** – *ongoing* – The GIS Manager has been designated to maintain a comprehensive Master Address File for the Town. The implementation of the new address regulations has eliminated data redundancy and improved the quality of the Town's address information. The GIS Manager currently receives requests for address corrections and to include new addresses in the GIS system on a regular basis.
  - **Fire Dispatch Software Support** – *complete* – A new enhanced street centerline dataset has been completed to support the new E911 dispatch software to be used by the Town's Fire Department. Each street segment now has full address information to allow for the location of emergency calls. This is a critical dataset for emergency dispatch software.
  - **Permitting Software Integration** – *complete* – The GIS has been integrated with the new EnerGov permitting software used by the Town. The integration of GIS with the permitting software takes advantage of the Town's centralized parcel and address data.

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- ❑ **Pacella Drive Illicit Discharge Removal** – *completed* – In October 2009, the Engineering Department responded to a complaint of sewerage odors in a stream near the Dedham Country Day School. The Engineering Department performed field tests for temperature, pH, ammonia, detergents, and E. coli, and determined that levels exceeded allowable limits for stormwater. The Engineering Department conducted complete inspections of the both the sanitary sewers and storm drains up stream of the outfall and discovered multiple defects that was causing sewerage to exfiltrate out of the sewer main and into the drain line. The Engineering Department designed and coordinated open cut point repairs with the DPW and cured in-place pipe lining with our on-call sewer repair contractor. After the repairs, follow-up tests were negative for evidence of sewerage.
- ❑ **990 Washington Street Private Inflow** – *ongoing* – The Engineering Department has been actively investigating a severe inflow and infiltration problem in a relatively small sewer subarea that is tributary to the new Washington Street pump station. This inflow problem has likely been ongoing for many years, but the recent construction of this pump station has brought this issue to light because of peak flows that inundate the station and require secondary by-pass pumping. Through flow metering we have identified approximately 250,000 gallons per day of inflow from a single building, and we are currently investigating approximately 400,000 gallons per day of inflow from an area of about 35 homes.
- ❑ **Sewer Connection, Extension, and Repair Inspections** – *ongoing* - The Engineering Department reviews, issues, and inspects permits for the installation and satisfactory testing of sewer lines and manholes on a daily basis. We have created a database to efficiently track permits and automatically generate necessary administrative reports. We spend a great deal of time responding to questions from residents and builders and we provide them with locations of existing facilities from record plans or television inspections. For the period beginning July 2009 through June 2010, the Department issued and inspected 27 permits.
- ❑ **Subdivision and Site Plan Review** – *ongoing* - The Engineering Department reviews numerous site plans and subdivisions for consistency with Town regulations and acceptable design standards. We provide written comments to the respective boards on the adequacy of those plans and calculations.
- ❑ **Sewer Grease Issues** – *ongoing* - As part of I/I inspection program we encountered many locations where significant grease deposits obstructed the normal flow of sewerage and/or resulted in sewer back-ups. Upon further investigation and after significant time was spent thoroughly cleaning the downstream sewer lines, we discovered approximately a dozen grease generating facilities that had historically failed to maintain their required grease traps or where grease traps did not exist. Grease is a significant problem for sewers in Dedham and is often the primary cause of sewer back-ups into homes and businesses. We have since learned that many of these locations have been subject to chronic back-ups for many years and require constant attention, often under emergency circumstances. To date the Engineering Department has been working with the Board of Health to educate these facilities on the requirements and in some cases working with these facilities to have grease traps installed. The Engineering Department continues to investigate grease related issues in the hopes of improving the reliability of the sanitary sewer system.
- ❑ **Traffic Regulation Update** – *complete* – In order to properly adopt new traffic regulations required as part of the federal aid Washington Street Discontinuance, the Engineering Department conducted a complete review of all previous amendments to the 1938 Traffic Rules and Regulation, and performed an field inspection to locate all traffic control signs in an effort to compile and revise the regulations going forward. The Engineering Department reviewed 483 traffic regulations and identified 1,616 signs, which

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were then mapped on the GIS system. The results of this effort are new traffic rules and regulations which have been adopted by the Board of Selectmen.

### **OLDER PROJECTS**

- ❑ **East Street Reconstruction Phase II –complete** - This project involved the complete reconstruction of East Street from High Street to Grant Avenue, as well as portions of Eastern Avenue, Whiting Avenue, Abbott Road, Jersey Street, Wentworth Street, and improvements to the Endicott Estate. Physical construction work on this project began in June 2006 and was substantially completed in December 2007. While the original project as conceived could not be entirely implemented due to a shortage of about \$3 million, the Engineering Department has worked tirelessly to see that the project as scaled back and bid was delivered on time and within budget. On 12/4/2008 the Board of Selectmen voted to add the repaving of Grant Avenue, Rustcraft Road, Glenway, and Hamilton Avenue to the project as well as minor driveway repaving at the Endicott Estate and additional lighting at the Endicott Estate. The additional work has since been completed. To date \$7,617,885.37 has been expended on construction, inspection, and police details.
- ❑ **East Street (Lowe's Money) – complete** - The Engineering Department utilizing mitigation money provided by Lowes, performed field survey, roadway design, construction layout, and project administration along with the Director of Public Works for the reconstruction of East Street between High Street and Washington Street. The work included complete reclamation of the existing asphalt from High Street to Washington Street and the installation of new pavement, granite curbing on both sides and a concrete sidewalk on the north side. The project was originally completed in the summer of 2007; however, several residents were unhappy with the lack of sidewalk on the south side of the road between Cocci Way and Brookdale Avenue. At the request of the Board of Selectmen, the Engineering Department hired a Licensed Surveyor to complete a right-of-way plan to determine what property rights were needed to install a sidewalk in that area. This information was used to draft an article for town meeting to gain easement rights. The Engineering Department worked with Town Counsel to obtain the easement rights, and along with the DPW oversaw the construction of the now completed sidewalk.
- ❑ **Condon Park Parking Lot Design – complete** - At the request of Park and Recreation, the Engineering Department prepared a detailed parking and drainage plan to add a parking lot at Condon Park. The Engineering Department performed a detailed field survey, geotechnical investigation, and permitted the parking lot with Conservation, Planning, and DRAB. The Engineering Department provided field layout and inspection for the construction and completed the as-built for the project. In addition, the Engineering Department assisted with the location and procurement of a new groundwater irrigation well.
- ❑ **Bussey Street Culvert Abandonment – complete** - The Engineering Department worked with DPW to abandon a deteriorating culvert which was resulting in a posted weight limit on Bussey Street. The Engineering Department determined that if the culvert was removed, the existing truck posting could be removed provided that parking was prohibited on the nearby bridge structure. The Engineering Department worked with a structural engineer to develop a wall design which could be used to block the opening of the culvert. The Engineering Department performed field survey and developed plans to replace the wall using the structural details provided by the structural engineer. The Engineering Department coordinated the installation of a temporary coffer dam and assisted the DPW with the inspection, demolition, and construction of the new wall and construction of a new roadway located within the former culvert.

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- ❑ **Maverick Street Wall Replacement** – *complete* - The Engineering Department worked with DPW to repair/replace a failed retaining wall on Maverick Street. The Engineering Department worked with a structural engineer to develop a design for a modular block wall system. The Engineering Department performed field survey and developed plans to replace the wall using the structural details provided by the structural engineer. The Engineering Department oversaw and provided field layout and inspection of the new wall, sidewalks, and roadway drainage and grading.
- ❑ **Zoar Avenue Sewer Problem** – *complete* - In response to a long standing and frequent sewer back-up problem experienced by residents, the Engineering Department conducted a field survey and developed a design to correct a sewer problem associated with adverse slope. The new design called for a new line from Bridge Street and the abandonment of a portion of the existing line in order to obtain sufficient slope and clearance from adjacent utilities. Town Meeting approved funding for the work and the Engineering Department worked with DPW to have the new sewer line installed. The Engineering Department provided field layout and inspection during the construction which was completed in the fall of 2008. All design and construction work on this project was performed in house at significant cost savings by both the Engineering Department and DPW respectively.
- ❑ **Rustcraft Road Sewer Project** – *complete* - This project involved the installation of a new public sewer pump station, force main, and new gravity sewer pipes in the vicinity of Elm Street and Rustcraft Road which replaced a shallow undersized gravity sewer main and allowed for the additional flow capacity needed to allow for the current and future development of this area. This project was funded from private developers through mitigation money which was appropriated for construction at Town Meeting. The project was completed in December 2008. The Engineering Department worked with the adjacent developers to secure easements and resolve a groundwater contamination issue which complicated the dewatering for and construction of the sewer pump station. In addition, the Engineering Department had to troubleshoot operation of the pump station which has been plagued by foreign material (towels and rags) which constantly clogged the submersible pumps. The Engineering Department specified and oversaw the installation of a grinder unit which has since solved the problems at the station.
- ❑ **Gaffney Road Sewer Problem** – *complete* - In response to a long standing sewer back-up problem experienced by several residents, the Engineering Department performed a field survey and internal inspection of the sewer main to determine the extent and severity of the pipe sag resulting from improper installation and settlement of the pipe that was installed approximately 50 years ago. It was determined that a significant portion of the pipe would have to be excavated and the underlying unsuitable material underneath the pipe would have to be removed to considerable depths that given the location of the pipe and proximity of structures (including a house located over the pipe) would make it impossible to complete without significant private property impacts, damages, and cost. Based on the evaluation of the sewer line we determined that grease in the sewer was a primary cause for the frequent back-ups coupled with high flow resulting from excessive leakage within the pipes. Therefore, a hydraulic study was undertaken to determine if the sewer line would still function despite the sag. It was determined that the sewer line would in fact function as a siphon if the grease and infiltration issues could be resolved. The Engineering Department determined the prudent course of action would be to line the existing sewer to remove the excess leakage and to install a grease mitigation system that used bacteria to digest grease in the line before blockages could occur. The liner was installed in December of 2008 and a pilot grease mitigation system has been in use since January of 2009. To date no blockages have occurred and the pipe line is functioning properly with very little residual grease. The line will be put on a permanent cleaning schedule and a permanent grease mitigation station will be installed in the near future.

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### CONCLUSION

The Engineering Department has taken on and accomplished many tasks over the past year, and we look forward to continued success in managing and implementing major capital projects for the Town of Dedham in the most efficient and effective manner possible.

### **REPORT OF THE DEDHAM FIRE DEPARTMENT**

Historically, the Fire Department has had a single function, the protection of life and property from the threat of fire. During the last 10 – 20 years the Fire Department has become a multi-functional, multi-hazard emergency and non-emergency response agency. The common denominator for fire protection is people and as the population has increased, hazards have increased proportionally and the potential for future hazards increases. For example, the greater the number and density of housing units, the more likely it is that fire, medical, and rescue emergencies will increase. Also the greater the population, the need for transportation of people and commodities has increased along with; auto, truck, and railroad accidents, increasing not only fire, medical, and rescue incidents but also hazardous material situations.

Now, the primary services of the Fire Department include; fire suppression, fire prevention, public education, code adoption and enforcement, fire investigation, emergency medical response, hazardous materials mitigation, environmental protection, technical rescue operations, emergency management of man-made and natural disasters, as well as, responding to non-emergency or public assistance situations. Currently, there are 61 employees on the Dedham Fire Department; 58 fire suppression or line personnel and 3 administrative staff positions, including the Chief of the Department, Administrative Assistant, and a Fire Lieutenant Inspector. The staff is divided between the two strategically located fire stations, the Main Station located at 436 Washington Street in Dedham Square, and the East Dedham Station at 230 Bussey Street. The suppression personnel are divided into four groups working 24 hour shifts on a rotational basis, twice a week. Each group has one Deputy Chief, whose responsibilities include supervising the day-to-day operations at emergency and non-emergency incidents, and two Lieutenants, one at each station. The Lieutenants act as the officer in charge when the Deputy Chief or shift commander is not present. The Main Station houses and staffs Car 2, the Deputy Chief's Incident Command vehicle, Engine 2 pumper, Engine 4 pumper, and the aerial Ladder 1, along with a non-manned reserve Engine 5 pumper. The station is also home to a four wheel drive brush truck carrying 300 gallons of water, an inflatable boat and motor for water rescue, a Ford F-150 pick-up truck which is the Fire Inspector's vehicle, and the fire alarm maintenance boom truck. The East Dedham Station houses and staffs the Engine 3 pumper and a non-manned reserve aerial Ladder 2, which is a 1989 Seagrave.

This past fiscal year has been bittersweet to say the least. I was fortunate to be appointed Acting Fire Chief on August 28, 2009, and appointed permanent Chief on November 4, 2009. Serving as Chief is a distinct honor. It is a privilege to lead such a great group of men in protecting the Town of Dedham. On August 28, 2009 Chief James S. Driscoll retired after 37 years of exemplary service. I cannot say enough good things about Chief Driscoll. Jim was probably one of, if not the most conscientious, dedicated, and dependable employees the Dedham Fire Department has ever employed, retiring with over 500 sick days. Jim never took a day off and the Department was, and is a better place because of him. To this day, he still answers the call when I need his assistance. Join me in congratulating and thanking Jim for his years of service and wishing him well in his much deserved retirement.

On a sadder note, active Firefighter James (Jimbo) E. McInnis passed away on August 14, 2009 as the result of injuries sustained in a motorcycle accident while touring with friends near Moosehead Lake in Maine. Jimbo was appointed to the Fire Department on April 23, 1981. He spent most of his career as the driver/operator on Engine 3 in East Dedham, exactly where he wanted to be, close to his childhood home on Oak Street. Jimbo received several commendations during his career; one notable commendation for his

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attempted rescue of a woman and her son while off duty. Jimbo wore no protective gear and with no regard for his own safety, he went into a heavily involved house fire. He loved firefighting so much that given the opportunity to retire after heart surgery, he declined and returned to do what he loved, helping people in need. Jimbo, you are and will be missed.

Also retiring last year, was “Dedham’s Favorite Firefighter” Nicholas A. Spada Jr. Joining the Department on December 30, 1979 as a temporary firefighter, Nick was appointed permanently on April 19, 1981. Nick retired on January 24, 2010 after 30 years of dedicated service. There isn’t enough space here to describe Nick; let me just say he was always ready, willing, and able to help people on the job and off the job. Most recently, before retiring, Nick organized the firefighters in the East Dedham Station as they painted the walls on the entire apparatus floor. It would have been easier to do nothing, but he left the station and the department a better place. Never at a loss for words, Nick’s wit added to the camaraderie amongst the firefighters, making a difficult job better at the appropriate time. Congratulations and thank you Nick for making my job easier and the Dedham Fire Department a better one. Enjoy your retirement.

Firefighter Richard Powell also retired this year. Rich joined the department on May 25, 1985, and was stationed in East Dedham on Engine 3 for most of his career. Unfortunately, he suffered a severe shoulder injury fighting a house fire. After several surgeries and rehabilitation attempts, Rich retired. We wish him well in his retirement.

This past year has been a challenging one for the Dedham Fire Department; you could call it a transitioning one, with a new Chief of Department. A new Deputy Chief, William Spillane was promoted from Lieutenant, and a new Lieutenant/ Fire Inspector, Richard Radosta, promoted from the firefighter ranks. Besides the changes to the Command Staff, the Department has been dealing with a number of issues created by the construction of Legacy Place and Hebrew Senior Life (HSL). These issues include plan review and approval of all architectural and engineered drawings for sprinkler and fire alarm systems, inspection and testing of the sprinkler and fire alarm systems, in-service inspection for pre-fire planning by all fire department personnel on both projects which is nearly 2 million square feet, and there has been a 20% increase in emergency responses during the second half of FY09, from January 1 to June 30, 2010, included in those are 90 responses to Legacy Place and 246 responses to HSL.

The renovation of the exterior and apparatus floor at the East Dedham Fire Station was completed during the year and culminated with an open house and dedication of the new Engine 3, a Pierce Arrow XT Pumper with a 750 gallon water tank, in November, in memory of Firefighter Jimbo McInnis. Another project started was the refurbishment of the aerial truck, Ladder 1, the truck was inspected and tested before the specifications for bid were written, the bid was awarded, and the truck is presently being rehabbed. Finally, the first phase of a three phase project which involves upgrading the computer software system. “Firehouse” software was installed in the computer system at both fire stations, replacing a system that was 21 years old. This is part of the National Fire Incident Reporting System which is used daily by officers to record every emergency response call and all of the relevant information involved with each incident. The information is then forwarded monthly to the State Fire Marshall’s office. This system can also be used to analyze data and trends, keep training records, personnel records, vehicle maintenance records, property records, pre-planning records for emergency operations, etc. This is a tool with a tremendous amount of potential to increase the Department’s efficiency and effectiveness in the future. The second phase involves upgrading the E-911 Dispatch software. This involves integrating the “Firehouse” software with software called “Symposium” which will allow the computers to be networked between the Dispatch Center, the Firehouses, and the Mobile Data Terminals (phase three) in the Department vehicles. This is a large, involved project that requires collaboration between the software company and a number of town departments including; Fire, E-911, GIS, IT, and Assessors Departments. The information from the old

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dispatch program must be converted and installed in the new software along with new data then verified for accuracy and operation with regard to the fire alarm system and E-911 phone system.

### **FIRE DEPARTMENT RESPONSES FOR JULY 1, 2009 TO JUNE 30, 2010**

#### **EMERGENCY RESPONSES**

Fire/Explosions	167
Rescue/Medical	2420
Motor Vehicle Accidents	297
Non-fire spills and leaks/Other hazards	83
Power lines down/Arcing wires	104
Service Calls	694
False/Accidental Calls	551
Miscellaneous Calls	<u>17</u>
<b>Total Emergency Calls</b>	<b>4333</b>

#### **FIRE PREVENTION AND TRAINING ACTIVITIES**

In-service Fire Company Inspections	60
In-service Fire Company Pre-Plan Tours	296
Fire Cause and Origen Investigations	8
Fire Education Visits	23
Fire Drills	60
Plan Reviews & Site Assessments	260
Smoke & Carbon Monoxide Inspections	405
Oil Truck Inspections	6
Oil Burner & Tank Inspections	63
Training Classes	60
Other Inspectional Services	<u>464</u>
<b>Total Non-Emergency Calls</b>	<b>1705</b>
<b>TOTAL RESPONSES</b>	<b>6038</b>

In FY'11 the Fire Department will continue its commitment to improve the Firefighters knowledge, skills, and abilities through a comprehensive training program involving fire, EMS, rescue, hazardous materials and emergency management training evolutions. We currently have training scheduled with private contractors and the Mass State Firefighting Academy in the following areas; Hazardous Material Operations, Driver Training and Pumper Operations, and Rapid Intervention Training (RIT). Deputy William Spillane is the department training officer and a certified EMS instructor; he has been working with Fallon Ambulance as well as the State Academy to develop the training program.

Another goal is to finish the installation of the software system at the dispatch center and the mobile data terminals in the Department vehicles, which will allow us to gather the data necessary for pre-fire planning of the major buildings and hazards in town, and in turn we will have the information for incident mitigation on scene and available when needed. This software will also help in developing and recording a fleet maintenance and in-service inspection programs.

Every year the Department assesses its equipment needs and evaluates its existing equipment, this year we will be replacing a set of the Jaws of Life extrication tools, there is funding to replace half of the firefighters SCBA face masks, and we will also be replacing personal protective gear (coats, pants, and boots) that is worn out, and completing the overhaul of the aerial Ladder 1. We will be looking for funding to replace the other half of the firefighters face masks, new infra-red cameras, fire alarm maintenance truck, and portable radios. The Fire Department is a dynamic business with regards to its equipment, today all of the equipment

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might be working fine and then within minutes a truck, the jaws or saw, a radio, or some other piece of equipment could break, potentially endangering a life, this creates the need to replace equipment before it becomes unreliable.

In the area of building maintenance, I think we all know these buildings are well past their prime and need replacement as soon as possible. For the present time, the bathrooms in both stations will be refurbished, the boiler in the Main Station will be replaced as part of the ESCO project, and there is a need to repair the ceiling on the second floor in the Main Station, as well as replace several air conditioners, and furniture in both stations. The lack of space in these buildings has had a negative affect not only on the efficiency and effectiveness of the Dedham Fire Department but also on morale. There is no space to properly store and maintain equipment. Administratively it is more of the same; the Chief, administrative assistant, and Fire Inspector share two 9x9 offices with multiple desks, chairs, filing cabinets, computers, a fax machine, copy machine, book cases, etc.

The Fire Department will also be involved in the Public Safety Study this year, funded by Town Meeting in May of 2010. I believe this should not only analyze past data but also include a Risk Hazard and Value Evaluation which will provide us with an idea of the future and potential hazards the department will face. This data can then be evaluated relative to staffing, command structure, equipment needs, building needs, and the administrative staffing and needs. Life safety hazards have increased tremendously over the last 10 years with the development of; Legacy Place, Hebrew Senior Life, 585 apartments on Rustcraft Road and Elm Street, the Rashi School, apartment buildings in and around Dedham Square, increased traffic congestion on Routes 1, 1A, 109, 135 and the 128 Add-a-Lane Project, which will not only increase congestion but also increase hazardous material transportation. The analysis should look at the emergency and non-emergency operations along with the strengths and weaknesses of the Department, which will lead to the development of goals and objectives, giving the Fire Department a direction for the future.

Administratively the Department is understaffed in relation to the surrounding towns staffing levels. I have found myself involved in fire prevention duties and day-to-day operations, limiting my role as Chief to engage in important department functions such as developing rules and regulations, standard operating procedures, and goals and objectives to lead the Department into the future. There is a lack of continuity in the command staff due to the fact that the Deputy Chiefs work a 24 hour work shift, 2 days per week, on a rotating basis. This along with increased workload in the already overloaded fire prevention bureau, a 20% increase in emergency responses, the unpredictability of the emergency responses, and the duties delegated to them, leaves little or no time to assist in other administrative projects. This is a major issue that needs to be addressed in the study as I mentioned earlier. Another issue, I am sure will be addressed in this study, is the need to fill the 2 vacant firefighter positions which were not filled, due to budget concerns, after retirements.

The Dedham Fire Department recognizes the present economic climate, but now is the time to do the planning in order to take advantage of opportunities that will be available in the near future.

In closing, I would again like to thank Chief Jim Driscoll for his assistance over the past year. Many of these projects were initiated by him and he is always willing to assist me and the Dedham Fire Department in any way possible to make it a better one.

### **REPORT OF THE DEDHAM POLICE DEPARTMENT**

The Dedham Police Department is a Community Service organization which strives to enhance the quality of life for the citizens of the Town. The Police Department serves the Community by protecting life and property and working with citizens to address a wide array of issues.

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The support of the citizens is a critical element in the effective delivery of police services. The Department is pleased to have been able to work with several neighborhood groups, the School Department and other Town Departments over the past year. We will continue to work in partnership with citizens to address concerns.

Crime statistics show trends in different directions. Crimes such as robbery and motor vehicle theft decreased. Larceny crimes increased. Others remained flat. Thefts from unlocked vehicles have been a problem. All residents are urged to lock vehicles and not leave any valuables inside of vehicles. Scams of various forms appear to have increased. Seniors are often the target. Citizens are urged to keep an eye on seniors for any type of scam attempt.

Our Community and School Resource Officer continues to be active with the School Department and in the Community. Several annual initiatives were undertaken during the year. These included the golf tournament which funds programs and events, a bike rodeo, a ski trip, jail tours, a bullying program, a drug search, residency checks, a Food Pantry Turkey Day and food pick-ups for the Food Pantry. Officer Ron Pucci coached a Middle School hockey team. He is also present in the school zones each day during the arrival of students. Officer Pucci and other Department members continue to participate on the School Safety Committee.

Traffic issues within the Town continue to be an area of concern. Over 7,000 traffic citations were issued during the year. Department statistics reveal an upward trend in motor vehicle crashes within the Town. We were fortunate to be awarded grant funding through the Highway Safety Division. The Department was able to participate in statewide traffic enforcement mobilizations aimed at increasing safety belt usage, the reduction of risk taking behaviors and the removal of impaired operators from the roadways. We also conducted several "Crosswalk Sting" operations using funding under a Pedestrian, Bicycle and Moped Safety Grant. An additional Speed Awareness Trailer has been ordered. The Department maintains a dedicated Traffic Unit.

The Department's Investigative Unit continues to address many types of crime. This Unit effected over 150 arrests during FY2010. Narcotics, ID theft, credit card fraud, shoplift sprees, cyber-crime, violent crimes, burglaries, thefts from vehicles and other crimes which require protracted investigations are handled by this Unit. These types of crime are time consuming to investigate and can impact multiple jurisdictions and victims. Our Detectives remained involved with the Norfolk County Police Anti-Crime Task Force. Detectives have also been involved with neighborhood and crime prevention meetings.

The Police Department remains committed to the Metropolitan Law Enforcement Council. Several Department members are active participants with the Metro-LEC. Participation requires additional training each month. This training enhances what each participating officer can offer to the Town on a daily basis. The Metro-LEC provides the Town with access to specially trained units which can handle large scale situations which exceed the Town's capabilities involving crowd control, search and rescue, a variety of investigations including cyber-crime, missing persons and child abduction and any situation that may require a SWAT unit.

A Building Study was recently conducted. The Police building has been discussed for quite some time. The building is functionally inadequate and does not meet the needs of the Department. The building remains a potential liability to the Town. We will search for any potential funding sources to address this critical need.

Seven Police Officers with a combined total of 247+ years of service to the Town retired during FY2010. These officers are: Officer Arthur Evans, retired on July 4, 2009 after 38 years of service; Officer Richard Huyler, retired on July 10, 2009 after 34 years of service; Officer Frank Haire, retired on July 11, 2009 after

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32 years of service; Officer Arthur Ellis, retired on July 14, 2009 after 34 years of service; Officer Fred Caruso, retired on July 18, 2009 after 39.9 years of service; Officer Charles Mouris, retired on August 1, 2009 after 32 years of service and Chief Michael Weir, retired on June 29, 2010 after 38 years of service. We wish them all a long and healthy retirement.

Three new Police Officers have joined the Department. Officer James Lemanski and Officer Jack Hennessey joined the Dedham Police on October 12, 2009. Officer Joseph Ellis joined the Dedham Police on December 7, 2009. We have two additional recruits scheduled to begin a Police Academy during the second quarter of FY2011.

FY2011 Departmental Goals and Objectives include:

- Participate in the planned Public Safety Study with a forward thinking approach to shape the Department for the long term;
- Continue to educate the citizens of the Town and Town Boards of the critical need for a new Police building. We will search for any potential funding sources;
- Work with community groups to address needs in particular neighborhoods;
- Obtain and deploy force multiplying technology (an automatic license plate reader);
- Obtain and deploy a less lethal force option;
- Obtain Simunitions equipment and establish training programs with this equipment;
- Review and update Department policies;

### DEDHAM POLICE DEPARTMENT STATISTICS FOR FY2010

#### **REVENUE GENERATED**

Court/Traffic Fines	132,461
Parking Meter Collections	49,980
Parking Ticket Fines	21,115
False Alarms	11,368
Misc Fees	14,642
Police Detail Service Charge	94,125
<b>TOTAL</b>	<b>\$323,691</b>

#### **PART 1 CRIMES AS REPORTED TO THE FEDERAL BUREAU OF INVESTIGATIONS FOR FY2010**

Murder/Manslaughter	0
Forcible Rape	2
Robbery	12
Assault	96
Burglary	63
Larceny Reports	593
Motor Vehicle Thefts	22
Total Arrests	445 (585 criminal charges filed)
Total Incidents	14,282
Total Citations Issued	7,443
Total Motor Vehicle Accidents	1,364

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**CHAPTER VII – SALARIES  
SALARIES OF DEPARTMENT OF PUBLIC WORKS EMPLOYEES**

Joseph Flanagan	Director of Public Works		\$113,068.01
<b>EMPLOYEE</b>	<b>BASE PAY INC. LONGEVITY AND</b>	<b>OVERTIME</b>	<b>TOTAL</b>

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<b>OUT OF CLASS</b>			
Baker, Joseph E.	37,513.60	8,133.93	45,647.53
Baker, Richard J.	62,024.92	17,264.98	79,289.90
Black, Stephen J.	51,274.19	26,735.93	78,010.12
Blackmon, Ray A.	36,959.54	5,090.57	42,050.11
Brown, Andrea	44,278.08	885.80	45,153.88
Campo, Matthew S.	3,040.62	0.00	3,040.62
Capone, James P.	61,316.68	22,282.09	83,598.77
Clark, David	39,327.53	18,320.069	57,648.22
Comperchio, Donna	52,040.92	6,235.71	58,276.63
Craven, Kevin	4,987.29	0.00	4,987.29
Curran, Daniel T.	13,907.19	328.19	14,235.38
Draheim, Peter	58,191.44	5,849.09	64,040.53
Fay, Daniel D.	56,760.28	7,944.73	64,705.01
Fitzhenry, John F. Jr.	62,402.88	26,649.54	89,052.42
Fitzpatrick, Joseph P.	5,697.10	133.95	5,831.05
Gillette, Robert	56,760.28	15,433.04	72,193.32
Girard III, Bernard J.	2,238.39	0.00	2,238.39
Hanley, Joseph	11,803.44	0.00	11,803.44
Haugh, George	40,776.28	9,324.61	50,100.89
Maloney, John	54,592.11	3,973.89	58,566.00
Marich, David	4,835.82	0.00	4,835.82
Millin, Paul F.	62,294.92	20,154.63	82,449.55
Morse, John J.	56,760.28	26,023.16	82,783.44
Morse, Peter J.	56,937.28	25,331.95	82,269.23
Murphy, Scott	4,757.28	0.00	4,757.28
Murphy, John	56,802.60	30,017.01	86,819.61
Paschal, Brendan	10,002.63	0.00	10,002.63
Rahilly, Michael	5,351.94	0.00	5,351.94
Roche, Daniel T.	4,914.36	0.00	4,914.36
Sousa, Helio	55,494.08	24,871.51	80,365.59
Stewart, Martin J.	56,760.28	15,879.95	72,640.23
Tobin, Daniel E.	63,760.54	17,300.57	81,061.11
Torchio, Patrick	4,650.69	0.00	4,650.69
Wagner, John G.	73,248.60	19,748.34	92,996.94
Wagner, John Jr.	53,948.16	10,773.82	64,721.98
Zarthar, Robert W.	5,228.52	0.00	5,228.52

### SALARIES OF DEDHAM POLICE OFFICERS

Weir, Michael	Police Chief	\$121,304.24
d'Entremont, Michael	Police Chief	\$140,602.16

<b>POLICE OFFICER</b>	<b>BASE PAY INC. INCENTIVES</b>	<b>OVERTIME INC. COURT TIME</b>	<b>PRIVATE DETAILS*</b>
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## Town of Dedham Annual Report 2009/2010

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	<b>TRAINING</b>		
Barrett, John M.	73,989.29	6,885.60	30,529.00
Bielawski, Francis M.	120,461.74	15,790.04	105,190.00
Black, Mark	95,713.15	8,043.23	49,637.50
Blake, Matthew	52,312.12	8,075.30	15,097.00
Blaney, Joshua M.	60,121.55	1,643.52	7,200.00
Boyle, Keith J.	98,377.89	5,256.38	36,804.00
Buckley, Michael D.	95,321.45	8,764.25	24,627.00
Cady, Paul M. Jr.	70,153.05	8,193.63	18,633.12
Cawley, Richard P.	69,865.81	8,503.37	17,890.00
Chambers, David	62,031.09	7,395.21	12,705.00
Chermesino, Robert A.	9,562.72	0.00	0.00
Clements, John K.	92,851.80	7,614.53	11,788.00
Concannon, Kevin O.	73,636.88	7,896.51	25,277.00
Connolly, John III	76,293.07	13,911.32	12,870.00
Cronin, Neil	73,784.77	6,409.57	22,351.50
Crump, Brian Thomas	66,492.87	10,047.52	35,325.00
Crump, Paul J.	76,963.93	3,706.08	30,098.00
DeFalco, Anthony F.	100,220.11	9,577.89	6,622.00
Dietenhofer, Robert C.	62,462.56	6,540.72	49,293.00
Doherty, Cathy A.	71,286.01	8048.62	10,896.00
Doyle, Michael	71,487.58	8,074.86	8,002.00
Driscoll, James P.	77,226.56	9,431.91	28,280.00
Duchini Daniel J.	73,301.57	6,138.00	2,818.00
Ellis, Kenneth J.	54,357.17	5,855.78	19,552.00
Ellis, Joseph k.	53,891.69	1,999.51	8,466.00
Feeley, Michael R.	93,719.63	8,629.94	50,476.00
Flint, Richard A.	59,355.41	7,250.43	46,608.50
Goode, James E.	71,448.21	7,157.14	37,980.00
Hennessey, John	57,485.70	5,393.04	13,868.00
Keane, Richard T.	93,354.47	10,031.47	46,472.00
Kennedy, Keith J.	61,286.09	6,411.57	27,300.00
Lemanski, James	59,028.50	4,189.94	19,123.00
MacLean, Douglas J.	73,720.58	1,859.34	4,050.00
Mahoney, Kevin D.	61,229.04	18,219.60	11,189.00
Matthies, Frederick	74,482.42	11,479.65	47,079.50
McCarthy, Ryan	60,809.96	4,677.49	11,887.00
McMillan, Francis X.	81,470.31	5,120.72	43,304.00
McMillan, Michael J	58,646.72	6,605.12	13,510.00
Miranda Jr., Timothy J.	65,541.19	8,054.20	6,996.00

<b>POLICE OFFICER</b>	<b>BASE PAY INC. INCENTIVES TRAINING</b>	<b>OVERTIME INC. COURT TIME</b>	<b>PRIVATE DETAILS*</b>
Nedder Jr., Robert S.	113,708.41	10,404.42	9,588.00
Neilson Jr., George N.	92,653.85	5,806.12	33,337.00
Nolan, John E.	58,109.64	1,790.27	10,234.00
O'Sullivan, Collin	70,995.72	12,200.58	16,756.00

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Panciocco, Daniel C.	75,692.16	10,836.95	24,109.00
Paschal, Clifford F.	113,915.99	11,456.68	27,255.00
Peterson, Scott W.	73,722.62	11,512.23	53,965.00
Porro, Richard A. Jr.	71,788.88	12,546.17	18,327.00
Porro, Scott D.	71,316.68	8,486.84	41,166.00
Pucci, Michael	72,091.01	10,168.74	34,573.00
Pucci, Ronald C.	63,969.35	10,588.72	27,940.00
Schoener, Michael	58,734.33	3,872.68	32,994.00
Strong, Keith	18,728.80	1,220.04	3,761.00
Tapsell, Charles J.	93,991.59	8,173.44	59,799.00
Walsh, Robert G.	77,623.11	19,551.43	1,368.00
Wilds, William E., Jr.	79,471.66	9,421.06	2,295.00

**\* MONIES PAID BY PRIVATE VENDORS FOR PRIVATE DETAILS AND  
ADDITIONAL 10% PAID BY PRIVATE VENDORS TO TOWN OF DEDHAM**

## Town of Dedham Annual Report 2009/2010

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### SALARIES OF SCHOOL EMPLOYEES

Abrahamson, Scott	31,313.07	Boensel, Susan Ann	40,781.25
Abrams, Donna M.	7,525.14	Bohan, Margery A.	101,848.17
Adams, Ashley	19,772.09	Boles, Andrew	57,974.42
Adams, Stephanie	52,066.81	Bonn, Brendan	3,949.84
Alderman, Gail	4,742.10	Boudreau, Maureen	57,788.61
Altone, Sarah	13,451.04	Boudrow, Jeanne M.	36,235.85
Alves, Jennifer	58,988.33	Boudrow, Jennifer	3,764.10
Anderson, Cynthia	727.80	Bowes, Brianne	18,653.34
Andre, Dianna	1,786.39	Bradley, Andrew	17,889.29
Andrew, Andrea	29,818.92	Bradley, Michael	79,721.92
Antonuccio, Maria	69,051.30	Bradley, Nancy M.	96,160.33
Armstrong, Holli H.	98,333.24	Bradley, Samantha	58,932.95
Armstrong, Meghan	18,987.21	Brady, Edward J.	22,650.85
Arria, Thomas III	53,952.56	Bragan, Amanda	48,301.22
Atkinson, Stacey J.	71,828.61	Braillard, Leslie	25,695.30
Avery, Joanne	18,096.06	Brandt, Kristen	2,100.00
Backmender, Rebecca	27,617.75	Brantine, Deborah V.	135.24
Baker, Kimberly	15,275.18	Briscoe, Maureen T.	79,093.32
Balfour, Jennifer	69,268.36	Brodzik, Jennifer	2,015.00
Ball, Meggin	55,806.78	Brogan, Joseph M.	80,066.54
Barbuto, Francis A.	10,156.00	Brown, Alexia	15,973.80
Bardeen, Mary	6,420.48	Brown, Jennifer	15,966.95
Barese, Nicholas	10,367.85	Brown, Martha	23,309.01
Batista, Elisabet	65,344.40	Brown, Stella L.	3,600.00
Beakes, Mary Ann	81,599.94	Brunstrom, Beth-Ann	54,916.70
Bean, Jennifer	18,939.42	Bryant, Kerri Jean Dunne	75,843.80
Bearfield, Patricia A.	80,161.72	Buchbinder, Emily	55,176.39
Bechel, Bryan	6,272.28	Budd, Teresa	86,774.64
Beck, Roberta	45,059.55	Burbank, Joan	1,644.00
Beck, Kelly K.	59,832.95	Burke, Betty Ann	264.58
Becker, Charles J.	13,608.18	Butler, Shawn	66.00
Becker, Meredith A.	20,400.57	Byrne, Brooke	236.15
Begin, Joan M.	54,060.09	Byrne, Judith A.	70,021.49
Begin, Keith R.	28,390.68	Byrne, Mary	46,579.54
Benites, Donna	52,913.98	Byrnes, Alison	15,416.28
Bennett, Sheila	68,307.58	Caldwell, Jenna	15,686.17
Berger, Michelle	195.00	Callahan, Jennifer	27,371.16
Bernstein, Sharon	82,445.65	Camillo, Denise	588.00
Berry, Elizabeth	9,800.86	Camillo, Denise	1,885.00
Bessette, Sheila M.	29,491.78	Campagna, Joan M.	16,526.77
Bigelow, Bryan	51,679.41	Campbell, Holly	12,697.74
Biggar, Cheryle E.	85,533.36	Campbell, Mark	2,786.75
Billings, Margaret	150.59	Campbell, Mary	23,975.22
Birrittieri, Cara	39,240.59	Cannon, Kristen	47,396.06
Blakeslee, Donna M.	225.00	Cantor, Helene	28,875.00
Blaney, Meghan	9,210.95	Canty, Michelle F.	70,327.46
Blynn, Jeremy	577.57	Carberry, Anne	19,534.80

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Carberry, Dale	88,938.70	Crowley, Beth	1,485.00
Carey, David	63,635.74	Crowley, Jessica	13,205.29
Carilli, Douglas	38.00	Cuddy, Cheryl A.	15,326.22
Carlson, Hilary	13,704.95	Cummings, Cheryl	2,250.00
Carney, George O.	2,080.00	Cummings, Christine	87,621.09
Carney, Mark O.	84,683.09	Cummings, Mai-Linh	74,091.20
Carr Jr., Robert J.	13,539.31	Curristin, Deidre	10,363.63
Carta, Kerin	10,599.94	Currivan, Jennifer C.	16,813.71
Carten, Kathleen R.	72,235.17	Curtis, Andrea	8,860.88
Carucci, Christopher M.	74,348.36	Cushing, Dolores M.	17,307.71
Caruso, Heather	19,064.87	Cusick, William	42,817.98
Casali, Christine	45,208.30	Dafonte, Elena	1,200.00
Castonguay, Bridget	43,284.49	D'Amico, Maureen	17,113.54
Catinella, Marybeth	35,953.06	Davies, Mary G.	1,725.00
Cawley, Christopher	65.00	Dearborn, Kathleen A.	59,858.33
Cedrone, Deborah	3,239.65	Deavila, Kenneth T.	18,337.79
Chaboudy, Lisa	18,635.70	Debartolo, Melissa	804.00
Chaplin, Kristen	3,184.02	Delendeck, Linda	69,873.99
Chase, Estelle	88,867.79	Dellelo, Theresa A.	87,110.50
Chilson, Jennifer	34,865.29	Dellot, James	95,630.04
Clapp, Jessica	2,876.64	DeLong, Meghan K.	17,213.71
Clark, Jean	25,501.57	DeLong, Meghan K.	4,731.18
Claypool, Doris Teresa	98,246.30	Delsignore, Pat	13,779.56
Clement, Nancy J.	22,735.00	Demers, Carolyn L.	16,266.95
Clinton, Ellen M.	16,260.03	Dennehy, Patricia	4,646.77
Clinton, Michael	69.10	Dennehy, Patricia	86,715.33
Coates, Rhonda J.	73,473.50	DeNoble, Patricia H.	86,506.44
Cobb, Claire	16,008.02	Derosier, Susan	9,459.80
Cochrane, Aubrey	55,923.95	Deschenes, Julie	5,818.25
Coffey-McCormick, Joanne	84,977.87	Deveer, Deborah	5,830.00
Coltin, Alexandra	51,587.19	Deveer, Michael	114.00
Comeau, Keith	64,164.51	Devlin, Patrick	471.45
Condon, Elizabeth	18,874.66	Dewar, Anna	2,592.00
Connery, Peter J.	15,191.28	Dewar, Michael A.	83,124.34
Connolly, Sharon A.	16,574.71	Dewar, Nancy S.	3,096.00
Connolly, Stacey	76,476.40	Dewar, Stephen R.	83,798.01
Connors, Carol M.	70,708.38	Dilorenzo, Rocco	3,477.00
Conway, Nicole	558.99	DiMartino, Donna Marie	17,191.86
Coppola, Michael	70,233.50	Dineen, Ashley	3,484.33
Coppola, Nancy H.	90,555.89	Dineen, Heidi A.	77,636.73
Corcoran, Blair	11,323.84	Disandro, Mary	40,395.02
Cornyn, Kathleen	6,272.28	Dixon, Carol H.	86,606.54
Costello, Bernadette F.	62,075.50	Doe, June M.	159,234.18
Costigliola, Steve S.	3,477.00	Dolabany, Rose	12,438.79
Crisp, Robert	6,057.67	Donovan, Carol A.	5,305.14
Cronin, Gregory	76,046.85	Donovan, Joan M.	13,831.94
Cronin, Lauren M.	66,161.22	Dorsey, Ruth	74,598.67
Cronin, Patricia D.	75,966.85	Downes, Carolynne	51,915.05
Cross, Barbara	74,731.91	Downey, Scott J.	70,368.14

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Downey, Jane	69,808.44	French, Leslie	59,627.42
Downing, Kathleen T.	9,405.03	Fruci, Shannon	4,388.00
Downs, James M.	817.17	Gamel, Christine M.	52,695.91
Doyle, Karen A.	87,006.32	Gardiner, Emma	2,242.50
Drake, Mary M.	85,770.36	Garlick, Ronald S.	29,025.22
Driscoll, Cheryl A.	86,876.43	Garr, Emily	10,483.50
Driscoll, Kathleen T.	45,186.70	Gately, James Bernard	51,864.00
Duchini, Dorothy	3,374.98	Gately, Debra	102,500.06
Dudley, Rachel E.	68,334.17	Gaudreau, Kathy E.	104,660.01
Duffin, Barbara A.	6,520.85	Geary, Sharlene D.	4,030.00
Duffy-Kidd, Marie	18,379.74	Geary, Timothy M.	76,999.95
Dwyer, Timothy	73,084.73	Gelfon, Samantha	39,947.32
Dziergowski, Ronald J.	817.17	Germano, Michael	3,436.22
Edmonds, Steven	11,549.61	Giannangelo, Karen	2,167.17
Egan, Melissa	360.00	Gianopoulos, Rose C.	42,738.90
Eisenhunt, Erika	66,141.58	Gilarde, Denise	14,894.13
Erwin, Julie	42,494.28	Gilbert, Amy	79,721.92
Esty, Janice	14,867.66	Gillis, Eileen M.	71,985.12
Eustis, Gregory	2,962.00	Gillis, Eileen T.	17,134.78
Evans, Thomas J.	46,811.10	Glennon, Deborah J.	86,966.32
Fahey, Kerri	78,105.30	Goldberg-Sheehy, Elaine	82,641.08
Falkowski, Marilyn	82,830.72	Gordon, Mary E.	804.00
Farrell, Christine	75,456.86	Gormley, Amanda	8,102.25
Farry, Anne M.	555.08	Gormley, Mary Elizabeth	62,560.49
Farry, Karen	18,966.56	Gow, Melissa	10,957.30
Favakeh, Geoffrey	2,925.00	Goyette, Ann Marie	45,662.55
Fay, Andrea	15,357.28	Graceffa, Heidi A.	82,990.08
Fazio Jr., Salvatore	714.92	Grant, Mary	1,725.00
Feely Jr., Joseph J.	68,177.23	Grant, Ann Therese	74,389.11
Fentress, Deshawn W.	3,432.00	Greenholt, Sharon	10,696.60
Findley, Shannon	59,773.08	Grover, Joan	86,566.44
Finnegan, Kerri L.	14,543.61	Guastalli, Donna	87,921.44
Fish, Cheryl	14,674.76	Guidoboni, Jennifer	38,003.49
Fisher, Helen	4,687.77	Gustavson, Beverly	9,683.54
Flaherty, Patricia	7,017.00	Gutierrez, Juliette	50,179.41
Flanagan, Susan	60,067.03	Guzzetti, Denise	54,254.85
Fleming, Cheryl L.	3,615.00	Hagopian, Rebecca	60,745.44
Flynn, Mara D.	57,108.91	Hall, Judith A	1,236.00
Flynn, Nancy	756.00	Haluska, David W.	74,383.47
Foley, Judith L.	18,513.22	Hammond, Jessica	34,615.40
Foley, Robert J.	60,808.78	Hanley, Maureen	41,500.37
Foley, Marie	18,261.24	Hanney, Susan M.	588.00
Follen, Sara L.	41,789.37	Harding, Debra	16,813.71
Fontana, Helena	2,689.14	Harrington, Jane P.	49,919.75
Forrest, James	32,907.66	Harrington, Sharon A.	20,366.20
Fountain, Tara	45,000.86	Harrison, Shirley J.	17,914.82
Foxworthy, Ann	197.96	Hausman, Sarah	54,235.43
Fraczek, Margo	31,846.14	Hayes, William	46,300.59
Fraioli, Christopher	12,719.93	Hazell, Gregory M.	89,558.48

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Heald, Donald	76,812.47	Keady, Ann	10,578.10
Healy, Susan	68,447.47	Kellerman, Steven	2,775.00
Hegarty, Elizabeth	80,897.72	Kelley, Gail M.	77,446.59
Henderson, Richard	4,305.00	Kelley, Jeffrey	10,720.30
Hendler, Abby	24,759.90	Kelley, Kara A.	260.00
Heneberry, Timothy	80.00	Kelley, Kathryn R.	650.00
Hickey, Corinne	18,300.74	Kelly, Eileen	2,036.25
Hickey, Edward	100,202.21	Kelly, Barbara	88,006.32
Hickey, John S.	81,032.92	Kelly, Cynthia	125,772.71
Hicks, Amy J.	10,400.56	Kelly, Geraldine	71,598.21
Higgins, Katherine	2,362.50	Kelly, Katie E.	3,502.00
Higley, Denice Ann	16,645.50	Kelly, Kerry A.	65.00
Higley, Jacqueline	2,799.61	Kelly, Pamela A.	798.00
Hoffman, Susan M.	19,530.52	Kenney, Kathleen N.	29,353.05
Holet, Christopher J.	49,524.81	Kerns, Jenny W.	82,495.04
Holloran, Kristine	64,724.40	Kerrigan, Carmel	34,477.32
Holmes, Magdalene	2,040.00	Keverian, Diane	1,275.00
Homsi, Gilda Emile	20,850.00	Kieffner, Allison	66,819.55
Hopkins, Jenny	52,811.16	Kiewlicz, Katherine	94,132.98
Howdy, Annemarie C.	11,074.53	Kilduff, Leann R.	6,511.68
Hoyt, Stephanie L.	71,957.40	Kilduff, Susan	6,272.28
Huff, Joseph J.	7,688.00	Killgoar, Juile E.	74,517.27
Huff, Rebecca	65,021.61	Kilpatrick, James	48,921.63
Hughes, Brendan	17,301.71	Kindlon, Megan	50,814.37
Hughes, Patricia A.	675.00	King, Barbara	4,954.69
Hughes, Robert W.	714.92	King, Daniel	63,814.95
Hume, Andrea Marie	77,913.73	Kirby, Heather	75,111.69
Hurst, James P.	3,432.00	Kobierski, Linda	80,357.35
Hurst, Kelli	812.50	Koenig, Stephen A.	2,080.00
Hutchinson, Margaret M.	17,151.22	Kotthous-Buckley, Tammy	60,593.46
Huyler, Marie	459.67	Kowalczyk, Donna Marie	4,631.77
Icaza, Elizabeth E.	7,525.14	Kozak, Jeanne M.	38,268.20
Iverson, Amanda	21,092.65	Kuhn, Carol	7,761.99
Jacobs, Paula J.	45,412.61	Kundy, Nancy	16,014.87
Jarvis, Barbara A.	8,544.66	Laboissonniere, Amy	74,157.27
Jeanetti, Josephine C.	4,473.64	Laffey, Kathleen	2,175.00
Jenkins, Kristy	55,096.39	LaFlamme, Daniel J.	4,922.70
Jenkins, Paul F.	60,976.24	LaFlamme, John	103,397.84
Johnson, Jeanne E.	61,939.28	Lafrancesca, Michael	68,335.70
Jones, Karen E.	74,759.36	Lafrancesca, Michael	30,965.68
Jordan, Colleen	66,291.58	Lally, Julianne	60,200.36
Jovin, Donna Manning	58,614.95	Lally, Michael	7,759.95
Joyce, Caitlin	24,142.95	Lalos, Donna	34,084.38
Joyce, Mary F.	87,829.94	Lambrecht, Cynthia L.	14,644.49
Kaltsunas, Peter	50,051.11	Langonhorst, Don G.	110,085.89
Kanopkin, Susan E.	74,038.40	Lannouist, Eric	829.80
Karam, Salima H.	16,266.71	Latorella, Joette L.	20,236.04
Kaufman, Susan	1,820.00	Latorella, Nicole	1,511.00
Kavanagh, Edward	70,929.69	Laurino, Carol Lynn	4,470.00

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Lawlor, Elizabeth	45,249.01	Martin, Sarah	37,503.03
Lazdowsky, Donald W.	57,451.12	Martins, Kevin M.	500.00
Lazdowsky, Robert J.	41,923.45	Marzilli, Darlene	15,960.03
Lazdowsky, Roger	47,211.10	Mastrogiacomo, Jason	425.95
Learned, Jennifer	6,603.84	Mastroianni-Lydon, Amy	65,002.65
LeClair, Lorraine F.	12,271.04	Matter, Carol A.	25,621.91
LeClair, Paul	5,967.87	Matthews, Danielle	8,355.37
Ledda, Salvatore P.	3,533.00	Matthews, Mary Elizabeth	53,509.37
Leonard, Maureen	3,883.64	Mayyasi, Ingrid	7,408.04
Lombardi, Jane E.	637.59	McAvoy, Diane M.	31,743.25
Longinidis, Despina	15,836.82	McCabe, Courtney	225.00
Lothrop, Maureen	54,582.93	McCabe, Brian	49,257.06
Loughran, Elisabeth	54,935.96	McCann, Richard D.	26,940.10
Luongo, Michelle	17,128.71	McClain, Kathleen	21,220.43
Luongo, Michelle A.	15,315.70	McCrary, Allison	126.81
Lurie, Jean E.	2,025.00	McFarland, Laura A.	18,165.74
Lydon, Kevin Robert	61,570.65	McGaffigan, Cynthia C.	13,875.10
Lydon, Lauren M.	50,166.97	McGaffigan, John P.	3,399.00
Lynch, Brian E.	86,866.01	McGarry-Jackson, Joan	82.25
Lynch, Marie B.	74,993.67	McGibbon, Virginia	19,275.34
Lynch, Nora E.	18,265.22	McGilvary, Margaret	17,366.98
Lyons, Kathleen	15,816.02	McGloughlin, Stacey	13,150.40
Lyons, Susan M.	89,497.46	McGonagle, Kristen M.	3,238.74
MacDonald, Betty	16,621.04	McGrann, Cynthia D.	76,549.95
MacDonald, Erin	30,194.05	McGrath, Dennis M.	66,680.68
MacDonald, Michelle	6,946.75	McGuire, Jay	67,768.42
MacDonald, Steven	60,146.69	McGuire, Jessica	1,365.00
MacDougall, Allison	67,197.17	McGuire, Lillian	15,033.50
MacDougall, Mary	68,804.93	McIntyre, Caitlin	15,980.65
Machinist, Alice	86,016.19	McKay, Erin E.	4,031.45
MacKenzie-Sleem, Karen	49,239.08	McLaughlin, Eileen	22,412.79
MacLean, Mary N.	74,643.67	McLeish, Thomas M.	39,576.49
Madden, Marie	50,579.41	McLeod, Polly Ann	72,856.02
Magnacca, Lisa Ann	52,181.84	McMinn-Larson, Laura C.	225.00
Maher, James	5,078.00	McMorris, Sarah	23.52
Mahoney, Kristen Marie	63,372.40	McNamee, Rachel	58,897.95
Mahoney, Mary	16,102.19	McPherson, Karen M.	468.00
Maida, John	25.00	Megan, Daniel F.	69,168.36
Maloney, Shauna	9,322.91	Megan, Kathleen Mary	86,850.35
Maloof, Amy	42,186.00	Melcher-Haddada, Elizabeth	37,673.30
Mancinelli, Janine Claire	66,052.40	Mellon, Erica	25,533.87
Mancinelli, Louis N.	17,953.65	Meloski, Deirdre	69,543.54
Mannal, Constance	714.92	Meltzer, Jane	3,694.74
Maregni, Karen	87,816.44	Menz, Michaeline	25,487.95
Margolis, Carol J.	71,954.66	Merino, Deborah M.	16,838.26
Marich, Sharon A.	30,412.53	Merritt, Sarah	82,360.65
Marini, Paula M.	72,875.51	Metzger, Kelly	67,382.17
Marotta, Josephine M.	672.00	Minor, Mary	8,460.80
Marshall, Michelle	1,010.00	Monaghan, Michael P.	71,914.17

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Montoya, Susan S.	17,466.57	O'Leary, Kathryn	18,744.20
Morrill, Nancy C.	74,883.67	Oliveri, Antoinette M.	1,105.00
Morrison, Julie	77,133.73	O'Neill, Bonnie A.	25,247.44
Morrison, Wilfred	2,962.00	O'Neill, Cathy	14,208.89
Mortali, Cynthia	15,761.26	O'Neill, Karen A.	11,472.56
Morton, Andrew	75,359.50	O'Neill, Kelly A.	15,519.03
Moulton, Scott A.	18,719.16	Oravetz, Cathleen L.	86,987.67
Mowles, Lucille V.	13,306.94	O'Regan, Katelyn	48,420.15
Moy, Jane	68,868.93	Orgeat, Vincent	845.00
Mucci, Stacy A.	65,708.55	Oriola, Lauren E.	9,711.85
Mucciaccio, Thomas P.	53,668.14	O'Sullivan, Marueen	69,168.36
Mulkern, Judith	21,386.72	Ouellette, Elizabeth A.	1,042.18
Mullane, Teresa	4,853.17	Overko, David W.	60,625.29
Murphy, Anne C.	58,069.88	Overko, Kevin	3,375.75
Murphy, Debra	20,945.77	Overko, Ryan	3,375.75
Murphy, Mary L.	7,871.75	Pace, Allison M.	53,454.01
Murray, Pamela	71,314.17	Pace, Marie G.	74,418.67
Murry Jr, John J.	102,477.15	Pagnotta, Shelly L.	63,210.32
Naddaff, Mary Jean	8,211.63	Paris, Edward F.	19,182.21
Nadeau, Christopher	55,994.61	Parisi, Aron	10,957.30
Nee, John	6,747.04	Park, Laura	1,080.00
Neill, Pamela A.	62,649.97	Parr, Donald J.	86,751.47
Nerboso, Philip	15,679.35	Patchett, Amanda	1,762.50
Nerbose, Philip	12,927.12	Patterson, Andrew C.	62,207.94
Newton, Aileen Beth	27,687.26	Patts, Lauren E.	20,736.08
Nichols, Nancy R.	59,749.19	Paul, Marlene	26,211.92
Nicholson, William	40,069.07	Pearlmutter, Alan	375.00
Nickley, Judith	14,705.66	Peckham, Tanya A.	967.45
Nigohosian, Marta M.	70,329.15	Pedersen, Elizabeth	59,685.26
Nihill, Heidi	79,523.32	Pelchat, Ann L.	12,797.09
Nilsen, Jeffrey A.	66,586.40	Penta, Kristin	526.08
Noble, Gregory	20,495.96	Pepin, James	26,775.10
Noonan, Mary K.	81,329.71	Pepin, Susan E.	87,508.36
Norris, Lance R.	1,082.50	Peterson, Nancy E.	16,950.54
Norrman, Mark	49,244.98	Petruzzello, Maria L.	9,735.08
Norton, James	59,273.93	Petty, Carolyn L.	70,155.71
Nosky, Michael F.	650.00	Pettipaw, Gail L.	39,733.97
O'Brien, Jean Marie	1,549.80	Phelps III, Allyn	439.64
O'Brien, Stephen P.	1,860.00	Phinney, Laurie J.	14,637.28
O'Brien, Kerrin A.	79,523.32	Piazza, Judith A.	88,016.38
O'Connor, Christopher	0.00	Picardo, Anne P.	16,473.06
O'Connor, Janice Seager	59,492.95	Pierce, Christian	59,087.00
O'Connor, Lisa	1,935.00	Pimble, Richard	8,062.34
O'Connor, Paul	5,062.00	Pimentel, Susan Elizabeth	23,594.11
O'Donnell, Heidi	489.74	Pitts, Michelle	3,630.19
Ogrodnik, Martha	86,606.54	Poch, Sandra	10,673.43
O'Keefe, Susan	37,925.64	Podolski, Andrew	62,753.01
O'Leary, Laura Gene	34,091.49	Podolski, Anne	74,956.17
O'Leary-Barlow, Christine	25,089.84	Podolski, Kevin M.	6,715.85

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Podolski, Paul	13,267.00	Sacoco, Katherine	5,512.26
Polito, Christopher	1,376.00	Sacoco, Maureen	71,667.03
Polito, Marguerite E.	85,595.86	Saltzberg, Lee	90,136.04
Portanova, Darlene M.	12,853.02	Samp, Lynda M.	75,871.25
Poule, William	3,185.00	Sances, Paul	17,185.37
Poulin, Lydia Marie	6,498.47	Sandborg, Valerie J.	34,637.32
Punds, Julia E.	552.00	Santamaria, Jacob A.	118,621.62
Prata, Kristin M.	80,304.32	Santamaria, Robert J.	645.00
Quaranto, Kevin	75,534.33	Santos, Elizabeth N.	60,149.14
Quigley, Lisa	17,593.00	Sargent, Ann C.	3,997.50
Quinlan, William J.	59,842.93	Sarro, Ashley	14,461.68
Quintal, Melissa	31,772.51	Savilia, Lisa	630.91
Rachmani, Gloria M.	12,405.99	Scanlon, Stacey A.	70,587.21
Radzikowski, Paul E.	65,330.05	Scarsciotti, Cheryl A.	69,218.36
Randall, Kimberly	61,725.50	Schaub, Catherine T.	41,681.51
Rasmussen, Joanne	22,950.18	Schaub, Mary Ann	195.00
Reagan, Margaret E.	7,925.14	Schlussel, Jennifer S.	16,813.71
Reagan, Nancy	86,806.02	Schsub, Suzanne M.	1,170.00
Rearson, Michelle	7,419.07	Schultz, Kelly	69,177.36
Regonlinski, Joseph	39,647.93	Sciarappa, Karen M.	1,248.00
Reilley, Alison M.	71,250.05	Scully-Rose, Susan N.	68,131.60
Reinherz, Leslie	19,249.29	Seidman, Arleen B.	36,806.75
Repetto, Corrinne	1,176.00	Sexton, William	13,193.50
Rice, Sheryl	439.64	Shagoury, Gregory	13,413.40
Ridgway, Julia	50,774.98	Shea, Leigh	5,227.00
Ries, Stephanie	9,142.53	Sheehan, Annmarie	1,956.00
Riley, Steven M.	905.00	Shevory, Maura	66,130.36
Rivera, Lisa	7,602.50	Shruhan, Paul G.	17,280.61
Rivera, Nelson	58,067.24	Siletti, Lisa	41,536.46
Roberts, William Victor P.	16,234.32	Silverberg, Adam J	10,088.28
Robins, Jennifer C.	5,865.34	Simmons, Rosemary A.	69,303.56
Robinson, Stephanie	36.00	Simon, Douglas D.	71,557.24
Rocha, Patricia T.	27,645.18	Simonson, Maureen	87,990.96
Roche, Carol A.	50,999.89	Sinclair, Caitlin	43,601.11
Roche, Kathryn A.	72,793.53	Smith, Barbara	37,300.74
Rogers, Eleanor	55,576.50	Smith, Carrie	28,685.72
Rogers, Jamie	15,638.13	Smith, Timothy P.	1,141.00
Rogers, Sharon	5,786.83	Smitley, Richard W.	53,351.34
Rogers, Thomas R.	54,992.52	Sokoiski, Jennifer G.	6,188.93
Ross, Don H.	52,398.64	Sotomayor, Nora Susana	9,102.13
Rossetti, Joanne	15,802.53	Souza, Kristin	49,741.72
Roth, Carol	300.00	Sparrow-Martin-	
Roth, Laura	15,123.34	Miguel, Maria	63,160.32
Roth, Patricia	25,072.69	Spears, John M.	55,860.48
Rouse, Daniel P.	89,334.14	Spears, Suzanne O.	59,734.19
Rudolphsen, Heather L.	70,703.78	Spies, Kathleen	55,764.23
Ruggiero, Lauren E.	5,393.70	Spiro, Michele A.	71,314.17
Rumpp, Victoria	828.00	Springer, Frederick H.	65,451.10
Rutecki, Pamela	175.86	St.Clair, Cynthia	61,672.95

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Standring, Joan	40,984.47	Turco, David J.	325.00
Stec, Christine	66,252.22	Turco, Charlene	45,219.55
Stephens, Jennifer	38,299.38	Unger, Megan A.	67,369.72
Stewart, Robyn	38,495.65	Vail, Elizabeth T.	17,851.02
Stewart, Albert Jr.	5,940.00	Vasquez, Sheila C.	1,830.35
Sullivan, Christine	21,920.46	Verrocchi, Briana M.	7345.68
Sullivan, Clare A.	103,638.58	Verrocchi, Eileen P.	18,480.77
Sullivan, Jason	3,029.00	Vicente, Pamela Pritchard	26,306.37
Sullivan, Maria	20,797.70	Violette, Janice	2,298.35
Sullivan, Marion C.	60,988.09	Wagner, Arthur J.	6,860.00
Sullivan, Patricia A.	35,719.69	Walker, James E.	100,214.32
Sullivan, Paul M.	75,083.47	Wallin, Lisa A.	62,183.64
Sullivan, Virginia	18,388.76	Walmsley, Louise	58,322.52
Sun, Yongqin	97,698.61	Walsh, Elizabeth Anne	15,980.44
Surette, Joanne	675.00	Ward, Doreen	65,748.55
Sutton, Arielle	51,141.58	Warren, Julianne	585.00
Swanton, Lynette A.	64,092.17	Warren, Michael D.	80,646.72
Sweeney, Christina	6,920.85	Warshofsky, Cheryl H.	17,654.39
Sweeney, Gianna M.	1,875.00	Washburn, Peter	3,306.00
Sweetsir, Deborah	9,777.47	Watson, Mary L.	13,635.90
Sweetsir, Walter J.	2,494.00	Waugh, Michelle Gwen	36,686.05
Tambascio, Barbara	6,057.22	Weagraff, Ashley	17,852.58
Tannetta, Maureen	70,541.98	Weidenaar, Sharon	22,897.18
Tapply, Sarah	62,745.44	Weir Sr., Kenneth F.	51,570.20
Tavalone, Elizabeth	60,930.44	Weir, Jean M.	90,160.78
Taylor, Jeffrey	69,773.57	Welch, Kelly	70,535.32
Teti, Maureen	1,350.00	Weschrob, William	89,776.67
Theobald, Merrill	16,645.90	White, Elizabeth R.	72,985.11
Thissell, Barbara	3,533.00	White, Tracey	38,133.96
Thomas, Priscilla M.	1,495.00	Wilds, Margaret M.	70,108.36
Thompson, Lauren	16,813.71	Wilson, Ashley	54,354.65
Thompson, Jayma	20,742.94	Wolfson, Ross Andrew	69,981.25
Timmons, Kathleen	14,341.18	Wood, Shawn	460.77
Timmons, Kathleen L.	8,371.75	Wright, Kathleen	41,409.03
Tober, Benjamin A.	264.00	Wyllie, Amy	301.76
Tochka, Alexis	17,466.57	Yakimowski, Josephine	130.00
Todd, Joseph R.	10,070.20	Young, Louise O.	91,432.34
Tokolish, Allison	11,300.32	Young, Mary Alice	65,382.90
Toomey, Kenneth R.	81,550.00	Young, Richard	2,282.00
Torchio, Mary A.	24,162.95	Zahka, Alexandra	520.00
Tracey, Arlene J.	75,976.85	Zarthar, Renee M.	18,608.58
Traniello, Adele L.	58,732.11	Zeogas, Theresa Marie	9,835.73
Tucci, Laura	57,412.93	Zima, Donna	900.00

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### SALARIES OF TOWN EMPLOYEES

Adley, Sean B.	Recreation	2,189.37
Aitchison, Derek	Parks	3,426.72
Albani, Adrienne T.	Administrative Assistant/Conservation	33,116.30
Allen, Paul B.	Library	2,790.00
Allen, Tami	Outreach Worker/Council on Aging	54,494.70
Andrews, Michelle	Recreation	2,334.66
Baker, Justin R.	Recreation	2,066.64
Baker, Nancy A.	Assistant Town Administrator	94,043.25
Barnes, Veronica	Information Services Director	79,276.66
Beltis, Donald C.	Deputy Fire Chief*	118,405.97
Beltis, Richard D.	Fire Lieutenant*	90,574.97
Berry, Edward	Fire Lieutenant/Fire Inspector*	88,054.75
Bettuchi, Walter F.	Civilian Dispatch*	50,749.05
Blaney, Jared W.	Firefighter*	65,098.50
Blaney, Sheldon	Firefighter*	69,724.13
Blizard, Daniel	Dispatch*	50,629.60
Boncek, Charles P.	Firefighter*	61,064.21
Boudreau, Jonathan F.	Recreation	2,501.73
Bowler, Sheila A.	Assistant Comptroller	58,625.50
Bowler, Stephen M.	Firefighter*	71,696.70
Bowman, Barbara Ann	Library Assistant	42,158.44
Bowse, Donna R.	Assistant Treasurer	61,495.89
Bradbury, Jerrold M.	Firefighter*	62,783.13
Bradbury, Kevin F.	Firefighter*	71,187.79
Bremer, Richard C. Jr.	Assessor	2,300.00
Briggs, Joseph C.	Assessing Director (Retired)	6,267.56
Buchanan-Pitt, Matthew	Parks	5,866.96
Burbank, Colleen J.	Recreation	2,360.22
Burke, John P.	Assessor	2,300.00
Burke, Steven E.	Firefighter*	72,676.25
Byrd, Jasmin	Recreation	2,795.58
Byrnes, Juliette R.	Recreation	17,152.50
Cabral, Erin	Youth Counselor	57,255.00
Cabral, Gregory M.	Youth Counselor	53,662.30
Camerano, Karen M.	Administrative Assistant/Police	45,570.10
Capone, Gayle E.	Administrative Assistant/Veterans	44,970.01
Cardinale, Catherine	Health Director	81,776.66
Carew, Robin Ann	Custodian/Police	23,556.28
Carley, Lynn M.	Retirement	74,546.66
Chaffee, Timothy	Dispatcher	9,562.72
Chin, John S.	Firefighter*	72,138.33
Cimeno, Kenneth R.	Building Inspector	86,781.96
Clark, Christopher J.	Firefighter*	56,983.13
Clifford, Sean A.	Recreation	2,242.02
Clinton, Thomas J.	Youth Commission Director	77,101.66
Colleran, Edward	Recreation	12,881.29
Connell, Laura M.	Library Page	16,332.75
Conway, Joan	Administrative Assistant/Health	44,588.67

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Coughlin, Mariah	Recreation	3,532.05
Craven, Barbara T.	Senior Tax Clerk	46,333.10
Cronin, Patricia M.	Library Assistant	22,528.88
Crowley, Janice	Library Assistant	41,624.48
Cullinane, William J.	Fire Chief	138,861.82
Cummings, Kathleen	Administrative Assistant/Fire	48,527.60
David, Marie	Administrative Assistant/Town Admin	10,163.56
Davis, Joann B.	Recreation	5,869.36
Davis, Kevin	Firefighter*	72,405.46
Debenedictis, Dante	Recreation	5,168.71
DeCola, William	Dispatch*	8,838.68
Deegan, Deborah	Benefits Coordinator	52,003.66
DeFelice, Wayne M. Jr.	Firefighter*	65,853.35
DeFelice, Wayne M.	Firefighter*	72,835.46
Denton, Brian	Recreation	6,176.00
Desmond, Robert W.	Endicott/Caretaker	45,963.81
Dever, Thomas J.	Firefighter*	49,582.01
DeVincent, Robert A.	Firefighter*	63,696.25
DeVirgilio, Joseph	Parks*	57,722.57
Doherty, Stephen	Firefighter*	60,807.43
Donovan, Carole	Recreation	5,791.59
Dooman, Carolyn	Library	48,015.14
Duffy, John	Director of Assessing	70,337.70
Dugan, Robert F.	Firefighter*	63,423.89
Dugan, Susan L.	Administrative Assistant/Building Dept	48,347.60
Dukas, Marie	Senior Accounting Clerk	49,759.50
Durkin, Kimberly A.	Civilian Dispatch*	58,323.88
Dykas, Richard	Parks	8,388.16
Ellis, Kenneth Jr.	Civilian Dispatch Supervisor*	75,794.66
Fadden, Pamela A.	Library Assistant	41,543.60
Farrell, Matthew	Recreation	4,099.50
Farrell, Sean	Recreation	3,547.38
Field, David	Director of Engineering	97,083.89
Figlioli, Margaret R.	Administrative Assistant/Police	48,227.60
Finneran, James R.	Firefighter*	75,704.92
Fitzgerald, Francis D.	Parks*	71,310.78
Fitzhenry, Edward	Senior Custodian/Town Hall*	49,599.00
Flanagan, Leontia	Assistant Health Inspector	56,655.04
Florentino, Elizabeth	Recreation	8,880.00
Florentino, Lea C.	Recreation	6,608.00
Flynn, Christine	Recreation	3,780.00
Flynn, John J.	Senior Custodian/Library*	51,306.80
Flynn, Maureen E.	Assessing Specialist	51,842.30
Fontaine, John W. Jr.	Deputy Fire Chief*	104,408.02
Foss, Nicholas	Firefighter*	67,087.94
Fraser, Kevin	Firefighter*	67,299.77
Gagliard, Peter F.	Civilian Dispatch*	53,350.85
Gardiner, Clare	Public Health Nurse	19,320.73
Garlick, Ronald	Parks*	14,021.84

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Georgilas, Demetrios A.	Firefighter*	58,106.33
Gleason, Joseph H.	Firefighter*	21,718.73
Glynn, Sinead	Recreation	3,577.14
Grealy, Michael J.	Firefighter*	70,732.33
Haggerty, Jennifer A.	Library Page	7,629.00
Haggerty, Susan	Senior Accounting Clerk	48,392.40
Haire, Matthew D.	Firefighter*	71,137.35
Harvey, Paul W.	Librarian	40,401.65
Hasenfuss, Jessica	Recreation	2,605.73
Henderson, Richard	Assessor	23,042.25
Hodgdon, Elizabeth J.	Senior Tax Clerk	48,112.40
Howard, John E.	Firefighter/Asst. Fire Alarm Specialist*	87,683.45
Huff, Michael	Firefighter*	69,146.24
Ingemi, Lisa J.	Circulation Supervisor	50,705.18
Insalaco, Audrey	Veterans/Procurement Agent	66,805.65
Jenkins, Meghan	Recreation	2,260.98
Johnson, Frederick W.	Asst. Building Inspector	60,294.30
Johnson, James	Parks	6,483.51
Joyce, Maryanne	Administrative Assistant/Library	48,207.60
Kaduboski, James	Recreation	2,429.85
Keegan, William G.	Town Administrator	155,641.41
Kelley, Kara	Recreation	2,585.16
Kieseling III, Walter H.	Custodian/Library*	47,462.03
Koons, Jacqueline	Assessing Specialist	53,736.70
Krug, Kenan J.	Firefighter*	72,066.90
LaBrecque, Doreen M.	Administrative Assistant	26,049.11
Lambert, Patricia A.	Library Director	86,838.51
Lawrence, Ronald	Field Engineer	64,458.38
Leary, Julianne	Library Assistant	41,824.32
LeClair, Virginia	Environmental Coordinator	66,246.12
Lessard, Michael	Firefighter*	74,850.91
Leventhal, Laura	Council of Aging Director	33,836.66
Levin, Kenneth	Recreation	2,041.05
Loconte, Robert G.	Fire Lieutenant*	90,092.03
Loewen, Frederick P. III	Firefighter*	71,011.29
Lynch, Stephen J.	Fire Lieutenant*	80,930.88
MacDonald, Ryan	Parks	6,126.56
MacDougall, Stephen M.	Firefighter*	67,124.19
MacLean, Mary-Ellen Toomey	Senior Administrative Tax Clerk	54,348.70
Maher, Michael B.	Parks	82,748.75
Maloney, Stephen G.	Assistant Custodian/Town Hall	14,199.74
Mammone, Jason	Infrastructure Engineer	84,063.27
Marchese, Wayne	Parks*	58,136.99
Marroncelli, William V.	FinCom/Management Assistant	58,909.36
McCarthy, Carol Ann	Civilian Dispatch*	61,268.08
McCarthy, Richard J.	Planning	20,036.25
McCormick, Michael	Recreation	4,160.16
McDonough, James P.	Custodian/Police*	53,407.18
McElhinney, William J. Jr.	Firefighter/Mechanic*	106,898.85

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McGraw, Bruce A.	Firefighter*	22,059.63
McKee, Linda	Council on Aging	6,146.87
McLaughlin, Virginia M.	Endicott Estate Manager	60,039.35
McLeish, Courtney	Recreation	3,286.56
McLeish, James	Parks	5,828.79
McLeish, Paul E.	Firefighter*	75,630.34
McMahon, George H.	Fire Lieutenant*	81,833.97
McMahon, Sarah	Recreation	2,364.72
McManus, Kevin F.	Firefighter*/Fire Alarm Specialist	74,230.87
McWhirk Jr, Robert E.	Library Assistant	21,810.36
Megna, Dominique	Recreation	2,264.40
Milson, Sandra	Engineering Intern	14,490.00
Montgomery, Barbara A.	Recreation	2,256.12
Morrison, James M.	Firefighter*	67,947.13
Mucciaccio, Anthony P. Jr.	Recreation Director	71,251.66
Mulkern, Joyce	Recreation	7,136.00
Mulvey, Andrew	Recreation	4,200.34
Munchbach, Paul M.	Town Clerk	82,500.24
Munchbach, Susan	Treasurer	23,018.05
Murphy, Mariellen P.	Director of Finance	120,211.08
Murphy, Mark	Recreation	2,768.16
Murphy, Matthew	Recreation	3,386.76
Murray, Brendan	Recreation	5,186.56
Murphy-Fenore, Barbard A.	Assessor	6,775.00
Murray, Brendan	Recreation	4,391.11
Murray, Brian	Firefighter*	63,082.89
Negrone, Eugene	Interim Facilities Manager	35,947.97
Neilan, James M.	Fire Lieutenant*	86,832.96
Niland, Anita L.	Senior Tax Clerk	48,312.40
O'Brien, John L.	Deputy Fire Chief*	100,807.45
Ochendusko, Linda E.	Administrative Assistant/Town Clerk	47,579.98
O'Connell, Karen	Economic Development Director	68,526.45
O'Neil, Jennifer	Civilian Dispatcher*	62,130.82
Pagliuca, Joseph		16,752.08
Paige, Michael R.	Firefighter*	74,836.35
Parker, Stephen	Recreation	4,058.10
Phinney, Danielle	Library	2,205.00
Pike, Kenneth P. Jr.	Firefighter*	59,957.85
Pohl-Scot, Christopher	Information Services Assistant	64,299.35
Poncia, Dominic	Recreation	3,136.26
Power, Marion	Town Administrator's Office	7,175.20
Powers, Jessica	Administrative Assistant/Council on Aging	18,583.86
Provost, Michael	Plumbing/Gas Inspector	54,579.32
Radosta, Richard P.	Firefighter*	78,450.98
Raferty, Steven	Firefighter*	59,219.45
Ralph Jr., William J.	Finance	41,417.24
Reilly, Patricia	Library	55,964.10
Repetto, Diane	Council of Aging	8,661.33
Reyes, Robin A.	Tax Collector	101,726.47

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Richards, Olivia	Engineering Intern	8,827.50
Rielly, Mark M.	Civilian Dispatcher*	49,053.46
Riley, Catherine	Library Page	3,141.00
Riley, Marjorie	Library Page	6,561.00
Riordan, Paul M.	Electrical Inspector	64,361.20
Rizzo, Marie T.	Management Assistant	60,209.74
Roche, Paula	Payroll Administrator	22,939.21
Rooney, Rosemary	Registrars Clerk	47,200.56
Ryan, Christopher	Planning Director	29,662.80
Ryan, John Jr.	Parks	6,853.44
Sailsman, Kenneth F.	Firefighter*	63,750.99
Savi, Donald R.	Firefighter*	88,116.55
Sayers, Wayne J.	Firefighter*	70,441.84
Schofield, Jillian	Board of Health	10,076.76
Scolastico, Julie	Recreation	2,945.01
Scott, Leon	GIS Administrator	68,526.46
Scully, John	Assistant Custodian/Town Hall	8,229.43
Sheehan, Kevin	Firefighter*	24,329.38
Smart, Mildred	Administrative Assistant/Recreation	50,132.58
Smith, Bryan J.	Fire Lieutenant*	93,868.93
Socci, Amber	Library Assistant	39,999.19
Spada, Nicholas A. Jr.	Firefighter*	3,849.30
Spillane, Robert S.	Firefighter*	58,408.05
Spillane, William F.	Fire Lieutenant*	104,056.29
St. Cyr, Kelly	Recreation	2,740.27
Stallings, James	Recreation	26,496.51
Stanley, Robert	Asst. Park & Recreation Director	57,782.59
Stapleton, Frank	Assessor	2,300.00
Staunton, Richard P.	Firefighter*	67,361.31
Stracqualursi, Nicolle	Recreation	5,451.55
Suciu, Isabella	Librarian	54,868.10
Sulinski, Dennis R.	Civilian Dispatch*	80,452.02
Sullivan, James	Assistant Building Inspector	56,397.70
Swyers, Thomas P.	Firefighter*	73,106.19
Taylor, Elizabeth A.	Canine Control Officer*	46,030.96
Tobin, Linda R.	Assistant Town Clerk	60,666.43
Treacy, Joan	Administrative Assistant/Youth Commission	44,720.94
Valentino, Nicholas	Recreation	2,099.82
Waishek, Michael A.	Caretaker/Endicott Estate*	58,768.00
Walch, Paul	Parks	12,126.40
Walsh, William M.	Firefighter*	81,063.96
Webster, Susan	Administrative Assistant/Planning & Zoning	44,734.05
White, Dorothea	Endicott Estate	7,299.44
White, Erica	Recreation	2,945.88
White, Mildred L.	Assessing Specialist	13,847.23
Whoriskey, Daniel	Firefighter*	67,089.82

**Personnel earning less than \$2,000 not listed.**

**\*Includes overtime**

## Town of Dedham Annual Report 2009/2010

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### PAST BOARD OF SELECTMEN CHAIRMEN

2009 – 2010	Michael L. Butler	1949 – 1950	John J. Kiely
2008 – 2009	James A. MacDonald	1948 – 1949	William P. Browne
2007 – 2008	Carmen E. Dello Iacono	1947 – 1948	William P. Browne
2006 – 2007	Marie-Louise Kehoe	1946 – 1947	John J. Smith
2005 – 2006	Thomas R. Polito, Jr.	1945 – 1946	Vernon B. Hitchins
2004 – 2005	James A. MacDonald	1944 – 1945	Thomas Lilly
2003 – 2004	Marie-Louise Kehoe	1943 – 1944	Thomas Lilly
2002 – 2003	Paul M. Munchbach	1942 – 1943	Thomas Lilly
2001 – 2002	Thomas R. Polito, Jr.	1941 – 1942	Thomas Lilly
2000 – 2001	James A. MacDonald	1940 – 1941	Charles A. Crowley
1999 – 2000	Robert K. Coughlin	1939 – 1940	Charles A. Crowley
1998 – 1999	Stephen P. Rahavy	1938 – 1939	Andrew G. Geishecker
1998 – 1997	Marie-Louise Kehoe	1937 – 1938	Andrew G. Geishecker
1996 – 1997	James A. MacDonald	1936 – 1937	Thomas T. Doggett, Jr.
1995 – 1996	Stephen P. Rahavy	1935 – 1936	John J. Shea
1994 – 1995	Stephen P. Rahavy	1934 – 1935	Herbert E. Hertig
1993 – 1994	Anthony V. Taurasi, Jr.	1933 – 1934	John J. Shea
1992 – 1993	Robert F. Chaffee, Jr.	1932 – 1933	John J. Shea
1991 – 1992	Frank J. Geishecker	1931 – 1932	Herbert Schortmann
1990 – 1991	Anthony V. Taurasi, Jr.	1930 – 1931	Herbert Schortmann
1989 – 1990	Marie-Louise Kehoe	1929 – 1930	Daniel R. Beckford, Jr.
1988 – 1989	Robert F. Chaffee, Jr.	1928 – 1929	Daniel R. Beckford, Jr.
1987 – 1988	Anthony V. Taurasi, Jr.	1927 – 1928	Daniel R. Beckford, Jr.
1986 – 1987	Robert F. Chaffee, Jr.	1926 – 1927	John K. Burgess
1985 – 1986	Richard C. Nota	1925 – 1926	John K. Burgess
1984 – 1985	Anthony V. Taurasi, Jr.	1924 – 1925	John K. Burgess
1983 – 1984	Marie-Louise Kehoe	1923 – 1924	John K. Burgess
1982 – 1983	Marilyn Morris	1922 – 1923	John K. Burgess
1981 – 1982	Paul P. Coughlin	1921 – 1922	William M. Browne
1980 – 1981	Marie-Louise Kehoe	1920 – 1921	John W. Withington
1979 – 1980	Charles M. McGowan	1919 – 1920	John W. Withington
1978 – 1979	Edward H. Larkin	1918 – 1919	George D. Gibb
1977 – 1978	Gerard J. Mazzola	1917 – 1918	George D. Gibb
1976 – 1977	Marilyn Morris	1916 – 1917	George D. Gibb
1975 – 1976	Francis W. O'Brien	1915 – 1916	John A. Hirsch
1974 – 1975	Helen M. Carney	1914 – 1915	John A. Hirsch
1973 – 1974	George A. Coles	1913 – 1914	John A. Hirsch
1972 – 1973	Francis W. O'Brien	1912 – 1913	Lester A. Newcomb
1971 – 1972	John W. Kunhardt	1911 – 1912	Lester A. Newcomb
1970 – 1971	Charles M. McGowan	1910 – 1911	Lester A. Newcomb
1969 – 1970	Charles M. McGowan	1909 – 1910	Lester A. Newcomb
1968 – 1969	Francis W. O'Brien	1908 – 1909	Lester A. Newcomb
1967 – 1968	Charles M. McGowan	1907 – 1908	Lester A. Newcomb
1966 – 1967	Francis W. O'Brien	1906 – 1907	Henry D. Humphrey
1965 – 1966	Francis W. O'Brien	1905 – 1906	Henry D. Humphrey
1964 – 1965	Francis W. O'Brien	1904 – 1905	Henry D. Humphrey
1963 – 1964	William P. Browne	1903 – 1904	Henry D. Humphrey
1962 – 1963	William P. Browne	1902 – 1903	Ferdinan F. Favor
1961 – 1962	William P. Browne	1901 – 1902	E.V. Cormerais
1960 – 1961	William P. Browne	1900 – 1901	Lester A. Newcomb
1959 – 1960	Arthur L. Lee		
1958 – 1959	Arthur L. Lee		
1957 – 1958	Jeremiah F. Bullock		
1956 – 1957	Jeremiah F. Bullock		
1955 – 1956	William P. Browne		
1954 – 1955	William P. Browne		
1953 – 1954	William P. Browne		
1952 – 1953	Walter A. White, Jr.		
1951 – 1952	Edward J. Keelan		
1950 – 1951	Edward J. Keelan		

## Town of Dedham Annual Report 2009/2010

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2004 – 2005	James A. MacDonald	1944 – 1945	Thomas Lilly
2003 – 2004	Marie-Louise Kehoe	1943 – 1944	Thomas Lilly
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1991 – 1992	Frank J. Geishecker	1931 – 1932	Herbert Schortmann
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1978 – 1979	Edward H. Larkin	1918 – 1919	George D. Gibb
1977 – 1978	Gerard J. Mazzola	1917 – 1918	George D. Gibb
1976 – 1977	Marilyn Morris	1916 – 1917	George D. Gibb
1975 – 1976	Francis W. O'Brien	1915 – 1916	John A. Hirsch
1974 – 1975	Helen M. Carney	1914 – 1915	John A. Hirsch
1973 – 1974	George A. Coles	1913 – 1914	John A. Hirsch
1972 – 1973	Francis W. O'Brien	1912 – 1913	Lester A. Newcomb
1971 – 1972	John W. Kunhardt	1911 – 1912	Lester A. Newcomb
1970 – 1971	Charles M. McGowan	1910 – 1911	Lester A. Newcomb
1969 – 1970	Charles M. McGowan	1909 – 1910	Lester A. Newcomb
1968 – 1969	Francis W. O'Brien	1908 – 1909	Lester A. Newcomb
1967 – 1968	Charles M. McGowan	1907 – 1908	Lester A. Newcomb
1966 – 1967	Francis W. O'Brien	1906 – 1907	Henry D. Humphrey
1965 – 1966	Francis W. O'Brien	1905 – 1906	Henry D. Humphrey
1964 – 1965	Francis W. O'Brien	1904 – 1905	Henry D. Humphrey
1963 – 1964	William P. Browne	1903 – 1904	Henry D. Humphrey
1962 – 1963	William P. Browne	1902 – 1903	Ferdinan F. Favor
1961 – 1962	William P. Browne	1901 – 1902	E.V. Cormerais
1960 – 1961	William P. Browne	1900 – 1901	Lester A. Newcomb
1959 – 1960	Arthur L. Lee		
1958 – 1959	Arthur L. Lee		
1957 – 1958	Jeremiah F. Bullock		
1956 – 1957	Jeremiah F. Bullock		
1955 – 1956	William P. Browne		
1954 – 1955	William P. Browne		
1953 – 1954	William P. Browne		
1952 – 1953	Walter A. White, Jr.		
1951 – 1952	Edward J. Keelan		
1950 – 1951	Edward J. Keelan		

# APPENDICES

**TOWN OF DEDHAM, MASSACHUSETTS**

Report on Examination of  
Basic Financial Statements  
and Additional Information  
Year Ended June 30, 2009

TOWN OF DEDHAM, MASSACHUSETTS

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YEAR ENDED JUNE 30, 2009

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# ROSELLI, CLARK & ASSOCIATES

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CERTIFIED PUBLIC ACCOUNTANTS  
MANAGEMENT CONSULTANTS

## INDEPENDENT AUDITORS' REPORT

The Honorable Members of the Board of Selectmen  
Town of Dedham, Massachusetts

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Dedham, Massachusetts, (the Town) as of and for the year ended June 30, 2009 (except for the Town of Dedham Contributory System (the System) which is as of December 31, 2008), which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the management of the Town. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as, evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town, as of June 30, 2009, (except for the System, which is as of December 31, 2008) and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated January 27, 2010, on our consideration of the Town's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's discussion and analysis on pages 3-10, funding and contribution progress for pension and other post employment benefits on page 42, and budgetary comparison on pages 43-44 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

*Roselli Clark & Associates*

Roselli, Clark and Associates  
Woburn, Massachusetts  
Certified Public Accountants  
January 27, 2010

## Management's Discussion and Analysis

As the management of the Town of Dedham, Massachusetts (the Town), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2009. We encourage readers to consider the information presented here in conjunction with their review of the basic financial statements, notes to the basic financial statements and required supplementary information found on pages 11 - 44. All amounts in the Management's Discussion and Analysis, unless otherwise indicated, are expressed in thousands of dollars.

### Financial Highlights

- The assets of the Town exceeded its liabilities at the close of the most recent fiscal year by approximately \$77.1 million (*total net assets*). This was down nearly \$0.7 million from the preceding year and caused by a reduction of approximately \$2.8 million in *governmental activities* offset by an increase of \$2.2 million in *business-type activities*. The reduction in governmental activities was partly caused by the implementation of the provisions of GASB 45, *Accounting for Post Employment Benefits*. The implementation of this pronouncement resulted in a reduction to unrestricted net assets of approximately \$5.3 million. This reduction was offset by net asset additions exceeding depreciation by approximately \$3.0 million.
- As of the close of the current fiscal year, the Town's governmental funds balance sheet reported a combined ending fund surplus of approximately \$16.4 million. This was approximately \$0.7 million higher than the prior year as results were in line with expectations.
- The accounting treatment for certain items vary greatly between the Statement of Net Assets and the Governmental Fund Balance Sheet thus the significant differences in equity and fund balance amounts between the two statements noted above. The reconciliation has been provided on page 15 of the accompanying basic financial statements to assist the reader to understand these differences.
- The Town's total debt is approximately \$36.6 million. The total long-term debt increased by approximately \$0.8 million as a result of new issuances of debt totaling approximately \$5.3 million regularly offset by scheduled maturities of nearly \$4.5 million.

### Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide Financial Statements** The *government-wide financial statements* are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the Town's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and

expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave.)

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenue (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Town include general government, public safety, highways and streets, sanitation, education, economic development, debt service, fringe benefits and culture and recreation. The business-type activity of the Town accounts for the Town's sewer activities. The government-wide financial statements can be found on pages 11-12 of this report.

**Fund Financial Statements** - A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental Fund** - *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Reconciliations are provided on pages 15-16 to facilitate this comparison.

The Town maintains six individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, stabilization fund and other post-employment benefits fund. Data from the other three governmental funds are combined into a single, aggregated presentation. The basic governmental fund financial statements can be found on pages 13-14 of this report.

The Town adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget on page 43.

**Proprietary Funds** - The Town maintains a single proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town uses enterprise funds to account for its sewer enterprise activities. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements can be found on pages 17-19 of this report.

**Fiduciary Funds** - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 20 - 21 of this report.

**Notes to the Financial Statements** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 22-41 of this report.

### **Government-wide Financial Analysis (see Exhibit I and Exhibit II on pages 9 and 10)**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In this case, the Town's assets exceeded liabilities by approximately \$77.1 million at the close of the most recent fiscal year.

By far, the largest portion (approximately 77.7%) of the Town's net assets reflects its investment in capital assets (e.g. land, buildings, infrastructure, machinery, and equipment), less any related debt (netted down by those amounts expected to be reimbursed by the Commonwealth) used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Town's net assets (approximately 5.2%) represents resources that are subject to external restriction on how they may be used. The remaining balance of *unrestricted net assets*, (less than 17.1%), may be used to meet the government's ongoing obligations.

The assets of the Town exceeded its liabilities at the close of the most recent fiscal year by approximately \$77.1 million (*total net assets*). This was down nearly \$0.7 million from the preceding year and caused by a reduction of approximately \$2.8 million in *governmental activities* offset by an increase of \$2.2 million in *business-type activities*. The reduction in governmental activities was partly caused by the implementation of the provisions of GASB 45, *Accounting for Post Employment Benefits*. The implementation of this pronouncement resulted in a reduction to unrestricted net assets of approximately \$5.3 million. This reduction was offset by net asset additions exceeding depreciation by approximately \$3.0 million.

**Governmental Activities** - During 2009 Town property taxes made up approximately 67.3% of total revenues, up from 65.0% in the comparable prior year period. Operating and capital grants made up 16.1% of total revenues, up from 14.6% in the comparable prior year period. No other revenues were greater than 10% of total revenues in 2009 or 2008. The largest expense by far is education which made up 41.6% of total expenses during 2009 which was down from 43.8% in the prior year. Pension and fringe benefits made up 24.4% of total expenses, up from 19.1% in the prior year, due primarily to the implementation of GASB 45. Public Safety expenses were 12.4% of total expenses, down from 13.4% in the previous year. No other expense types were greater than 10% of total expenses.

**Business-type Activities** Major revenue sources consist of revenue from users which represented approximately 98.9% of total revenues, up from 90.1% in the comparable prior year period. The remaining revenue represent amounts received from intergovernmental sources. Sewer expenses represented 100% of total business type expenses.

**Financial Analysis of the Government's Funds** - As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds** - The focus of the Town's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the

Town's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the close of the current fiscal year, the Town's governmental funds balance sheet reported a combined ending fund surplus of approximately \$16.4 million. This was approximately \$0.7 million higher than the prior year as results were in line with expectations.

The general fund is the chief operating fund of the Town. At the end of the current fiscal year, unreserved fund balance of the general fund was approximately \$2.9 million or 3.6% of total general fund expenditures, while total fund balance reached approximately \$5.9 million or 7.3% of total general fund expenditures.

The fund balance of the Town's general fund decreased from the previous year by approximately \$0.6 million during the current fiscal year. This was due to the Town supplementing its 2009 budget with available free cash amounts.

The stabilization fund has a total fund balance of approximately \$4.0 million. These are unencumbered accumulated financial resources that are subject to appropriation as directed by the Town's legislative branch. These funds are typically used for nonrecurring expenditures, usually capital in nature or unexpected items that may arise during the year.

During 2009, using special legislation adopted by the Commonwealth, the Town established an OPEB Trust fund and transferred \$600,000 from available surplus in the insurance appropriation line item to initiate the fund.

**Proprietary Fund** -The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net assets of the sewer fund at the end of the year amounted to approximately \$11.6 million, an increase of approximately \$2.2 million. A majority of this increase is a result of self-financed investment in infrastructure assets of approximately \$1.8 million.

**Fiduciary Fund** - The Town's fiduciary fund is comprised primarily of the Town's Pension Trust Fund whose net assets approximated \$67.0 million. These assets are used strictly to pay retiree pensions and annuities and may not be used for Town operating purposes. For the year ended December 31, 2008 the net assets decreased by \$30.0 million due primarily to unprecedented deterioration in market conditions in the year then ended. Dow Jones was down approximately 34%, the third worst year in history. The plan net assets approximate 68% of the unfunded liability, down from 92% as of the end of the prior period.

### **General Fund Budgetary Highlights**

Differences between the original budget and the final amended budget were approximately 1.2%. Detail may be reviewed on page 43 of this report.

### **Capital Asset and Debt Administration**

**Capital Assets** - The Town's investment in capital assets for its governmental and business-type activities as of June 30, 2009, amounts to \$99.4 million (net of accumulated depreciation). The total increase in the Town's investment in capital assets for the current fiscal year was 6.3 percent. The increase relates to new additions exceeding the annual depreciation on fixed assets amount.

**Capital Assets (000's)**

	Governmental	Business Type	Total
Land	\$ 19,206	\$ -	\$ 19,206
Buildings and improvements	79,667	-	79,667
Improvements other than buildings	1,719	-	1,719
Infrastructure	59,089	10,284	69,373
Machinery, equipment and vehicles	14,628	-	14,628
	174,308	10,284	184,593
Less: Accumulated depreciation	( 84,383)	( 779)	( 85,162)
<b>Total capital assets</b>	<b>\$ 89,926</b>	<b>\$ 9,505</b>	<b>\$ 99,431</b>

The Town has undergone significant capital improvements over the past several years. These include major additions to its roadways, sidewalks, and sewer lines. The majority of these improvements were funded with debt, tax, user charges and intergovernmental grants.

Additional information on the Town capital assets can be found in note III.C. on pages 30 and 31 of this report.

**Long-term Debt** - The Town's total debt is approximately \$36.6 million. The total long-term debt increased by approximately \$0.8 million as a result of new issuances of debt totaling approximately \$5.3 million regularly offset by scheduled maturities of nearly \$4.5 million.

The Town maintained an "AA+" rating as set by Standard and Poor's for general obligation debt in October 2008.

State law permits a Town, under the provisions of Chapter 44, Section 10, to authorize indebtedness up to a limit of 5% of its equalized valuation. Debt issued in accordance with this section of the law is designated as being "inside the debt limit." In addition, a Town may authorize debt in excess of that limit for specific purposes. Such debt, when issued, is designated as being "outside the debt limit." The Town's legal debt margin as of June 30, 2009 was approximately \$203.6 million based on an equalized valuation of approximately \$4.1 billion.

The Town also holds a proportionate share of debt of other governmental units that provide services within the Town's boundaries. The debt service from such arrangements is assessed annually to the Town.

Additional information on the Town's debt can be found in note III.E and F on pages 32 - 34 of this report.

**Economic Factors and Next Year's Budgets and Rates**

- Consistent with both State and National work force trends, the Town's unemployment rates have been increasing steadily over the past 12 months and this is anticipated to continue.

- The Town's real estate tax base is made up predominantly of residential taxes, which in 2009 were approximately 68.6% of the entire levy. The Town does rely heavily on its commercial, industrial and personnel property real estate tax base which comprise the remainder of the levy or \$19.3 million. These amounts are expected to be consistent in 2010 when the tax levy is set. In addition, Chapter 580 of the Acts of 1980, more commonly referred to as proposition 2 ½, limits the Town's ability to increase taxes in any one year by more than 2 ½% of the previous year tax levy.
- Consistent with both State and National indices, the Town's housing market is in a downward trend. Housing prices are approximately 25% lower than their 2005 peaks.
- During 2009, the Town like many other communities was faced with many consequences of the adverse economy as local receipts and investment income was lower than expected. Compounding this issue were the cuts to State Aid in the middle of the year amounting to approximately \$0.4 million. At the same time much larger cuts were made to the expected amount for fiscal 2010. In order to combat this in fiscal year 2009, the Town cut their individual budget appropriation lines. Given economic pressures have yet to subside, the Town could be faced with further cuts if State Aid is reduced further in 2010.
- The Town annually sets its tax rate no later than December 31 of the calendar year. Legislative action may extend the deadline to January 31 for fiscal year 2010. The Town is confident it will set its tax rate no later than any deadline ultimately imposed by the Commonwealth.

#### **Requests for Information**

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the Office of the Finance Director, 26 Bryant Street, Dedham, MA 02026 or [mmurphy@dedham-ma.gov](mailto:mmurphy@dedham-ma.gov).

Government-Wide Financial Analysis  
Exhibit I

<u>Net Assets</u>						
	<u>Governmental activities</u>		<u>Business-type activities</u>		<u>Total</u>	
	<u>June 30, 2009</u>	<u>June 30, 2008</u>	<u>June 30, 2009</u>	<u>June 30, 2008</u>	<u>June 30, 2009</u>	<u>June 30, 2008</u>
<b><u>Assets</u></b>						
Current and other assets	\$ 26,274	\$ 25,239	\$ 6,970	\$ 8,517	\$ 33,244	\$ 33,756
Capital assets, net	89,926	86,987	9,505	6,184	99,431	93,171
<b>Total assets</b>	<b>116,200</b>	<b>112,226</b>	<b>16,475</b>	<b>14,701</b>	<b>132,675</b>	<b>126,927</b>
<b><u>Liabilities</u></b>						
Long term liabilities	33,799	34,006	4,308	4,712	38,107	38,718
Other liabilities	16,934	9,930	575	554	17,508	10,484
<b>Total liabilities</b>	<b>50,733</b>	<b>43,936</b>	<b>4,882</b>	<b>5,266</b>	<b>55,615</b>	<b>49,202</b>
<b><u>Net Assets</u></b>						
Invested in capital assets, net of related debt	52,385	50,904	7,453	5,693	59,838	56,597
Restricted	3,987	3,824	-	-	3,987	3,824
Unrestricted	9,095	13,562	4,139	3,742	13,234	17,304
<b>Net Assets</b>	<b>\$ 65,467</b>	<b>\$ 68,290</b>	<b>\$ 11,592</b>	<b>\$ 9,435</b>	<b>\$ 77,059</b>	<b>\$ 77,725</b>

Government-Wide Financial Analysis  
Exhibit II

Changes in Net Assets

	Governmental activities		Business-type activities		Total	
	June 30, 2009	June 30, 2008	June 30, 2009	June 30, 2008	June 30, 2009	June 30, 2008
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 5,561	\$ 7,815	\$ 7,215	\$ 7,189	\$ 12,776	\$ 15,004
Operating grants and contributions	14,463	12,903	-	435	14,463	13,338
Capital grants and contributions	2,172	912	84	347	2,256	1,259
General revenues:						
Property taxes	60,306	57,132	-	-	60,306	57,132
Motor vehicle excise and other taxes	3,462	3,518	-	-	3,462	3,518
Other	3,658	5,648	-	11	3,658	5,659
<b>Total revenues</b>	<b>89,623</b>	<b>87,928</b>	<b>7,299</b>	<b>7,982</b>	<b>96,922</b>	<b>95,910</b>
<b>Expenses</b>						
General government	4,948	5,036	-	-	4,948	5,036
Public safety	11,429	11,347	-	-	11,429	11,347
Education	38,327	36,849	-	-	38,327	36,849
Public works	7,628	7,652	-	-	7,628	7,652
Culture, recreation and human services	3,551	3,521	-	-	3,551	3,521
State and county	2,318	2,214	-	-	2,318	2,214
Pension and fringe benefits	22,503	16,078	-	-	22,503	16,078
Debt service	1,513	1,359	-	-	1,513	1,359
Sewer	-	-	5,370	4,878	5,370	4,878
<b>Total expenses</b>	<b>92,215</b>	<b>84,056</b>	<b>5,370</b>	<b>4,878</b>	<b>97,588</b>	<b>88,934</b>
Increase (deficiency) in net assets before transfers	(2,595)	3,872	1,929	3,104	(666)	6,976
Transfers	(228)	(170)	228	170	-	-
Increase in net assets	(2,823)	3,702	2,157	3,274	(666)	6,976
Net assets, beginning of year	68,290	64,588	9,435	6,161	77,725	70,749
Net assets, end of year	\$ 65,467	\$ 68,290	\$ 11,592	\$ 9,435	\$ 77,059	\$ 77,725

TOWN OF DEDHAM, MASSACHUSETTS

STATEMENT OF NET ASSETS  
JUNE 30, 2009

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
<b>CURRENT:</b>			
Cash and cash equivalents	\$ 16,186,284	\$ 5,713,032	\$ 21,899,316
Investments	1,909,457	-	1,909,457
Receivables, net of allowance for uncollectibles:			
Real estate and personal property taxes	2,090,611	-	2,090,611
Other	553,615	-	553,615
User fees	-	727,031	727,031
Intergovernmental	1,817,479	59,873	1,877,352
<b>Total Current Assets</b>	<b>22,557,446</b>	<b>6,499,936</b>	<b>29,057,382</b>
<b>NONCURRENT:</b>			
Restricted:			
Cash	258,767	-	258,767
Investments	1,963,878	-	1,963,878
Receivables:			
Property taxes and assessments	1,494,140	-	1,494,140
Intergovernmental	-	469,974	469,974
Land	19,206,126	-	19,206,126
Depreciable capital assets, net of depreciation	70,719,880	9,504,742	80,224,622
<b>TOTAL ASSETS</b>	<b>116,200,237</b>	<b>16,474,652</b>	<b>132,674,889</b>
<b>LIABILITIES</b>			
<b>CURRENT:</b>			
Warrants and accounts payable	4,717,464	-	4,717,464
Interest expense	214,592	-	214,592
Tax refunds payable	677,140	-	677,140
Other	301,103	-	301,103
Current portion of long-term debt	5,021,729	574,636	5,596,365
Current portion of compensated absences	709,825	-	709,825
Other post-employment benefits	5,291,886	-	5,291,886
<b>Total Current Liabilities</b>	<b>16,933,739</b>	<b>574,636</b>	<b>17,508,375</b>
<b>NONCURRENT:</b>			
Bond and note indebtedness	33,720,545	4,307,517	38,028,062
Compensated absences	78,869	-	78,869
<b>TOTAL LIABILITIES</b>	<b>50,733,153</b>	<b>4,882,153</b>	<b>55,615,306</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	52,384,684	7,453,125	59,837,809
Restricted for:			
Capital projects	2,039,180	-	2,039,180
Permanent funds	1,947,834	-	1,947,834
Unrestricted	9,095,390	4,139,374	13,234,764
<b>NET ASSETS</b>	<b>\$ 65,467,088</b>	<b>\$ 11,592,499</b>	<b>\$ 77,059,587</b>

The notes to the financial statements are an integral part of this statement.

TOWN OF DEDHAM, MASSACHUSETTS

STATEMENT OF ACTIVITIES  
FISCAL YEAR ENDED JUNE 30, 2009

	Program Revenues				Net (Expenses) Revenues and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>FUNCTIONS/PROGRAMS</b>							
<u>Governmental Activities:</u>							
General government	\$ 4,947,951	\$ 3,185,547	\$ 109,347	\$ -	\$ (1,653,057)		\$ (1,653,057)
Public safety	11,428,799	29,465	542,057	-	(10,857,277)		(10,857,277)
Education	38,327,347	1,772,855	7,195,242	1,035,924	(28,323,326)		(28,323,326)
Public works	7,628,020	93,258	5,685	1,136,447	(6,392,630)		(6,392,630)
Culture, recreation and human services	3,551,307	479,606	432,085	-	(2,639,616)		(2,639,616)
State and county charges	2,318,484	-	-	-	(2,318,484)		(2,318,484)
Pension and other fringe benefits	22,503,361	-	5,178,955	-	(16,324,406)		(16,324,406)
Debt service	1,512,923	-	-	-	(1,512,923)		(1,512,923)
Total Governmental Activities	92,218,192	5,560,731	14,463,371	2,172,371	(70,021,719)		(70,021,719)
<u>Business-Type Activities:</u>							
Sewer	5,369,806	7,214,875	83,854	-		\$ 1,928,923	1,928,923
Total Primary Government	\$ 97,587,998	\$ 12,775,606	\$ 14,547,225	\$ 2,172,371	(70,021,719)	1,928,923	(58,092,796)
<u>General Revenues:</u>							
Real and personal property taxes					60,306,299	-	60,306,299
Intergovernmental					2,780,778	-	2,780,778
Motor vehicle and other excise					3,462,324	-	3,462,324
Penalties and interest on taxes					329,453	-	329,453
Investment income					547,896	-	547,896
Transfers (net)					(228,332)	228,332	-
Total general revenues and transfers					67,198,418	228,332	67,426,750
Change in Net Assets					(2,823,301)	2,157,255	(666,046)
<u>Net Assets:</u>							
Beginning of year					68,290,389	9,435,244	77,725,633
End of year					\$ 65,467,088	\$ 11,592,499	\$ 77,059,587

The notes to the financial statements are an integral part of this statement.

TOWN OF DEDHAM, MASSACHUSETTS

GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2009

	General	Stabilization	Other Post-Employment Benefits	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and equivalents	\$ 10,085,665	\$ 2,378,733	\$ 314,883	\$ 3,407,003	\$ 16,186,284
Investments	-	1,624,340	285,117	-	1,909,457
Receivables, net of allowance for uncollectibles					
Real estate and personal property taxes	3,584,751	-	-	-	3,584,751
Other	553,615	-	-	-	553,615
Due from Commonwealth	3,726	-	-	1,813,753	1,817,479
Cash - restricted	-	-	-	258,767	258,767
Investments - restricted	-	-	-	1,963,878	1,963,878
<b>Total Assets</b>	<b>\$ 14,227,757</b>	<b>\$ 4,003,073</b>	<b>\$ 600,000</b>	<b>\$ 7,443,401</b>	<b>\$ 26,274,231</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES:</b>					
Warrants and accounts payable	\$ 3,355,999	\$ -	\$ -	\$ 1,361,465	\$ 4,717,464
Other liabilities	165,462	-	-	135,639	301,101
Tax refunds payable	677,140	-	-	-	677,140
Deferred revenues	4,138,366	-	-	-	4,138,366
<b>Total Liabilities</b>	<b>8,336,967</b>	<b>-</b>	<b>-</b>	<b>1,497,104</b>	<b>9,834,071</b>
<b>FUND BALANCES:</b>					
Reserved for:					
Encumbrances and continuing appropriations	1,067,376	-	-	-	1,067,376
Stabilization	-	4,003,073	-	-	4,003,073
Other post-employment benefits	-	-	600,000	-	600,000
Other	(167,220)	-	-	-	(167,220)
Subsequent year budget	2,055,000	-	-	-	2,055,000
Restricted for:					
Capital projects funds	-	-	-	2,039,180	2,039,180
Perpetual funds:					
Trust funds	-	-	-	1,947,834	1,947,834
Unreserved	2,935,634	-	-	1,959,283	4,894,917
<b>Total Fund Balances</b>	<b>5,890,790</b>	<b>4,003,073</b>	<b>600,000</b>	<b>5,946,297</b>	<b>16,440,160</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 14,227,757</b>	<b>\$ 4,003,073</b>	<b>\$ 600,000</b>	<b>\$ 7,443,401</b>	<b>\$ 26,274,231</b>

The notes to the financial statements are an integral part of this statement.

TOWN OF DEDHAM, MASSACHUSETTS  
 GOVERNMENTAL FUNDS  
 STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 JUNE 30, 2009

	General	Stabilization	Other Post-Employment Benefits	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Real estate and personal property taxes, net	\$ 60,019,839	\$ -	\$ -	\$ -	\$ 60,019,839
Intergovernmental	14,282,134	-	-	4,829,719	19,111,853
Motor vehicle and other excises, net	3,433,110	-	-	-	3,433,110
License and permits	2,449,238	-	-	-	2,449,238
Departmental and other revenue	1,017,774	-	-	2,350,150	3,367,924
Penalties and interest on taxes	329,453	-	-	-	329,453
Investment income	492,827	(34,363)	-	89,432	547,896
Contributions and donations	-	-	-	304,667	304,667
<b>Total Revenues</b>	<b>82,024,375</b>	<b>(34,363)</b>	<b>-</b>	<b>7,573,968</b>	<b>89,563,980</b>
<b>OTHER FINANCING SOURCES</b>					
Transfers in	-	75,000	600,000	899,076	1,574,076
Bond proceeds	-	-	-	5,140,000	5,140,000
<b>Total Other Financing Sources</b>	<b>-</b>	<b>75,000</b>	<b>600,000</b>	<b>6,039,076</b>	<b>6,714,076</b>
<b>Total Revenues and Other Financing Sources</b>	<b>82,024,375</b>	<b>40,637</b>	<b>600,000</b>	<b>13,613,044</b>	<b>96,278,056</b>
<b>EXPENDITURES</b>					
General government	4,574,578	-	-	1,030,548	5,605,126
Public safety	10,836,056	-	-	681,995	11,518,051
Education	31,896,949	-	-	5,714,145	37,611,097
Public works	5,832,269	-	-	4,687,085	10,519,354
Culture, recreation and human services	2,738,028	-	-	830,697	3,568,725
State and county tax assessments	2,318,484	-	-	-	2,318,484
Pensions and other fringe benefits	17,230,690	-	-	-	17,230,690
Debt service	5,409,995	-	-	-	5,409,995
<b>Total Expenditures</b>	<b>80,837,049</b>	<b>-</b>	<b>-</b>	<b>12,944,473</b>	<b>93,781,522</b>
<b>OTHER FINANCING USES</b>					
Transfers out	1,802,408	-	-	-	1,802,408
<b>Total Expenditures and Other Financing Uses</b>	<b>82,639,457</b>	<b>-</b>	<b>-</b>	<b>12,944,473</b>	<b>95,583,930</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND AND OTHER FINANCING SOURCES OVER OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(615,082)</b>	<b>40,637</b>	<b>600,000</b>	<b>668,571</b>	<b>694,126</b>
<b>FUND BALANCES, JULY 1, 2008</b>	<b>6,505,872</b>	<b>3,962,436</b>	<b>-</b>	<b>5,277,726</b>	<b>15,746,034</b>
<b>FUND BALANCES, JUNE 30, 2009</b>	<b>\$ 5,890,790</b>	<b>\$ 4,003,073</b>	<b>\$ 600,000</b>	<b>\$ 5,946,297</b>	<b>\$ 16,440,160</b>

The notes to the financial statements are an integral part of this statement

TOWN OF DEDHAM, MASSACHUSETTS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TOTAL FUND BALANCES TO THE STATEMENT OF NET ASSETS  
JUNE 30, 2009

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Total Governmental Fund Balances	\$ 16,440,160
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	89,926,006
Other assets are not available to pay for current-period expenditures and are therefore deferred on funds.	4,138,366
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(214,592)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the government funds:	
Bonds and notes payable	(38,742,274)
Compensated absences	(788,694)
Other post-employment benefits	<u>(5,291,886)</u>
Net Assets of Governmental Activities	<u>\$ 65,467,086</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF DEDHAM, MASSACHUSETTS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

JUNE 30, 2009

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Net Change in Fund Balances - Total Governmental Fund Balances	\$ 694,126
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Net capital outlays amounted to \$7,146,681; depreciation expense totaled \$4,207,752. The net amount is reflected here as a reconciling item.</p>	2,938,929
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither has any effect on net assets. Also governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. Debt repayments were \$3,561,729 and the proceeds were \$4,190,000. The net amount is reflected here as a reconciling item.</p>	(1,233,272)
<p>Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable differ between the two statements. The amount presented represents the difference in deferred revenue.</p>	59,243
<p>In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. This represents the difference between the accruals between this year and the prior year.</p>	(9,656)
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:</p>	
Compensated absences	19,215
Other post-employment benefits	<u>(5,291,886)</u>
<b>Change in Net Assets of Governmental Activities</b>	<b><u>\$ (2,823,301)</u></b>

The notes to the financial statements are an integral part of this statement.

**TOWN OF DEDHAM, MASSACHUSETTS**

**PROPRIETARY FUNDS  
STATEMENT OF NET ASSETS  
JUNE 30, 2009**

	<u>Business-type Activities - Enterprise Funds Sewer</u>
<b>ASSETS</b>	
CURRENT:	
Cash and cash equivalents	\$ 5,713,032
Receivables net of allowance for uncollectibles:	
User fees	727,031
Due from Commonwealth - subsidy	59,873
<b>Total Current Assets</b>	<u>6,499,936</u>
NONCURRENT:	
Due from Commonwealth - subsidy	469,974
Capital assets, net of accumulated depreciation	<u>9,504,742</u>
<b>TOTAL ASSETS</b>	<u>16,474,652</u>
<b>LIABILITIES</b>	
CURRENT:	
Bond indebtedness - short term portion	<u>574,636</u>
<b>Total Current Liabilities</b>	<u>574,636</u>
NONCURRENT:	
Bond indebtedness - long term portion	<u>4,307,517</u>
<b>TOTAL LIABILITIES</b>	<u>4,882,153</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	7,453,125
Unrestricted	<u>4,139,374</u>
<b>NET ASSETS</b>	<u><u>\$ 11,592,499</u></u>

The notes to the financial statements are an integral part of this statement.

TOWN OF DEDHAM, MASSACHUSETTS

PROPRIETARY FUNDS  
STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN FUND NET ASSETS  
YEAR ENDED JUNE 30, 2009

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	Business-type Activities - Enterprise Funds Sewer
<b>OPERATING REVENUES</b>	
Charges for services	<u>\$ 7,214,875</u>
Total Operating Revenues	<u>7,214,875</u>
<b>OPERATING EXPENSES</b>	
Operating costs	4,953,104
Depreciation	<u>221,435</u>
Total Operating Expenses	<u>5,174,539</u>
<b>OPERATING INCOME</b>	<u>2,040,336</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>	
Intergovernmental revenues	83,854
Interest expense	(195,267)
Transfers, net	<u>228,332</u>
Total Nonoperating Revenues (Expenses), net	<u>116,919</u>
<b>CHANGE IN NET ASSETS</b>	2,157,255
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<u>9,435,244</u>
<b>NET ASSETS AT END OF YEAR</b>	<u><u>\$ 11,592,499</u></u>

The notes to the financial statements are an integral part of this statement.

TOWN OF DEDHAM, MASSACHUSETTS

PROPRIETARY FUNDS  
STATEMENT OF CASH FLOWS -  
YEAR ENDED JUNE 30, 2009

	Business-type Activities - Enterprise Funds Sewer
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Receipts from users	\$ 7,273,195
Payments to vendors	<u>(4,953,104)</u>
Net Cash Provided by (Used for) Operating Activities	<u>2,320,091</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>	
Transfers (net)	<u>228,332</u>
Net Cash Used for Noncapital Related Financing Activities	<u>228,332</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
Governmental grants - subsidy	139,635
Proceeds from debt	170,000
Principal paydown of debt	(554,224)
Acquisition and construction of capital assets	<u>(3,541,970)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(3,786,559)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>	
Interest expense	<u>(195,267)</u>
Net Cash Provided by Investing Activities	<u>(195,267)</u>
<b>NET CHANGE IN CASH AND EQUIVALENTS</b>	(1,433,403)
<b>CASH AND EQUIVALENTS:</b>	
July 1, 2008	<u>7,146,435</u>
June 30, 2009	<u>\$ 5,713,032</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:</b>	
Operating income (loss)	\$ 2,040,336
Depreciation	<u>221,435</u>
Changes in assets and liabilities:	
Receivables (net)	58,320
Payables (net)	<u>-</u>
Net Cash Provided From Operating Activities	<u>\$ 2,320,091</u>
<b>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:</b>	
Borrowing under capital leases	\$ -
Contributions of capital assets from General Fund	\$ -
Purchase of equipment on account	\$ -
Increase in fair value of investments	\$ -
Capital asset trade-ins	\$ -

The notes to the financial statements are an integral part of this statement.

**TOWN OF DEDHAM, MASSACHUSETTS**  
**FIDUCIARY FUNDS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**JUNE 30, 2009**

	Pension Trust Fund December 31, 2008	Private Purpose Trust Funds	Agency Funds
<b>ASSETS</b>			
<b>CURRENT:</b>			
Cash and Cash Equivalents	\$ 367,563	\$ 252,092	\$ 411,758
Investments (at fair value):			
Investments	-	163,829	-
Pooled funds (PRIT)	66,739,778	-	-
Total Investments	66,739,778	163,829	-
Receivables:			
Other receivables	-	-	391,847
Prepaid expenses	-	-	275,195
<b>Total Assets</b>	<b>67,107,341</b>	<b>415,921</b>	<b>1,078,800</b>
<b>LIABILITIES</b>			
<b>CURRENT:</b>			
Deposits held	-	-	483,666
Other liabilities	-	-	203,287
Deferred revenue	65,340	-	391,847
<b>Total Liabilities</b>	<b>65,340</b>	<b>-</b>	<b>1,078,800</b>
<b>NET ASSETS</b>			
Held in trust for:			
Pension benefits	67,042,001	-	-
Private purposes	-	415,921	-
<b>Net Assets</b>	<b>\$ 67,042,001</b>	<b>\$ 415,921</b>	<b>\$ -</b>

The notes to the financial statements are an integral part of this statement.

TOWN OF DEDHAM, MASSACHUSETTS

FIDUCIARY FUNDS  
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
YEAR ENDED JUNE 30, 2009

	Pension Trust Fund <u>December 31, 2008</u>	Private Purpose Trust Funds <u></u>
<b>ADDITIONS:</b>		
Contributions:		
Employer	\$ 3,433,449	\$ -
Employee	1,789,421	-
Commonwealth of Massachusetts	182,341	-
Transfers from other systems	44,721	-
Reimbursements from other systems	99,957	-
Other income	11,867	-
Investment Income	2,912,330	12,559
Net gain (loss) on investments (including realized and unrealized gains and losses)	<u>(31,355,760)</u>	<u>-</u>
<b>Total Additions</b>	<u>(22,881,674)</u>	<u>12,559</u>
Other Financing Sources - transfers	-	-
<b>EXPENDITURES:</b>		
Benefit payments to retirees and surviving spouses	5,924,251	-
Refunds	57,027	-
Transfers to other systems	173,068	-
Reimbursements to other systems	161,133	-
Fees for investment services	410,144	-
Operations payroll expenditures	73,945	-
Other administrative expenses	74,930	-
Scholarships and assistance	-	15,000
<b>Total Deductions</b>	<u>6,874,498</u>	<u>15,000</u>
Other Financing Uses - transfers	-	-
<b>CHANGE IN NET ASSETS</b>	<u>(29,756,172)</u>	<u>(2,441)</u>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<u>96,798,173</u>	<u>418,362</u>
<b>NET ASSETS AT END OF YEAR</b>	<u><u>\$ 67,042,001</u></u>	<u><u>\$ 415,921</u></u>

The notes to the financial statements are an integral part of this statement.

# TOWN OF DEDHAM, MASSACHUSETTS

## NOTES TO BASIC FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2009

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### I. Summary of Significant Accounting Policies

The basic financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to state and local governments. GAAP is prescribed by the Governmental Accounting Standards Board (GASB), which is the primary standard-setting body for state and local government entities. The following is a summary of the more significant policies and practices used by the Town:

- A. Reporting Entity** - The Town of Dedham is located south-west of Boston in Norfolk County. Dedham was established as a Town in 1636. The Town is governed by an elected five-member Board of Selectmen with an appointed Town Administrator. Each Board of Selectmen member serves a three-year term. The Town provides governmental services for the territory within its boundaries, including police and fire protection, disposal of garbage and rubbish, public education in grades K-12, water services, street maintenance, parks and recreational facilities.
- B. Individual Component Unit Disclosures** - The following component unit is, while a separate entity, in substance part of the governmental operations of the Town due to the significance of its operations and common control. Data is blended with the fiduciary funds of the primary government.

Dedham Contributory System - The Dedham Contributory System services almost entirely to the Town. While legally separate it is presented as if it were part of the primary government. Stand alone financial statements for the year ended December 31, 2008 were not issued, however an annual report is available at the Retirement Office, 202 Bussey Street, Dedham, Massachusetts 02026.

- C. Government-Wide and Fund Financial Statements** - The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legal *component units* for which the primary government is financially accountable. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods or services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*. Separate financial statements are provided for Governmental Funds, proprietary funds, and fiduciary funds, even though the latter are excluded from government-wide financial statements. Major individual Governmental Funds are reported as separate columns in the fund financial statements.

**D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation** – The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are proprietary funds and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Governmental Fund financial statements are reported using *the current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues, if material, to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However expenditures related to debt service, compensated absences, claims and judgments, and risk financing, are recorded only when payment is due. Interest income associated with the current fiscal period is considered being susceptible to accrual and so has been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when the government receives cash.

The government reports the following major Governmental Funds:

General Fund – is the government’s primary operating fund. It accounts for all financial resources of the general government except those required to be recorded in another fund.

Stabilization Fund – is used to account for certain unencumbered accumulated financial resources that are subject to appropriation as directed by the Town’s Legislative branch. These funds are typically used for nonrecurring expenditures, usually capital in nature or unexpected items that may arise.

Other Post Employment Benefits – is used to accumulate funds for future payments of other post employment benefits.

The *Nonmajor Governmental Funds* consist of special revenue, capital projects and permanent funds that are aggregated and presented in the Nonmajor Governmental Funds column on the Governmental Funds financial statements. The following describes the general use of these fund types:

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than permanent funds or capital projects funds) that are restricted by law or administrative action to expenditures for specified purposes.

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

The Permanent Funds are used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

The government reports the following major proprietary funds:

*Enterprise Fund* – uses the “economic resources” measurement focus to account for the following specific operations in a manner similar to private business enterprises:

*Sewer* – accounts for user charges collected to finance costs associated with maintaining the related infrastructure by which sewage is processed, within the Town boundaries.

Additionally, the government reports the following fund types:

*Private-Purpose Trust Fund* – is used to account for resources legally held in trust for use in funding scholarships and energy support for qualified citizens. There is a requirement that a portion of these resources be preserved as capital.

*Pension Trust Fund* – substantially all employees of the Town, except teachers and certain administrative personnel employed by the School Department participate in the Dedham Contributory System (the System). The System functions for the benefit of these employees.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the GASB. As a general rule the *effect* of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes and other charges between the Town’s sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise general revenues include all taxes. Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues not meeting this definition are reported as non-operating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the Town’s policy to use restricted resources first, then unrestricted resources, as they are needed.

#### **E. Assets, Liabilities, and Net Assets or Equity**

*Deposits and Investments* – The Town’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the Town to invest in obligations of the United States Treasury, commercial paper, corporate bonds, repurchase agreements and the State Treasurer’s Investment Pool. Investments for the Town, and its component unit are reported at fair value. The State Treasurer’s Investment Pool operates in accordance with state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

Interfund Balances – Activity between funds that are representative of lending arrangements outstanding at the end of the fiscal year are referred to as either *due to/from other funds* or *advances to/from other funds*. All other outstanding balances between funds are reported as due to/from other funds.

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as *internal balances*.

Receivables – All property tax and trade receivables are shown net of an allowance for doubtful collections comprised of those outstanding amounts, which are deemed potentially uncollectible. Real estate and personal property taxes are assessed on January 1 every year. Bills are sent quarterly and are due on August 1, November 1, February 1, and May 1, or thirty days subsequent to the mailing date. Interest accrues on delinquent taxes to the statutory rate per annum. The Town is allowed to take delinquent tax accounts into tax title fourteen days subsequent to the mailing of demand of delinquent taxes.

User charge receivables represent amounts billed for sewage usage by the Town's property owners and are shown net of an allowance for doubtful collections. Bills are sent in cycles with each property owner receiving 4 bills per year.

Inventories and Prepaid Items – Inventories, which are not material to the basic financial statements, are considered to be expenditures at the time of purchase.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Restricted Assets – Certain cash and investment balances are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by the provisions of certain trust documents.

Capital Assets – Capital assets include property, plant, and equipment and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government as well as the component units is depreciated using the straight line method over the following estimated useful lives:

Infrastructure	40-50 years
Buildings	40 years
Equipment, furniture, fixtures and vehicles	5-10 years

Compensated Absences – It is the Town’s policy to permit employees to accumulate earned but unused vacation and sick-pay benefits. Amounts related to these benefits are accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in Governmental Funds only if they have matured.

Long-term Obligations –Long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs are deferred and amortized over the life of the bonds. Bond anticipation notes payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, Governmental Fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on a debt issuance are reported as other financing sources while discounts as other financing uses. Issuance costs are exclusively reported as debt service expenditures regardless of whether they are withheld from the actual proceeds.

Risk Financing – The Town does not insure for unemployment benefits. The Town does insure for workmen’s compensation, health, casualty, theft, or other losses. Uninsured losses are recorded as expenditures when incurred. Amounts determined to be incurred but not reported are reflected as liabilities of the Government-Wide Statement of Net Assets.

Encumbrances – Encumbrance accounting, under which purchase orders, contracts and other commitments for expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed as a significant aspect of budgetary control in the Governmental Fund types. Encumbrances outstanding at year-end are reported as reservations of fund balances, since they do not constitute expenditures or liabilities.

Fund Equity – In the fund financial statements, Governmental Funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

## II. Stewardship, Compliance and Accountability

- A. **Budgetary Information** – An annual budget is initiated by the Town Administrator and then legally adopted by the Town Meeting at the recommendation of the Finance Committee. Expenditures may not exceed the individual line item appropriations. Subsequent Town Meetings can approve transfers within and between departments from the unexpended balance of appropriations. If an appropriation is inadequate due to extraordinary or unforeseen circumstances, the Department Head may ask the Finance Committee for funds from the Reserve Fund. At the end of the fiscal year any uncommitted balance in the appropriation reverts to the General Fund unreserved fund balance.
- B. **Excess of Expenditures Over Appropriations** – During the fiscal year ended, the Town had no instances where expenditures exceeded appropriations.
- C. **Deficit Fund Equity** – The Town incurred legal deficits in certain Special Revenue Grant accounts. These are expected to be funded through future intergovernmental receipts.

### **III. Detailed Notes to All Funds**

#### **A. Deposits and Investments**

*Deposits* - Cash and equivalents include cash on hand and certificates of deposit with maturities of three months or less.

GAAP requires disclosure for any investment securities that are uninsured, are not registered in the name of the government, and are held by either (a) the counterparty or (b) the counterparty's trust department or agent but not in the government's name. Neither the Town nor System maintains any investments subject to these classifications.

*Credit Risk* - State statutes and PERAC regulations require the Town and System to invest funds only in pre-approved investment instruments which include but are not necessarily limited to bank deposits, money markets, certificates of deposit, U.S. obligations, repurchase agreements, and state treasurer investment pools. In addition, the statutes impose various limitations on the amount and length of investments and deposits. Repurchase agreements cannot be for a period of over ninety days, and the underlying security must be an U.S. obligation. During their fiscal years, neither the Town nor the System entered into any repurchase agreements.

*Concentration of Credit Risk* - Neither the Town nor the System maintains balances in any single investment that would represent more than 5% of the System's total investments.

*Interest Rate Risk* - The Town and the System follow Massachusetts General Laws with respect to investments as neither the Town nor the System has a formal investment policy that limits investments maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

*Custodial Credit Risk: Deposits* - In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Neither the Town nor the System has a formal deposit policy for custodial credit risk relative to cash holdings. As of June 30, 2009, the Town had bank holdings of \$2,281,705 which were exposed to custodial credit risk because they were uninsured and uncollateralized. As of December 31, 2008, the System had bank holdings of \$45,331 which were exposed to custodial credit risk because they were uninsured and uncollateralized.

*Custodial Credit Risk: Investments* - In the case of investments, this is the risk that in the event of the invested party being able to provide required payments to investors, ceasing to exist, or filing of bankruptcy, the System may not be able to recover the full amount of its principal investment and/or investment earnings. As previously noted, PERAC and statutory regulations with regards to eligible investments exist to reduce this risk. The System does impose on itself voluntarily certain investment restrictions; however, those can be changed at the Retirement Board's discretion. The System maintained a significant portion (99.9%) of its monetary assets in Pension Reserve Investment Trust, (PRIT) a pooled investment managed by the Commonwealth of Massachusetts.

Investment Type	Fair Value	Time until maturity (years)		
		Less Than 1	1-5	6-10
<u>Town at June 30, 2009:</u>				
Corporate fixed income securities	(a) \$ 666,430	\$ -	\$ 610,432	\$ 55,998
Government-backed securities	2,539,959	-	-	-
Certificates of deposit	3,501,408	-	-	-
Total investments with maturities	6,707,797	-	610,432	55,998
Money markets	1,825,736	(a) Fixed income securities include \$610,432 of investments that are rated AAA and \$55,998 that are rated AA2.		
Pooled funds - State Treasurer's Fund	12,584,415			
Mutual funds	376,460			
Equities	454,315			
Total Town investments at June 30, 2009	21,948,723			
<u>Pension System at December 31, 2008:</u>				
Pooled funds - PRIT	66,739,778			
Total Pension investments at December 31, 2008	103,929,427			
<b>Total Investments</b>	<b>\$ 125,878,150</b>			

Following is a reconciliation of investments and cash and equivalents as summarized above to the balance as recorded in the combined balance sheet:

	Investments	Cash and Equivalents
As presented above	\$ 88,688,501	\$ 5,179,722
Reclass: Short-term investments reported in the combined balance sheet as cash and short-term investments; As follows:		
Money markets	(1,825,736)	1,825,736
Certificates of deposit	(3,501,408)	3,501,408
Pooled funds - State Treasurer's Pool	(12,584,415)	12,584,415
<b>Totals</b>	<b>\$ 70,776,942</b>	<b>\$ 23,091,281</b>

**B. Receivables**

Presentation Breakdown – Receivables as of year-end for the individual major governmental and non major funds are as follows:

Property taxes	\$ 2,494,492
Tax liens	1,349,118
Excise	452,746
Other	101,446
Intergovernmental	<u>1,817,479</u>
Gross receivables	6,215,281
Allowance for Uncollectible accounts	<u>( 259,436)</u>
Net receivables	<u>\$ 5,955,845</u>

Receivables of enterprise funds consisted of sewer user charges of \$727,031 and Massachusetts Water Pollution Abatement Trust (MWPAT) subsidies in the amount of \$529,847.

Governmental Funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental Funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, deferred revenue reported in the Governmental Funds amounted to \$4,079,124.

MWPAT Loan Subsidies – As noted above, the Town has balances due as a result of loan agreements with the MWPAT. It is expected that the Town will be subsidized by MWPAT on a periodic basis for principal in the amount of \$529,847 and interest costs of \$380,600 until maturity of these agreements.

Massachusetts School Building Authority Assistance Reimbursement – As of June 30, 2009, the Town expects to receive as the balance of grants from the Commonwealth of Massachusetts approximately \$700,000 applicable to approved school construction costs. Subsequent to year end, these costs were reimbursed to the Town at the conclusion of the required audit of the construction costs.

**C. Interfund Receivables, Payables and Transfers** – Net interfund transfers made during the year to fund appropriations, deficits and indirect costs were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ -	\$ 1,802,408
Non - major Governmental	899,076	-
Stabilization	75,000	-
Other Post Employment Benefits	600,000	-
Sewer	<u>228,332</u>	<u>-</u>
Totals	<u>\$ 1,802,408</u>	<u>\$ 1,802,408</u>

**D. Capital Assets**

Capital asset activity for the year ended June 30, 2009 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<i>Governmental Activities</i>				
Capital assets not being depreciated:				
Land	\$ 18,531,126	\$ 675,000	\$ -	\$ 19,206,126
Total capital assets not being depreciated	<u>18,531,126</u>	<u>675,000</u>	<u>-</u>	<u>19,206,126</u>
Capital assets being depreciated:				
Buildings and improvements	78,686,556	979,799	-	79,666,355
Improvements other than buildings	1,531,138	187,846	-	1,718,984
Infrastructure	54,788,512	4,300,653	-	59,089,165
Machinery, equipment and vehicles	13,854,169	1,014,228	(240,391)	14,628,006
Total capital assets being depreciated	<u>148,860,375</u>	<u>6,482,526</u>	<u>(240,391)</u>	<u>155,102,510</u>
Less accumulated depreciation for:				
Buildings and improvements	(43,852,017)	(1,871,830)	-	(45,723,847)
Improvements other than buildings	(279,583)	(68,700)	-	(348,283)
Infrastructure	(24,875,981)	(1,410,820)	-	(26,286,801)
Machinery, equipment and vehicles	(11,396,840)	(867,246)	240,391	(12,023,695)
Total accumulated depreciation	<u>(80,404,421)</u>	<u>(4,218,596)</u>	<u>240,391</u>	<u>(84,382,626)</u>
Total capital assets being depreciated, net	<u>68,455,954</u>	<u>2,263,930</u>	<u>-</u>	<u>70,719,884</u>
Governmental activities capital assets, net	<u>\$ 86,987,080</u>	<u>\$ 2,938,930</u>	<u>\$ -</u>	<u>\$ 89,926,010</u>

Depreciation expense was charged to functions/programs as follows:

General government	\$ 299,080
Public safety	342,315
Education	1,703,242
Public works	1,596,470
Culture, recreation and human services	277,489
Total Depreciation - Governmental Funds	<u>\$ 4,218,596</u>

	Beginning Balance	Increases	Decreases	Ending Balance
<i>Business-Type Activities (Sewer):</i>				
Capital assets not being depreciated:				
Land	-	-	-	-
Total capital assets not being depreciated	-	-	-	-
Capital assets being depreciated:				
Buildings	-	-	-	-
Improvement other than buildings	-	-	-	-
Infrastructure	6,741,510	3,541,971	-	10,283,481
Machinery, equipment and vehicles	-	-	-	-
Total capital assets being depreciated	6,741,510	3,541,971	-	10,283,481
Less accumulated depreciation for:				
Buildings	-	-	-	-
Improvement other than buildings	-	-	-	-
Infrastructure	(557,303)	(221,436)	-	(778,739)
Machinery, equipment and vehicles	-	-	-	-
Total accumulated depreciation	(557,303)	(221,436)	-	(778,739)
Total capital assets being depreciated, net	6,184,207	3,320,535	-	9,504,742
Business activities capital assets, net	6,184,207	3,320,535	-	9,504,742

Depreciation expense was charged to functions/programs as follows:

Sewer	\$ 221,436
Total Depreciation - Business-Type Funds	\$ 221,436

## E. Temporary Debt

The Town is authorized to borrow on a temporary basis to fund the following:

Current Operating Costs – Prior to the collection of revenues, expenditures may be financed through the issuance of tax anticipation notes (TANS).

Capital Projects and Other Approved Costs – Projects may be temporarily funded through the issuance of bond anticipation notes (BANS) or grant anticipation notes (GANS). In certain cases, prior to the issuance of these temporary notes, the governing body must take the necessary legal steps to authorize the issuance of the general obligation bonds. Temporary notes may not exceed the aggregate amount of bonds authorized or the grant award amount.

Temporary notes are general obligations of the Town and carry maturity dates not in excess of one year and are interest bearing and will be paid through future issuance of general obligation bonds.

The Town did not have any short term notes payable during the year ended June 30, 2009.

## F. Long-Term Debt

The Town issues general obligation bonds and notes to provide funds for the acquisition and construction of major capital facilities. General obligation bonds and notes have been issued for both governmental and business-type activities. Additionally, the Town incurs various other long-term obligations relative to associated personnel costs. During the year ended June 30, 2009, the following reflects the activity in the long-term liability accounts:

	July 1, <u>2008</u>	<u>Additions</u>	<u>Reductions</u>	June 30, <u>2009</u>
<i>Governmental Activities:</i>				
Compensated absences	\$ 807,909	\$ –	\$ ( 19,215)	\$ 790,694
Bond indebtedness	<u>37,509,003</u>	<u>5,140,000</u>	<u>(3,906,729)</u>	<u>38,742,274</u>
TOTAL	<u>\$ 39,168,895</u>	<u>\$ 5,140,000</u>	<u>\$(3,925,944)</u>	<u>\$ 39,532,968</u>
<i>Business-type Activities:</i>				
Bond indebtedness	<u>\$ 5,266,377</u>	<u>\$ 170,000</u>	<u>\$( 554,224)</u>	<u>\$ 4,882,153</u>
TOTAL	<u>\$ 5,266,377</u>	<u>\$ 170,000</u>	<u>\$( 554,224)</u>	<u>\$ 4,882,153</u>

Legal Debt Margin – State law permits a Town, under the provisions of Chapter 44, Section 10, to authorize indebtedness up to a limit of 5% of its equalized valuation. Debt issued in accordance with this section of the law is designated as being “inside the debt limit.” In addition, a Town may authorize debt in excess of that limit for specific purposes. Such debt, when issued, is designated as being “outside the debt limit.” The Town’s legal debt margin as of June 30, 2009 was approximately \$203.6 million based on an equalized valuation of approximately \$4.1 billion.

Bond Debt Issued - The following is a summary of outstanding long-term debt obligations for the year ended June 30, 2009:

Description of Issue	Fiscal Year of Issue	Fiscal Year of Maturity	Interest Rate	Original Amounts	Outstanding Amounts
<i>Governmental Activities:</i>					
<u>Inside the debt limit:</u>					
General obligation - 1999	2000	2010	4.0 - 6.8%	\$ 4,580,000	\$ 310,000
General obligation - 2000	2001	2010	4.3 - 7.0%	275,000	30,000
General obligation - 2001	2002	2022	3.5 - 5.0%	4,210,000	1,960,000
General obligation - 2003	2003	2013	2.0 - 4.0%	1,287,000	360,000
General obligation - 2004	2004	2014	3.0 - 4.0%	4,186,000	1,255,000
General obligation - 2005	2005	2025	3.3 - 4.0%	15,826,000	11,445,000
General obligation - 2006	2007	2022	3.7 - 5.0%	9,865,000	7,950,000
General obligation - 2007	2008	2027	3.5 - 4.1%	6,825,000	6,285,000
General obligation - 2008	2008	2019	3.8 - 5.0%	3,940,000	3,940,000
General obligation - 2009	2009	2019	2.0 - 4.0%	5,140,000	5,140,000
MWPAT Note	2008	2019	0%	121,105	67,274
Total inside the debt limit					<u>38,742,274</u>
<u>Outside the debt limit:</u>					
Total outside the debt limit					<u>-</u>
<b>Total Governmental Activities</b>					<b><u>\$ 38,742,274</u></b>
<i>Business-type Activities - Sewer:</i>					
<u>Inside the debt limit:</u>					
General obligation - 2000	2001	2010	4.3 - 7.0%	\$ 1,765,000	\$ 805,000
General obligation - 2003	2003	2013	2.0 - 4.0%	2,672,000	1,510,000
General obligation - 2009	2009	2019	2.0 - 4.0%	170,000	170,000
MWPAT Notes	Various	2019	Various	2,867,870	1,984,873
MWRA Notes	Various	2019	0%	611,600	412,280
Total inside the debt limit					<u>4,882,153</u>
<u>Outside the debt limit:</u>					
Total outside the debt limit					<u>-</u>
<b>Total Business-Type Activities - Sewer</b>					<b><u>\$ 4,882,153</u></b>

*Future Debt Payoff* - Payments on general long-term debt obligation bonds due in future years consist of the following.

Year Ending June 30,	Governmental Activities						
	Principal			Interest			Total
	Balance	Subsidy	Net	Balance	Subsidy	Net	
2010	\$ 5,021,729	\$ -	\$ 5,021,729	\$ 1,370,371	\$ (2,914)	\$ 1,367,457	\$ 6,389,186
2011	4,621,729	-	4,621,729	1,190,770	(2,569)	1,188,201	5,809,930
2012	4,541,728	-	4,541,728	1,032,541	(2,224)	1,030,317	5,572,045
2013	4,206,729	-	4,206,729	884,348	(8,006)	876,342	5,083,071
2014	3,551,728	-	3,551,728	739,292	(5,952)	733,340	4,285,068
2015 - 2019	10,948,631	-	10,948,631	2,155,764	(168)	2,155,596	13,104,227
2020 - 2024	4,720,000	-	4,720,000	706,750	-	706,750	5,426,750
2025 - 2027	1,130,000	-	1,130,000	58,220	-	58,220	1,188,220
Total	\$ 38,742,274	\$ -	\$ 38,742,274	\$ 8,138,056	\$ (21,833)	\$ 8,116,223	\$ 46,858,497

Year Ending June 30,	Business-Type Activities						
	Principal			Interest			Total
	Balance	Subsidy	Net	Balance	Subsidy	Net	
2010	\$ 574,636	\$ (59,873)	\$ 514,763	\$ 179,034	\$ (57,680)	\$ 121,354	\$ 636,117
2011	581,177	(60,985)	520,192	160,772	(52,146)	108,626	628,818
2012	508,520	(56,198)	452,322	135,158	(38,227)	96,931	549,253
2013	443,220	(12,689)	430,531	195,031	(82,589)	112,442	542,973
2014	430,200	(52,828)	377,372	111,339	(37,454)	73,885	451,257
2015 - 2019	1,874,400	(77,337)	1,602,068	293,483	(111,129)	182,354	1,784,477
2020 - 2023	470,000	(14,942)	455,058	42,955	(1,375)	41,580	496,638
Total	\$ 4,882,153	\$ (529,847)	\$ 4,352,306	\$ 1,117,772	\$ (380,600)	\$ 737,172	\$ 5,089,478

*Authorized and Unissued Debt* - At June 30, 2009, the Town had authorized and unissued debt as follows:

Project	Amount
<i>Governmental</i>	
Road improvements	\$ 1,500,000
Fire equipment	735,000
School repairs and replacements	640,000
Park improvements	35,000
Middle School	3,555,000
<i>Business-Type</i>	
Sewer	180,000
Total Authorized and Unissued Debt	\$ 6,645,000

IV. Other Information

A. Retirement System

System Description – The Town contributes to the Town of Dedham Contributory System an agency multiple-employer defined benefit pension plan for the Town, and the Dedham Housing Authority. The System was established under Chapter 32 of the General Laws of the Commonwealth of Massachusetts. The System is administered by the Town of Dedham and is part of the reporting entity. Stand alone financial statements for the year ended December 31, 2008 were not issued, however an annual report is available at the Retirement Office, 35 Central Street Dedham, Massachusetts 02180. Disclosures applicable to the Dedham Housing Authority are not material.

Substantially all employees of the Town, except teachers and certain administrative personnel employed by the School Department, participate in the System. The members of the System do not participate in the Social Security System. Benefits paid under the System, referred to as "retirement allowances," include both an annuity portion, funded principally from amounts contributed by the participants, and a pension portion, funded by the Town. The payroll for employees covered by the System for the year ended December 31, 2008, was approximately \$18,680,825.

Membership – Current membership in the System as of December 31, 2008, is as follows:

Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits but not yet receiving them	571
Active/inactive employees	<u>293</u>
Total	<u>864</u>

Benefits – Massachusetts Contributory System benefits are uniform from system to system. The System provides for retirement allowance benefits up to a maximum of 80% of a participant's highest three-year average annual rate of regular compensation. Benefit payments are based upon a participant's age, length of creditable service, level of compensation and group classification.

The retirement allowance consists of two parts: an annuity and a pension. Participants' accumulated total deductions and portions of the interest they generate constitute the annuity. The differential between the total retirement benefit and annuity is the pension.

From time to time, the Legislature may grant cost-of-living increases to benefits being paid to retirees. These increases are expressed as a percentage of the retiree's allowance subject to a maximum dollar increase. Since 1982, cost-of-living increases granted to members of local Systems have been the financial responsibility of the State. However, beginning in 1998, the funding of future cost-of-living amounts became the responsibility of the participating units. These units are responsible for the full cost-of-living amounts for all new retirees beginning that year, and for any additional cost-of-living increases granted to individuals who retired before 1998. The State shall continue to fund the cost-of-living amounts granted to retirees prior to 1998 for the duration of their selected retirement option.

Participants who resign from service and who are not eligible to receive a retirement allowance or are under the age of 55 are entitled to request a refund of their accumulated total contributions. In addition, depending upon the number of years of creditable service, such employees are entitled to receive 0%, 50% or 100% of the regular interest that has accrued upon those contributions. A vested employee under the age of 55 who elects to leave his accumulation on deposit may apply for benefits upon reaching that age.

Survivor benefits are extended to eligible beneficiaries of participants whose death occurs prior to or following retirement.

The System may be amended or terminated in whole or in part at any time by the Massachusetts Legislature, provided that no such modification, amendment or termination shall be made that would deprive a current member of superannuation pension rights or benefits provided under applicable laws of Massachusetts, if such member has paid the stipulated contributions specified in sections or provisions of such laws.

Normal Retirement – Normal retirement occurs at age 65; however, participants may retire after twenty years of service or at any time after attaining age 55. Participants with hire dates subsequent to January 1, 1978 must have a minimum of ten years’ creditable service in order to retire at age 55. Participants become vested after ten years of service. Benefits commencing before age 65 are provided at a reduced rate. Members working in certain occupations may retire with full benefits earlier than age 65.

Disability Retirement – The System provides for both an ordinary disability retirement, where a participant is permanently incapacitated from a cause unrelated to employment and an accidental disability retirement, where the disability is the result of an injury or illness received or aggravated in the performance of duty. The amount of benefits to be received in such cases is dependent upon several factors, including the age at which the disability retirement occurs, the years of service, average compensation and veteran status.

Funding Status and Progress – The Town has elected provisions of Chapter 32, Section 22D of Massachusetts General Laws, which require that at a minimum, the funding schedule be established to fully fund the accrued liability by June 30, 2030. Under provisions of this law, participating employers are assessed their share of the total retirement cost based on the entry age, normal actuarial cost method. Amortization of the unfunded actuarial liability is determined using the level dollar amortization method over a 20-year period. Currently, the Town’s funding schedule is calculated to fully fund the accrued liability by June 30, 2014, however this date is subject to change, pending the release of more current actuarial updates.

The funded status of the System at January 1, 2008, the most recent valuation date, is:

Actuarial Value of Assets (A)	Actuarial Liability (AAL) (B)	Unfunded AAL (UAAL) (B – A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
\$ 90,708,216	\$ 98,591,648	\$ 7,883,432	92.0%	\$ 18,680,825	42%

The schedules of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, present multi-year trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the AAL for benefits.

Contribution Requirements and Contributions Made – The System’s funding policies have been established by Chapter 32 of the Massachusetts General Laws. Depending on their employment date, members must contribute 5%, 7%, 8%, or 9% of their compensation. Additionally, employees hired after January 1, 1979 contribute an additional 2% on earnings in excess of \$30,000.

Contributions are recognized as additions in the period when they become due pursuant to formal commitments, statutory or contractual requirements. Benefits and refunds are recognized as deductions when incurred and administrative expenses are funded through investment earnings.

Member employers are required to contribute the remaining amounts necessary to finance benefits, except for certain cost-of-living adjustments granted between 1982 and 1997, which are reimbursed by the Commonwealth. The amount of these on behalf payments from the Commonwealth were not material to the Town’s financial statements and accordingly were not reported as general fund activity.

GAAP requires that the annual minimum provision for pension costs should include normal cost, interest on unfunded past service cost liability, and amortization of unfunded vested benefits, based on an acceptable actuarial cost method. Chapter 32 of the General Laws as amended requires amortization of the unfunded pension liability over a forty-year period.

Annual Pension Cost – The current and two preceding years’ apportionment of the annual required contributions between the employers required the Town to contribute approximately 96%, 96% and 96% respectively of the total. The total required and total actual contribution was \$3,433,449, \$3,405,298 and \$3,251,144 for the years ended December 31, 2008, 2007 and 2006 respectively, therefore, at June 30, 2009 the Town did not have a net pension obligation.

Methods and Assumptions – The significant methods and assumptions as of the latest actuarial valuation are as follows:

Valuation date:	January 1, 2008
Actuarial cost method	Individual entry age normal
Amortization method	4.5% increasing
Asset valuation method	Actuarial; 4 year smoothing
Investment rate of return	8.0%
Projected salary increases	Service based table with ultimate rates of 5.0%,

Legally Required Reserve Accounts – The balances in the Systems legally required reserves as of December 31, 2008 are as follows:

Description	Amount	Purpose
Annuity Savings Fund	\$17,251,720	Active members’ contribution balance
Annuity Reserve Fund	5,588,183	Retired members’ contribution account
Military Service Fund	1,631	Military benefits
Pension Reserve Fund	44,200,468	Amounts appropriated to fund future retirement benefits
Pension Fund	-	Remaining net assets
Total	<u>\$67,042,002</u>	

*Massachusetts Teacher's System (A Noncontributing Employer Plan)* - Teachers and certain administrative employees of the School Department participate in a contributory System administered by the Massachusetts Teachers Retirement Board. Contributions to that system totaled \$6,178,955 for the year ended June 30, 2009 and were made entirely by the Commonwealth of Massachusetts, on behalf of the Town, which does not contribute directly to this system. The Town's payroll covered by this plan during the year ended June 30, 2009 was approximately \$23,640,000. Eligibility requirements for participation are as follows:

1. The employee must be employed on at least a half-time basis in a contracted professional position within a public school system located in Massachusetts.
2. The employee must be certified by the Massachusetts Department of Education for a position, which requires certification.

Benefit provisions and contribution requirements are established by state law. Depending on their employment date, members must contribute 5%, 7%, 8%, or 9% of their compensation. Additionally, employees hired after January 1, 1979 contribute an additional 2% on earnings in excess of \$30,000. Normal retirement occurs at age 65; however, participants may retire after twenty years of service or at any time after attaining age 55. Participants with hire dates subsequent to January 1, 1978 must have a minimum of ten years' creditable service in order to retire at age 55. Participants become vested after ten years of service. Benefits are based on the average of the three highest consecutive salaried years of employee service and are determined in a manner similar to the provisions of the System. MGL Chapter 114 of the Acts of 2000 allows for all eligible members of the Massachusetts Teachers System to contribute a flat 11% rate as of July 1, 2001 in order to receive a retirement benefit enhancement. The benefit enhancement requires a minimum of five years of contribution at this 11% rate and at least 30 years of creditable service in order to receive accelerated retirement benefits up to the statutory maximum of 80%. Contribution at this 11% was voluntary for existing members of the System and is mandated to all new members as of July 1, 2001.

*Recent Legislative Actions* – On June 16, 2009, the Massachusetts Legislature passed what is designated as Chapter 21 of the Acts of 2009, *An Act Providing Responsible Reforms in the Pension System*. This pension reform, among other things, redefined “regular compensation” for payments made after June 30, 2009. The new definition, which takes effect on July 1, 2009, limits regular compensation to “wages,” and, with a few exceptions, defines wages as base salary. In addition, the Massachusetts Legislature extended the required funding schedule from 2028 to 2030 in response to the steep decline in the worldwide economy and the effect this has had on the fair value of managed retirement plan assets throughout the Commonwealth of Massachusetts.

## **B. Other Post Employment Benefits (OPEB)**

*Plan Description* – In addition to the pension benefits previously described, the Town provides health and life insurance benefits to current and future retirees, their dependents and beneficiaries (hereinafter referred to as the “Plan”) in accordance with Massachusetts General Law Chapter 32B. Specific benefit provisions and contribution rates are established by collective bargaining agreements, state law, and Town ordinance. All benefits are provided through the Town's insurance program. The Plan does not issue a stand – alone financial report since there are no assets legally segregated for the sole purpose of paying benefits under the Plan. The number of participants in the Plan consists of 745 active employees and 593 retired employees for a total of 1,338.

Funding Policy - The contribution requirements of Plan members and the Town are established and may be amended by the Town. Retirees contribute a portion of their post-retirement medical costs, which varies by plan. This is accomplished through pension benefit deductions. The remainder of the cost is funded by the Town. The Town pays \$3.14 per month towards life insurance depending on the plan, the retirees pay the remainder. The Town currently contributes enough money to the Plan to satisfy current obligations on a pay-as-you-go basis. The costs of administering the Plan are paid by the Town.

Annual OPEB Cost and Net OPEB Obligation - The Town's annual OPEB cost is calculated based on the annual required contribution "ARC" of the employer, an actuarially determined amount that is calculated in accordance with GASB Statement #45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded liabilities over a period not to exceed thirty years. The following table reflects the activity regarding the Town's OPEB obligation:

OPEB obligation at beginning of year	\$ -
Service cost with interest	4,639,526
Amortization of actuarial accrued liability (AAL)	3,310,790
Contributions made	<u>(2,658,430)</u>
 OPEB obligation at end of year	 <u>\$ 5,291,886</u>

In addition, the Town established a Trust fund under special acts of the legislature to accumulate funds for future payments of OPEB costs. The Town voted to transfer \$600,000 into this fund during the year ended June 30, 2009.

Trend information regarding annual pension cost, the percentage of the annual pension cost contributed and the net pension obligation is as follows:

Fiscal Year Ending	Annual OPEB Cost (AOPEBC)	Percentage of AOPEBC Contributed	Net OPEB Obligation
June 30, 2009*	\$7,950,316**	33.4%	\$5,291,886

\* Transition year

\*\* Reflected as Fringe Benefits in the Statement of Activities

Funding Status and Funding Progress - The funded status of the Plan at June 30, 2009 for the most recent actuarial valuation performed as of July 1, 2008, was as follows:

Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) Entry Age Normal Cost (B)	Unfunded AAL (UAAL) (B - A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
\$ -	\$ 112,625,512	\$ 112,625,512	0.00%	\$ 42,322.696	266.1%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events into the future. Amounts determined regarding the funded status of the Plan and the ARC of the employer are subject to continual revision as estimates are compared to actual results and past expectations.

Methods and Assumptions – projections of benefits for financial reporting purposes are based on the substantive Plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and the Plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. The significant methods and assumptions as of the latest valuation are as follows:

Valuation date:	July 1, 2008
Actuarial cost method	Projected unit credit
Amortization method	Level percent of pay
Remaining amortization period:	30 years as of July 1, 2008
Interest discount rate:	3.5%
Healthcare/Medical cost trend rate:	9.0% grading down to 5% in year 2016 and thereafter

- C. Risk Financing** – The Town is exposed to various risks of loss related to torts; theft, damage, and destruction of assets; errors and omissions; natural disasters; and various employee benefits including health, worker’s compensation, and unemployment compensation.

The Town is a part of a premium-based self-insurance group which insures for worker’s compensation, and general and personal liability, through the Massachusetts Inter-Local Insurance Association (MIA). Additionally, the Town is entirely self-insured for police and fire employees’ unemployment. The Town essentially transfers its risk through payment of its annual assessment which is adjusted according to the Town’s experience history. All other insurance is carried through conventional carriers.

- D. Contingencies** – The Town is party to certain legal claims, which are subject to many uncertainties, and the outcome of individual litigation matters is not always predictable with assurance. Although the amount of liability, if any, at June 30, 2009, cannot be ascertained, management believes that any resulting liability, if any, should not materially affect the basic financial statements of the Town at June 30, 2009.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

The Town is subject to certain Federal arbitrage laws in accordance with long-term borrowing agreements. Failure to comply with the rules could result in the payment of penalties. The amount of penalties, if any, cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

## **V. Implementation of New GASB Pronouncements**

In June 2007, the GASB issued GASB No. 51, *Accounting and Financial Reporting for Intangible Assets* (GASB 51). The objective of GASB 51 is to establish accounting and financial reporting requirements for intangible assets such as easements, water rights, timber rights, patents, trademarks and computer software, and reduce inconsistencies in current reporting practices, thereby enhancing the comparability of the accounting and reporting of such assets among state and local governments. GASB 51 is effective for periods beginning after June 15, 2009. The Town will adopt GASB 51 for the fiscal year ending June 30, 2010.

In June 2008, the GASB issued GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*. Statement 53 is intended to improve how state and local governments report information about derivative instruments—financial arrangements used by governments to manage specific risks or make investments—in their financial statements. The Statement specifically requires governments to measure most derivative instruments at fair value in their financial statements that are prepared using the economic resources measurement focus and the accrual basis of accounting. The guidance in this Statement also addresses hedge accounting requirements and is effective for financial statements for reporting periods beginning after June 15, 2009, with earlier application encouraged. The Town will adopt GASB 53 for the fiscal year ending June 30, 2010.

In March 2009 the GASB issued GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The objective of GASB 54 is to alter the focus to bring greater clarity and consistency to fund balance reporting and terminology used to report fund balance in governmental funds. GASB 54 is effective for periods beginning after June 15, 2010. The Town will adopt GASB 54 for the fiscal year ended June 30, 2011.

The Town is currently evaluating whether the adoptions of these GASB pronouncements will have a material impact on its financial statements.

TOWN OF DEDHAM, MASSACHUSETTS

REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2009

SCHEDULES OF FUNDING PROGRESS

Pension System

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a/c)
01/01/08	\$ 90,708,216	\$ 98,591,648	\$ 7,883,432	92%	\$ 18,680,825	42%
01/01/06	70,287,000	89,323,000	19,036,000	79%	17,182,000	111%
01/01/04	61,223,000	81,608,000	20,385,000	75%	14,859,000	137%

Other Post Employment Benefits

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a/c)
1/1/2008	\$ -	\$ 112,625,512	\$ 112,625,512	0.0%	\$ 42,322,696	266.1%

SCHEDULES OF CONTRIBUTION FUNDING

Pension System

Year Ended December 31.	Dedham Contributory Retirement System			Town	
	Annual Required Contributions	(A) Actual Contributions	Percentage Contributed	(B) Actual Contribution	(B / A) Town's Percentage of System Wide Actual Contributions
2008	\$ 3,433,449	\$ 3,433,449	100%	\$ 3,291,740	95.9%
2007	3,405,298	3,405,298	100%	3,262,951	95.8%
2006	3,251,144	3,251,144	100%	3,116,000	95.8%

Other Post Employment Benefits

Year Ended June 30,	Annual Required Contributions	(A) Actual Contributions	Percentage Contributed
2009	\$ 7,950,316	\$ 3,258,430	41.0%

See accompanying independent auditors' report.

TOWN OF DEDHAM, MASSACHUSETTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL - GENERAL FUND  
 YEAR ENDED JUNE 30, 2009

	Budgeted Amounts		Actual Budgetary Unadjusted	Encumbrances and Continuing Appropriations	Actual Budgetary Adjusted	Variance Favorable (Unfavorable)
	Original Budget	Final Budget				
<b>REVENUES</b>						
Real estate and personal property taxes, net	\$ 60,128,495	\$ 60,128,495	\$ 60,019,839	\$ -	\$ 60,019,839	\$ (108,656)
Intergovernmental	8,536,954	8,140,533	8,103,178	-	8,103,178	(37,155)
Motor vehicle and other excises	2,945,013	2,945,013	3,435,110	-	3,133,110	488,097
License and permits	3,287,527	3,287,527	2,449,238	-	2,449,238	(838,289)
Departmental and other revenue	704,148	704,148	1,017,774	-	1,017,774	313,626
Penalties and interest on taxes	353,259	353,259	329,453	-	329,453	(23,806)
Investment income	725,000	725,000	492,827	-	492,827	(232,173)
<b>Total Revenues</b>	<b>76,680,376</b>	<b>76,283,715</b>	<b>75,845,419</b>	<b>-</b>	<b>75,845,419</b>	<b>(438,356)</b>
<b>EXPENDITURES</b>						
General government	5,294,790	5,246,534	4,574,578	378,202	4,952,780	293,754
Public safety	11,009,529	11,005,144	10,836,056	54,783	10,890,839	114,305
Education	32,458,912	32,952,663	31,896,949	634,391	32,531,340	421,323
Public works	5,721,915	6,176,915	5,832,269	-	5,832,269	344,646
Culture, recreation and human services	2,844,871	2,787,671	2,738,028	-	2,738,028	49,043
State and county tax assessments	2,316,671	2,316,671	2,318,484	-	2,318,484	(1,813)
Fringe Benefits and Pensions	11,063,765	11,064,547	11,051,734	-	11,051,734	12,813
Debt service	6,287,082	6,365,533	6,055,727	-	6,055,727	329,806
<b>Total Expenditures</b>	<b>76,997,515</b>	<b>77,915,078</b>	<b>75,285,825</b>	<b>\$ 1,067,376</b>	<b>76,351,201</b>	<b>1,565,877</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers, net	(1,176,676)	(1,176,676)	(1,176,676)	-	(1,176,676)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(1,176,676)</b>	<b>(1,176,676)</b>	<b>(1,176,676)</b>	<b>-</b>	<b>(1,176,676)</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES/USE OF PRIOR YEAR BUDGETARY FUND BALANCE</b>						
	<b>(1,493,815)</b>	<b>(2,807,979)</b>	<b>(615,082)</b>	<b>-</b>	<b>(1,682,458)</b>	<b>\$ 1,125,521</b>
<b>BUDGETARY FUND BALANCES, JULY 1, 2008</b>						
	<b>6,505,872</b>	<b>6,505,872</b>	<b>6,505,872</b>	<b>-</b>	<b>6,505,872</b>	<b>-</b>
<b>BUDGETARY FUND BALANCES, JUNE 30, 2009</b>						
	<b>\$ 5,012,057</b>	<b>\$ 3,697,893</b>	<b>\$ 5,890,790</b>	<b>-</b>	<b>\$ 4,823,414</b>	<b>-</b>
<b>Budgetary deficit funded from:</b>						
Undesignated surplus (free cash)	747,676	2,061,840				
Prior year encumbrances	670,426	670,426				
Miscellaneous other	75,719	75,719				
	<b>\$ 1,493,815</b>	<b>\$ 2,807,979</b>				

The accompanying notes to the required supplementary information are an integral part of this schedule.

TOWN OF DEDHAM, MASSACHUSETTS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2009

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**I. Budgetary Basis of Accounting**

An annual budget is legally adopted for the General Fund and the Enterprise Fund. Financial orders are initiated by department heads, recommended by the Finance Committee and approved by Town Meeting annually in April. Expenditures may legally exceed appropriations at the department level. Department heads may transfer, without Town Meeting approval, appropriation balances from one expenditure account to another within their department or budget. The Town Meeting and the department head however must approve any transfer of unencumbered appropriation balances between departments or agencies. At the close of each fiscal year, unencumbered appropriation balances lapse or revert to unreserved fund balance.

The Town made several minor (approximately 1%) supplemental budgetary appropriations throughout the year. The majority of these were to supplement the Town's individual appropriations.

The Town's general fund is prepared on a basis other than GAAP. The "actual" results column of the Schedule of Revenues, Expenditures and Changes in Fund Equity – Budgetary Basis is presented on a budgetary basis to provide a meaningful comparison with the budget. Primary differences include the recognition grossing up of revenues and expenditures to reflect On Behalf Teacher's Retirement paid by the Commonwealth. A reconciliation is provided below.

Revenues on a GAAP basis	\$ 82,024,375
On Behalf Teacher's receipts	( 6,178,956)
Revenues on a Budgetary basis	\$ 75,845,419
Expenditures on a GAAP basis	\$ 80,837,049
Debt service treated as transfers	625,732
On Behalf Teacher's expenditures	( 6,178,956)
Expenditures on a Budgetary basis	\$ 75,283,825
Transfers on a GAAP basis	\$ 1,802,408
On Behalf Teacher's expenditures	625,732
Transfers on a Budgetary basis	( \$ 1,176,676)