

2018

Town of Dedham Maine Annual Report 2017/ 2018

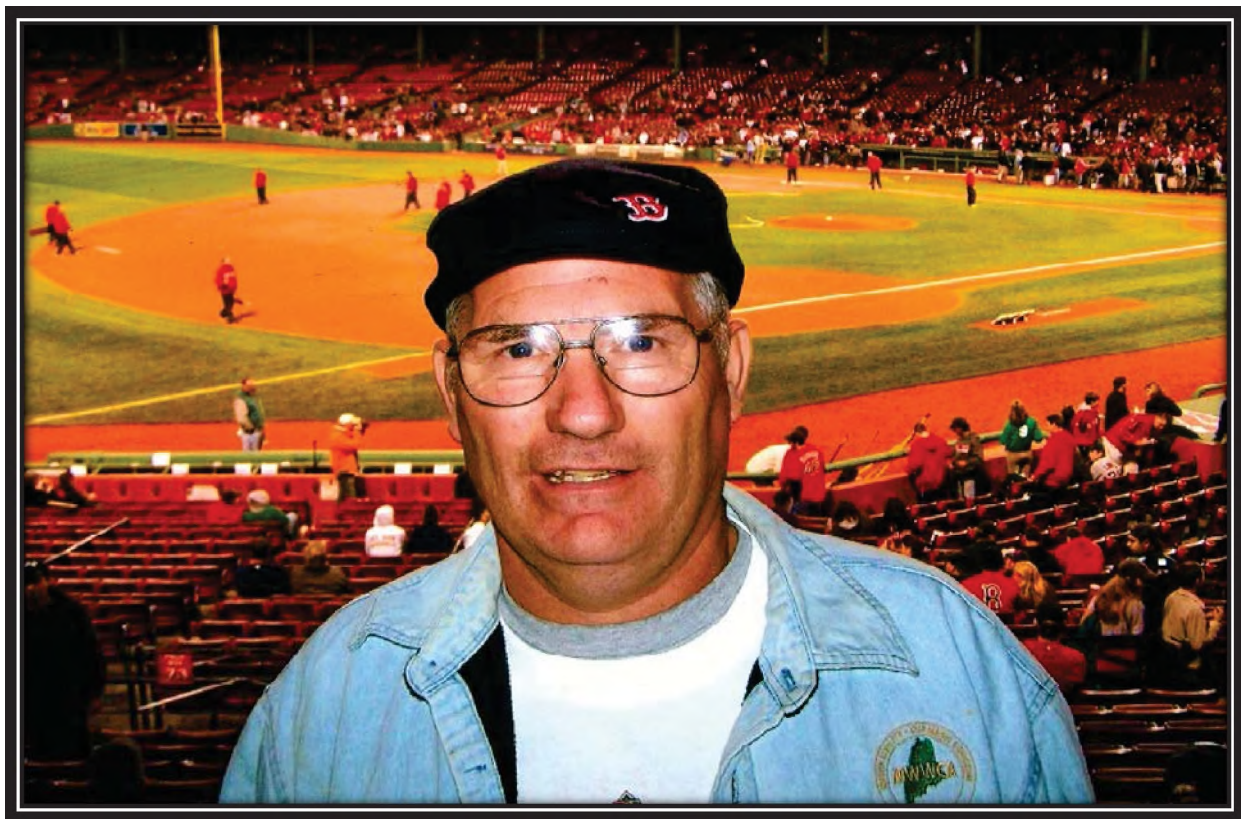
Dedham, Me.

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>

Repository Citation

Dedham, Me., "Town of Dedham Maine Annual Report 2017/2018" (2018). *Maine Town Documents*. 6712.
<https://digitalcommons.library.umaine.edu/towndocs/6712>

This Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact um.library.technical.services@maine.edu.



Alfred Jellison, 1951 – 2017

TOWN OF DEDHAM

MAINE

Annual Report for 2017/2018

Town Meeting – June 16, 2018 – 10.00am – School Gymnasium

Contents

Contents.....	1
Boards, Committees, and Staff.....	2-3
Holiday Calendar.....	3
Thank you Everett Lawrence.....	3
Town Clerk/Registrar of Voters Report.....	4
2018 Voting Schedule.....	4
Code Enforcement Report.....	4
Fire Chief's Report.....	5-6
In Memory of Alfred Jellison.....	6
Superintendent's Report.....	7
Principal's Report.....	8
Trash: Know Before You Throw!.....	9
Historical Society.....	10
Letter from the Auditor, Exhibit C, and D.....	11-15
Outstanding Tax List as of May 22, 2018.....	16-24
Proposed Town Budget.....	25-26
Proposed School Budget.....	26
The Proposed Warrant.....	27-33

Boards, Committees, and Staff

Individuals listed are the elected/appointed officials as of printing.

Board of Selectmen

John Easton, Chair

Paul Miller

Peter Merritt

Town Office

2073 Main Road, Suite A • Dedham, Maine 04429

Phone: 207.843.6217 • Fax: 207.843.0657 • www.dedhamme.org

Office Staff

Administrative Assistant
to the Selectmen: Michelle Begin

Deputy Tax Collector: Karen Jellison

Town Clerk/
Registrar of Voters: Lisa Lovely

Code Enforcement Officer: Rick Leavitt
949.6775

Appointed/Elected Positions

Animal Control: Daniel Joy
974.8618

Assessors' Agent: Herb Dickey

Road Commissioner: Craig Hamilton
460.4126

Planning Board

John Wedin, Chair
John Craig

Ryan Annis
Charles Scribner

Board of Appeals

Ira Weissman, Chair
Thomas Christie

Margaret Beckman
Thomas Whited

Budget Committee

Ryan Kuhl
Jeffrey Cammack

Kathleen Shane
Bruce Blackmer

Cemetery Committee

Barbara Cox

Eunice Ladd

Joint Recreation Committee

Kenneth Jarvis, Jr.

Jennifer Carlson

Thomas Christie

Fire Department

Phone: 207.843.7530 • Fax: 207.843.7531

Craig Shane
Chief/AEMT

Hartley Webb
Captain

Aaron Adams
Lieutenant

Gregg Morrill
Lieutenant/EMT

Keith Adams
Firefighter

Shane Bowden
Firefighter/EMT

Zack Cronkhite
Firefighter

Roy Kelshaw
Firefighter

Peter Merritt
Firefighter

John Russell
Firefighter

Kevin Seburn
Firefighter

Kathleen Shane
Photographer

Jon Wardwell
Firefighter/EMTP

Kyle Webb
Firefighter



School Administration
James Stoneton, Superintendent
207.825.3364

Principal:
Jeff Paul
207.843.6498

School Board
Michelle Taylor, Chair
Casey Monnier
Douglas Robinson
Michael Boyd
Richard Vancil

July 2018 – June 2019 Holiday Schedule

2018 Holidays

Independence Day: Wednesday, July 4
Labor Day: Monday, September 3
Columbus Day: Monday, October 8
Veterans' Day: Monday, November 12
Thanksgiving: Thursday, November 22
Thanksgiving Friday: Friday, November 23
Christmas: Tuesday, December 25

2019 Holidays

New Year's Day: Tuesday, January 1
Martin Luther King Jr. Day: Monday, January 21
Presidents' Day: Monday, February 18
Patriot's Day: Monday, April 15
Memorial Day: Monday, May 27

The Town extends their thanks and appreciation for the years of service from **Everett "Sadie" Lawrence**. Everett and his wife Berla owned land in Dedham for many years and eventually built a home on Adams Lane. Everett served as a Selectman for 13 years and on the Fire Department for a number of years.

Beyond his official appointments, Everett faithfully stepped up to serve the Town by doing general maintenance and building projects, hanging the flags for the Historical Society, doing anything requested of him to help the Town Office operations run smoothly, and volunteering to help with voting; he was often the first call. Everett was a constant sounding board and had the willingness to do whatever was needed.

Everett and his wife Berla have moved to warmer climates. Everett's candor and commitment are missed, particularly in the office and at meetings.



Town Clerk & Registrar of Voters

LISA LOVELY

Registrar of Voters

There are many people involved at voting events, which take place multiple times each year. The volunteer firefighters who set up the equipment; many election workers who work all hours of the day; and you – the voters!! We would like to thank you for all of your help in making the elections go smoothly.

Enrollment for the Town of Dedham totals 1,381 people, who are registered as follows:

Democrat	348	Green Independent	46
Republican	480	Un-Enrolled/Other	507

A big thanks to residents who work the elections and are willing to pinch hit each year for us! Our election clerks include: Tom Christie, Pauline Coleman, Lisa Cyr, John Kirkpatrick, Julie MacDonald, Mickey Smith, Blake Thibodeau, Dolores Thibodeau and many others over the years.

Special thanks to **Berla Lawrence** for volunteering at many, many elections over the years!! Berla's dedication, willingness to help, and chocolate chip cookies will be missed!

2017–2018 Voting History

Event	Voters
June 13, 2017: Statewide Referendum Election	105
June 13, 2017: Town Meeting	104
November 7, 2017: State Referendum Election	496
December 12, 2017: Special Town Election	103

2018 Voting Schedule

State Primary and Local Elections

Tuesday, June 12 ★ 8.00AM to 8.00PM
Dedham Fire Station

Town Meeting

Saturday, June 16 ★ 10.00AM
School Gymnasium

State General / Referendum Election

Tuesday, November 8 ★ 8.00AM to 8.00PM
Dedham Fire Station

Code Enforcement/Plumbing Inspector

RICK LEAVITT

Accessory Buildings: 5	Additions: 3	Repairs: 2
New Construction: 3	Tree Cutting w/in Shoreland Zone: 1	Demolition: 1
	Foundation: 1	

Total Permits Issued: 16

Subsurface Waste Water Disposal: 12

Plumbing: 7

Total Permits Issued: 19



DEDHAM / LUCERNE

FIRE DEPARTMENT

2073 Main Road, Dedham Maine 04429

Chief Craig A. Shane

P: (207) 843-7530

E: chief@dedhamme.org

Here we are again. How time flies! I hope everyone had a good winter both here in town, and away. Our winter here was surely harsh at times, and finishing up with the last storm dumping over 33 inches of snow was no walk in the park. The harsh winter definitely took its toll on our communities' infrastructure. We have many roads that are damaged and some culverts, both large and small, that need some attention. The road crews have been out assessing the damage and making minor repairs with the limited funds left in the budget. It is my understanding that both governing boards are looking at road bond packages so they can conduct some major roadway repairs.

Full-time staffing is working fantastic. Shane Bowden has been brought up to speed on the daily needs of the department and with nice weather abound, he has been out traveling the roads to learn all about our community. We have recently started a new project to identify all our water supply areas in town. Dry hydrants, storage tanks, draft sites, and areas for portable pumps will be mapped out and on our tablets when a fire call is dispatched. This is a large project, but it will be a tremendous help to the Officer and his crew when responding to a fire call, to know where the closest water supply is available. Shane has also been involved while we have been conducting school fire drills and has taken part in their new "Community Helper" school lunch program, where he will attend lunches periodically and have lunch with the different grades at school.

Call volume is a bit off for this fiscal year, partially because of the winter we had, and partially because this spring has been a bit late arriving. Seasonal permit requests have started to roll in, but they are three-four weeks behind where we were last year at this time. Annually call volume is on a steady rise, so unfortunately I'm sure we will catch up shortly to the record call volume that we had last year.

As the sun comes out and you get outside, or come to town and move into camp, please keep our restrictions in mind. We do require burn permits for ALL open burning in town. Permits are available Monday through Friday at the Town Office and 7 days a week at the Fire Station. Please call either for a request for us to inspect your campfire site for a Seasonal Campfire Permit. Just remember, If you're going to utilize a Season Campfire Permit, it still falls under the Fire Danger Guidelines. If it's a red flag "Class 5 day," ALL open burning is prohibited. You can check the State of Maine website, our Department Facebook page, or the sign in front of the Dedham Station for the current Fire Danger information.

The call volume for the past few **calendar years** is as follows:

2014	262 calls	2015	277 calls
2016	328 calls	2017	301 calls

We responded to 290 requests for service this past **fiscal year**, which is down a bit from the same period a year ago. Of these calls we responded 38 times to our mutual aid communities.

(OUR) Structure Fires	2	M/A Structure Fires	9	Electrical Fire	1
Car Fire	1	Rubbish Fire	1	Grass/Woods Fire	8
Severe Weather/Storm	3	Power Lines Down	12	Tree Down	14
Smoke/CO Alarm Activation	6	Smoke Investigation	12	Illegal Burn	4
Station Coverage	17	EMS Calls	77	Traffic Accident	13
Extrication	2	Special Event Standby	3	School Fire Drill	3
Camp Fire Permits	88	Propane Leak	2	Canceled Enroute	11
Training Burn	1				

We continue our training on Wednesday nights at 6:30. This coincides with many of our mutual aid partners' trainings nights. With everyone being shorthanded and our mutual aid calls increasing, this combined training is extremely important.

We are in need of new members and they are always welcome, please stop by and see what you can do to help your community.

Lastly, thank you to each and every member of the Dedham/Lucerne Fire Department for their hard work, dedication, commitment, and professionalism as we continue to respond and adapt to the ever increasing needs of our community.

Respectfully Submitted,

Craig Shane
Fire Chief

In Memory of Alfred Jellison



On October 25, 2017, Alfred Jellison passed away after a courageous battle with cancer. Al served as Selectman for the Town of Dedham since 1984 until his passing, rarely missing a meeting or call for help. Additionally, Al served for many years on the Cemetery Committee, Budget Committee, and School Board. Al's commitment extended far beyond just showing up for meetings; his ability to provide a voice of reason and gentle guidance in times of uncertainty and turmoil was a big factor in the Town running smoothly and maintaining consistency and commitment to the people.

Al was born in Holden, attended Brewer High School, and enlisted in the United States Navy before working for the cities of Brewer and Bangor. Al served for many years as a member and president of Maine Water Environment Association and New England Water Environment Association. His contributions to these associations was so great, in fact, that in 2017 MEQEA created the Alfred Jellison Lifetime Achievement award.

We remain grateful for the time, attention, and concern Al contributed to the Town and its residents over the years.

SUPERINTENDENT OF SCHOOLS REPORT

To the Citizens of Dedham:

It is an honor to once again write my annual Superintendent of Schools Report for the Town of Dedham. The 2017-18 fiscal year is our seventh with the Orrington School Department and the Dedham School Department as partners in AOS #47. This partnership has continued to work well for both communities as we continue to focus on improving our opportunities for children while effectively controlling our costs. This year we will share and Occupational Therapist, Social Worker, World Language Teacher, School Nurse and Gifted and Talented Teacher.

The Dedham School Budget for FY 2019 shows an overall increase of \$18,327 or .55%. This has been in large part due to a reduction in our expected per pupil costs for High School Tuition. The Local Appropriation that the town needs to raise is (\$13,681) less than last year as we have received an additional \$32,0078 in state subsidy.

I would like to thank Brenda Kelly for her years of service. She has taught at the Dedham School for 21 years and will be retiring this June. Brenda will be missed and we wish her well on the next stages of her journey.

Thank you to all of the special staff, students, community and town leadership associated with the Dedham School, they make this school a truly special place. You continue to have outstanding school committee members who care deeply about all children. It is my pleasure to serve this community.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "James C.R. Stoneton II". The signature is fluid and cursive, with the last name "Stoneton" being the most prominent part.

James C.R. Stoneton II
Superintendent of Schools



Dedham Elementary School
2065 Main Road
Dedham, Maine 04429

Jeffrey P. Paul, Principal
T: 207.843.6498 F: 207.843.4330

James Stoneton, Superintendent
T: 207.825.3364 F: 207.825.3393

www.dedhamschool.net

Principal's Report May 2018

Greetings from Dedham School,

It is with great pride that I write my first annual Principal's Report for the Town of Dedham. I would like to take this opportunity to thank the students and staff of Dedham School for making me feel so welcome into the Dedham School community. We are ending this school year with 197 students and a graduating eighth grade class of 25 students.

In addition to a new principal, there have been a few other staff changes this year. Erika Haulk returned to Dedham as a new fourth grade teacher, Morgan Mattson stepped into the Pre-K position, Scott Stowe is our new foreign language (French) teacher, and Abby Dorrity and Carolyn Sproul both joined us as Ed Techs. Hadley Burrill joined the Dedham family as a new custodian and Theresa Jameson began working in the kitchen this year. All of the new staff members have been excellent additions and have contributed to make Dedham School a great place for our students to learn and grow. Special thank you to Brenda Kelley and Jim Spencer for their many years of dedicated service to the Dedham School and we wish them the best of luck on their retirements. They have contributed a great deal to making Dedham School the fabulous place it is. They will be missed.

Once again this year the "Demon Open" golf tournament fundraiser hosted at Traditions in Holden was a huge success raising money to help purchase technology equipment that will enhance the learning experiences of all of our students. The PTF has also been extremely active providing funding and support for our many enrichment programs that benefit our children.

In closing I would like to thank the community, parents, and students for allowing me the opportunity to work at such an amazing school. Special thank you to the Dedham staff for their hard work, caring, and commitment to the children of Dedham. Thanks also to Superintendent of Schools, James Stoneton, and the Dedham School Committee for their dedication and support.

Respectfully Submitted,

Jeffrey P. Paul

KNOW Before You THROW!

Roadside Trash Pick-Up is each Wednesday for those in Dedham but outside of the Lucerne boundaries. Information will be forthcoming soon on the details for trash pickup within the Lucerne boundaries.

Everyone is encouraged to do the following to prevent scattering by animals/weather and to ensure collection:

Use garbage cans or double bags and put trash out by 7AM the morning of pickup!

Bulky Waste Disposal is available year-round at Pine Tree Waste at 358 Emerson Mill Road in Hampden. Disposal fees apply. Call 862.4200 for more information.

The **2018 Clean-Up Days** are held in the upper parking lot at the Town Office and are scheduled on:

Saturday, July 14 from 8AM to 4PM

and

Sunday, July 15 from 10AM to 4PM

THERE WILL BE AN ELECTRONICS TRAILER AVAILABLE AT THE COLLECTION!

Universal Waste Disposal is available Monday through Friday at Electronics End located at 173 Robertson Boulevard in Brewer:

All Batteries
TVs, Computer Monitors, Laptops

Fluorescent Bulbs and Ballasts
Thermostats (containing mercury)

The **Household Hazardous & Universal Waste Collection** will be on Saturday, August 18 from 9AM until 1PM in Ellsworth. Pre-registration at the Town Office is required, beginning July 16.

This collection is mainly for hazardous liquid materials. More information can be obtained by calling or visiting the Town Office.

Universal and Hazardous Waste is also collected at Pine Tree Waste. Please call 862.4200 for pricing.

Changes in Recycling!

The Town is no longer doing curbside recycling collection. The cost to dispose of recycling is currently almost twice as much as trash. When the Fiberight facility opens later this year, employees on the line will pull waste that can be recycled. **Beginning July 1, you do not need to sort your waste.**

Dedham Historical Society

Purpose: The Dedham Historical Society was established in 1982 for the purpose of collecting and preserving the history of our town and its people.

2017-18 Officers

President – Alfred Jellison (deceased)

Vice-President – Francis Myatt (Acting President)

Secretary/Treasurer – Barbara Cox

Directors – Joyce-Hayden Adams, Rick Leavitt, Eunice Ladd

Thanks to all the generous donations of news articles and newspaper/newsletter copies, deed copies, old town reports, and other documents.

*As our senior members move to warmer climes or die, our membership role declines. **Membership** is open to anyone interested in supporting our goal of collecting and preserving the history of the Town of Dedham. Dues are \$ 2 per year or \$ 8 for a family membership. Lifetime membership is \$50. Our membership count at the end of this fiscal year was 45, which is a net decrease of 7 members this year. **Please consider making a membership commitment and inviting others to join as we chronicle the journey and development of our town and its people.***

THIS IS OUR STORY!



The flags displayed around town – including those at the Dedham Fire Station – is a project which the Historical Society undertook in 2009. We receive no funding from the Town. The average annual cost of this project is over \$ 600 – with a portion of this expense offset through donations. To date, the Historical Society has expended almost \$ 3,800 from its treasury on this project. As inventory ages and becomes weather worn, flags and display hardware must be replaced. **A HUGE thank you to Brent Drake for handling the installation and retiring of the flags from display.** *Please consider making a donation to help defray these costs.*

What we've been up to...

- The Historical Society has worked with Robert “Bob” Fraser as he compiles information related to Lucerne in preparation for the 100th anniversary of its founding. Bob has established a Facebook page, “Lucerne in Maine History”, to share pictures and documents.
 - Members knit or crochet mittens which are given to the kindergarten class as winter approaches. Since the start of this endeavor, more than 600 pairs of mittens have been shared. Looking for a project? Consider knitting or crocheting and donating pairs of child sized mittens.
-

INDEPENDENT AUDITOR'S REPORT

October 21, 2017

Members of the Board of Selectmen
Town of Dedham
2073 Main Rd., Suite A
Dedham, ME 04429

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Dedham, Maine (the Town) as of and for the fiscal year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Dedham, Maine as of June 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension disclosure schedules on pages 3-7, 32, and 33, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Dedham, Maine's basic financial statements. The combining and nonmajor fund financial statements are presented for purposes of additional analysis and is not a required part of the financial statements.

The combining and nonmajor fund financial statements are the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the combining and nonmajor fund financial statements are fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully Submitted,

James W. Wadman, CPA

James W. Wadman, CPA

TOWN OF DEDHAM
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2017

Exhibit C

<i>Assets and Deferred Inflows on Resources</i>	<i>General</i>	<i>Capital</i>	<i>Other</i>	
<i>Assets</i>	<i>Fund</i>	<i>Improvement</i>	<i>Governmental</i>	<i>Total</i>
		<i>Reserve</i>	<i>Funds</i>	
Cash	1,179,680	105,060	98,197	1,382,937
Investments	451,854	125,151	116,977	693,982
Receivables				
Taxes	119,078			119,078
Tax Liens	46,810			46,810
Accounts	106,757			106,757
Due from Other Funds	134,830		463	135,293
Inventory	5,147			5,147
Total Assets	2,044,156	230,211	215,637	2,490,004
Liabilities, Deferred Outflows and Net Position				
Liabilities				
Accounts Payable	128,739			128,739
Accrued Salaries Payable	121,592			121,592
Due to Other Funds	463	102,894	31,936	135,293
Total Liabilities	250,794	102,894	31,936	385,624
Deferred Inflows of Resources:				
Property Taxes Collected in Advance	10,871			10,871
Unavailable Property Tax Revenue	141,314			141,314
Total Deferred Inflows of Resources	152,185	-	-	152,185
Fund Balances				
Nonspendable			14,547	14,547
Restricted	894,256			894,256
Committed	29,141	127,317	164,143	320,601
Assigned	21,159		5,011	26,170
Unassigned	696,621			696,621
Total Fund Balances	1,641,177	127,317	183,701	1,952,195
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	2,044,156	230,211	215,637	2,490,004

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total Fund Balance	1,952,195
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds, net of accumulated depreciation of \$12,753,268	4,504,011
	<u>4,504,011</u>
Certain long-term liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds:	
Related to Pensions	26,862
Bonds Payable	(461,200)
Unavailable Tax Revenue	141,314
	<u>(293,024)</u>
Net Position of Governmental Activities	<u>6,163,182</u>

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

TOWN OF DEDHAM
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

Exhibit D
Page 1 of 2

	General Fund	Capital Improvement Reserve	Other Governmental Funds	Total Governmental Funds
Revenues				
Taxes	2,315,763			2,315,763
Intergovernmental Revenues	1,594,844			1,594,844
Other Local Sources	723,776		9,683	733,459
Investment Income	380	2,061	1,953	4,394
Change in FMV	(729)	(3,954)	(3,746)	(8,429)
Total Revenues	4,634,034	(1,893)	7,890	4,640,031
Expenditures				
Current:				
General Government	287,731			287,731
Protection	164,013			164,013
Public Works	287,497			287,497
Sanitation	87,972			87,972
Culture and Recreation	9,255			9,255
Welfare	516			516
Education Programs	3,224,529			3,224,529
Assessments	120,803			120,803
Debt Service	165,058			165,058
Total Expenditures	4,347,374	-	-	4,347,374
Excess of Revenues Over (Under) Expenditures	286,660	(1,893)	7,890	292,657
Other Financing Sources (Uses)				
Transfers from Other Funds		29,500	25,000	54,500
Transfers to Other Funds	(54,500)			(54,500)
Total Other Financing Sources (Uses)	(54,500)	29,500	25,000	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	232,160	27,607	32,890	292,657
Fund Balance - July 1	1,409,017	99,710	150,811	1,659,538
Fund Balance - June 30	1,641,177	127,317	183,701	1,952,195

(Continued)

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

TOWN OF DEDHAM
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

Exhibit D
Page 2 of 2

Net change in fund balances - total governmental funds	292,657
Amounts reported for governmental activities in the Statement of Activities are different because:	
Pension Plans (Deferred Outflows, Net Pension Liability, Deferred Inflows)	(20,779)
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Capital asset purchases capitalized	171,802
Depreciation expense	(371,079)
Bond proceeds proved current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:	
General obligation bond principal payments	147,300
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 governmental funds:	
Unavailable Tax Revenue	33,633
Change in net position of governmental activities	253,534

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

TOWN OF DEDHAM

Outstanding Taxes as of May 22, 2018

Real Estate Taxes

			Balance with Interest
ADAMS, AARIC J SR ADAMS, KIMBERLY A			
2017	04/001-04		310.75
AVERY, RANDY ALAN AVERY, JOHN WILLIAM			
2016	07/020		1,126.40
2017			1,015.92
BAILEY, GREGORY D			
2017	45/019		2,692.31
BENTON, JOHN H BENTON, SANDRA L M			
2017	14/022		3,755.90
BROWER, AMANDA T			
2017	15/023		310.75
BROWER, HOWARD			
2017	03/028-10		334.65
	07/080-08		268.92
	03/028-06		337.64
	03/028-07		337.64
	02/014		747.00
	03/028-08		337.64
	03/033		799.29
CAMP CAPELLA, INC			
2017	08/002-01		112.05
CLARK, GLENN A			
2016	07/015		2,571.31
2017	07/015		2,318.68
CLEAR LAKE PROPERTY, LLC			
2017	16/003		2,055.96
COVENANT COMMUNITY LAND TRUST			
2016	01/015-05		556.90
2017			460.15
CURRY, JONATHAN			
2017	03/030		1,716.60
DALE HENDERSON LOGGING, INC			
2016			379.59
2017	13/008		304.02
DOWNS, CHRISTOPHER M			
2017	13/008		1,075.68
DUBAY, DALE T			
2016	03/029		610.81
2017			524.40
EASTBROOK TIMBER CO INC			
2016	01/013		2,225.43
2017			2,111.02
	02/010.B		630.47
	01/010-08		427.28
EDGECOMB, ATWELL M EDGECOMB, TONJA H			
2016	07/001-01		2,809.98

	2017		2,539.79
FISH, HEIDI J			
	2017	27/004	1,227.71
		27/007	2,000.46
FORAN, JOSEPH FORAN, LOIS			
	2017	08/019-01	134.46
GILLEY, EMERY GILLEY, DOROTHY			
	2016	01/007-02	956.06
	2017		772.40
GILLEY, POLLYANNA			
	2016	01/007-04	78.06
	2017		321.21
GRAY, ANDREW W GRAY, SHERYL L			
	2016	07/061-05	5,946.93
	2017		5,611.44
GRAY, TREVER L GRAY, LORRIE E			
	2016	07/009	2,057.13
	2017		1,883.93
GRAY, WALTER			
	2016	07/061	2,341.88
	2017		2,052.75
GRAY, WAYNE A			
	2016	01/010-08	515.69
GRAY, WAYNE A GRAY, JOAN L			
	2017	01/010-01	2,799.74
GREENE, LAURIE			
	2016	01/015-03.A	576.61
	2017		1,121.99
GREENE, O RALPH			
	2016	01/015-05.A	1,181.72
	2017		1,062.23
HAGERTHY, ALAN M LEBARRE, JOYCE I			
	2016	03/012	1,018.26
	2017	03/012	578.18
HARRIS, JOHN			
	2017	16/002	763.88
HEBER, JOANNE G TRUST HEBER, JOANNE G - TRUSTEE			
	2017	20/021	1,068.21
		20/017	5,338.04
		20/017.T2	897.90
		20/017.T1	1,153.36
HIGH HILL ESTATES, INC MRAZIK, PAMELA - PRESIDENT			
	2016	07/003-03	222.00
	2017		195.72
HOLYOKE, ROBIN			
	2017	04/027.T	210.66
HOME INC			
	2016	01/015-03	411.83
	2017		460.15
JOHNSON, KEITH P			
	2017	08/017-01	200.20
		08/020	1,304.26

	08/029-02	530.37
KAUL, RICHARD J II		
2017	07/053-01	682.62
KIRTLAND, MATTHEW GARDINER, NORA		
2016	03/016	11,273.66
2017		10,689.53
KNAPP, GIDEON		
2016	03/028-01	2,643.70
2017		2,469.58
LEVENSALOR, THOMAS O LEVENSALOR, DONNA M		
2017	07/030	307.76
LOOKE, CATHERINE M		
2017	13/047-01	113.54
MARNELL, JOHN N		
2017	07/073-08	1,157.85
MARTIN, FREEMAN R		
2017	11/053	833.55
MCERLAIN, JOSEPH C MCERLAIN, KATHLEENE A		
2017	03/044	5,419.90
MCTIGUE, DARRELL		
2016	08/014	1,821.64
2017		1,794.29
MERRITT, CHRIS		
2017	17/007	1,265.42
MORGAN, ERLENE		
2016	08/012	299.72
2017		1,041.32
MURJIMHEJON LLC		
2017	21/013	6.91
MURPHY, KATHY		
2016	05/010-01	1,026.10
2017		920.30
NEWBERT, RALPH - DEVISEES OF		
2016	11/048	1,218.86
2017		1,104.07
NEWBERT, RALPH & EDITH - HEIRS OF		
2016	11/047	914.84
2017		814.23
O'BRIEN, WANDA T		
2016	04/010-01	361.56
2017		709.65
PARKS, RICHARD A PARKS, VICTORIA		
2017	07/080-01	328.68
POTTER, DUANE D EMBLETON, KIMBERLY A		
2017	13/038	971.60
QUINN, JOHN T LAND TRUST		
2017	20/027	1,269.89
QUINN, JOHN T TRUST #4 QUINN, ROBERT M & J WILLIAM - TRUSTEES		
2017	03/001-04	5,867.01
SPAIN, LINDA J		
2017	02/026-03	3,213.11
SPENCER, JEREMY T		

2017	03/013	819.99
STANLEY, DETRIC M		
2017	11/053-17	710.32
THE ANDREA TRUST BROWER, ANDREA C & PETER M & COLE, PHILIP - TRUSTEES		
2017	02/014-01	351.09
UNKNOWN OWNER		
2016	11/003-01	445.41
2017		415.33
VANBEEK, GENE A VANBEEK, JODY M		
2017	03/028-12	427.28
VIOLETTE, ALFRED A ESTATE IN TRUST AND BENFICIARY		
2017	16/001	8,580.01
WILLEY, DEBORAH		
2016	08/013	1,836.82
2017		2,574.16
WILLIAMS, JOHN		
2017	11/044	200.20
WILLIAMS, JOHN M		
2017	11/035	64.25
WILLIAMS, WILLIAM T JR		
2017	05/010-02	377.99
TOTAL OUTSTANDING REAL ESTATE TAX:		\$160,144.09

Personal Property Taxes

AHEARN'S AUTOMOTIVE		
2014		38.86
2015		39.29
AT&T MOBILITY LLC		
2017		153.53
CLARK, GLENN A		
2009		837.53
2010		729.06
2011		698.06
2012		666.04
2013		644.79
2014		631.39
EDGECOMB, ATWELL		
2008		325.92
2009		69.12
2012		61.48
2013		59.52
2014		58.28
2015		58.94
2016		47.01
2017		44.82
FLEMING CONSTRUCTION CO INC		
2008		556.77
2009		515.40
2010		448.65
2011		429.57
2012		409.87

2013	545.59
2014	534.26
2015	540.30
2016	430.96
2017	410.85
GRAY CONSTRUCTION INC	
2008	796.18
2009	737.03
JENKINS, RAYMOND L	
2017	14.94
NODDIN, DOUG	
2017	37.36
VIOLETTE, ALFRED	
2014	38.86
TOTAL OUTSTANDING PERSONAL PROPERTY TAX:	\$11,610.23

LUCERNE-IN-MAINE VILLAGE CORPORATION

Outstanding Taxes as of May 22, 2018

Real Estate Taxes

			Balance with Interest
ABBA ASSOCIATES			
2016	37/002		789.29
2017			682.35
ALONZO, LISA M ALONZO, ARMANI			
2017	31/136		238.74
BAILEY, GREGORY D			
2017	45/020		3,144.17
BROOKINGS, BRUCE W BROOKINGS, VICKI H			
2016	38/161-01		190.90
2017	38/161-01		487.64
BROOKINGS, BRUCE W			
2016	37/008		623.79
	37/005.A		71.09
	36/019		785.67
	37/004.B		74.71
	37/001		1,468.03
	37/005		71.09
2017	37/001		1,310.53
	37/005.A		3.39
	36/019		678.97
	37/008		20.32
	37/004.B		6.77
	37/005		3.39
BROOKINGS, DAVID M			
2016	36/051		823.64
	36/047		136.66
2017	36/051		714.53
	36/047		71.11
BROOKINGS, DAVID M SR			
2016	36/052-01		2,797.77
2017	36/052-01		2,563.49
BROOKINGS, JOHN W, JR			
2017	36/062		1,884.01
BROOKWOOD & CO			
2016	37/003		787.48
2017			680.66
BUSS, DONALD J BUSS, RUTH E			
2017	38/034		71.11
BUSTARD, DEBBIE A			
2017	37/040		62.64
	37/031		253.98
CANTONE, THOMAS			
2017	38/113		3.39
CLOHESSEY, VINCENT - HEIRS OF			
2016	35/132		156.55

	35/132	89.73
CONNOR, RICHARD L		
2017	29/098-04	5.07
	31/145	6.77
	29/098-02	1.69
	29/098-01	506.26
	29/105	382.66
	31/167	1.69
	31/165	3.39
	31/163	54.18
	31/168	3.39
	31/166	89.73
	31/164	678.97
	31/144	179.48
	31/177	15.23
	31/146	11.85
CONNOR, RICHARD L TANNER, CHRISTINA		
2017	31/143	965.12
2017	31/140-01	16.93
2017	29/107	2,168.97
COREY, DONALD C		
2016	05/024	257.78
2017	05/024	184.55
DODGE, CARROLL L JR FOWLER, KELLIE M		
2017	30/055	248.89
EASTBROOK TIMBER CO INC		
2017	02/010.A	1,801.56
ELCIK, SUZANNE D		
2017	05/026-01	1,916.69
FORAN, JOSEPH FORAN, LOIS		
2017	08/003-04	2.08
	08/024	6.88
GARLAND, MARK		
2017	40/030	253.98
	40/028	298.00
GEISER, SHANE		
2016	31/093	1,046.00
2017		922.78
GLENWOOD HOSPITALITY GROUP, LLC		
2017	08/003-02	6,527.49
HAMILTON, CHRISTOPHER A		
2016	38/040	441.10
2017	38/012	72.80
	38/040	697.60
	38/036	44.02
HARRIS, JOHN E JR		
2016	02/011-03-02	77.23
2017	02/011-03-01	1,307.14
	02/011-03-02	1,578.06
HARVEY, RANDAL L HARVEY, ELAINE M		
2017	35/089	2,602.43
HASHEY, THOMAS		

2017	31/048	47.41
JOHNSON, KEITH P		
2017	33/009	3.39
KEITH, EDGAR N		
2016	32/090	118.59
2017		54.18
KING, MARYON		
2017	42/025	3,294.95
KOSOBUD, PAUL KOSOBUD, DONNA		
2017	25/003-01	670.78
KOSOBUD, PAUL J		
2017	25/019-05	38.94
LEDEW, IRMA		
2016	36/064	107.74
2017		44.02
LUNN, LAWRENCE A		
2016	32/096	3,405.19
2017		3,132.41
MCGONIGLE, JAMES F ETALS		
2017	29/049	1.69
MCLAIN, NOAH A		
2016	37/029	1,208.70
2017		1,075.17
PARKER, JAMES SLUSARSKI, DOROTHY		
2017	31/063	755.16
PARKER, JAMES E SULSARSKI, DOROTHY		
2016	30/022	1,166.56
2017		1,190.31
PARKER, JAMES G SLUSARSKI, DOROTHY J		
2017	31/089	963.42
	30/070	543.52
PAYSON, JUSTIN J PAYSON, ERIKA N		
2017	35/105	2,805.63
PERKINS, LAURA		
2017	44/011	2,643.07
PETERSEN, ALBERT JR		
2017	30/077	18.62
	30/078	663.73
	30/089	16.93
	30/068	23.70
	30/073	1,774.47
	30/088	13.55
PRENTISS, JOHN W JR PRENTISS, STEPHANIE M		
2016	36/004	2,112.94
2017	36/017	50.80
	36/004	2,162.20
SAVAGE, PHILIP M JR		
2016	36/030	1,288.41
2017		1,622.08
SHAW, PAUL A		
2017	30/037	186.25
STACEY, SCOTT KENNEDY, JOAN S		

2017	38/123	328.48
STACEY, SCOTT R		
2017	38/127	2,822.55
	38/127-01	191.33
STRANG, MARK R		
2017	36/041-01	206.41
TOMLINSON, ROBERT D		
2016	38/050	64.11
2017		2,871.66
TREWORGY, GRACE		
2017	36/066	8.46
	36/063-03	184.55
	36/061	3,085.00
	36/067	650.19
	36/063	406.37
TREWORGY, ROBERT C		
2017	35/077	897.39
	35/079	4,576.70
TUCKER, FRANCES M		
2017	35/137	406.37
	31/147	35.55
TURNBULL, GEORGE A TURNBULL, SHARON		
2017	05/020	108.36
	05/021	292.93
	05/022	704.37
VAIL, JUNE M - DEVICES OF		
2017	35/013	45.72
WEBB, KYLE S		
2017	43/007-02	750.09
WOOD HOLDING LLC, FRED		
2017	36/025-01	858.44
TOTAL OUTSTANDING REAL ESTATE TAX:		\$99,825.57

Personal Property Taxes

ANDERSON, ANTHONY & SUZANNE		
2017		23.70
CROSBY, MANLEY		
2010		326.18
2011		316.49
2012		306.95
2013		305.55
2014		300.05
TOTAL OUTSTANDING PERSONAL PROPERTY TAX:		\$1,578.92

Town of Dedham Proposed Expense Budget

	2016 Actual	2017 Actual	2018 Budget	2019 Proposed	Request vs 2018 Budget
Administrative Expenses					
Payroll Expense	44,019.64	42,973.88	57,000.00	64,000.00	7,000.00
Office Administration	41,061.10	45,679.31	57,900.00	52,900.00	-5,000.00
Planning Board	2,037.69	1,689.42	4,000.00	4,000.00	0.00
Insurance	7,091.75	7,276.00	13,000.00	13,000.00	0.00
Assessor Contract	17,716.66	14,910.50	20,850.00	20,850.00	0.00
Audit	5,070.00	4,994.75	5,200.00	5,200.00	0.00
Total Administrative Expenses	116,996.84	117,523.86	157,950.00	159,950.00	2,000.00
Revaluation Loan Repayment	0.00	27,773.60	26,879.00	26,000.00	-879.00
Salaries					
Selectmen Stipend	5,670.00	5,850.00	5,970.00	5,970.00	0.00
Selectman Chair Stipend	675.00	700.00	715.00	715.00	0.00
Admin. Assistant/Tax Collector/Treasurer	52,728.09	53,891.11	56,472.00	56,472.00	0.00
Deputy Tax Collector/Deputy Tax Collector	31,033.60	32,559.59	37,058.00	37,058.00	0.00
Town Clerk	27,750.97	27,174.53	35,150.00	35,150.00	0.00
Code Enforcement/Plumbing Inspector	15,350.40	15,620.46	16,425.00	16,425.00	0.00
Total Salaries	133,208.06	135,795.69	151,790.00	151,790.00	0.00
Public Safety					
Fire Department	87,675.95	122,157.30	179,300.00	204,800.00	25,500.00
Emergency Management/Preparedness	269.96	24.00	3,500.00	3,500.00	0.00
Animal Control Officer Salary	2,299.44	2,368.60	2,420.00	2,420.00	0.00
Animal Control Expense	160.00	80.00	500.00	500.00	0.00
Fire Truck Loan Repayment	69,720.00	68,340.00	66,880.00	65,440.00	-1,440.00
Total Public Safety	160,125.35	192,969.90	252,600.00	276,660.00	24,060.00
General Assistance	1,735.74	516.03	2,000.00	2,000.00	0.00
Roads and Bridges					
Roads and Bridges	224,264.23	99,893.68	140,000.00	140,000.00	0.00
Lights (Street, Shed, Sign)	2,969.73	3,125.75	3,000.00	3,000.00	0.00
Winter Road Supplies	46,307.16	44,856.76	60,000.00	60,000.00	0.00
Winter Road Contract	120,000.00	121,999.70	133,000.00	187,000.00	54,000.00
Road Commissioner Stipend	1,410.00	1,455.00	1,485.00	1,485.00	0.00
Road Signs	1,053.30	54.03	1,000.00	1,000.00	0.00
Road Loan Repayment	0.00	68,944.44	64,500.00	64,500.00	0.00
Total Roads and Bridges	396,004.42	340,329.36	402,985.00	456,985.00	54,000.00
Solid Waste					
Trash Removal	35,080.83	37,459.07	43,480.00	60,000.00	16,520.00
Recycling Collection	8,833.43	9,352.03	10,745.00	0.00	-10,745.00
Trash Disposal	27,598.85	27,193.74	36,000.00	36,000.00	0.00
MRC Membership	399.13	399.02	600.00	600.00	0.00
Clean-Up Weekend	7,920.18	6,993.97	8,300.00	8,300.00	0.00
Universal/Hazardous Waste	712.24	447.70	1,500.00	1,000.00	-500.00
Total Solid Waste	80,544.66	81,845.53	100,625.00	105,900.00	5,275.00
Vocational Budget	1,608.84	1,619.59	1,620.00	1,630.00	10.00
Cemeteries	8,590.60	8,538.24	7,500.00	7,500.00	0.00

Community and Charitable Giving					
Service Organizations	1,705.36	1,600.00	1,700.00	1,700.00	0.00
Community Recreation	300.00	200.00	300.00	300.00	0.00
Joint Recreation	8,605.00	7,455.00	7,455.00	8,520.00	1,065.00
Total Community and Charitable Giving	10,610.36	9,255.00	9,455.00	10,520.00	1,065.00
County Tax	100,277.64	98,450.67	98,893.00	109,306.00	10,413.00
Reserve Account Contributions					
Capital Improvements	29,500.00	29,500.00	29,500.00	29,500.00	0.00
Cemtery Reserve	1,000.00	1,000.00	1,000.00	1,000.00	0.00
Fire Capital Reserve	15,000.00	15,000.00	15,000.00	15,000.00	0.00
Bridge Reserve	10,000.00	10,000.00	10,000.00	10,000.00	0.00
Total Reserve Account Contributions	55,500.00	55,500.00	55,500.00	55,500.00	0.00
TOTALS	1,065,202.51	1,070,117.47	1,267,797.00	1,363,741.00	95,944.00

Proposed School Budget

Cost Center	FY 18 Budget	FY 19 Proposed	Proposed vs 2018 Budget
Regular Instruction	2,082,067.00	2,037,029.00	-45,038.00
Special Education Instructions	375,926.00	434,667.00	58,741.00
CTE Instruction	33,924.00	0.00	-33,924.00
Other Instruction	43,840.00	46,780.00	2,940.00
Student/Staff Support	137,237.00	142,122.00	4,885.00
System Administration	77,648.00	80,206.00	2,558.00
School Administration	118,050.00	120,970.00	2,920.00
Transportation and Buses	220,060.00	119,000.00	-101,060.00
Facilities Maintenance	216,250.00	342,555.00	126,305.00
All Other Expenses, Including Lunch	30,000.00	30,000.00	0.00
Total Proposed Expenses	\$3,335,002.00	\$3,353,329.00	\$18,327.00
Source			
Required Local	1,920,828.00	1,979,213.00	58,385.00
Additional Local	745,480.00	373,414.00	-372,066.00
Preschool/Daycare	15,000.00	15,000.00	0.00
State Subsidy	553,694.00	585,702.00	32,008.00
State Agency Reimbursement	0.00	0.00	0.00
Medicaid Reimbursement	0.00	0.00	0.00
Bus Purchase	100,000.00	0.00	-100,000.00
Carry Forward	0.00	400,000.00	400,000.00
Total Anticipated Revenues	\$3,335,002.00	\$3,353,329.00	\$18,327.00

The Warrant

State of Maine

County of Hancock

To: Joseph Young, resident of the Town of Dedham in the County of Hancock:

Greetings!

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Dedham qualified by law to vote in town affairs to assemble at the Dedham Fire Station in said Town on Tuesday, the twelfth day of June, AD 2018, at eight o'clock in the morning, then and there to act upon Article 1 and by secret ballot on Article 2 as set out below, polling hours therefore to be from eight o'clock in the morning until eight o'clock in the evening.

And, to notify and warn said residents to meet at the Dedham School in said Town on Saturday, the sixteenth day of June, AD 2018, at ten o'clock in the forenoon to act on Articles 3 through 52 as set out below, to wit:

Article 1: To choose a moderator to preside at said meeting.

Article 2: To elect all Municipal Officers and School Committee members as are required to be elected.

Article 3: To see if the Town will vote to fix a date when taxes shall be due and payable, and to see if the Town will fix a rate of interest to be charged on taxes unpaid at a date chosen.

*The Selectmen recommend 30 days after commitment, and
the maximum rate of interest allowable by law, which is seven percent for 2018*

Article 4: To see if the Town will vote to fix a rate of interest to be paid on abated taxes.

The Selectmen recommend seven percent

Article 5: To establish maximum compensation amounts and to see what sum of money, if any, the Town will vote to appropriate for salaries of municipal officers and employees for the 2018/2019 fiscal year.

The Budget Committee recommends compensation as follows:

Selectmen (3)	\$5,970
Chair Stipend	\$715
Administrative Assistant	\$56,472
Deputy Tax Collector/Deputy Treasurer	\$37,058
Town Clerk	\$35,150
Code Enforcement/Building Inspector	\$16,425
Animal Control	\$2,420
Road Commissioner	\$1,485
Total Recommended Compensation:	<u>\$155,695</u>

Article 6: To see what sum of money, if any, the Town will vote to appropriate for taxes and benefits and general administration and town office improvements.

The Budget Committee recommends \$116,900 as follows:

Taxes and Benefits: \$64,000 General Administration and Town Office Improvements: \$52,900

- Article 7:** To see what sum of money, if any, the Town will vote to appropriate for the Planning Board, Board of Appeals, and Comprehensive Plan Committee.
The Budget Committee recommends \$4,000
- Article 8:** To see what sum of money, if any, the Town will vote to appropriate for the purpose of the municipal audit.
The Budget Committee recommends \$5,200
- Article 9:** To see what sum of money, if any, the Town will vote to appropriate for the purpose of assessment and valuation services.
The Budget Committee recommends \$20,850
- Article 10:** To see what sum of money, if any, the Town will vote to appropriate for the Dedham Fire Department.
The Budget Committee recommends \$204,800
- Article 11:** To see what sum of money, if any, the Town will vote to appropriate for the purpose of emergency management and preparedness.
The Budget Committee recommends \$3,500
- Article 12:** To see what sum of money, if any, the Town will vote to appropriate for the purpose of animal control costs.
The Budget Committee recommends \$500
- Article 13:** To see what sum of money, if any, the Town will vote to appropriate for the purpose of liability insurance and MMA Risk Pool.
The Budget Committee recommends \$13,000
- Article 14:** To see what sum of money, if any, the Town will vote to appropriate for the purposes of roads and bridges, winter road maintenance, road signs, and street lights.
The Budget Committee recommends \$391,000 as follows:
Roads and Bridges: \$140,000 Winter Road Maintenance: \$187,000
Winter Maintenance Supplies: \$60,000 Road Signs: \$1,000 Lights: \$3,000
- Article 15:** To see what sum of money, if any, the Town will vote to appropriate for the purpose of care and maintenance of the cemeteries.
The Budget Committee recommends \$7,500
- Article 16:** To see what sum of money, if any, the Town will vote to appropriate for the purpose of solid waste management.
The Budget Committee recommends \$100,625 as follows:
Rubbish Disposal: \$36,000 Trash Collection: \$60,000 Clean Up Day: \$8,300
Municipal Review Committee: \$600 Household Hazardous/Universal Waste: \$1,500
- Article 17:** To see what sum of money, if any, the Town will vote to appropriate for the purpose of service and charitable organizations, the Joint Recreation Program, and community recreation.
The Budget Committee recommends \$10,520 as follows:
Service/Charitable Organizations: \$1,700 Joint Recreation: \$8,520 Community Recreation: \$300
- Article 18:** To see what sum of money, if any, the Town will vote to appropriate for the purpose of the General Assistance program.
The Budget Committee recommends \$2,000

Article 19: To see what sum of money, if any, the Town will vote to appropriate for reserve accounts.
The Budget Committee recommends \$55,500 as follows:
Fire Department: \$15,000 Cemetery: \$1,000
Capital Improvements: \$29,500 Bridge Rebuild/Repair: \$10,000

Article 20: To see what sum of money, if any, the Town will vote to appropriate for the purpose of repayment of debt service associated with the purchase of the fire truck.
The Budget Committee recommends \$65,440

Article 21: To see what sum of money, if any, the Town will vote to appropriate for the purpose of repayment of debt service associated with the Road Project loan.
The Budget Committee recommends \$64,500

Article 22: To see what sum of money, if any, the Town will vote to appropriate for the purpose of repayment of debt service associated with the Revaluation loan.
The Budget Committee recommends \$26,000

Article 23: To see what sum of money, if any, the Town will vote to appropriate for the purpose of the Hancock County tax.
The Budget Committee recommends \$109,306

Article 24: To see if the Town of Dedham will vote to appropriate \$58,479 for adult education and raise \$1,620 as the local share; with authorization to expend any additional, incidental or miscellaneous receipts in the interest and for the well-being of the adult education program.
The Budget Committee recommends \$1,630

Article 25: To see what sum of money, if any, the Town will vote to fund the appropriations approved in articles five through 50, as follows:

\$ 60,000.00	from State Revenue Sharing
\$1,664,230.13	from Non-Property Tax Revenue
\$ 0.00	from the General Fund
<u>\$1,997,937.87</u>	from Property Tax Revenue
\$3,722,168.00	TOTAL

Article 26: To see if the Town will vote to appropriate and authorize the municipal officers to borrow no more than \$360,000, to finance the purchase of a tanker truck for the Fire Department ("Tanker Purchase") and further to authorize the municipal officers to issue bonds and/or notes of the Town, which may be subject to pre-payment on terms approved by the municipal officers, execute any and all contracts and documents and do any and all things necessary or convenient to borrow necessary funds and accomplish the Tanker Purchase.

Financial Statement

1. Total Town Indebtedness

A. Bonds outstanding and unpaid:	\$313,900.00
B. Interest to be paid on outstanding bonds:	\$15,808.32
C. Bonds authorized and unissued:	\$0.00
D. Bonds to be issued if this question is approved:	<u>\$360,000.00</u>
TOTAL	\$689,708.32

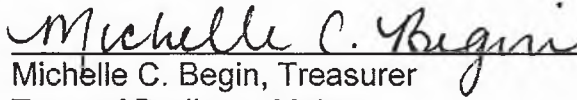
2. Costs

At an estimated interest rate of up to 2.7% for a term of 5 years, the estimated costs of this bond issue will be:

Principal:	\$360,000.00
Interest:	\$29,677.76
Total Debt Service:	\$389,677.76

3. Validity

The validity of the bonds and of the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.


 Michelle C. Begin, Treasurer
 Town of Dedham, Maine

Article 27: To see if the Town will vote to appropriate and authorize the municipal officers to borrow no more than \$1,240,000, to finance the reconstruction of the culvert on Bald Mountain Road near Union Cemetery; replacement of one culvert on Lily Road; replacement of two culverts on Green Lake Road; and paving on Lily Road, Green Lake Road, South Road, and Rowe Brook Road (2018 Road Project); and further to authorize the municipal officers to issue bonds and/or notes of the Town, which may be subject to pre-payment on terms approved by the municipal officers, execute any and all contracts and documents and do any and all things necessary or convenient to borrow necessary funds and accomplish the 2018 Road Project.

Financial Statement

1. Total Town Indebtedness

A. Bonds outstanding and unpaid:	\$313,900.00
B. Interest to be paid on outstanding bonds:	\$15,808.32
C. Bonds authorized and unissued:	\$0.00
D. Bonds to be issued if this question is approved:	\$1,240,000.00
TOTAL	\$1,569,708.32


2. Costs

At an estimated interest rate of up to 2.7% for a term of 7 years, the estimated costs of this bond issue will be:

Principal:	\$1,240,000.00
Interest:	\$137,485.78
Total Debt Service:	\$1,377,485.78

3. Validity

The validity of the bonds and of the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.


 Michelle C. Begin, Treasurer
 Town of Dedham, Maine

Article 28: To see if the Town will vote to authorize the Tax Collector/Treasurer to accept prepayments of taxes not yet committed, pursuant to 36 M.R.S.A. § 506.

The Selectmen recommend approval

Article 29: To see if the Town will vote to authorize the Selectmen to carry forward unexpended funds from FY 2017/2018.

The Selectmen recommend approval

Article 30: To see if the Town will vote to authorize the Selectmen to dispose of Town-owned personal property with a value of \$25,000 or less as deemed in the best interest of the Town.

The Selectmen recommend approval

Article 31: To see if the Town will vote to authorize the Selectmen to enter into contracts as deemed in the best interest of the Town.

The Selectmen recommend approval

Article 32: To see if the Town will vote to authorize the Selectmen to dispose of tax acquired property as deemed in the best interest of the Town.

The Selectmen recommend approval

Article 33: To see if the Town will vote to authorize the Selectmen to accept gifts of money and personal and real property and to appropriate the use of same as deemed in the best interest of the Town.

The Selectmen recommend approval

Article 34: To see if the Town will vote to transfer all Fire Department revenues into the Fire Department Reserve account.

The Selectmen recommend approval

Article 35: To see if the Town will vote to transfer all Tree Growth Penalties into the Revaluation Reserve account.

The Selectmen recommend approval

Article 36: To see what sum of money the Town will be authorized to expend for Regular Instruction.

The School Board recommends \$2,037,029

Article 37: To see what sum of money the Town will be authorized to expend for Special Education.

The School Board recommends \$434,667

Article 38: To see what sum of money the Town will be authorized to expend for Career and Technical Education.

The School Board recommends \$0

Article 39: To see what sum of money the Town will be authorized to expend for Other Instruction.

The School Board recommends \$46,780

Article 40: To see what sum of money the Town will be authorized to expend for Student and Staff Support.

The School Board recommends \$142,122

Article 41: To see what sum of money the Town will be authorized to expend for System Administration.

The School Board recommends \$80,206

Article 42: To see what sum of money the Town will be authorized to expend for School Administration.

The School Board recommends \$120,970

Article 43: To see what sum of money the Town will be authorized to expend for Transportation and Buses.

The School Board recommends \$119,000

Article 44: To see what sum of money the Town will be authorized to expend for Facilities Maintenance.

The School Board recommends \$342,555

Article 45: To see what sum of money the Town will be authorized to expend for All Other Expenditures.

The School Board recommends \$30,000

Article 46: To see what sum of money the Town will appropriate for the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**Recommend \$2,564,915**) and to see what sum the municipality will raise as the municipality's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688.

The School Board recommends \$1,979,213

Explanation: The school administrative unit's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.

Article 47: To see what sum of money the Town will raise and appropriate (**Recommend \$373,414**) in additional local funds. The state's funding model does not fully support all of the costs to operate schools because it includes only those costs that are considered "essential" by the Essential Programs and Services (EPS) model. For example, EPS does not adequately support current co- and extra-curricular activities or food service. Our pupil/teacher ratio is lower than EPS's recommendations due to small class sizes. In addition, EPS allocation from state per secondary student is \$7,284. Cost for Brewer High School is approximately \$9,745 and John Bapst High School is \$11,540. Secondary school tuition paying system (Have to budget additional students) Limited EPS reimbursement for co-curricular expenses (10%).

The School Board recommends \$373,414

Explanation: The additional local funds are those locally raised funds over and above the school administrative unit's local contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act that will help achieve the municipal budget for educational programs.

THIS ARTICLE MUST BE VOTED ON BY WRITTEN BALLOT

Article 48: To see if the Town will vote to accept and authorize the School Board to expend any and all categories of funds as provided by the Maine State Legislature or the United States Congress? (Examples of some of these funds and estimated amounts based on funds received last year are listed below.)

Category	Estimated Amounts
Title IA	\$20,000
Title IIA	\$7,000

Preschool Local	\$487
Entitlement	
Local Entitlement	\$70,000
Small Rural School Grant	\$20,900

The School Board recommends approval

Article 49: To see if the Town will vote to approve the Regional Vocational Budget as approved by the Cooperative Board for the year July 1, 2018 to June 30, 2019 in the amount of **\$2,854,336** (Local amount included in article 41.)

Article 50: Shall the Regional Vocational Budget as approved by the Cooperative Board (United Technologies Center) for adult education for the year July 1, 2018 to June 30, 2019 be approved in the amount of **\$58,479** (The UTC adult educational assessment for Dedham for FY18 is **\$1,630**.)
(Not subject to amendment from the floor. May either be rejected or approved by voters.)

Article 51: To see what sum of money the Town will authorize the school committee to expend for the fiscal year beginning July 1, 2018 and ending June 30, 2019 from the school administrative unit's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

The School Board recommends \$3,353,329

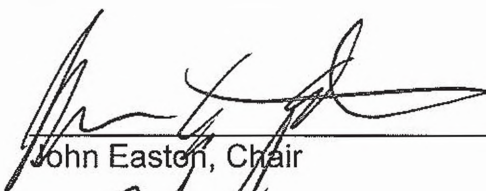
Explanation: This is a summary article to approve expenditures. The amount recommended is the gross budget of the Dedham School Department. This article does not provide money unless the previous articles are approved.

Article 52: Shall the voters authorize the Dedham School Department to expend such other sums as may be received from Federal or State grants or programs, or other sources during the fiscal year for school purposes provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?


Disposition of Additional State Subsidy: The voters of the Dedham School Department have authorized the School Board to use all or part of additional state subsidy received, if any, to decrease the local cost share expectation, as defined in Title 20-A, section 15671-A(1)(B), for local property taxpayers for funding public education as approved by the School Board.

The Registrar of Voters will be at the Dedham Fire Station on June 12, 2018, at 7:45AM and at the Dedham School on June 16, 2018, at 9:45AM to correct any error or change a name or address on the voting list and to accept the registration of any person eligible to vote.

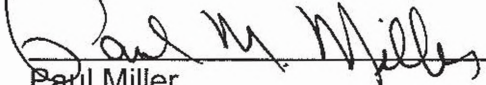
Dated: May 31, 2018



John Easton, Chair



Peter Merritt



Paul Miller