



ANNUAL REPORTS
of the
TOWN OF DENNIS



FOR THE YEAR ENDING
DECEMBER 31, 2007



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Directory of Town Services Yellow Card
 Talent Card Green Card



IN MEMORIAM

“Twenty years from now you will be more disappointed by the things you didn’t do than by the ones you did. So throw off the bowlines, sail away from the safe harbor. Catch the trade winds in your sails. Explore. Dream. Discover.”

Mark Twain

The Town of Dennis lost the following valued employees this year.*

Barbara Connelly Barbara worked for the Town of Dennis at the Department of Public Works and also in Town Hall as an On-Call Receptionist. She was also a volunteer at the Dennis Senior Center. Barbara will always be remembered for her optimism and wit.

Elliot K. Slade, Jr. Elliot was the former chairman of the Republican Town Committee. He was also a member of the Planning Board and Town Counsel.

George Stanton George worked as an Election’s Registrar for the Town of Dennis.

Richard E. Thomas Richard was a Retired Lieutenant from the Dennis Fire Department. During his employment with the Town of Dennis, Richard also worked as a Forest Warden and an On-Call Deputy Building Inspector.

Frances Walker Frances worked as an Election’s Warden for the Town of Dennis.

* We sincerely apologize if we have inadvertently overlooked anyone – a common mistake when such a task is undertaken.



The 2007 Town of Dennis Annual Report

IS DEDICATED TO

PHYLLIS ROBBINS HORTON



Phyllis Robbins Horton was born and raised in Dennisport, MA. In 1946 she married Clarence L. Horton. As the wife of an Air Force officer, she lived from base to base for many years while raising her four children, Michael, Richard, Lynne and Carol Anne.

After retirement, Phyllis returned to her hometown of Dennisport and has become an eminent historian active in promoting and preserving the history of Dennis. Phyllis became involved in the Dennis Historical Society soon after her return and continues to be an active, involved member. In May of this year, she was co-chairman of the "Maritime Treasures of Dennis and Yarmouth", an exhibit held at the West Dennis Yacht Club in partnership with the Historical Society of Old Yarmouth.

A few of Phyllis's other accomplishments include: member of the Dennis Historical Commission since 1985, member of the Bicentennial Committee from 1991-1993, the South Side Historic Committee in 1984, Trustee of the Caleb Chase Fund, Hearse House Renovation Committee, the West Dennis Community Building Restoration Committee and was involved in the preservation of Quivet Neck. She is an active member of the Cape & Islands Historical Association, and has worked most recently to convert the Dennis Village receiving tomb into the Dennis Cemetery Education Center. In 1987 Phyllis was appointed to the Josiah Dennis Manse Committee and became Chairman, a position which lasted for 15 years. As Chairman, Phyllis was instrumental in developing the "Manse" into one of the finest interpretive museums on Cape Cod. As a costumed interpreter, Phyllis loved sharing colonial and Town history with visitors. She retired from this position in December 2005 with the hope of having more time to spend with her family and possibly to write that book that's begging to be put onto paper.

The Town of Dennis is pleased to dedicate the 2007 Annual Report to Phyllis Horton, a Dennis treasure, for all of her years of community service and Town spirit.



Edmond Rhodes Nickerson A Special Thanks

For the past 24 years Edmond has been a member of the South Dennis Historic District Commission. He has served as Commissioner since 1982 and has been Chairman for the past five years.

For nearly over a quarter-century, he has been a driving force in the restoration of the buildings in the area that makes up South Dennis Historic District. He has shown passionate dedication to preservation, restoration, and conservation.

Under his thoughtful, consistent leadership his accomplishments include multiple testimonials, recognitions, and awards:

- 2001 Massachusetts Historical Commission “Preservation Award” for the restoration and rehabilitation of The 1867 West Dennis Graded School House, a project demonstrating an outstanding commitment to preservation in the Commonwealth of Massachusetts.
- 1998 Historic Massachusetts, Inc. observed, “The South Dennis Historic District has been described as an almost untouched 19th century village”.
- 1996 “Cape Cod Award,” from “Working Together for a Better Cape Cod,” for having been a driving force in the restoration of the buildings and area that makes up the South Dennis Historic District.
- 1995 Massachusetts Historical Commission acknowledged that “The South Dennis Historic District Commission is a model of its type. It is clearly one place in the Commonwealth that a towns person or visitor – anyone passing through- know that they are in some place exceedingly special.”
- 1995 Historic Massachusetts acknowledged that “The South Dennis Historic District is a model district. Your Historic District is an award-winning example of how communities can grow and develop and still retain their sense of history... We congratulate you on your fine work”.
- 1993 Massachusetts Historical Commission “Best Period Restoration Award” for the authentic “period” restoration of The 1835 Meeting House of The Congregational Church of South Dennis.

During his time as a member of the Commission, Edmund oversaw the installation of the “Entering South Dennis Historic District” signs. He also took a leadership role in two landmark cases: McDonald Corporation v. Town of Dennis, which upheld the municipality’s denial for construction of a McDonald’s adjacent to the Historic District; and the Town of Dennis v. South



Dennis Historic District Commission, in which the Superior Court upheld the Commission's decision regarding the installation of "shoebox-style" lights in the Town Hall parking lot. Both of these cases are routinely cited in the Commonwealth.

We would like to thank him for his years of service to the Town of Dennis and the South Dennis Historic District Commission.





Longevity Awards 2007

Michael Hersey	Dennis Fire Department	10 years
Jeffery Larkowski	Dennis Fire Department	10 years
Nicholas Lawler	Dennis Fire Department	10 years
Jeffrey Perry	Dennis Fire Department	10 years
Patricia Stirrup	Golf Department	10 years
Wayne Mayo	Dennis Fire Department	10 years
Christopher Guerreiro	Dennis Fire Department	10 years
Theresa Bunce	Town Clerk's Office	10 years
Edward Gula	Dennis Fire Department	10 years
Vincent Raspante	Dennis Fire Department	10 years
Brian Florence	Building Commissioner	10 years
Dustin Pineau	Recreation Director	10 years
Richard Norgeot	Department of Public Works	10 years
Michael Stirrup	Golf Department	15 years
Scott Fahle	Deputy Assessor	15 years
Jaime Cabot	Natural Resource Department	15 years
Gregory Farnkoff	Dennis Police Department	15 years
Linda Fleming	Town Administrator's Office	15 years
Robert Murphy	Dennis Fire Department	20 years
Scott Smith	Golf Department	20 years
David Tinelli	Dennis Police Department	20 years
James Winn	Dennis Police Department	20 years
Mark Conant	Dennis Police Department	25 years
Wayne Conlon	Dennis Fire Department	25 years
William Thielman	Dennis Fire Department	25 years
Paul Baltrushunas	Dennis Police Department	30 years
Robert Kurisko	Dennis Police Department	30 years
Noreen Dutson	Health Department	30 years
Martin Murphy	Dennis Police Department	30 years
David Rodriguez	Dennis Fire Department	35 years



Best Wishes on their Retirement

George Macdonald (33)	Natural Resource Director	Retired 2/9/2007
David Rodriguez (35)	Fire Captain/EMT	Retired 6/15/2007
Dennis Penner (22)	Golf Director	Retired 6/23/2007
Scott Smith (20)	Golf Foreman	Retired 8/27/2007
Thomas Grandy (31)	Patrol Officer	Retired 12/31/2007

Town of Dennis General Meeting Calendar

Beach Committee	2 nd Wednesday @ 6PM
Board of Health	2 nd and 4 th Thursday @ 7PM
Board of Selectmen	Every Tuesday @ 6PM
Cemetery Advisory Committee	One Monday a month @ 7PM (as posted)
Community Pres. Act Comm.	2 nd & 4 th Thursday @ 6:30PM
Comp. Wastewater Mgmt.	3 rd Tuesday @ 2PM
Conservation Commission	1 st & 3 rd Thursday @ 7PM
Dennis Council on Aging	3 rd Tuesday @ 9AM
Dennis Arts & Culture Council	2 nd Tuesday @ 7PM
Dennis Water District	2 nd Thursday @ 4PM
Disability Advisory Committee	1 st Monday @ 10AM
Economic Development Committee	3 rd Thursday @ 9AM
Finance Committee	Meet as posted
Golf Advisory Committee	2 nd Monday @ 5PM
Government Info Access Comm.	3 rd Monday @ 5PM
Affordable Housing Partnership	3 rd Wednesday @ 6:30PM
Library Board	2 nd Thursday @ 6PM
Old King's Highway Reg. Dist.	2 nd & 4 th Wednesday @ 7PM
Planning Board	1 st & 3 rd Mondays @ 7PM
Recreation Commission	1 st Wednesday @ 6PM
Recycling Commission	2 nd Wednesday @ 6:30PM
School Committee	1 st & 3 rd Mondays @ 7PM
South Dennis Hist. Dist. Comm.	Two Wednesdays a month @ 6PM (as posted)
Waterways Committee	2 nd Wednesday @ 7PM
Zoning Board of Appeals	2 nd & 4 th Mondays @ 7PM
Zoning By-Law Study	2 nd Wednesday @ 1PM

Changes may be made due to holidays and special agendas.

All Public Meetings are officially posted with the Town Clerk at the Dennis Town Hall.

For information regarding other committees, times and locations, please call 508-760-6115.



Town Officers

Elected Officials

SELECTMEN
(3 year term)
 Jane Dumas-Otis, Chair 2008
 Charles F. Crowell,
 Vice-Chair/Lic Board 2009
 Sheryl McMahon 2010
 Paul R. McCormick, Clerk 2010
 Heidi S. Schadt 2008

CONSTABLES
(3 year term)
 Thomas Martin 2010
 William Johansen 2010
 George Sawyer 2010

DENNIS HOUSING AUTHORITY
*(4 elected,
 1 Gov. appointed 5-yr. term)*
 Juanita Donlan, Chair 2009
 James Wick 2008
 Valerie Foster 2009
 George Tyner, Gov. Appointed ... 2008
 James O'Neil **

TOWN CLERK
(3 year term)
 Jacquelyn Souza 2009

WATER DISTRICT COMMISSION
(3 year term)
 Edward A. Crowell, Chairman 2009
 Paul F. Prue 2008
 Charles F. Crowell 2010

MODERATOR FOR WATER DISTRICT
(3 year term)
 William E. Crowell, Jr. 2009

MODERATOR
(3 year term)
 Robert C. Chamberlain 2010

DENNIS-YARMOUTH REGIONAL SCHOOL COMMITTEE
(3 year term)
 Maryellen McDonagh-
 Angelone, Chair 2010
 Bradford Egan (Y) 2008
 Nancy Anastasia (Y) 2008
 James Dykeman, Jr,
 Vice-Chair 2009
 Catherine M. King 2008
 Phillip Morris (Y) 2009
 Gerry Bastain (Y) 2010

OLD KING'S HIGHWAY REGIONAL HISTORIC DISTRICT COMMITTEE
(4 year term)
 Peter Lomenzo, Jr., Chair 2011
 Frank Ciambriello 2010
 Joshua L. Crowell 2009
 Paul San Clemente 2008
 Alternate: Robert Waldo 2008



Town Officials Appointed by Selectmen

	<u>Term Expires</u>
TOWN ADMINISTRATOR	
Robert F. Canevazzi	
 ASSISTANT TOWN ADMINISTRATOR	
Sandra L. Fife	
 ADA COORDINATOR	
<i>(Indefinite Appointment)</i>	
Paula Dolan-Paré	
 ANIMAL CONTROL OFFICER	
<i>(Appointed for 1 year)</i>	
Cheryl Malone	2008
 ASSISTANT ANIMAL CONTROL	
Michelle Sarf	2008
Amy Walinski**	
Lisa Tissari **	
 DEPUTY ASSESSOR	
<i>(Appointed for 1 year)</i>	
Scott Fahle	2008
 ASSISTANT DEPUTY ASSESSOR	
<i>(Appointed for 1 year)</i>	
Theresa Davis	2008
 ASST ASSESSOR/ FIELD APPRAISER	
Ardelle Kelley	2008
 ASSESSOR OF BOATS	
Holly Demers	2008
 BEACH COORDINATOR	
<i>(Appointed for 1 year)</i>	
Harry Allen	2008
 BUILDING COMMISSIONER	
<i>(Appointed for 1 year)</i>	
Brian Florence	2008
Elbert Ulshoeffter, Alternate	2008
David Thyng,Alternate	2008

	<u>Term Expires</u>
LOCAL BUILDING INSPECTOR	
<i>(Appointed for 1 year)</i>	
Donald Uitti	2008
James Barry	2008
 PLUMBING & GAS INSPECTORS	
<i>(Appointed for 1 year)</i>	
Anthony Teixeira	2008
Leon Hall, Deputy	2008
Dmitri Chalke, Deputy	2008
Charles Pina, Deputy	2008
 SIGN CODE INSPECTORS	
<i>(Appointed for 1 year)</i>	
Brian Florence	2008
James Barry	2008
Don Uitti	2008
 WIRE INSPECTORS	
<i>(Appointed for 1 year)</i>	
Richard Boudreau (Elec. Insp.)	2008
Thomas Whelan (Elec. Insp.)	2008
Richard McKenzie, Deputy	2008
Stephen Wilkins, Deputy	2008
Craig Mashoke, Deputy	2008
 COUNCIL ON AGING DIRECTOR	
<i>(Appointed for 1 year)</i>	
Paula Dolan-Paré	2008
 DPW SUPERINTENDENT	
<i>(Appointed for 3 years)</i>	
David Johansen	2008
 ASST DPW SUPERINTENDENT	
Greg Rounesville	2008
 TOWN SAFETY COORDINATOR	
Patricia Folcik	2008



Term Expires

CARETAKER OF VETERANS' GRAVES
(Appointed for 1 year)
 Harry Watling, Co-Chair 2008
 Carl Coop, Co-Chair 2008
 Janice Riehle 2008
 Richard Riehle 2008
 Thomas P. O'Connor 2008
 Richard Swanson 2008
 Samuel Franco 2008
 William Creighton 2008
 Kevin Doherty 2008
 Patrick Doherty 2008

FIELD DRIVER & IMPOUNDER OF FARM ANIMALS
(Appointed for 1 year)
 Cheryl Malone 2008

EMERGENCY MANAGEMENT COORDINATOR
(Appointed for 1 year)
 Michael Whalen 2008

FENCE VIEWER
(Appointed for 1 year)
 Joseph Rodricks 2008

KEEPER OF THE LOCK-UP
(Appointed for 2 years)
 Michael Whalen 2009

FIRE CHIEF
(Appointed for 3 years)
 Mark Dellner 2009

GOLF DIRECTOR
(Appointed for 1 year)
 Michael Cummings 2008
 Dennis Penner ***

HARBORMASTER
(Appointed for 1 year)
 Terry Clen 2008

Term Expires

ASSISTANT HARBORMASTERS
(Appointed for 1 year)
 Andrew Grignon 2008
 Anthony Pino 2008
 Desmond Keogh 2008
 Gregory Peters 2008
 John Reilly 2008
 Joseph Callahan 2008
 Joseph Tierney 2008
 Patrick Whelan 2008
 Rick Lemont 2008
 Robert Bach 2008
 Scott Martin 2008
 William Kelly 2008

SHELLFISH CONSTABLE
(Appointed for 3 years)
 Alan Marcy, (Dennis) 2008

DEPUTY SHELLFISH CONSTABLE
(Appointed for 3 years)
 Brian Malone, (Dennis) 2010
 Jaime Cabot, (Dennis) 2010
 Conrad Caia (Yarmouth) 2010
 Karl Von Hone, (Yarmouth) 2010
 William Long, (Dennis) 2010
 Steven Raneo 2010
 Eric Raiskio 2010
 Mark Walden 2010
 Jeff Dulkie 2010
 George Macdonald 2010

LOCAL WATER RESOURCES MANAGEMENT OFFICIAL
(Appointed for 1 year)
 David Larkowski 2008

LIBRARY DIRECTOR
(Appointed for 1 year)
 Tish Murphy, Acting Director .. 2008
 Shirley Barron **



Term Expires

LICENSING BOARD AGENTS

(Appointed for 1 year)

All Police Officers 2008
 Robert F. Canevazzi, Chief Agent
 Lt. Robert Tucker 2008
 Brian Florence 2008
 James Barry 2008
 Don Uitti 2008

NATURAL RESOURCES OFFICERS

(Appointed for 1 year)

Brian Malone, Director 2008
 Alan Marcy, Asst. 2008
 Jaime Cabot, Asst. 2008
 William Long, Asst. 2008
 Erica Larnar, Asst./Agent 2008
 Jeff Dulkie, Asst. 2008
 Mark Walden, Asst. 2008

POLICE CHIEF

(Appointed for 3 years)

Michael Whalen 2008

RECREATION/ BEACH DIRECTOR

(Appointed for 1 year)

Dustin Pineau 2008

REGISTRARS

(Appointed for 3 year terms)

Jacquelyn K. Souza 2009
 Grayce Monteiro 2009
 William G. Johansen 2008
 George Stanton 2010

Term Expires

TOWN ACCOUNTANT

(Appointed for 3 years)

MaryAnne Gibbs 2010

ASSISTANT TOWN ACCOUNTANT

(Appointed for 1 year)

Mary Lou Hammond 2008

ASSISTANT TOWN CLERK

(Appointed for 1 year)

Theresa Bunce 2008

TOWN COUNSEL

(Appointed for 1 year)

Kopelman & Paige 2008

TOWN ENGINEER

(Appointed for 1 year)

Joseph Rodricks 2008

TOWN PLANNER

(Appointed for 1 year)

Daniel Fortier 2008

TREE WARDEN

(Appointed for 1 year)

David Johansen 2008

TREASURER/COLLECTOR

(Appointed for 1 year)

Richard Buffington 2008

ASSISTANT TREASURER/ COLLECTOR

Susan Willett 2008

VETERANS' AGENT

(Appointed for 1 year)

Sidney Chase 2008



Town Officials Appointed by Board of Health

	<u>Term Expires</u>		<u>Term Expires</u>
HEALTH DIRECTOR		HAZARDOUS WASTE COORDINATORS	
Terence Hayes	2008	Terence Hayes	2008
HEALTH INSPECTORS		Meggan Tierney	2008
Stacy Singleton	2008	MILK INSPECTORS	
Meggan Tierney	2008	Terence Hayes	2008
Kristen Keller	2008	Meggan Tierney	2008
George Heufelder	2008	BURIAL AGENTS	
BARNSTABLE COUNTY HEALTH AGENT		Terence Hayes	2008
George Heufelder	2008	Meggan Tierney	2008
ENVIRONMENTAL COORDINATORS		INSPECTOR OF ANIMALS	
Terence Hayes	2008	Cheryl Malone	2008
Meggan Tierney	2008	Michelle Sarf	2008
		Lisa Tissari **	

Town Committees Appointed by Selectmen

	<u>Term Expires</u>		<u>Term Expires</u>
ADVISORY COMMITTEE ON DISABILITIES		ALTERNATIVE ENERGY COMMITTEE	
<i>(Staggered 3 year terms)</i>		<i>(3-Year Staggered Terms)</i>	
Jerry Berger, Chair	2010	Merton Ingham, Chairman	2009
Juanita Juan Donlin	2010	Karen Larkowski	2010
Carol Malone	2009	James Demetras	2008
Susan Johnson	2008	Raymond Hall	2009
Muriel Hanger	2009	Jed Waddell**	
David Swanson	2008	Alden Winchell **	
Joseph F. Palma	2009	ARTS & CULTURE COUNCIL	
Anne Swanson*		<i>(Appointments: 1st Appt - 1 year, 2nd Appt - 2 years, 3rd Appt - 3 years, Not to exceed 6 consecutive years)</i>	
Alternate Member:		Dr. Robert Chatov, Co-Chair ..	2009
Grethe Kaeselau	2010	Lisa Morales, Co-Chair	2009
Member Emeritus:		David Kaplan	2009
Jean Van Aken, Secretary		Paula H. Connolly	2009
		Andrew Arnault	2008
		James Curley	2008
		Phyllis Gustafson	2008
		Karen Kelly **	
		Michael Pearson **	



Term Expires

BARNSTABLE COUNTY WASTE MANAGEMENT ADVISORY TEAM
(Appointed for 3-year term)
 David Johansen, Rep. 2008

BOARD OF HEALTH
(Appointed for 3 year staggered terms)
 Paul Covell, Chairman 2009
 Thomas Perrino, Vice Chair... 2009
 Barbara Bird 2010
 Diane Chamberlain, Clerk 2009
 Curt Livingston 2010

BASS RIVER PARK PROPERTY USE COMMITTEE
(Until scope of work is completed)
 Margaret Kane, Chair
 Richard Barker
 Les Johnston
 Kathleen Vaughan
 Edward Chatelain
 John Todd
 James Leonard
 Arlene Lewis
 Joseph Masse **
 Harry Ives **

BAYS LEGAL FUND
(Indefinite Term)
 Wayne Bergeron, Rep.
 Mary Loebig, Alternate

BEACH COMMITTEE
(Appointed for 1 year)
 Owen Graf, Chair 2008
 Siegfried A. Budrick 2008
 Mary Marvullo 2008
 Stephen Bendoris 2008
 Connie Mooers 2008
 Stephen A. Swidler 2008
 Thomas Martin 2008
 Kathryn E. Mooney 2008

Term Expires

BOARD OF ASSESSORS
(Appointed for 3 years)
 Raymond Gagnon, Chairman ... 2009
 Carol Mitchell 2008
 Cleon Turner 2010
 Marie Giunta 2009
 John H. Greene 2009

CALEB CHASE FUND
(Appointed for 1 year)
 Rev. Richardson Reid, Chair . 2008
 Phyllis Horton 2008
 Elinor Slade 2008
 Margaret Eastman 2008
 Nancy Reid 2008

CAPE COD COMMISSION
(Appointed for 3 years)
 Wm. Bradford Crowell 2008

CAPE COD JOINT TRANSPORTATION COMMISSION
(Appointed for 1 year)
 Joseph Rodricks, Rep. 2008

CAPE COD REGIONAL TRANSIT AUTHORITY
(Appointed for 1 year)
 Robert F. Canevazzi, Rep 2008
 Sandra Fife, Alt. Rep. 2008

CEMETERY ADVISORY COMMITTEE
(Appointed for 3 years)
 Bruce Hill, Chair 2008
 Seth Crowell 2010
 Priscilla Husband 2009
 Diane Rochelle 2009
 Carl Copp 2009



Term Expires

COASTAL RESOURCES COMMITTEE
(Appointed for 1 year)
 Alan Marcy, Representative ... 2008

COMMUNITY PRESERVATION ACT COMMITTEE
(Appointed as stated in Charge)
 Henry Kelley II, Chair 2008
 Burton Derick, Hist. Comm. ... 2008
 Donald Waldo, Conservation . 2008
 Sheryl McMahon, BOS Rep... 2008
 Dorria DiManno,
 Planning Board 2008
 Valerie Foster,
 Housing Authority 2008
 Esmat Nouri 2008
 Charles Chamberlain Jr. 2008
 Nancy Davison 2008

CAPITAL OUTLAY COMMITTEE
(Appointed for 3 years)
 Robert Pelosky, Chairman 2009
 Walter Dubois 2008
 James Wick 2010
 Robert Kosco 2009
 Richard Dowling 2008
 William Savicki 2010
 Patrick McDowell 2010
 Agnes Chatelain 2010
 Peter Nyberg**
 Richard Palmer**
 Ex-Officio:
 Heidi Schadt, Selectmen's Rep.
 Robert Canevazzi,
 Town Administrator
 Sandra Fife,
 Assistant Town Administrator
 MaryAnne Gibbs,
 Town Accountant
 Richard Buffington,
 Town Treasurer
 William Crowell,
 Finance Committee

Term Expires

COMPREHENSIVE WASTEWATER MANAGEMENT TASK FORCE
(Appointed for 3 yr. Terms)
 Paul McCormick, Chairman ... 2010
 Diane Chamberlain 2009
 David Johansen 2008
 Joseph Rodricks 2008
 Sheryl McMahon 2008
 David Larkowski 2008
 Paul Prue 2008
 Terence Hayes 2008
 Brian Malone 2008
 Daniel Fortier 2008
 James Wick 2008
 Richard Halvorsen 2008
 William McCormick 2009
 Curt Livingston 2009
 Richard Brennan 2008
 Stanley Graveline 2009
 Gregory Stone 2009
 Thomas Juros 2010
 James Dudac 2010
 P. Hurley Bogardus 2010
 Richard O'Hearn 2010
 Herbert Goldberg 2010
 Peter Nyberg **
 Eugene Tully **
 Willette Murray*

CONSERVATION COMMISSION
(Appointed for 3 yr. staggered terms)
 Donald Waldo, Chairman 2009
 Georgianna Olwell, Secretary .. 2008
 Wayne Bergeron 2009
 William Clark 2009
 Walter Von Hone 2008
 Frank Verny 2008
 David Dumas 2009

D-Y HIGH SCHOOL RENOVATIONS
(Until Scope of Work is complete)
 Tom Broadrick
 Bob Tucker



Term Expires

ECONOMIC DEVELOPMENT COMMITTEE

(Appointed for 3 yr. staggered terms)
 Jay Murphy, Chair 2010
 Charles Chamberlain, V.Ch. .. 2009
 Robert David, W.D. Rep. 2008
 Peter Panagore 2008
 Judy DeMarco 2009
 Gregory Stone 2010
 Elaine Vakalopoulos 2008
 Henry Bowen 2008
 Paula Bacon 2009

COUNCIL ON AGING

(Appointed for 3 year term)
 Wilbur Sheldon, Chairman 2008
 Dr. John Curran 2009
 Helen M. Wick 2009
 Rae Fenton 2010
 John A. Holt 2010
 Jean Twiss 2009
 Arthur Crooks 2009

Alternates:

(Appointed for 1 year)
 Juanita Juan Donlin 2008
 Esmat Nouri 2008
 Armand F. Boucher 2008
 William McCormick 2008
 Marilyn McCormick 2008

Ex-Officio:

Carole Sandquist (VNA) 2008

GOLF ADVISORY COMMITTEE

(Appointed for 1 year)
 Eric Oman, Chair 2008
 Susan Johnson 2008
 Howard Kendall 2008
 Alan Tuttle 2008
 June Mikkila 2008
 Bill Allard 2008
 David Keaveney 2008
 James Horvath **
 Betty Berndt Brown **
 Steven L. Whitcomb**

Term Expires

DENNIS AFFORDABLE HOUSING PARTNERSHIP

(Appointed for 3 yr. Staggered terms)
 James Wick 2008
 Esmat Nouri 2008
 Florence Crockett 2008
 Nancy Davison **

GOVERNMENT INFORMATION

ACCESS ADVISORY COMMITTEE

(3-year staggered terms)
 Terry Duenas, Chair 2009
 Robert Fife 2008
 Stephen Boyson 2008
 Robert Juliano**

DENNISPORT REVITALIZATION COMMITTEE

(Appointed for 1 year)
 Thomas E. Huettnner, Co-Chair ... 2008
 Henry Bowen, Co-Chair 2008
 Leonard Phelan 2008
 Alex Price Kennedy 2008
 Caryn Carey 2008
 Burton Derick**

DENNIS CEMETERY EDUCATIONAL CENTER OVERSIGHT COMMITTEE

(3 years or until project completion)
 Phyllis Horton, Chair 2008
 Richard Howes 2008
 Priscilla Husband 2008
 Sarah Kruger 2008
 Bonnie Hempel 2008
 David P. Talbott 2008
 Muriel Hanger 2008



Term Expires

DONALD TREPTE MEMORIAL SCHOLARSHIP

(3-Year Staggered terms)

- Julian Johnson, Chair 2009
- Marylee Pelosky 2009
- Agnes Chatelain 2009
- Eleanor Brennan 2010
- Elaine Zaiatz 2010
- Alex Gleason 2008

JOSIAH DENNIS MANSE COMMITTEE

(3-year staggered terms; Appointed prior to 4/3/01 - Indefinite appointment)

- Nancy Howes, Chair
- Marjorie Wheeler, Secretary
- Jane Bacon
- Terrill Ann Fox
- Alex Gleason 2008
- Lura Crowell
- Seth Crowell
- Joanne Crowell
- Peter Howes 2010
- Ruth Derick
- Jean Goheen
- Muriel Hanger
- June Howes 2010
- Richard Howes
- Susan Kelley
- Sue E. Quinn 2008
- Mary Kuhrtz 2009
- Bonnie Main
- Camille Murphy 2009
- Susan Orr 2010
- Kathleen San Clemente
- Jean Twiss
- Priscilla Waters
- Elizabeth Wilcox
- Mary Talbott
- David Talbott
- Mary Raycraft 2008
- Member Emeritus:
 - Rose McMurtry
 - Dorothy Bell

Term Expires

HENRY BOLES ACHIEVEMENT AWARD COMMITTEE

(Appointed for 1 year)

- Jeanne M. Carrick, Chair 2008
- Constance Bechard 2008
- John A. Holt 2008
- Julia Johnson 2008
- Susan Klein 2008
- Elinor Slade 2008
- Margaret Eastman*
- Life Member:
 - Myrtle Boles
 - Maureen Linehan*

HISTORICAL COMMISSION

(Appointed for 3 year staggered terms)

- Nancy Thacher Reid, Chair... 2009
 - Joshua L. Crowell 2009
 - Lynn M. Horton 2008
 - Margaret Eastman 2009
 - Phyllis Robbins Horton 2009
 - Sarah Kruger 2010
 - Burton Derick 2010
 - Alternate: Henry Kelley, II 2009
- (Appointed for 3-year term)*

HUMAN SERVICES ADVISORY COMMITTEE

(Appointed for 1 year)

- Raymond Tamasi, Chairman . 2008
- Wayne Bergeron 2008
- Linda Fortenberry 2008
- Sean Sheehan 2008
- Stephen Teehan 2008

JERICO COMMITTEE

(Appointed for 1 year)

- Joan Martin 2009
- Dee Moore 2010
- Fran Lundgren 2010
- Margaret Eastman 2008



Term Expires

LAND ACQUISITION OPEN SPACE COMMITTEE

(3-year staggered terms; Appointed prior to 4/3/01 - Indefinite appointment)

- Henry Kelley II, Chairman
- Paul Prue (Dennis Water Dist.)
- Constance Bechard, E.D. Rep.
- William Rumohr,
 - Dennisport Rep. 2008
- Kate Byron, Dennis Rep.
- Charles Chamberlain, W. D.Rep.
- Natalie Chase, Dennisport Rep.
- Katherine Dunbar, Dennis Rep.
- Florence Crockett W.D. Rep. ... 2008
- Bev LeBlanc, S. D. Rep.
- Curt Livingston, D.P. Rep.
- Robert McPhee
- David P. Talbott, Dennis Rep. .. 2008
- Joan Nickerson, S. D. Rep. ... 2008
- Dorria DiManno, S. D. Rep. ... 2008

LIBRARY BOARD

(Appointed for 3 yr. staggered terms)

- Pat Stone,
 - W. Dennis Library, Chair 2010
- Carolyn Rounseville 2010
- Paul LeBlanc 2009
- Camille Murphy,
 - E. Dennis Library 2009
- Marie Reilly 2010
- Kate Byron 2009
- Karen L. Purcell 2010
- Alice Halvorsen,
 - S. Dennis Library 2008
- Mary Kuhrtz 2008

LOCAL PLANNING COMMITTEE

(Indefinite appointment)

- Eric Oman, Acting Chair
- John Burrell

Term Expires

POLICE STATION BUILDING COMMITTEE

(Indefinite Appointment- until project completion)

- Patrick Hayes, Chair
- Thomas Grandy
- John Clark Jamison
- Keith Lewis
- Peter Nyberg
- Herb Askildsen
- Thomas Martin
- Craig Stevenson
- Stephen Boyson

RECREATION COMMISSION

(Appointed for 3 Years)

- Anthony Marvullo, Chair 2010
- Henry Baldassarri 2009
- Jerome Farias 2009
- Edmund J. Quinn 2010
- William Terranova 2010
- Vernon Ellars 2009
- Lee Brigham **
- Student Member:
 - Katherine Marvullo 2008
- Alternate Student Member:
 - Michael Costello 2008

MEMORIAL DAY OBSERVANCE COMMITTEE

(3-year staggered terms; Appointed prior to 4/3/01 - Indefinite appointment)

- Walter vonHone, Chair 2008
- Harry Watling, Caretakers
 - of Veterans Graves 2009
- Barbara Balboni 2008
- Linda Ellis 2009
- Kate Byron 2010
- Robert Mullen,
 - Local Org. Rep. 2010
- P. Hurley Bogardus 2010
- Michael J. Mahoney 2008
- Frank Verny
- Ex-Officio:
 - Paul McCormick, Selectman



Term Expires

RECYCLING COMMISSION

(Appointed for 1 year)

Linda Ellis, Chair	2008
Joel Ragovin	2008
Ruth Kamberian	2008
Linda Ellis	2008
Howard Kendall	2008
Alan Cole	2008

MUNICIPAL AFFORDABLE HOUSING TRUST FUND

Valerie Foster	2008
Ellen Reil	2008
James Wick	2009
Esmat Nouri	2009

PLANNING BOARD

(Appointed for 5 yr. staggered terms)

Willette Murray, Chair	2008
Thomas O'Connor	2008
Jeff Eldredge	2008
Dorria DiManno	2008
Louis Malzone, Sr.	2008
Judy De Marco	2009
Michael Hunter*	

ROAD SAFETY TASK FORCE

(3-year staggered terms; Appointed prior to 4/3/01 - Indefinite appointment)

Henry Bowen
Dorria DiManno
James Sullivan, Police Rep.
Joseph Rodricks, DPW Rep.
Thomas Huettner
Robert L. Littlefield **
Jeff Larkowski**
Alexander Schmidt**
Ray Eckel**
Alden Winchell **
Columbus DiPietro **

Term Expires

SEA VIEW PLAYLAND

PROPERTY USE COMMITTEE

(Appointed for 3 yr. staggered terms)

Florence Crockett, Chair
Maryellen McDonagh-Angelone
Nancy Davison
Herbert Goldberg
Phyllis F. Gustafson
Kenneth Johnson
Anthony Marvullo
Anne Swanson
Christopher Dixon
Liaison: Dustin Pineau

WATER QUALITY ADVISORY COMMITTEE

(Indefinite Appointment- until project completion)

Virginia Esau, Chair	2009
Willis Boothe	2010
Richard Wilson	2010
Seth Crowell	2008
Brian Malone	2010
Barbara Bird	2008
Joshua Crowell	2009
William McCormick	2008
Peter Berrien	2010
Gerald Gallagher	2008

Alternates:

Jean Twiss	2009
Richard Armstrong	2008
Robert McNeil	2008
Paul Fiset	2008
Joan Neuweiler**	
Robert Champlin*	
William Horrigan **	



Term Expires

SHELLFISH COMMISSION

(Appointed for 1 year)

Glen Morrell, Chair 2008
 Carl Howard 2008
 Robert Eldred 2008
 John Lowell 2008
 Robert Pickering 2008
 Aaron Brochu 2008
 William Hubbard **
 William Chapman **
 Ex-Officio: Alan Marcy 2008

WATERWAYS COMMISSION

(Appointed for 3 yr. staggered terms)

Jonathan Smith, Chair 2010
 Armand Cloutier 2009
 Brian Hawkesworth 2010
 Dr. Leicester Johnston 2008
 Carl Howard 2008
 Jeff Giunta 2009
 John Simpson 2010
 Edward Dunn**
 Alternate:
 Peter Aspesi *(1 yr. term)* 2008

SOUTH DENNIS HISTORIC DISTRICT COMMISSION

(Appointed for 3 year staggered terms)

John C. March 2009
 Mark Williams 2008
 Russ Hamlyn 2010
 Peter Panagore 2010
 David Milkey 2008
 Edmond Nickerson***
 Michael Chilinski*
 Kathleen Roche**
 Alternate:
 Nancy Thacher Reid 2008

TONY KENT ARENA BOARD OF DIRECTORS REPRESENTATIVE

(Appointed for 1 year)

Robert Briggs**

Term Expires

1867 WEST DENNIS

GRADED SCHOOL HOUSE

Roger Sullivan, Chairman 2008
 Burton Derick 2009
 Joan Martin 2010
 Marilyn McCormick 2010
 Margaret Eastman 2009
 Elinor Slade 2009

TOWN OFFICES

BUILDING COMMITTEE

(Until Scope of Work is Complete)

Patrick Hayes, Chairman
 Craig Lohr
 Gary Barber
 Frank Ciambriello
 Stephen Boyson

ZONING BOARD OF APPEALS

(Appointed for 5 years)

Herbert Goldberg, Chair 2012
 Peter Checkoway 2011
 Richard M. Zinner 2011
 Peter Aspesi 2009
 Ernie Oliveira 2008

Associate Members:

(Appointed for 1 year)

John Phillips 2008
 Gregory Stone 2008
 Paul Corcoran 2008
 Linda Slowe 2008
 Kate Johnson*

ZONING BY-LAW STUDY COMMITTEE

(Indefinite Appointment)

Willette Murray, Chair
 Charles Chamberlain
 Henry Kelley II
 Thomas P. O'Connor
 Michael Hunter

Town Officials Appointed by Moderator

	<u>Term Expires</u>		<u>Term Expires</u>
CAPE COD REGIONAL TECHNICAL SCHOOL COMMITTEE		FINANCE COMMITTEE	
<i>(Appointed for 3 years)</i>		<i>(Appointed for 3 yr. staggered terms)</i>	
Peter Nyberg	2008	James Plath, Chairman	2009
Donald Baker, Jr.	2008	Theodore Ted Dumas	2008
		William Crowell	2009
		Rachel Baroni	2009
		Michael J. Brennan	2008
		Robert Prall	2008
		Kevin McGrath	2008
		Peter McDowell***	

- *Term Completed***
- **Resigned***
- ***Retired***
- ****Deceased***

PLEASE NOTE: If criteria for Committee terms is not listed, please refer to Committee Charge.



Annual Report of the Board of Selectmen

The budget season for fiscal year 2008 was long and difficult for the Board of Selectmen, Finance Committee, Administration, Department Heads and the residents. Town Administration presented the proposed budget to the Town in December 2006 with a deficit of \$514,326. This was the first time in many years that an unbalanced budget was presented for review. We all knew we had our work cut out for us to provide a budget with a minimal loss of service. The Board sent the budget back to Administration and the Department Heads requesting a list of cuts which would decrease the dollar amount necessary and still provide essential services. In the interim, a special election on January 31st was held to fill the remaining term of Donald Trepte. We welcomed former Selectman Heidi Schadt to the Board looking forward to her years of budgetary experience as an asset during this difficult budget time.

Administration returned in February with a new presentation which was \$566,300 less, resulting from changes to staffing, services and maintenance. We then painstakingly reviewed each department budget, line by line, with Administration and the appropriate Department Head. When we turned over the FY 2008 budget to the Finance Committee for their review, it was still in deficit.

At the May 8, 2007 Annual Town Meeting, an operational override was defeated. Within the next week, an override of \$242,315 was approved at the ballot for the Dennis-Yarmouth School District. Also at this election, Selectmen Sheryl McMahon and Paul McCormick were comfortably re-elected for three year terms.

A special Town Meeting was now in order as we did not have an approved budget for 2008. Again reviews and more cuts were made, and on June 19, 2007 a final operational budget for 2008 was passed in the amount of \$26,614,646 with no override necessary. However, questions about the Town's financial condition have continued and the residents have come out with many more questions and concerns. The Special Town Meeting of October 16, 2007 was peppered with candid discussion and opposition to many of the proposals. Nine (9) of the thirty-three (33) articles were indefinitely postponed. Eight (8) of the articles dealt with Community Preservation Act spending. These monies represent the 3% additional property tax that is paid on our property values. Some of the monies in this fund are a match from the Commonwealth of Massachusetts. These articles included, as per law, Historic Preservation, Open Space Preservation and Affordable Housing.



On December 13, 2007 another Special Town Meeting was held to address eleven (11) articles, amounting to \$617,715 which passed after a lively discussion. With the assistance of several Urban Self-help Grants, the Community Preservation Act monies and the Dennis Conservation Trust; we will see bright, clean open recreational space developed at the Sea View property and Bass River Park.

The opening of the new Dennis Police Station on Bob Crowell Road is a welcome addition to our municipal buildings. We wish the public and staff many years of safe and happy use of this space. A committee has also been formed to study the use of the former police station. With this we would like the public to be mindful of the fact that additional buildings and recreational spaces, whether active or passive, will require life long maintenance from our employees. In an attempt to receive input from our residents we held the first Dennis State of The Town Meeting in November. This was an opportunity for the residents to inform the Selectmen of their concerns and to bring forward suggestions.

As we approach our review of the FY 09 budget, we urge the public to attend our meetings either in person or to view them on Channel 18.

We are truly grateful to all of our community volunteers on our Boards, Committees and Commissions who work tirelessly with no monetary remuneration.

Respectfully Submitted,

Jane Otis, Chair
Charles Crowell, Vice Chair
Sheryl McMahon
Paul McCormick
Heidi Schadt



Town Clerk

Two Thousand and Seven has proven to be another very busy year in the Clerk's Office. We started the election year with a Special Town Election in January, our Annual Town Meeting and Town Election in May, a Special Town Meeting in June, a Special Town Election in July, a Special Town Meeting in October and a Special Town Meeting in December.

We have had a change in staff this year. Marie Perna has sadly stepped down after 10 years as our part-time office assistant, to make room for our new full-time office assistant, Laura McCarthy. Laura comes to us with new energy, and a big smile. Terri and I greatly miss Marie and happily welcome Laura to our team.

Respectfully submitted,

Jacquelyn K. Souza
Town Clerk





I respectfully submit the 2007 report of the Town Clerk.

Jacquelyn K. Souza

Population:

2000 Federal Census: 15,973

2007 Annual Town Census: 13,593

Registered Voters

Precinct	Rep.	Dem.	Grn.					Party	Ref.	Unenrolled	Total
			Rbw.	Lib.	USA	Inter.	3rd				
1	442	544	4	9	0	0	0	0	1,407	2,406	
2	477	583	3	8	1	1	0	0	1,358	2,431	
3	295	534	3	4	0	1	1	0	1,079	1,717	
4	394	629	5	7	0	3	0	0	1,317	2,353	
5	313	590	2	13	1	0	0	0	1,304	2,223	
Total	1,921	2,877	17	41	2	5	1	0	6,465	11,330	

Governor	Deval Patrick
Lieutenant Governor	Tim Murray
Attorney General	Martha Coakley
Secretary of the Commonwealth	William Francis Galvin
Treasurer	Timothy Cahill
Auditor	A. Joseph DeNucci
Senators in Congress	Edward M. Kennedy
	John Kerry
Congressman, 10 th District	William D. Delahunt
Senator in General Court	Robert O'Leary
Representative	
1 st Barnstable District	Cleon H. Turner
Councilor, 1 st Councilor District	Carol A. Fiola
District Attorney	Michael O'Keefe
Clerk of Courts	Scott W. Nickerson
County Commissioners	Mary J. LeClaire
	William Doherty
	Lance W. Lambros
Register of Deeds	John F. Meade
Register of Probate	Frederic P. Claussen
Sheriff	James M. Cummings
Dennis Delegate, Cape Cod Assembly	John W. Ohman



Annual Town Meeting

Town of Dennis

May 8, 2007

Robert C. Chamberlain, Moderator, call the Annual Town Meeting held at the Nathaniel H. Wixon Middle School to order at 7:00 p.m. He declared a quorum present and noted that the Warrant had been posted by Thomas F. Martin, Constable. Tellers were Herbert Goldberg, Gladys Kearney, Robert Kosco, Robert Tucker, Wayne Bergeron and Paul Covell, Head Teller.

On motion of Finance Committee Chairman James Plath, it was unanimously voted to waive the formal reading of the Warrant.

Moderator Chamberlain asked the assembly to kindly rise and salute the flag.

The Henry C. Boles Achievement Awards were presented by Committee Member Julia Johnson. The Certificates and \$100 US Savings Bonds were given to Taylor McKenzie and Shamus Sullivan, students at the Ezra Baker School and Allison Sinofsky and James Gomes, students at the Nathaniel H. Wixon Middle School.

All of the recipients are a credit to their families, their schools and our community.

Selectman Paul McCormick presented the Skip Nelson Award to Girl Scout Troop 679. Those honored for this award were: Carley Blake, Helena Briggs, Jackie Byrnes, Stephanie Fratus, Melissa Hoeft, Mariah Kelley, Mia Kochka, Sarah Martin, Kristina McCowen, Marisol Obregon, Haley Roberts, Diane Silva, Denise Silva, Hallie Stidham, Alexa Williams and their Troop Leader, Jane Hargreaves.

ARTICLE 1. Unanimously Voted: To accept the reports of the Town Officers as presented.

ARTICLE 2. To hear and act on any heretofore unpublished committee reports. Finance Committee Chairman James Plath presented the Committee's Annual Report.

ARTICLE 3. Unanimously Voted: To assume liability in the manner provided by Section 29, Chapter 91 of the Massachusetts General Laws as amended, for all damages that may be incurred by the work to be performed by the Mass. Department of Environmental Management for the improvement, development, maintenance and protection of tidal and non-tidal rivers and streams, harbors, tidewaters, foreshores, and shores along a public beach in accordance with Section 11 of Chapter 91 of the Massachusetts General Laws and authorize the Selectmen to execute and deliver a bond of indemnity therefore to the Commonwealth.



ARTICLE 4. Majority Vote: To raise and appropriate \$24,279,780.41 for the operating expenses of the Town for the fiscal year commencing July 1, 2007 and ending June 30, 2008: to transfer \$50,000 from Overlay Reserve to Town Administrator, Settlements, Line Item #5; to transfer \$50,000 from Overlay Reserve to Finance Committee Reserve Fund, Line Item #10; to transfer \$30,000 from free cash to Finance Committee Reserve Fund, Line Item #10; to transfer \$850,000 from the Ambulance Receipts Reserve for Appropriations Account to Fire Dept. Personal Services, Line Item #71; to transfer \$40,000 from Waterways Maintenance & Improvement Fund to Harbormaster Purchase of Services, Line Item #91; to transfer \$25,000 from Cemetery Lots Sales Account to Dept. of Public Works, Personal Services, Line Item #106; to transfer \$15,000 from Cemetery Perpetual Care Interest Account to Dept. of Public Works, Personal Services, Line Item #106; to transfer \$535,000 from the Community Preservation Act Fund to Retirement of Debt Principal, Line Item #175; to transfer \$29,549 from the Septic Loan Program Account to Retirement of Debt Principal, Line Item #175; to transfer \$271,488 from the Community Preservation Act Fund to Long Term Debt – Interest, Line Item #176, and any unexpended transfer be returned to the Community Preservation Act Fund; to transfer \$21,248 from the Community Preservation Act Fund to Short Term Debt - Interest, Line Item #177, and any unexpended transfer be returned to the Community Preservation Act Fund; to transfer \$78,000 from the Cable Receipts Fund to Data Processing, Personal Services, Line Item #34; to transfer \$10,000 from the Cable Receipts Fund to Town Administrator, Personal Services, Line Item #4; making a total of \$27,180,946.41; and further recommend that said appropriations be allocated in accordance with line item amounts defined under the column, Finance Committee recommended FY2008; and that said appropriation be contingent upon a successful Proposition 2 1/2 override vote in the amount of \$895,881.00 at the May 15, 2007 Town Election.

OPERATING BUDGET FY 2008

GENERAL GOVERNMENT
SELECTMEN

1	Personal Services	0.00
2	Purchase of Services	10,468.00
3	Other Charges – Expenditure	8,000.00
	TOTAL	18,468.00

TOWN ADMINISTRATOR

4	Personal Services	412,767.00
5	Settlements	103,500.00
6	Purchase of Services	13,875.00
7	Other Charges - Expenditure	4,350.00
	TOTAL	534,492.00

FINANCE COMMITTEE

8	Purchase of Services	1,500.00
9	Other Charges - Expenditure	2,700.00
10	Reserve Fund	130,000.00
	TOTAL	134,200.00

ACCOUNTANT

11	Personal Services	125,037.00
12	Purchase of Services	34,000.00
13	Supplies	1,500.00
14	Other Charges - Expenditure	1,180.00
	TOTAL	161,717.00

CENTRAL PURCHASING

15	Purchase of Services	423,800.00
16	Supplies	345,000.00
	TOTAL	768,800.00

ASSESSORS

17	Personal Services	226,383.00
18	Purchase of Services	4,684.00
19	Supplies	2,000.00
20	Other Charges - Expenditure	9,459.00
21	Capital Outlay	300.00
	TOTAL	242,826.00

REVALUATION

22	Personal Services	17,573.00
23	Purchase of Services	20,000.00
24	Supplies	1,250.00
25	Other Charges - Expenditure	500.00
26	Capital Outlay	0.00
	TOTAL	39,323.00

TREASURER/COLLECTOR

27	Personal Services	159,491.00
28	Purchase of Services	21,367.00
29	Supplies	4,695.00
30	Other Charges - Expenditure	3,600.00
	TOTAL	189,153.00



LAW DEPARTMENT

31	Personal Services	66,652.00
32	Purchase of Services	120,500.00
33	Other Charges - Expenditure	3,350.00
	TOTAL	190,502.00

DATA PROCESSING

34	Personal Services	121,052.00
35	Purchase of Services	131,997.00
36	Supplies	12,250.00
37	Other Charges - Expenditure	460.00
38		55,000.00
	TOTAL	320,759.00

TAX TITLE/FORECLOSURE

39	Purchase of Services	13,000.00
	TOTAL	13,000.00

TOWN CLERK

40	Personal Services	63,024.00
41	Purchase of Services	7,300.00
42	Supplies	800.00
43	Other Charges - Expenditure	1,800.00
44	Capital Outlay	0.00
	TOTAL	72,924.00

ELECTIONS

45	Personal Services	30,065.00
46	Purchase of Services	11,150.00
47	Supplies	1,000.00
	TOTAL	42,215.00

LICENSE COMMISSION

48	Personal Services	0.00
49	Purchase of Services	0.00
50	Supplies	0.00
51	Other Charges - Expenditure	0.00
	TOTAL	0.00

NATURAL RESOURCE/CONSERVATION

52	Personal Services	209,195.00
53	Purchase of Services	6,000.00
54	Supplies	11,700.00
55	Other Charges - Expenditure	1,100.00
	TOTAL	227,995.00



PLANNING

56	Personal Services	102,102.00
57	Purchase of Services	2,600.00
58	Other Charges - Expenditure	950.00
	TOTAL	105,652.00

PUBLIC PROPERTY/BUILDINGS

59	Personal Services	338,247.00
60	Purchase of Services	18,200.00
61	Supplies	70,500.00
62	Other Charges - Expenditure	7,200.00
63	Capital Outlay	6,000.00
	TOTAL	440,147.00

PROPERTY/LIABILITY INSURANCE

64	Other Charges - Expenditure	372,750.00
	TOTAL	372,750.00

TOWN REPORTS

65	Purchase of Services	14,000.00
	TOTAL	14,000.00

PUBLIC SAFETY

POLICE

66	Personal Services	3,746,311.00
67	Purchase of Services	131,710.00
68	Supplies	59,845.00
69	Other Charges - Expenditure	7,350.00
70	Capital Outlay	140,000.00
	TOTAL	4,085,216.00

FIRE

71	Personal Services	3,304,704.12
72	Purchase of Services	108,445.00
73	Supplies	138,100.00
74	Other Charges - Expenditure	3,300.00
75	Capital Outlay	9,400.00
	TOTAL	3,563,949.00

BUILDING INSPECTOR

76	Personal Services	205,045.00
77	Supplies	5,690.00
78	Other Charges - Expenditure	6,991.00
79	Capital Outlay	1,000.00
	TOTAL	218,726.00



PLUMBING INSPECTOR

80	Personal Services	52,304.00
81	Supplies	300.00
82	Other Charges - Expenditure	2,279.00
	TOTAL	54,883.00

ELECTRICAL INSPECTOR

83	Personal Services	34,801.00
84	Supplies	300.00
85	Other Charges - Expenditure	1,420.00
	TOTAL	36,521.00

ANIMAL CONTROL

86	Personal Services	72,025.00
87	Purchase of Services	8,875.00
88	Supplies	1,900.00
89	Other Charges - Expenditure	120.00
90	Capital Outlay	0.00
	TOTAL	82,920.00

HARBORMASTER

91	Personal Services	135,658.00
92	Purchase of Services	34,550.00
93	Supplies	7,250.00
94	Other Charges - Expenditure	400.00
95	Capital Outlay	24,000.00
	TOTAL	201,858.00

SHELLFISH

96	Personal Services	63,299.00
97	Purchase of Services	4,100.00
98	Supplies	10,100.00
99	Other Charges - Expenditure	1,000.00
	TOTAL	78,499.00

PUBLIC WORKS AND FACILITIES

DEPT. OF PUBLIC WKS ADMIN

100	Personal Services	226,591.00
	TOTAL	226,591.00



ENGINEERING/SURVEYOR

101 Personal Services	275,751.00
102 Purchase of Services	7,148.00
103 Supplies	2,970.00
104 Other Charges - Expenditure	1,470.00
105 Capital Outlay	450,000.00
TOTAL	737,339.00

DEPT. OF PUBLIC WORKS

106 Personal Services	936,734.00
107 Purchase of Services	134,592.00
108 Supplies	267,736.00
109 Supplies - Paving, Resurfacing	122,500.00
110 Other Charges - Expenditure	5,650.00
111 Capital Outlay	14,800.00
TOTAL	1,482,012.00

SNOW AND ICE REMOVAL

112 Snow and Ice Removal	135,637.00
TOTAL	135,637.00

STREET LIGHTING

113 Purchase of Services	173,511.00
TOTAL	173,511.00

WASTE COLLECT/DISPOSAL

114 Personal Services	435,537.00
115 Purchase of Services	905,342.00
116 Supplies	63,312.00
117 Other Charges - Expenditure	1,870.00
118 Capital Outlay	0.00
TOTAL	1,406,061.00

HUMAN SERVICES

HEALTH INSPECTION SERVICE

119 Personal Services	292,126.00
120 Purchase of Services	31,970.00
121 Supplies	6,000.00
122 Other Charges - Expenditure	4,220.00
TOTAL	334,316.00



COUNCIL ON AGING

123 Personal Services	156,008.00
124 Purchase of Services	0.00
125 Supplies	3,300.00
126 Other Charges - Expenditure	5,000.00
127 Capital Outlay	0.00
TOTAL	165,308.00

VETERAN'S SERVICES

128 Purchase of Services	33,523.00
129 Other Charges - Expenditure	56,742.00
TOTAL	90,265.00

COMM. ON DISABILITIES

130 Purchase of Services	2,640.00
131 Other Charges - Expenditure	850.00
TOTAL	3,490.00

OTHER HUMAN SERVICES

132 Nauset Workshop	4,300.00
133 Cape Cod Child Development	5,000.00
134 Council On Alcoholism	0.00
135 Consumer Assist Council	550.00
136 Independence House	4,000.00
137 Legal Services	2,500.00
138 Salvation Army	2,000.00
139 Cape Aids Resource	2,500.00
140 Sight Loss Services Inc.	3,000.00
141 Elder Services/Meals	5,000.00
142 Family Pantry	2,800.00
143 Big Brothers/Big Sisters	2,000.00
144 C.C. Council Of Churches	2,500.00
TOTAL	36,150.00

CULTURE AND RECREATION

LIBRARY

145 Personal Services	191,858.00
146 Purchase of Services	46,975.00
147 Supplies	70,780.00
148 Other Charges - Expenditure	114,364.00
149 Capital Outlay	0.00
TOTAL	423,977.00



RECREATION

150 Personal Services	98,562.00
151 Purchase of Services	10,200.00
152 Other Charges - Expenditure	190.00
153 Capital Outlay	0.00
TOTAL	108,952.00

BEACHES

154 Personal Services	498,674.00
155 Purchase of Services	82,560.00
156 Supplies	22,100.00
157 Other Charges - Expenditure	5,150.00
158 Capital Outlay	18,700.00
TOTAL	627,184.00

GOLF

159 Personal Services	1,114,435.00
160 Purchase of Services	260,660.00
161 Supplies	318,700.00
162 Other Charges - Expenditure	8,540.00
163 Capital Outlay	5,000.00
TOTAL	1,707,335.00

HISTORICAL COMMISSION

164 Purchase of Services	1,861.00
165 Supplies	75.00
TOTAL	1,936.00

S. DENNIS HISTORIC DIST. COMM.

166 Personal Services	10,623.44
167 Purchase of Services	150.00
168 Supplies	616.00
169 Capital Outlay	0.00
TOTAL	11,389.00

HISTORICAL DIST-OKHRHD

170 Personal Services	23,808.60
171 Purchase of Services	650.00
172 Supplies	1,159.00
173 Other Charges - Expenditure	529.00
174 Capital Outlay	0.00
TOTAL	26,146.60



DEBT SERVICE

RETIREMENT OF DEBT PRINCIPAL

175 Debt Services	2,259,549.00
TOTAL	2,259,549.00

INTEREST/LONG TERM DEBT

176 Debt Services	833,372.00
TOTAL	833,372.00

INTEREST/SHORT TERM DEBT

177 Debt Services	331,830.00
TOTAL	331,830.00

FRINGE BENEFITS

178 Sick Pay Liability	5,000.00
179 Worker's Compensation	120,000.00
180 Unemployment Insurance	125,740.00
181 Retirement Contrib/Town	1,605,647.00
182 Group Insurance	1,850,451.00
183 Medicare Tax/Town Share	140,262.25
TOTAL	3,847,100.25

GRAND TOTAL	27,180,946.41
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ARTICLE 5. Majority Vote: To indefinitely postpone the article. To see if the Town will vote to approve an annual school budget for the Dennis-Yarmouth Regional School District for the fiscal year beginning July 1, 2007 and to see what sums of money the Town will vote to raise and appropriate or transfer from available funds for the operating expenses of the Dennis-Yarmouth Regional School District for the fiscal year beginning July 1, 2007, and that \$451,268.98 of the total appropriation of \$13,806,856 (including transfers) be contingent upon the successful vote at the May 15, 2007 Annual Town Election to assess additional real estate and personal property taxes in accordance with the provisions of Proposition 2 Ω.

ARTICLE 6. Unanimously Voted: To approve an annual school budget for the Cape Cod Regional Technical High School in the amount of \$11,474,784.00 and to raise and appropriate \$1,080,329 for the operating expenses of the Cape Cod Regional Technical High School system for the fiscal year beginning July 1, 2007.

ARTICLE 7. Voted 199 Yes and 160 No: To transfer \$350,000 from Free Cash to reduce the Tax Rate for the Fiscal Year beginning July 1, 2007.



ARTICLE 8. Unanimously Voted: To raise and appropriate \$65,366.00 to pay for the salaries and compensations of the elected officers:

- 5 Selectmen at \$2,000 each
- 1 Moderator at \$450
- Town Clerk at \$54,916.00

And that the salaries and compensations be fixed as given in this article and further, that all other elected officers serve without compensation.

ARTICLE 9. Unanimously Voted: To transfer \$689,093.48 from Free Cash, transfer \$9,986.52 from the balance of surplus bond proceeds (Article 44 of the May 7, 1996 Annual Town Meeting), transfer \$160,800 from the Golf Capital Improvement Fund, transfer \$157,260 from Cable Receipts Fund and transfer \$54,000 from beach Capital Improvement Fund for a total of \$1,071,140 to pay for the Capital Outlay Items.

1	<u>Beach</u>		
	a. Paving W.D. Beach Parking Lot	<u>\$ 54,000.00</u>	
			\$ 54,000.00
2.	<u>DPW</u>		
	a. Transfer Station Design	\$ 30,000.00	
	b. Replace '96 4wd 1 Ton Dump Truck/Plow	\$ 38,000.00	
	c. Replace '97 4wd 1 Ton Dump Truck/Plow	\$ 38,000.00	
	d. New 10 wheel Dump/Plow/Sander	\$ 189,000.00	
	e. Replace '97 4wd 1 Ton Dump/Truck/Plow	\$ 38,000.00	
	f. Replace UT1 1968 Trailer	<u>\$ 20,000.00</u>	
			\$353,000.00
3.	<u>Engineering</u>		
	a. Used 4wd Pickup Truc	<u>\$ 18,000.00</u>	
			\$ 18,000.00
4.	<u>Fire</u>		
	a. Pumper Lease (2 nd year)	<u>\$154,500.00</u>	
			\$154,500.00
5.	<u>Golf</u>		
	a. Trap Rake	\$ 16,800.00	
	b. Skid Loader	\$ 41,000.00	
	c. Rough Mower	\$ 39,000.00	
	d. Triplex Mower	\$ 28,000.00	
	e. Reel Grinder	\$ 31,000.00	
	f. Tee-time Kiosk	<u>\$ 5,000.00</u>	
			\$160,800.00
6.	<u>Harbors</u>		
	a. Dredging North & South side	<u>\$ 40,000.00</u>	
			\$ 40,000.00



7. <u>MIS</u>		
a. I-Net Equipment	\$157,260.00	
b. FormsMunis	<u>19,580.00</u>	\$176,840.00
8. <u>Police</u>		
a. Firearms Conversion	<u>\$ 40,000.00</u>	\$ 40,000.00
9. <u>Sanitation</u>		
a. Replace '98 100 CY Trailer	<u>\$ 59,000.00</u>	\$ 59,000.00
10 <u>Schools</u>		
a. Ezra H. Baker Security System	<u>\$ 15,000.00</u>	<u>\$ 15,000.00</u>
GRAND TOTAL		\$1,071,140.00

ARTICLE 10. Unanimously Voted: To transfer \$29,012 from the Golf Capital Improvement Fund and transfer \$289,085 from Free Cash for a total of \$318,097 to supplement Fiscal Year 2007 Line Item Appropriations:

a. Town Administrator, Purchase of Services, Line Item #6	\$ 4,000
b. Finance Committee Reserve Fund, Line Item #10	\$ 39,097
c. Central Purchasing, Purchase of Services, Line Item #15	\$ 10,000
d. Central Purchasing, Supplies, Line Item, #16	\$ 75,000
e. Fire Dept., Personal Services, Line Item #70	\$ 175,000
f. Golf Purchase of Services, Line Item #158	\$ 10,000
g. Fringe Benefits, Sick Pay Liability, Line Item #176	<u>\$ 5,000</u>
Total	\$318,097

ARTICLE 11. Unanimously Voted: To transfer \$3,670.79 from Free Cash and transfer \$11,720 from Line Item #180, Group Insurance, in Article 4 of the May 2, 2006 Annual Town Meeting for a total of \$15,390.79 to pay for the prior year's unpaid bills.

1. Cape Cod Emergency Physicians	\$ 19.69
2. Cape Cod Wheelchair Transit	\$ 139.66
3. CVS Pharmacy	\$ 2,741.45
4. MA Anesthesia, Corp.	\$ 38.90
5. ProSport Orthopedic	\$ 550.00
6. Surgi-Care, Inc.	\$ 31.24
7. The Cardiovascular Specialist	\$ 149.85
8. Dennis Firefighters Co-pay	<u>\$ 11,720.00</u>
TOTAL	\$15,390.79

ARTICLE 12. Unanimously Voted: To re-authorize for Fiscal Year 2008 the crediting of fees or charges to the council-on-aging revolving fund, pursuant to MGL Chapter 44, Section 53E Ω for expenditure by the Director of the Council-on-Aging, up to a limit of \$50,000.00 during Fiscal Year 2008, providing a means by which fees or charges received in connection with a Council on



Aging program or activity , may after receipt, be applied directly and without further appropriation to support that program or activity.

ARTICLE 13. Unanimously Voted: To re-authorize for Fiscal Year 2008 the crediting of fees, fines or charges to the Town Library Revolving Fund, pursuant to MGL Chapter 44, Section 53E 1/2 , providing for a means by which fees, fines or charges received in connection with a Town Library program or activity may, after receipt, be applied directly and without further appropriation to support the program or activity, for expenditure by the Library Director up to a limit of \$3,000.00 during Fiscal Year 2008.

ARTICLE 14. Unanimously Voted: To re-authorize the establishment of a Board of Health Medicare Reimbursement Resolving Fund, as established by vote of the Dennis Annual Town Meeting on May 33, 2005, Article 18, pursuant to MGL Chapter 44, Section 53E Ω, providing for a means by which reimbursements received from Medicare for flu shots may, after receipt, be applied directly and without further appropriation to the purchase of additional vaccine or other medical supplies, and costs associated with providing volunteer management and clinical support, by the Health Director up to a limit of twenty thousand dollars (\$20,000) during Fiscal Year 2008.

ARTICLE 15. Majority Vote: To establish a Golf Department Revolving Fund pursuant to MGL Chapter 44,Section 53D by which Golf Course Pro-Shops fees or charges may be applied directly, without further appropriation, to support the operations of the Golf Pro-shops, for expenditure by the Golf Director, and further, that the unreserved fund balance shall not exceed \$10,000 at the close of each Fiscal Year 2008, and any such amount in excess of \$10,000 shall be paid into the Town Treasury.

ARTICLE 16. Unanimously Voted: To authorize the Board of Selectmen to enter into a five (5) year lease agreement with a contractor for the purpose of leasing golf carts at the Dennis Pines and Highland Golf Courses pursuant to Massachusetts General Laws Chapter 30B.

ARTICLE 17. Unanimously Voted: To authorize the Board of Selectmen to enter into a five (5) year lease agreement with a contractor or contractors for the operation of the restaurant facilities at the Dennis Pines and Highlands Golf Courses pursuant to Massachusetts General Laws Chapter 30B.

ARTICLE 18. Majority Vote: In accordance with the Selectmen's Fee Limitation By-Law, to establish a new Annual Non-Resident Golf Membership Fee in the amount of \$2,500, and to authorize the Board of Selectmen to make rules and regulations related to this membership category, and revise said fee from time to time subject to the limitations of said fee limitation by-law.

ARTICLE 19. Majority Vote: In accordance with the Selectmen's Fee Limitation By-law, to establish a new Minimum Golf Restaurant and Golf Pro



Shop initial sales charge of \$5.00 each, for non-member sponsored Golf tournaments of sixty (60) players or more, and to authorize the Board of Selectmen to make rules and regulations regarding said charges, and to revise same from time to time, in accordance with said fee limitation by-law.

ARTICLE 20. Unanimously Voted: To transfer \$13,860 from Article 2 of the September 1998 Special Town Meeting, to cover the costs associated with the purchase and installation of a new Pump at the Dennis Highlands Golf Course.

ARTICLE 21. Unanimously Voted: To transfer \$13,000 from Free Cash and transfer \$82,500 from Article 4, Line Item #5, Town Administrator Settlements of the May 2, 2006 Annual Town Meeting to fund the provisions of a collective bargaining agreement between the town and AFSCME Council 93, Local 2977 Union for Fiscal Year 2007

ARTICLE 22. Unanimously Voted: To transfer \$83,000 from Article 4, Line Item #5, Town Administrator Settlements of the May 8, 2007 Annual Town meeting to fund a collective bargaining agreement between the Town and AFSCME Council 93, Local 2977 Union for Fiscal Year 2008.

ARTICLE 23. Unanimously Voted: To transfer \$5,000 from Free Cash to pay for the materials and costs of conducting Dennis Police Department Exams.

ARTICLE 24. Unanimously Voted: To transfer \$27,000 from free cash to pay for Medical Bills associated with a claim under the provisions of MGL Chapter 41, Section 100F (injured firefighter).

ARTICLE 25. Majority Vote: As authorized, under the provisions of MGL Chapter 44, Section 20, to transfer \$52,449 from Article 22 of the May 2, 2000 Annual Town Meeting, said balance of funds to be used to reduce the costs of building a New Police Station.

ARTICLE 26. Henry Kelley, Chairman of the Community Preservation Committee reported that there are no new projects being sponsored by the Committee and that the objective is to use current available funds to pay off fully the outstanding balances of mainly the Bass River Park, the Welch property, Crowe's Pasture and the pending Prue purchase. The Town will undertake absolutely no bonded indebtedness on these big purchases.

ARTICLE 27. Unanimously Voted: To transfer \$814,000 from the Community Preservation undesignated Reserve Fund for the payment of principal costs for acquisition of the Howland Property, authorized under Article 1 of the October 18, 2005 Special Town Meeting.

ARTICLE 28. Unanimously Voted: To transfer \$225,000 from the Community Preservation open space fund for the payment of principal costs for the acquisition of the Prue Property, authorized under Article 1 of the September 26, 2006 Special Town Meeting.



ARTICLE 29. Unanimously Voted: To transfer \$157,000 from the Community Preservation Open Space Fund for the payment of principal costs for the acquisition of the Welch Property, authorized under Article 43 of the May 3, 2005 Annual Town Meeting.

ARTICLE 30. Unanimously Voted: To transfer \$43,824.49 from the Community Preservation undesignated reserve fund to Line Item #175, Short-term Debt-interest, under Article 4, of the May 2, 2006 Annual Town Meeting to pay for the short-term borrowing costs of the Howland and Prue properties.

ARTICLE 31. Unanimously Voted: To approve a budget for the Community Preservation Committee for Fiscal Year 2008 in the amount of \$1,600,000 and appropriate the following amounts from the Community Preservation Fund:

1. 10% Reserve for Community Housing	\$160,000
2. 10% Reserve for Open Space	160,000
3. 10% Reserve for Historic Preservation	160,000
4. Debt Service	827,736
5. Committee Expenses	40,000
6. Reserve for Future Appropriation	252,264
Total	\$1,600,000

ARTICLE 32. Unanimously Voted: To establish the Donald P. Trepte Scholarship Trust Fund, to accept gifts donated for that purpose, and to authorize the Board of Selectmen to establish a scholarship committee to make awards of financial aid to be used for post-secondary education to academically qualified Dennis students who may be selected based on meritorious achievements in the areas of, but not limited to, academic performance, participation in extra-curricular activities, and citizenship activities in the community. Any amounts donated to the scholarship fund or educational fund shall be deposited in a special account in the general treasury and shall be in the custody of the Town Treasurer who shall invest said funds subject to the same limitations applicable to municipal trust fund investments. The scholarship committee may distribute financial aid from the interest earned on the fund, without further appropriation. No principal of the fund may be transferred, expended or awarded without the approval of Town Meeting.

ARTICLE 33. Unanimously Voted: To rescind the remaining balance of \$100,000 from the original \$200,000 borrowing authorization voted under Article 18 of the September 21, 2004 Special Town Meeting for the Massachusetts Water Pollution Trust Septic Loan Program, pursuant to Massachusetts General Laws Chapter 29C, Section 9.

ARTICLE 34. Majority Vote: To establish a new fee of Two Dollars per foot (\$2.00/ft.) applicable to owners of dry stored and launched boats (commonly referred to as rack stored boats), and a portion of said fee shall be deposited in the Town of Dennis Waterways Dredge Fund, and further, to



authorize the Board of Selectmen to revise said fee from time to time subject to the limitations of said Fee Limitation By-Law.

ARTICLE 35. Majority Vote: To authorize the Board of Selectmen to seek special legislation to establish a Waterways Dredge and Maintenance Program Receipts Reserved/Capital Improvements fund. There shall be deposited into the fund, without further appropriation, a portion of the fees collected from the following: 1) Two Dollars per foot (\$2.00/ft) of the existing fee for rental of municipal slips; 2) Two Dollars per foot (\$2.00/ft) in addition to the existing fee for boats utilizing private docks;)3) One Dollar (\$1.00) in addition to the existing fee for the daily parking of vehicles and trailers and Five Dollars (\$5.00) in addition to the existing fee for the seasonal sticker for parking of vehicles with boat trailers; and 4) a new fee of Two Dollars per foot (\$2.00/ft) for owners of dry stored launched boats (commonly referred to as rack stored boats). Appropriations from said fund may be made at an annual or special town meeting to pay for the dredging of navigable waterways or harbors or miscellaneous expenses relative thereto.

The Board of Selectmen may, if authorized by by-law, increase or decrease the portion of the above noted fees. The Dennis Waterways Dredge Fund shall be maintained by the Town Treasurer as a separate account, subject to any applicable provision MGL Chapter 44, and any interest accrued shall be credited to and become part of said Fund.

ARTICLE 36. Unanimously Voted: To authorize the Board of Selectmen to establish a Bass River Park Receipts Reserved for Appropriation fund as authorized by MGL Chapter 40, Section 5F. There shall be deposited into the fund, the fees collected from all municipal charges for the use of the facilities at the Bass River Park and park waterfront, and appropriations from said fund shall only be made for park and waterway related improvements and maintenance, including but not limited to, walkways, piers, docks, dredging, revetments, etc.

ARTICLE 37. Unanimously Voted: To accept the provisions of Chapter 184, Section 51 of the Acts of 2002, which amends MGL Chapter 59, Section 5, Clause 41C, and authorizes the Town to adjust the eligibility requirements for Clause 41C Property Tax Exemptions as follows: 1) reducing the requisite age of any eligible person from 70 to 65; 2) increases the qualifying income limit from the current amount of \$13,000 to \$20,000 for a single person, and from the current amount of \$15,000 to \$30,000 for a married couple; 4) increases the qualifying assets limit from \$28,000 for a single person to \$40,000, and from \$30,000 of combined assets for a married couple to \$55,000; all of said eligibility requirements to become effective for the fiscal year beginning July 1, 2007.

ARTICLE 38. Unanimously Voted: To authorize the Board of Selectmen to accept easements from the following property owners: Alfred Stephens



and Muriel I. Stephens, Franklin M. Warren III and Eileen J. Warren, Anne M. Donahue and Janice M. Donahue, Paul H. Watson, Emil F. Tobias and Marian H. Tobias, Carl G. Hyde and Sharon H. Hyde, Donald C. Gregalis and Dianne M. Gregalis, Stella L. Dery, Trustee of B.R. Realty Trust, and Gregory J. Iodice and Sheila J. Iodice, for the construction of a sidewalk along Route 134 in South Dennis, as shown as Open Space Lots B & C on plan entitled "Subdivision Plan of Land in East Dennis, Mass. For Henry H. Sears, Et Ali" dated June 21, 1978 and recorded with Barnstable County Registry of Deeds in Plan Book 327, Page 69 and more particularly described on plan entitled "Plan of Sidewalk Easement at Homer Lane in Dennis, Mass. For the Town of Dennis" dated July 19, 2006, prepared by Paul E. Sweetser, Professional Land Surveyor, P.O. Box 1146 Dennisport, MA 02639, a copy of which is on file with the Town Clerk

ARTICLE 39. Unanimously Voted: To indefinitely postpone action on this article.

To see if the Town will vote to accept the alteration of the layout of a section of a county way known as Bridge Street, by including in said land shown as "Areas of Taking" on a plan entitled "Plan of Land showing Bridge Street, Dennis, MA, prepared for the Town of Dennis Engineering Department, March 12, 2007", as prepared by Outermost Land Survey, Inc., One Ellis Landing Road, Brewster, MA, (the "Plan") a copy of which is on file in the Office of the Town Clerk, and to acquire by gift, purchase, eminent domain or otherwise, easements to use the Areas of Taking for all the purposes for which public ways are used in the Town of Dennis and to raise and appropriate or transfer from available funds a sum of money to pay for acquisition costs and improvements to said Bridge Street, or take any other action relative thereto.

Unanimously Voted: To advance Article 53, as it speaks to the same issue.

ARTICLE 53. Unanimously Voted: To appropriate \$125,000 from funds allocated or to be allocated by the Commonwealth of Massachusetts in accordance with Chapter 122 of the Acts of 2006 for the replacement of a culvert on Bridge Street in Dennis, and to authorize the Board of Selectmen to accept and enter into a contract for expenditure of said funds.

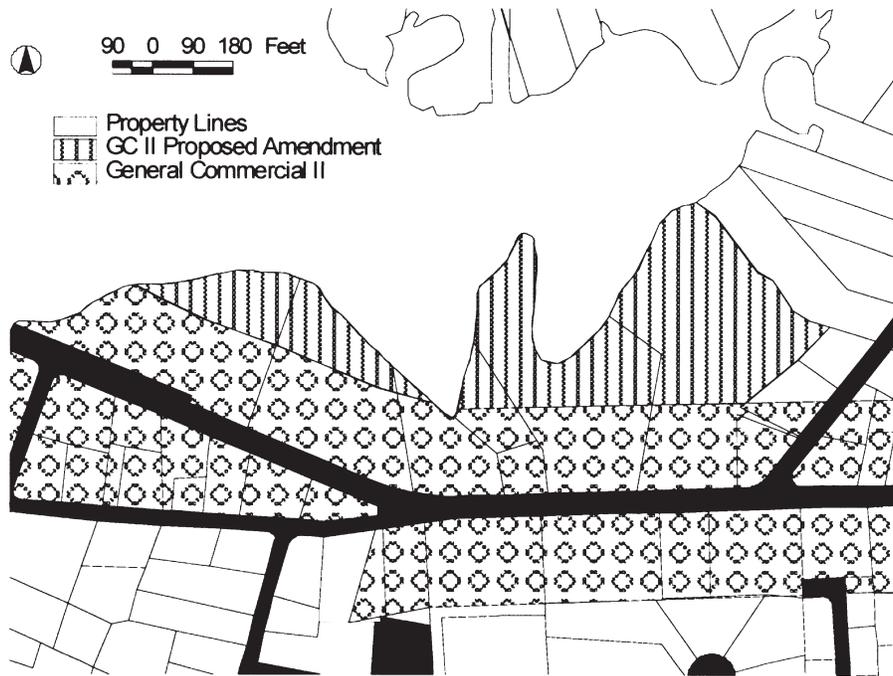
ARTICLE 40. Unanimously Voted: To indefinitely postpone the article to see if the Town will vote to amend the Town Code, Chapter 111, (Historic District) under Section 111-6, Paragraph B(4), by deleting the wording in its entirety, and replacing it with the following: "Open picket, rail, split rail or other types of fences which from time to time the Commission may deem suitable, not exceeding four (4) feet in height above the finish grade, comprised of natural materials but positively no vinyl or synthetic materials.

ARTICLE 41. Majority Vote: To see if the Town will vote to amend the Town Code under Chapter 151, Signs, and delete said Chapter 151 in its



entirety and replace it with a new Chapter 151, Signs, to be known as the “Sign Code”, the complete text of which is on file with the Town Clerk and posted in the Planning & Appeals Office.

ARTICLE 42. Unanimously Voted: To amend the Dennis Zoning Map by changing the zoning in West Dennis between Route 28 and the Bass River from R-40 to GC-11, as noted on the map.



ARTICLE 43. Unanimously Voted: To indefinitely postpone the Article. To see if the Town will vote to amend the Town Code, Chapter 113, Housing Space and Use By-Law, as follows:

Amend Section 113-3, Annual Fee, by deleting the current third sentence and adding the following language: “The Certificate of Registration shall be renewed annually, not later than March 31st of each year. In addition, if a Certificate of Registration is not to be renewed (because a property is being withdrawn from the rental market), then notice of the owner’s intention not to renew shall be filed, in writing, with the Board of Health, not later than March 31st. Failure to obtain an initial Certificate of Registration before renting or leasing property or failure to timely renew the Certificate of Registration annually or failure to timely notify the Board of Health that the Certificate will not be renewed as the property in question has been withdrawn from the rental market or failure to post a current Certificate of Registration, as required hereunder, shall constitute a violation of this By-Law and shall be punishable as provided for in Section V.”



ARTICLE 44. Voted 151 Yes and 119 No: To amend the Town Code by deleting Chapter 61, Buildings, Demolition of Buildings Over 75 Years Old, in its entirety and in place thereof, adopt the following by-law:

DEMOLITION DELAY BY-LAW

§ 61-1. Purpose.

The purpose of this bylaw is to preserve and protect historically and architecturally significant buildings within the Town of Dennis from demolition; to encourage owners of such buildings to explore and develop alternatives to such demolition; and to seek out persons or entities willing to purchase, preserve, rehabilitate, or restore such buildings, or to relocate the building to another site, preferably within the Town of Dennis.

§ 61-2. Definitions.

1. Alteration – any exterior change that will modify the architectural or historical significance of a building.

2. Applicant – The record owner(s) of the property upon which the Building or structure proposed for Demolition is situated, or the duly authorized agent or representative of the record owner(s). If the Applicant is an agent or representative the signed written authorization of the record owner(s) must be included on, or accompany, the Application.

3. Application – a document seeking permission for the Demolition of a Building and which meets the requirements of §61-3-2.

4. Building – any structure or other combination of materials having a roof and a permanent foundation forming a shelter for persons, animals or property, including any portion of such structure, other than its interior.

5. Building Commissioner – the Building Commissioner of the Town of Dennis or his or her designee.

6. Commission – the Dennis Historical Commission.

7. Delay Period – a twelve (12) month period following the receipt of the Application by the Commission. If the Commission determines that the Building is a Preferably Preserved Significant Building, a Demolition Permit shall not be issued during this time period, except as provided in §61-3-4, or §61-5 of this bylaw.

8. Demolition – any act of moving, pulling down, destroying, removing, dismantling or razing a Building, or commencing the work of moving, or of total or substantial destruction (25% or more of the exterior) of a building, excluding ordinary maintenance and/or repair.

9. Demolition permit – the permit issued by the Building Commissioner for the Demolition of a Building, excluding a Building Permit issued solely for the Demolition of the interior of a Building.



10. Preferably Preserved Significant Building – any historically or architecturally Significant Building, the preservation, rather than the Demolition of which, the Commission determines to be in the public interest.

11. Significant Building – any Building in the Town of Dennis which is, in whole or in part (at least 25%) of indeterminate age or is 75 years old or more, and which meets one or more of the following criteria:

- a. The Building is listed on, or is within an area listed on, or has been determined to be eligible for listing on the National Register of Historic Places.
- b. The Building is listed on, or is within an area listed on, or has been determined to be eligible for listing on the State Register of Historic Places.
- c. The Commission has determined by a majority vote, that the Building is importantly associated with one or more historic persons or events, or with the broad architectural, cultural, political, economic or social history of the Town of Dennis or the Commonwealth of Massachusetts.
- d. The Commission has determined by a majority vote, that the Building is historically or architecturally important in terms of period, style, method of building construction or association with a recognized architect or builder.

§ 61-3. Procedure.

1. No Demolition Permit for a Building or any portion thereof, which is in whole or in part of indeterminate age or is 75 years old or more shall be issued without following the provisions of this bylaw. If a Building is of unknown age it shall be assumed to be over 75 years old.

2. An Applicant proposing to demolish a Building, or any portion thereof, subject to this bylaw shall file an Application containing the following information:

- a. the address of the Building proposed to be demolished;
- b. the owner's name, address and telephone number;
- c. the building owner's assent to the filing of the Application if the Applicant is not the Building owner;
- d. a description of the Building;
- e. a written history of the property if known;
- f. the reason for requesting a Demolition Permit;
- g. a brief description of the proposed reuse, reconstruction or replacement of the Building, or portion thereof; and,
- h. a photograph or photographs of the Building.



3. If an Application for Demolition is received by the Commission for a Building located within either the South Dennis Historical District or the Old King's Highway Regional Historic District, then the Commission shall first refer the Application to the South Dennis Historic District Commission or the Old King's Highway Regional Historic Committee. If the Application for Demolition is refused by one of these entities, no further review is necessary. If the Application to demolish is approved, the provisions of this bylaw shall then be followed.

4. After receiving an Application for a Demolition permit which may be covered by this bylaw, or having received an approval to Demolish from the South Dennis Historic District or the Old King's Highway Regional Historic District:

- a. The Commission shall within twenty (20) business days of the receipt of the Application inform the Applicant, the Building Commissioner, and the Town Clerk whether the Building or structure in question is a Significant Building and therefore subject to the hearing process for a determination of whether the Building is Preferably Preserved.
- b. If the Commission's initial determination is in the negative, or if the Commission fails to notify the Applicant, the Building Commissioner and the Town Clerk of its initial determination within the said twenty (20) business days, the Building Commissioner may, subject to the State Building Code and any other applicable law, rules and regulations, issue a Demolition Permit.
- c. If the Commission's initial determination is positive (i.e., that the Building is a Significant Building) and the Commission conforms to the notice requirements set forth above, no Demolition Permit may be issued at this time; and the Commission shall proceed under subparagraph d to notice and conduct a public hearing to determine whether the Significant Building is Preferably Preserved.
- d. The Commission shall, within thirty (30) days of its initial determination that a Building is a Significant Building, conduct a public hearing to determine whether the Significant Building is Preferably Preserved. Public notice of the time, place and purpose of the hearing shall be posted in a conspicuous place in the Town Office and published in a local newspaper not less than ten (10) business days prior to the date of said hearing. Said notice shall identify the street address of the subject Building. A copy of said notice shall be mailed to the Applicant and to the record owner if different from the Applicant, the Building Commissioner and Town Clerk
- e. At the public hearing the Commission shall:



- i. Take testimony and other evidence regarding whether the proposed Demolition would result in a detrimental loss to the historic or architectural heritage or resources of the Town.
 - ii. Determine, based on the evidence, whether the Significant Building is Preferably Preserved.
 - iii. Determine whether the work to be done will materially diminish the historical or architectural significance of the Significant Building, if less than a complete Demolition or exterior alteration is proposed.
 - iv. Explore alternatives to the proposed Demolition.
- f. The Commission shall close the public hearing and make a decision as to whether the Significant Building is Preferably Preserved within fourteen (14) business days of the close of the public hearing, unless the Commission and the Applicant mutually agree, in writing, that the time between the closing the public hearing and making the determination may be extended.
 - g. If the Commission determines that the Significant Building is one that is not Preferably Preserved, the Commission shall so notify the Applicant, the Building Commissioner, and the Town Clerk in writing no later than seven (7) business days following the date of the determination. The Building Commissioner may then issue a Demolition Permit.
 - h. If the Commission determines that the building is Preferably Preserved, the Commission shall notify the Applicant, the Building Commissioner, and the Town Clerk in writing no later than seven (7) business days after making the determination. No Demolition Permit may then be issued for a period of twelve (12) months from the date the application was received by the Commission, unless otherwise agreed to by the Commission in writing or unless the Commission fails to provide the required notice, and subject to emergency conditions that may be determined to exist by the Building Commissioner under state law.
 - i. If the Commission fails to provide the required notice of its determination, within the time period specified then the Building Commissioner may issue a Demolition Permit.
 - j. The Building Commissioner may issue a Demolition Permit for a Preferably Preserved Significant Building at any time after receipt of written notice from the Commission stating that the Commission is satisfied that the Applicant has made a reasonable, good faith and continuing but unsuccessful effort to find a way to preserve, rehabilitate, remove or restore the subject Building, including efforts to find a person or entity willing to purchase the Building or structure and undertake rehabilitation, adaptive reuse, preservation, restoration or moving of



the Building; and that there is no reasonable likelihood that such a person or entity will be found; or that the Applicant has agreed to accept a Demolition Permit with specific conditions approved by the Commission.

- k. Any person aggrieved by a decision of the Commission under this bylaw may appeal the determination to the Board of Selectmen by filing a written request for review with the Board of Selectmen. The request for review shall be received by the Board of Selectmen and the Town Clerk's Office within seven (7) business days of the date of said Commission's determination and a copy of the request shall be provided to the Applicant, Building Commissioner and the Commission.

The Board of Selectmen shall hold a public hearing and issue its determination within forty-five (45) business days from the date of said Commission's determination. Public notice of the time, place and purpose of the hearing shall be posted in a conspicuous place at Town Office and published in a local newspaper not less than ten (10) business days prior to the date of the scheduled public hearing. Said notice shall identify the street address of the subject Building. A copy of the public hearing notice shall be mailed to the Applicant and record owner if different from the Applicant, the Building Commissioner and Commission.

§ 61-4. Administration.

The Commission may adopt such rules and regulations as are necessary to administer the terms of this bylaw.

§ 61-5. Emergency Demolition.

No provision of this By-law shall be interpreted or applied so as to conflict with the provisions set forth under G. L. c.143 and the State Building Code, regarding emergency Demolition procedures. The Commission may request the Applicant to provide the Building Commissioner with an independent evaluation from a structural engineer, qualified in evaluating historic structures, as to the structural soundness of the subject Building.

§ 61-6. Enforcement and Remedies.

1. The Town, by and through the Commission and/or the Building Commissioner shall have the authority to enforce this bylaw.

2. Any person who violates this bylaw by demolishing a Building without first obtaining a Demolition Permit in accordance with the provisions of this bylaw shall be punished by a fine of three hundred dollars (\$300.00). Each day the violation exists shall constitute a separate offense until restoration of the demolished building is completed.

3. If a Significant Building that is unoccupied and not properly secured to the satisfaction of the Building Commissioner is destroyed by fire or other causes, it may be considered voluntary Demolition, in violation of this bylaw.



4. If a Significant Building subject to this bylaw is demolished without first obtaining a Demolition Permit, no Building Permit shall be issued for a period of twelve (12) months from the date of the Demolition on the subject parcel of land unless the building permit is for the reconstruction of the original structure.

§ 61-7. Historic Districts Act.

Nothing in this bylaw shall be deemed to conflict with the provisions of the Historic Districts Act, Massachusetts General Law Chapter 40C. If any of the provisions of this law so conflict, that act will prevail.

§ 61-8. Severability.

If any section, paragraph or part of this bylaw be for any reason declared invalid or unconstitutional by a court of competent jurisdiction, every other section, paragraph and part shall continue in full force and effect.

§ 61-9. Authority to Grant Extensions.

For good cause shown, the Building Commissioner shall have the authority to grant a written extension of the time limits established by this bylaw.

ARTICLE 45. Unanimously Voted: To indefinitely postpone action on this article. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to fund an agreement with NTI Group, Inc. which will provide the Town with a communication service called "Connect CTY".

ARTICLE 46. Unanimously Voted: To indefinitely postpone the article. To see if the Town will accept the provisions of Chapter 32B, Section 9D, to provide for the Town payment of one-half the premium costs payable by the surviving spouse of an employee or retired employee for group general or blanket hospital, surgical, medical, dental or other health insurance.

ARTICLE 47. Defeated by majority vote: To see if the Town will vote and appropriate or transfer \$16,000.00 to fund the fireworks display during the Dennis Summerfest in August, 2007, including all ancillary services associated with such fireworks (including without limitation, fire and police).

ARTICLE 48. Defeated by majority vote: To see if the Town will vote to transfer from the unexpended balance of Article 28 of the May 2006 Annual Town Meeting the amount of \$8,000 to fund the Dennis Summerfest activities in August 2007, including but not limited to, expenses relating to advertising, bus shuttle promotions, such as bands, dances, chalk art, craft fairs, antique car motorcade, other activities, and all ancillary services associated with such activities (including without limitation, fire and police).

ARTICLE 49. Unanimously Voted: To refer the matter to the Human Services Advisory Committee.

The Cape Cod Medical Reserve Corps (CCMRC) is petitioning the Town of Dennis to have an article brought before the town meeting to see if the Town will vote to support annually funding a portion of the CCMRC operating



budget based proportionately on population @ \$0.30 per resident (i.e. 200 census 15,973 x \$0.30 = \$4,792) or take any other action relative thereto. We petition the Town to use the Medicare/Medicaid Reimbursement revolving fund to dedicate funds to the Medical Reserve Corps to offset costs associated with providing volunteer management and clinical & support volunteers in times of disaster as well as providing assistance during ongoing public health initiatives.

Fiscal Impact: Dedicated funds will offset the costs associated with providing volunteer support to the Town creating a potential cost savings of approximately \$106,800 for a 48 hours response to a public health disaster (\$18.00/hr x 75 volunteers per 12 hour shift + \$35.00/hr x 25 clinical volunteers per 12 hour shift). 2006 cost saving to the Town during the 'EDS drill' have been calculated at approximately \$10,000.

Background: The Cape Cod Medical Reserve Corps (CCMRC) is a regional organization established in 2002 to provide volunteer health care and supporting volunteers responding to disasters when the existing systems become overwhelmed. The Medical Reserve Corps recruits, trains, credentials and deploys volunteers at the request of communities and other organizations. As a local asset, the Cape Cod Medical Reserve Corps can respond to public health disasters such as influenza pandemic or infectious disease exposure necessitating the opening of Town emergency dispensing sites and upon receipt of pharmaceuticals/supplies, to enable 80% of the Town residents to receive vaccine or medication within 48 hours. It can also provide volunteer clinical support and others to local shelters during inclement weather and other times when shelters may need to be opened. The CCMRC is a project of the Dennis Church of the Nazarene, a 501C3 non profit organization. Cheryl Bushnell, RN MS is the Director (508.394.6811 or 508.737.7346) and the annual operating budget for the CCMRC is \$185,000.

ARTICLE 50. Unanimously Voted: To indefinitely postpone the article. To see if the Town will vote to appropriate \$50,000 for the installation of a solar energy system on Dennis Town Hall.

ARTICLE 51. Unanimously Voted: To indefinitely postpone the article. To see if the Town will vote to amend the South Dennis Historic District By-Law by deleting Dutch's Way from the boundaries of the Historic District, or take any action relative thereto.

ARTICLE 52. Unanimously Voted: To indefinitely postpone the article.

To Petition the Dennis Board of Selectmen to Seek Legislation to Redistrict the Old Kings Highway Historical District, and to set a Standard of Rules and Guidelines for the Old Kings Highway Historical Committee to follow.

Advanced Article 53 by Unanimous Vote to Article 39.



ARTICLE 54. Unanimously Voted: To indefinitely postpone the article. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to be deposited in the Capital Improvements Fund.

It was unanimously voted to adjourn (dissolve) the meeting at 9:51 p.m. on May 8, 2007.



Annual Town Election

Tuesday, May 15, 2007

Agreeable to the Warrant, the inhabitants of the Town of Dennis qualified to vote in elections met at the various Precincts in the following places:

PRECINCTS

- | | |
|---|--------------------------------|
| 1. Carleton Hall | Mary Julian, Warden |
| 2. Dennis Senior Center | Betty Sue Parker, Warden |
| 3. Dennis Public Library | Nancy Porteus, Acting Warden |
| 4. 1867 West Dennis Graded School House | Phyllis Horton, Warden |
| 5. Nathaniel H. Wixon Middle School | Sandra Josselyn, Acting Warden |

in said Dennis on Tuesday, May 15, 2007. The polls were declared open at 7:00 a.m. and closed at 8:00 p.m. The Wardens of each of the five precincts brought the results of the balloting to the Town Clerk's Office for recording.

Total Vote Cast: 1,712 (15.21%)

Precincts	1	2	3	4	5	Total
Selectman for Three Years – Vote for not more than TWO						
* Paul R. McCormick	345	366	164	291	185	1351
* Sheryl A. McMahon	308	317	146	262	172	1205
Write-Ins	5	10	3	13	4	35
Blanks	184	251	107	178	113	833
Total	842	944	420	744	474	3424

Moderator for Three Years – Vote for not more than ONE

* Robert C. Chamberlain	317	348	168	282	165	1280
Write-Ins	4	5	4	6	9	28
Blanks	100	119	38	84	63	404
Total	421	472	210	372	237	1712

Constable for Three Years – Vote for not more than THREE

* William G. Johansen	285	308	150	252	158	1153
* Thomas F. Martin	318	329	152	268	173	1240
* George D. Sawyer	280	301	145	236	151	1113
Write-Ins	1	5	1	11	0	18
Blanks	379	473	182	349	229	1612
Total	1263	1416	630	1116	711	5136



Precincts	1	2	3	4	5	Total
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**Dennis-Yarmouth Regional School Committee for Three Years –
Vote for not more than ONE**

* Maryellen McDonagh-Angelone	315	347	169	277	166	1274
Write-Ins	1	2	1	9	4	17
Blanks	105	123	40	86	67	421
Total	421	472	210	372	237	1712

Dennis Housing Authority – Vote for not more than ONE

* James E. O’Neil	299	316	155	244	159	1173
Paul Corcoran	21	32	17	53	21	144
Write-Ins	0	0	3	0	0	3
Blanks	101	124	35	75	57	392
Total	421	472	210	372	237	1712

**Old Kings Highway Regional Historic District Commissioner for Four
Years – Vote for not more than ONE**

* Peter T. Lomenzo, Jr.	313	334	0	0	160	807
Write-Ins	8	7	0	0	3	18
Blanks	100	131	0	0	74	305
Totals	421	472	0	0	237	1130

Question 1

Shall the Town of Dennis be allowed to assess an additional \$895,881 in real estate and personal property taxes for the purposes of funding a portion of the general operating budget of the Town for the fiscal year beginning July 1, 2007?

Yes	207	215	107	179	109	817
* No	212	250	100	185	125	872
Blanks	2	7	3	8	3	23
Total	421	472	210	372	237	1712

Question 2

Shall the Town of Dennis be allowed to assess an additional \$451,268.98 in real estate and personal property taxes for the purposes of funding a portion of the Town’s share of the operating expenses of the Dennis-Yarmouth Regional School District for the fiscal year beginning July 1, 2007?

Yes	160	172	77	135	87	631
* No	233	278	120	221	134	986
Blanks	28	22	13	16	16	95
Total	421	472	210	372	237	1712



Precincts	1	2	3	4	5	Total
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Question 3

Shall the Town of Dennis vote to support H.R. 808, an act to establish a Department of Peace and Nonviolence?

A positive vote will cause notice to be relayed to the United States Congress and Senate.

Yes	170	193	92	141	101	697
* No	230	252	108	211	128	929
Blanks	21	27	10	20	8	86
Total	421	472	210	372	237	1712

*Voted



Special Town Election

Tuesday, January 30, 2007

Agreeable to the Warrant, the Inhabitants of Dennis qualified to vote in elections, met at the following voting places:

PRECINCTS

- | | |
|--|--------------------------------|
| 1. Dennis, Carleton Hall | Barbara Trepte, Acting Warden |
| 2. East Dennis, Dennis Senior Center | Irene Scaltsas, Acting Warden |
| 3. Dennisport, V.I.C. Hall | John M. Kelly, Warden |
| 4. W. Dennis, W. Dennis Graded School House | Phyllis Horton, Warden |
| 5. S. Dennis, Nathaniel H. Wixon Middle School | Sandra Josselyn, Acting Warden |

The polls were open at 7:00 a.m. in each precinct and closed at 8:00 p.m. The Wardens of each of the five precincts brought the results of the balloting to the Town Clerk's Office for tallying and recording.

Total Vote Cast: 1,360 (11%)

Precincts	1	2	3	4	5	Total
Selectman to fill unexpired term						
Peter J. Aspesi	139	157	79	125	61	561
* Heidi S. Schadt	237	211	74	132	117	771
Blanks	8	6	2	4	8	28
Totals	384	374	155	261	186	1360

* Voted



Special Town Election

Tuesday, July 10, 2007

Agreeable to the Warrant, the Inhabitants of Dennis qualified to vote in elections, met at the following voting places:

PRECINCTS

- | | |
|--|--------------------------|
| 1. Dennis, Carleton Hall | Mary Julian, Warden |
| 2. East Dennis, Dennis Senior Center | Betty Sue Parker, Warden |
| 3. Dennisport, V.I.C. Hall | John M. Kelly, Warden |
| 4. W. Dennis, W. Dennis Graded School House | Ruth Derick, Warden |
| 5. S. Dennis, Nathaniel H. Wixon Middle School | Doris Upton, Warden |

The polls were open at 7:00 a.m. in each precinct and closed at 8:00 p.m. The Wardens of each of the five precincts brought the results of the balloting to the Town Clerk's Office for tallying and recording.

Total Vote Cast: 1,899 (16.76%)

Precincts	1	2	3	4	5	Total
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Question 1: Shall the Town of Dennis be allowed to assess an additional \$242,314.98 in real estate and personal property taxes for the purposes of funding a portion of the Town's share of the operating expenses of the Dennis-Yarmouth Regional School District for the fiscal year beginning July 1, 2007?

* Yes	323	312	112	215	197	1159
No	198	181	97	149	114	739
Blank	0	0	0	1	0	1
Total	521	493	209	365	311	1899

*Voted



Special Town Meeting

June 19, 2007

Robert C. Chamberlain, Moderator, called the Special Town Meeting held at the Nathaniel H. Wixon Middle School to order at 7:00 p.m. He declared a quorum present and noted that the Warrant had been posted by William Johansen, Constable. Tellers were Robert Kosco, Michael Mahoney, Herbert Goldberg, George Macdonald, Paul Corcoran and Thomas Perrino, Head Teller.

On motion of finance Committee Chairman, James Plath, duly seconded, it was unanimously voted to waive the formal reading of the Warrant.

Moderator Chamberlain asked the assembly to kindly rise and salute the flag.

ARTICLE 1. Majority Vote: To approve the article exactly as printed in the warrant. To amend its vote on Article 9 of the May 8, 2007 Annual Town Meeting, by rescinding its vote on Item 2d. to approve the purchase of a New 10 Wheel Dump/Plow/Sander Truck for the Department of Public Works (\$189,000).

ARTICLE 2. Voted 316 yes to 16 no to approve a Fiscal Year 2008 Town Budget in the amount of \$26,614,646.41, and that said amount be appropriated as follows:

OPERATING BUDGET FY 2008

GENERAL GOVERNMENT

SELECTMEN

1	Personal Services	0.00
2	Purchase of Services	10,468.00
3	Other Charges – Expenditure	8,000.00
	TOTAL	18,468.00

TOWN ADMINISTRATOR

4	Personal Services	412,767.00
5	Settlements	103,500.00
6	Purchase of Services	13,875.00
7	Other Charges - Expenditure	4,350.00
	TOTAL	534,492.00

FINANCE COMMITTEE

8	Purchase of Services	1,500.00
9	Other Charges - Expenditure	2,700.00
10	Reserve Fund	130,000.00
	TOTAL	134,200.00



ACCOUNTANT

11	Personal Services	125,037.00
12	Purchase of Services	34,000.00
13	Supplies	1,500.00
14	Other Charges - Expenditure	1,180.00
	TOTAL	161,717.00

CENTRAL PURCHASING

15	Purchase of Services	423,800.00
16	Supplies	345,000.00
	TOTAL	768,800.00

ASSESSORS

17	Personal Services	226,383.00
18	Purchase of Services	4,684.00
19	Supplies	2,000.00
20	Other Charges - Expenditure	9,459.00
21	Capital Outlay	300.00
	TOTAL	242,826.00

REVALUATION

22	Personal Services	17,573.00
23	Purchase of Services	20,000.00
24	Supplies	1,250.00
25	Other Charges - Expenditure	500.00
26	Capital Outlay	0.00
	TOTAL	39,323.00

TREASURER/COLLECTOR

27	Personal Services	159,491.00
28	Purchase of Services	21,367.00
29	Supplies	4,695.00
30	Other Charges - Expenditure	3,600.00
	TOTAL	189,153.00

LAW DEPARTMENT

31	Personal Services	66,652.00
32	Purchase of Services	120,500.00
33	Other Charges - Expenditure	3,350.00
	TOTAL	190,502.00



DATA PROCESSING

34	Personal Services	121,052.00
35	Purchase of Services	131,997.00
36	Supplies	12,250.00
37	Other Charges - Expenditure	460.00
38		0.00
	TOTAL	265,759.00

TAX TITLE/FORECLOSURE

39	Purchase of Services	13,000.00
	TOTAL	13,000.00

TOWN CLERK

40	Personal Services	63,024.00
41	Purchase of Services	7,300.00
42	Supplies	800.00
43	Other Charges - Expenditure	1,800.00
44	Capital Outlay	0.00
	TOTAL	72,924.00

ELECTIONS

45	Personal Services	30,065.00
46	Purchase of Services	11,150.00
47	Supplies	1,000.00
	TOTAL	42,215.00

LICENSE COMMISSION

48	Personal Services	0.00
49	Purchase of Services	0.00
50	Supplies	0.00
51	Other Charges - Expenditure	0.00
	TOTAL	0.00

NATURAL RESOURCE/CONSERVATION

52	Personal Services	209,195.00
53	Purchase of Services	6,000.00
54	Supplies	11,700.00
55	Other Charges - Expenditure	1,100.00
	TOTAL	227,995.00

PLANNING

56	Personal Services	102,102.00
57	Purchase of Services	2,600.00
58	Other Charges - Expenditure	950.00
	TOTAL	105,652.00



PUBLIC PROPERTY/BUILDINGS

59	Personal Services	338,247.00
60	Purchase of Services	18,200.00
61	Supplies	55,500.00
62	Other Charges - Expenditure	7,200.00
63	Capital Outlay	6,000.00
	TOTAL	425,147.00

PROPERTY/LIABILITY INSURANCE

64	Other Charges - Expenditure	372,750.00
	TOTAL	372,750.00

TOWN REPORTS

65	Purchase of Services	14,000.00
	TOTAL	14,000.00

PUBLIC SAFETY

POLICE

66	Personal Services	3,746,311.00
67	Purchase of Services	131,710.00
68	Supplies	59,845.00
69	Other Charges - Expenditure	7,350.00
70	Capital Outlay	123,000.00
	TOTAL	4,068,216.00

FIRE

71	Personal Services	3,304,704.12
72	Purchase of Services	108,445.00
73	Supplies	138,100.00
74	Other Charges - Expenditure	3,300.00
75	Capital Outlay	9,400.00
	TOTAL	3,563,949.00

BUILDING INSPECTOR

76	Personal Services	205,045.00
77	Supplies	5,690.00
78	Other Charges - Expenditure	6,991.00
79	Capital Outlay	1,000.00
	TOTAL	218,726.00

PLUMBING INSPECTOR

80	Personal Services	52,304.00
81	Supplies	300.00
82	Other Charges - Expenditure	2,279.00
	TOTAL	54,883.00

ELECTRICAL INSPECTOR

83	Personal Services	34,801.00
84	Supplies	300.00
85	Other Charges - Expenditure	1,420.00
	TOTAL	36,521.00

ANIMAL CONTROL

86	Personal Services	72,025.00
87	Purchase of Services	8,875.00
88	Supplies	1,900.00
89	Other Charges - Expenditure	120.00
90	Capital Outlay	0.00
	TOTAL	82,920.00

HARBORMASTER

91	Personal Services	135,658.00
92	Purchase of Services	34,550.00
93	Supplies	7,250.00
94	Other Charges - Expenditure	400.00
95	Capital Outlay	24,000.00
	TOTAL	201,858.00

SHELLFISH

96	Personal Services	63,299.00
97	Purchase of Services	1,600.00
98	Supplies	10,100.00
99	Other Charges - Expenditure	1,000.00
	TOTAL	75,999.00

PUBLIC WORKS AND FACILITIES

DEPT. OF PUBLIC WKS ADMIN

100	Personal Services	226,591.00
	TOTAL	226,591.00

ENGINEERING/SURVEYOR

101	Personal Services	275,751.00
102	Purchase of Services	7,148.00
103	Supplies	2,970.00
104	Other Charges - Expenditure	1,470.00
105	Capital Outlay	0.00
	TOTAL	287,339.00



DEPT. OF PUBLIC WORKS

106 Personal Services	936,734.00
107 Purchase of Services	134,592.00
108 Supplies	267,736.00
109 Supplies - Paving, Resurfacing	122,500.00
110 Other Charges - Expenditure	5,650.00
111 Capital Outlay	0.00
TOTAL	1,467,212.00

SNOW AND ICE REMOVAL

112 Snow and Ice Removal	135,637.00
TOTAL	135,637.00

STREET LIGHTING

113 Purchase of Services	173,511.00
TOTAL	173,511.00

WASTE COLLECT/DISPOSAL

114 Personal Services	435,537.00
115 Purchase of Services	905,342.00
116 Supplies	63,312.00
117 Other Charges - Expenditure	1,870.00
118 Capital Outlay	0.00
TOTAL	1,406,061.00

HUMAN SERVICES

HEALTH INSPECTION SERVICE

119 Personal Services	292,126.00
120 Purchase of Services	31,970.00
121 Supplies	6,000.00
122 Other Charges - Expenditure	4,220.00
TOTAL	334,316.00

COUNCIL ON AGING

123 Personal Services	157,008.00
124 Purchase of Services	0.00
125 Supplies	3,300.00
126 Other Charges - Expenditure	5,000.00
127 Capital Outlay	0.00
TOTAL	165,308.00

VETERAN'S SERVICES

128 Purchase of Services	33,523.00
129 Other Charges - Expenditure	56,742.00
TOTAL	90,265.00

COMM. ON DISABILITIES

130 Purchase of Services	2,640.00
131 Other Charges - Expenditure	850.00
TOTAL	3,490.00

OTHER HUMAN SERVICES

132 Nauset Workshop	4,300.00
133 Cape Cod Child Development	5,000.00
134 Council On Alcoholism	0.00
135 Consumer Assist Council	550.00
136 Independence House	4,000.00
137 Legal Services	2,500.00
138 Salvation Army	2,000.00
139 Cape Aids Resource	2,500.00
140 Sight Loss Services Inc.	3,000.00
141 Elder Services/Meals	5,000.00
142 Family Pantry	2,800.00
143 Big Brothers/Big Sisters	2,000.00
144 C.C. Council Of Churches	2,500.00
TOTAL	36,150.00

CULTURE AND RECREATION

LIBRARY

145 Personal Services	191,858.00
146 Purchase of Services	46,975.00
147 Supplies	70,780.00
148 Other Charges - Expenditure	114,364.00
149 Capital Outlay	0.00
TOTAL	423,977.00

RECREATION

150 Personal Services	98,562.00
151 Purchase of Services	10,200.00
152 Other Charges - Expenditure	190.00
153 Capital Outlay	0.00
TOTAL	108,952.00

BEACHES

154 Personal Services	498,674.00
155 Purchase of Services	82,560.00
156 Supplies	22,100.00
157 Other Charges - Expenditure	5,150.00
158 Capital Outlay	6,700.00
TOTAL	615,184.00



GOLF

159 Personal Services	1,114,435.00
160 Purchase of Services	260,660.00
161 Supplies	318,700.00
162 Other Charges - Expenditure	8,540.00
163 Capital Outlay	5,000.00
TOTAL	1,707,335.00

HISTORICAL COMMISSION

164 Purchase of Services	1,861.00
165 Supplies	75.00
TOTAL	1,936.00

S. DENNIS HISTORIC DIST. COMM.

166 Personal Services	10,623.44
167 Purchase of Services	150.00
168 Supplies	616.00
169 Capital Outlay	0.00
TOTAL	11,389.44

HISTORICAL DIST-OKHRHD

170 Personal Services	23,808.60
171 Purchase of Services	650.00
172 Supplies	1,159.00
173 Other Charges - Expenditure	529.00
174 Capital Outlay	0.00
TOTAL	26,146.60

DEBT SERVICE

RETIREMENT OF DEBT PRINCIPAL

175 Debt Services	2,259,549.00
TOTAL	2,259,549.00

INTEREST/LONG TERM DEBT

176 Debt Services	833,372.00
TOTAL	833,372.00

INTEREST/SHORT TERM DEBT

177 Debt Services	331,830.00
TOTAL	331,830.00



FRINGE BENEFITS

178 Sick Pay Liability	5,000.00
179 Worker's Compensation	120,000.00
180 Unemployment Insurance	125,740.00
181 Retirement Contrib/Town	1,605,647.00
182 Group Insurance	1,850,451.00
183 Medicare Tax/Town Share	140,262.25
TOTAL	<u>3,847,100.25</u>
GRAND TOTAL	26,614,646.41

ARTICLE 3. Majority Vote: To approve an annual school budget for the Dennis-Yarmouth Regional School District for the fiscal year beginning July 1, 2007 by appropriating the sum of \$13,597,902.00 for the Town's share of the Fiscal Year 2008 budget of the Dennis-Yarmouth Regional School District and that to meet the said appropriations, the sum of \$13,328,140.64 be raised by taxation within the limits of Proposition 2 1/2 so called; that the sum of \$27,446.38 be transferred from the unexpended balance of Article 6 of the May, 2002, Annual Town Meeting; and that the sum of \$242,314.98 be appropriated from taxation, contingent upon an affirmative vote pursuant to G.L. c. 59, §21C(g), Proposition 2 1/2 so called.

ARTICLE 4: Voted 284 yes, 10 no to accept the alteration of the layout of a section of a county way known as Bridge Street, by including in said land shown as "Areas of Taking" on a plan entitled "Plan of Land showing Bridge Street, Dennis, MA, prepared for the Town of Dennis Engineering Department, March 12, 2007", as prepared by Outermost Land Survey, Inc., One Ellis Landing Road, Brewster, MA, (the "Plan") a copy of which is on file in the Office of the Town Clerk, and to acquire by gift, purchase, eminent domain or otherwise, easements to use the Areas of Taking for all the purposes for which public ways are used in the Town of Dennis and to transfer the amount of \$10,000 from the unspent funds of Article 10, Item #6 of the May 4, 2004 Annual Town Meeting for the purposes of the Article.

ARTICLE 5: Unanimously Voted: To transfer \$83,000 from the Fiscal Year 2008 Town budget as shown in Article 2, Line Item #5, Town Administrator Settlements of this Warrant to fund a collective bargaining agreement between the Town and the American Federation of State, County and Municipal Employees, Council 93, Local 2977 Union for Fiscal Year 2008.

ARTICLE 6 : Unanimously Voted: To appropriate \$565,649 allocated by the Commonwealth of Massachusetts in accordance with Chapter 27 of the Acts of 2007, and under the provisions of subclause (a) of clause (2) of the first paragraph of Section^o34 of Chapter 90 of the Massachusetts General Laws for the construction, reconstruction and improvements on approved public ways and bikeways located on the State aid primary system, and further, to authorize the Board of Selectmen to accept and enter into a contract for the expenditure of said funds.

The meeting adjourned at 8:50 P.M.



Special Town Meeting

October 16, 2007

Robert C. Chamberlain, Moderator, called the Special Town Meeting held at the Nathaniel H. Wixon Middle School to order at 7:00 p.m. He declared a quorum present and noted that the Warrant had been posted by William Johansen, Constable. Tellers were Robert Kosco, Herbert Goldberg, Gladys Kearney, Karen Kelly, Wayne Bergeron and Paul Covell, Head Teller.

On motion of finance Committee Chairman, James Plath, duly seconded, it was unanimously voted to waive the formal reading of the Warrant.

Moderator Chamberlain asked the assembly to kindly rise and salute the flag.

ARTICLE 1. Unanimously Voted: To indefinitely postpone the Article to see if the Town the Town of Dennis, in accordance with the provisions of Chapter 44, Section 53F 1/2 of the Massachusetts General Laws, shall vote to establish the Waterways Dept. as a Waterways Enterprise Fund, effective fiscal year 2009.

ARTICLE 2. Voted 170 yes to 149 no to raise and appropriate or transfer from available funds a sum of money to supplement the Fiscal Year 2008 Line Item appropriation #114, Waste Collection/Disposal Personal Services under Article 4 of the May 8, 2007, Annual Town Meeting to support the cost of the Sunday and Monday openings and Tuesday and Thursday closings of the Dennis Transfer Station.

The moderator recognized Selectman Chairman Jane Dumas-Otis and Finance Committee Chairman James Plath.

Selectman Chairman Jane Dumas-Otis on behalf of the Board of Selectmen presented a proclamation from the Selectmen to former Finance Committee Member Peter McDowell in recognition of his many years of service to the Town of Dennis. Peter served as Town Moderator for 17 years, as the State Representative of the 1st Barnstable Representative District for 4 years and as a member of the Dennis Finance Committee for 10 years.

Finance Committee Chairman James Plath on behalf of the Finance Committee presented a plaque to Peter McDowell for his many years of service to the Town and for being a tremendous asset not only to the Finance Committee, but to the citizens of the community.

ARTICLE 3. Unanimously Voted: To hear the report of the Community Preservation Committee by Henry Kelly, Chairman.

ARTICLE 4. Majority Vote: To appropriate and transfer \$20,000 from the Community Preservation Historic Preservation Reserves Fund to the Town of Dennis Historical Commission for the preservation of the Town Clerk's historic records.



ARTICLE 5. Majority Vote: To appropriate and transfer \$10,295 from the Community Preservation Historic Preservation Reserves Fund to Swan Lake Cemetery Association, Inc., under a grant agreement, for restoration and rehabilitation of the historic cemetery.

ARTICLE 6. Majority Vote: To appropriate and transfer \$14,500 from the Community Preservation Historic Preservation Reserves Fund to Liberty Hall, Inc., under a grant agreement, for the restoration of the Vaudeville era stage curtain.

ARTICLE 7. Majority Vote: To appropriate and transfer \$32,400 from the Community Preservation Historic Preservation Reserves Fund to the Dennis Historical Society, Inc., under a grant agreement, to purchase a scanner and pay for an operator to archive historical materials.

ARTICLE 8. Majority Vote: To appropriate and transfer \$150,000 from the Community Preservation Community Housing Reserves Fund to The Resource, Inc., under a grant agreement, to create five (5) Affordable Housing units in a former church on Mill Street, and to authorize the Board of Selectmen to enter into such grant agreement and to accept one or more deed restrictions meeting the requirements of MGL Chapter 184.

ARTICLE 9. Majority Vote: To appropriate and transfer \$116,000 from the Community Preservation Open Space Reserves Fund to the Town of Dennis to develop plans and specifications for improvements to Bass River Park in West Dennis.

ARTICLE 10. Majority Vote: To appropriate and transfer \$90,000 from the Community Preservation Historic Preservation Reserves Fund \$85,000 from the Community Preservation Undesignated Fund Balance to the Town of Dennis to pay completion of design documents and to subsequently obtain firm bids for the Repair and Preservation effort of the Rev. Josiah Dennis Manse Museum.

ARTICLE 11. Majority Vote: To refer the article back to the community preservation committee. To see if the Town will vote to appropriate and transfer a sum of money from the Community Preservation Open Space Reserves Fund to the Town of Dennis for various improvements to Sea View Park in Dennisport, and with the approval of the Board of Selectmen, to authorize the Treasurer to borrow a sum of money in anticipation of revenue pursuant to Massachusetts General Laws, Chapter 44, Section 7, Paragraph 25, or any other enabling authority, including borrowing associated with said improvements, and further, to authorize the Board of Selectmen to apply for and accept any such grants, gifts or donations which may be available, and to enter into all agreements and execute any and all instruments with the Commonwealth of Massachusetts, and from any federal program and/or other sources which may contain restrictions and covenants, and to take any and all actions necessary to carry out the purpose of this article.



ARTICLE 12. Unanimously Voted: To indefinitely postpone the article. To see if the Town will vote to transfer from the Board of Selectmen for general municipal purposes to the Board of Selectmen for open space and recreational purposes pursuant to Chapter 40, Section 15A of the Massachusetts General Laws, the property located on Lower County Road and Inman Road being shown as "Municipal Parcel" on plan entitled "Plan of Land in Dennis, Massachusetts Sea View Playland as prepared for Dennis Land Acquisition Committee" Scale 1" = 100', dated August 24, 2004, prepared by Sweetser Engineering and recorded with Barnstable County Registry of Deeds in Plan Book 598, Page 39, containing approximately 8.9 acres of land, more or less, according to said plan and acquired by Order of Taking dated April 1, 2005 and filed with Barnstable County Registry District of the Land Court as Document No. 998,237 and recorded with Barnstable County Registry of Deeds in Book 19694, Page 233, and further to direct the Town Clerk to record an attested copy of the vote of this Article with Barnstable County Registry of Deeds.

ARTICLE 13. Majority Vote: To indefinitely postpone the article. To see if the Town will vote, pursuant to the provisions of Chapter 40, Section 15A of the Massachusetts General Laws, to amend the designated use of a portion of land known as the Sea View Playland property from general municipal use to park land use in accordance with the provisions of Chapter 45 of the Massachusetts General Laws, and further, that the survey plan entitled "Plan of Land in Dennis, MA Sea View Playland, as prepared for Dennis Land Acquisition Committee", Scale 1"= 100', August 24, 2004 prepared by Sweetser Engineering, 235 Great Western Road, P.O. Box 713, South Dennis, MA 02660, be amended by changing the land use designation on the 8.92 acre lot identified on said plan as "Municipal Parcel" from general municipal use to park land use

ARTICLE 14. Majority Vote: To transfer \$42,000 from the Beach Capital Improvement Fund; \$514,000 from Free Cash; \$17,100 from the Golf Capital Improvement Fund; \$16,000 from Cable Receipts Reserved for appropriation Fund; and \$167,000 from the Ambulance Receipts Reserved for Appropriation Fund for a total of \$756,100 to pay for the following projects or equipment:

1. Beach
 - a. Beach erosion/boardwalks \$ 15,000.00
 - b. Handicap Ramp/Boardwalk at Haigis Beach 5,000.00
 - c. Corporation Beach Jetty 20,000.00
 - d. Roof Repairs at Beach Comfort Stations 2,000.00

2. MIS
 - a. Computers 55,000.00

3. Engineering
 - a. Secondary roads 450,000.00



4. <u>Town Administrator</u>	
a. Photocopier	9,000.00
5. <u>Golf</u>	
a. Computer Software/hardware	17,100.00
6. <u>Police</u>	
a. Cable/Fiber Installation	16,000.00
7. <u>Fire</u>	
a. Ambulance	167,000.00
TOTAL	\$756,100.00

ARTICLE 15. Voted 198 yes to 123 no to Indefinitely postpone the article. To see if the Town will vote to raise and appropriate, transfer from available funds and/or borrow a sum of money to pay for architectural services for the renovation of the former Police Station Building.

ARTICLE 16. Voted 196 yes to 86 no to indefinitely postpone the article. To see if the Town will vote, in accordance with the Selectmen's Fee Limitation By-Law, to amend the following Golf Membership fees as follows:

- a. Increase the resident membership fee from \$588.00 to \$750.00,
- b. Increase the cottage/grandfather fee from \$756.00 to \$895.00,
- c. Decrease the non-resident membership fee from \$2,500 to \$1,500.

and all increases in the fees in paragraphs a. and b. shall be deposited in the Golf Course Capital Improvement Fund, and one-half of the fee collected in paragraph c. shall be deposited in the Golf Course Capital Improvements Fund.

ARTICLE 17. Unanimously Voted: To transfer \$6,928.61 from Article 2 of the September 28, 1998 Special Town Meeting (Fund #361) as authorized under the provisions of Massachusetts General Law Chapter 44, Section 20, for funding the costs of new irrigation systems and associated costs at the Dennis Pines and Dennis Highlands Golf Courses, and authorize the funds to be used to install a new pump and other related costs at the Dennis Highlands Golf Course.

ARTICLE 18. Unanimously Voted: To transfer for the purpose of the article: \$10,000 from Article 4 of the May 8, 2007 Annual Town Meeting under Line Item #5, Town Administrator Settlements, for paragraphs a. & b.; \$7,000 from the Bass River Park Receipts Reserved for appropriation fund for paragraph c; and \$4,300 from the Golf Capital Improvement Fund for paragraph d., for a total of \$21,300:



a. Town Administrator, Personal Services, Line Item # 4	\$7,000
b. Harbormaster, Personal Services, Line Item #91	3,000
c. Harbormaster, Capital Outlay, Line Item #95	7,000
d. Golf, Purchase of Services, Line Item #160	<u>4,300</u>
Total	\$21,300

ARTICLE 19. Unanimously Voted: To transfer \$7,500 from Free Cash to fund the Fuel Assistance Program.

ARTICLE 20. Unanimously Voted: To transfer \$15,000 from Free Cash to pay for a reclassification/compensation study of the Service Employees International Union, Local 888 personnel, and non-union personnel.

ARTICLE 21. Voted 89 yes to 76 no: To indefinitely postpone the article. To see if the Town will vote, in accordance with the Selectmen's Fee Limitation By-law, to establish a fee for Real Estate Open House Off Premise Signs and pursuant to the Town Code under Chapter 151 Signs, §151-3 (Sign Permits and Fees), said fee to be \$200.00 for four (4) stickers, and \$10.00 for each subsequent sticker, and thereafter as may be modified by the Selectmen in accordance with the fee limitation by-law.

ARTICLE 22. Unanimously Voted: To amend the Town Code under Chapter 163, Tobacco Vending Machines, §163-3 Violations and Penalties (Sale and Distribution of Tobacco Products), by deleting the section in its entirety and replace it with the following:

“§ 163-3. Violations and Penalties.

- a. Notice of violation and procedure governing the sale and distribution of Tobacco products within the Town of Dennis shall be in accordance with M.G.L. c.40, Sec. 21D (non-criminal disposition).
- b. Any proprietor(s) or owner(s) of an establishment which sells or displays tobacco products in violation of this regulation shall be subject to the following actions for each offense:
 1. A fine of up to one hundred dollars (\$100.00).
 2. In the case of a second violation within 24 months of the date of the first violation, a fine of up to two hundred dollars (\$200.00).
 3. In the case of three or more violations within 24 months of the first violation, a fine of up to three hundred dollars (\$300.00).
 4. Following a third offense within 24 months, calculated from the date of the first offense, the Dennis Board of Health may, after a public hearing, suspend any license or permit issued by it, for a period of up to two (2) days or withhold the renewal of such license or permit for a period of time to be determined by the Dennis Board of Health.



5. The Dennis Board of Health shall provide notice of the intent to suspend a Board of Health license or permit, which notice shall contain the reasons therefore and establish a time and date for a hearing, which date shall be no earlier than seven (7) days after the date of said notice. The permit or license holder shall have an opportunity to be heard at such hearing and shall be notified of the Board of Health's decision, and the reasons therefore in writing.
6. Any person aggrieved by a decision of the Board of Health, or by the failure of the Board to act, may appeal to Superior Court, Barnstable County, pursuant to the provisions of Massachusetts General Laws.
7. The Dennis Board of Health may apply for injunctive relief to enforce the provisions of this Section III in a court of competent jurisdiction.
8. Penalties for sales to minors shall be governed by Mass. Gen. Laws Ch. 270, Sec. 6."

ARTICLE 23. Voted 169 yes to 14 no to amend the Dennis Zoning By-Law as follows: To: (a) amend the Dennis Zoning By-law by amending Section 5 Definitions to remove the existing numbering system and adding the new definition of Formula Based Business in the appropriate alphabetized location; (b) amend the Dennis Zoning By-law Section 2.2.2, "Use Regulation Schedule," Subsection 5 Commercial Uses to add "m. Formula Based Retail" and "n. Formula Based Food Service"; and (c) amend the Dennis Zoning By-law Section 4 by adding a new Sub-Section 4.10 Special Permit Review for Formula Based Businesses. (See Town Clerk to view the amendment in its entirety.)

- (a) amend the Dennis Zoning By-law by amending Section 5 Definitions to remove the existing numbering system and adding the following new definition of Formula Based Business in the appropriate alphabetized location:

FORMULA BASED BUSINESS: A type of retail sales establishment (not including consumer services), or a restaurant, tavern, bar, or other food establishment which is under common ownership or control or is a franchise and is one (1) of ten (10) or more other businesses or establishments worldwide maintaining three or more of the following features:

FORMULA BASED FOOD SERVICE	FORMULA BASED RETAIL
1 Standardized menu	Standardized array of merchandise with 50% or more of in-stock merchandise bearing uniform markings.



- 2 Trademark or service mark, defined as a word, phrase, symbol or design, or a combination of words, phrases, symbols or designs that identifies and distinguishes the source of goods from one party from those of others, on products or as part of the store design. Such as on cups, napkins, bags, boxes, wrappers, straws, store signs, or advertising devices. Trademark or service mark, defined as a word, phrase, symbol or design, or a combination of words, phrases, symbols or designs that identifies and distinguishes the source of goods from one party from those of others, on products or as part of the store design. Such as merchandise labels, bags, boxes, signs or advertising devices.
- 3 A standardized façade. A standardized façade
- 4 Standardized décor and color scheme used throughout the interior of the establishment. Standardized décor and color scheme used throughout the interior of the establishment.
- 5 Standardized uniform including but not limited to aprons, pants, shirts, smocks or dresses, hat, and pins. Standardized uniform including but not limited to aprons, pants, shirts, smocks or dresses, hat, and pins, pins (other than name tags).
- 6 Standardized signage. Standardized signage.
 - (b) Amend Section 2.2.2 “Use Regulations Schedule” Subsection 5 Commercial Uses to add “m. Formula Based Retail” and “n. Formula Based Food Service” as follows:

	R-40	R-60	Quiwet Neck Pasture	Resource Protection District	RR	LB	EB	GC-I	GC-IIGC-III	IDPVCArea A
DPVCArea B										
5. COMMERCIAL USES										
m. Formula Based Retail	N	N	N	N	S	S	Y-GC III	S-GC II	Y	S S
n. Formula Based Food Service	N	N	N	N	N	N	Y-GC III	S-GC II	Y	N S

(c) Amend Section 4 Special Regulations by adding a New “Section 4.10 Special Permit Review for Formula Based Businesses” as follows

Section 4.10 Special Permit Review for Formula Based Businesses

(1) Statement of purpose. The purpose and intent of the Formula Based Business regulation is to address the adverse impact of nationwide,



standardized businesses on Dennis villages, historic and residential areas as well as gateways to the town. The proliferation of formula based businesses will have a negative impact on the town's economy, historical relevance, unique character and economic vitality. These uses are therefore restricted in order to maintain unique retail and dining experiences in the designated areas. Formula based businesses frustrate this goal by detracting from the overall historic village experience and threatening its tourist economy. Establishments or franchises which are one (1) of ten (10) or more other businesses or establishments worldwide may alter their features in order to remove themselves from the Formula Based Business Definition.

- (2) In areas where Formula Based Businesses are allowed by Special Permit, the Planning Board shall review the application and determine whether the plan meets the following objectives:
 - a. Approval of the formula based business establishment will not alter the character of the Zone in a way which detracts from its uniqueness or contributes to a nationwide trend of standardized downtown offerings;
 - b. Approval of the formula based business establishment will contribute to a diverse and appropriate blend of businesses in the Zone;
 - c. Approval of the formula based business establishment will complement those businesses already in the Zone and help promote and foster the local economic base as a whole.
 - d. The formula based business establishment will be compatible with existing surrounding uses; has been designed and will be operated in a non-obtrusive manner to preserve the community's character and ambiance; and the proposed intensity of uses on the site is appropriate given the uses permitted on the site and on adjoining sites.
 - e. There shall not be a substantial impact to the public safety from increased traffic. At the discretion of the Planning Board, the applicant may be required to submit a traffic study, prepared by a Registered Professional Engineer, approved by the board.
 - f. There shall not be any adverse impacts to the roadway or abutting properties from the loading area.
 - g. The applicant shall submit a plan indicating the provision for rubbish removal, including the dumpster location with proper screening and buffering so that there are not any substantial adverse impacts to abutting properties.
 - h. No drive thru windows shall be permitted.



- i. Maximize pedestrian and vehicular safety both on the site and accessing and egressing from it;
- j. Minimize obstruction of scenic views from publicly accessible locations;
- k. Minimize visual intrusion by controlling the visibility of parking, storage, or other outdoor service areas viewed from public ways or premises residentially used or zoned;
- l. Minimize glare from headlights and lighting intrusion;
- m. Ensure compliance with the provisions of this Zoning Ordinance, including parking and landscaping.

ARTICLE 24. Voted 149 yes to 8 no to: (a) amend the Dennis Zoning By-law Section 2.1.1, "Establishment" (of districts) to add the Residential/Commercial, Mixed Use Marine, Marine Open Space, Village Center Support and West Dennis Village Center Zones; (b) amend the Dennis Zoning By-law Section 2.1.2 to change the date reference for the Zoning Map to September 24, 2007 (c) amend the Dennis Zoning By-law by amending Section 5 Definitions to remove the existing numbering system and adding new definitions in the appropriate alphabetized locations (d) amend the Dennis Zoning By-law by adding a new Section 9 West Dennis Village Center Zoning Districts and (e) amend the Town of Dennis Zoning Map to illustrate the boundaries of the West Dennis Village Zoning Districts including the creation of the Residential/Commercial, Mixed Use Marine, Marine Open Space, Village Center Support and West Dennis Village Center Zones as well as to rezone an area along School Street from General Commercial II to Residential 40. (See Town Clerk to view amendment in its entirety.)

(a) Amend the Dennis Zoning By-law Section 2.1.1 "Establishment" (of districts) to add Residential/Commercial, Mixed Use Marine, Marine Open Space, Village Center Support and West Dennis Village Center Zones (additions in bold italic)

2.1.1 Establishment

The Town of Dennis is hereby divided into the following zoning districts:

<u>TITLE</u>	<u>SHORT NAME</u>
Rural Residential	R-60
Low Density Residential	R-40
Resort and Residential	RR
Limited Business	LB
Extensive Business	EB
General Commercial I	GC-I
General Commercial II	GC-II
General Commercial III	GC-III
Industrial	I



Quivet Neck/Crowe's Pasture Resource Protection District	QNCP RP
Dennisport Village Center	DPVC
Residential/Commercial	R/C
Mixed Use Marine	MUM
Marine Open Space	MOS
Village Center Support	VCS
West Dennis Village Center	WDVC

(b) Amend the Dennis Zoning By-law Section 2.1.2 to change the date reference for the Zoning Map to September 24, 2007 (deletions marked with strikethrough addition noted in bold italic)

The boundaries of the districts are defined and bounded on the map entitled "Town of Dennis Zoning Map", dated ~~April 5, 2004~~ **September 24, 2007** on file with the Town Clerk. That map and all explanatory matter thereon are hereby made a part of this By-law, together with any amendments adopted by vote of the Town Meeting.

(c) Amend the Dennis Zoning By-law Section 5 Definitions by removing the existing numbering system and adding in the appropriate alphabetical locations:

Artist: A person regularly engaged in 1) the creation, manufacture, or assemblage of visual art, including two- or three-dimensional works of fine art or craft, or other fine art objects created, manufactured, or assembled for the purpose of sale, display, commission, consignment, or trade; 2) performance arts; or 3) or classes held for instruction in any of the aforementioned activities.

Artist Live/Work Space: A dwelling unit in which up to 50% of the floor area is used for the production, showing and sale of art. This space is for both visual and performing arts.

Artisan Manufacturing: On-site production of goods by hand manufacturing, involving the use of hand tools and small-scale, light mechanical equipment. Typical uses include woodworking and cabinet shops, ceramic studios, glass blowing, jewelry manufacturing and similar types of arts and crafts or very small-scale manufacturing uses that have no negative external impacts on surrounding properties. Welding is also a permitted activity in this category. This category allows visual arts studios in these locations as well, but not performing art rehearsal spaces.

Artist Studio/Gallery: Floor space devoted to the production, showing or sale of art. Typical uses include art galleries and artist studios, but do not include art museums. Art Studio/Gallery space allows utilization of a space for work-only (visual studio, performing rehearsal), sale-only (gallery, store, theater, etc.) or a combination of work and sale space.



ART USE: The production of art or creative work either written, composed, created or executed for a “one of a kind, limited” production exclusive of any piece or performance created or executed for industry oriented distribution or related production. Such use may include the fine and applied arts including painting or other like picture, traditional and fine crafts, sculpture, glass blowing, writing, creating film, creating animation, the composition of music, choreography and the performing arts.

(d) Amend the Dennis Zoning By-law to add new Section 9 West Dennis Village Zoning Districts:

9.0 WEST DENNIS VILLAGE ZONING DISTRICTS

9.1 PURPOSES AND INTENT.

In accordance with the Town of Dennis Local Comprehensive Plan, this section supports the development of the West Dennis Village Zoning Districts surrounding Route 28 and School Street to promote a more functional and attractive community through the use of recognized principles of urban design, the preservation of structures and open space, and by allowing developers and land owners considerable flexibility in land use and site design.

The Village Districts shall promote a variety of land uses and include design elements supporting pedestrian and vehicular accessibility. The Village Districts shall provide landscaped public spaces directly accessible from the public right-of-way, appropriate night lighting, sidewalks and landscaped walkways through the parking areas.

A high level of attention to site and building design is required to promote attractive, functional development that is more compatible with residential development than other commercial zoning districts in the Town of Dennis.

The West Dennis Village shall create a core of cultural activities and supportive residential, retail and commercial uses which would generate more pedestrian vitality in the district, promote Dennis’s regional leadership in the arts, and encourage compatible economic activity in this area. The Village, stretching from the Bass River to the West to the historic “Columns” building in the east, provides a variety of elements that attract artists and tourists to the areas. The West Dennis Village is intended to be a place where visitors and patrons may visit more than one residence and business establishment in a single visit and also enjoy open space accessible to the public. To this end, the use and appearance of ground floor spaces in the West Dennis Village are important to the success of the Town’s plans for the area, since these spaces define the ambiance and character of the area for pedestrians. The types of uses which would enhance the District include ground floor retail uses which would contribute to the cultural vitality of the area, full-service restaurants, and uses which provide pedestrian scale and siting. Desirable new and re-development would include projects which fully utilize the potential of the property and incorporate continuity in street facades. Uses such as full



service food uses, art galleries, bookstores and other culturally compatible and pedestrian-oriented uses will contribute to the area’s economic vitality.

The West Dennis Village Zoning Districts shall enhance the economic vitality of the Village, offer a needed mix of commercial services to Village residents and visitors and expand the choice of housing available to Village residents. The West Dennis Village shall be a unique and identifiable place, landmark and destination for residents and shall be readily understood as “the heart of West Dennis.” The district shall be well connected to the surrounding neighborhoods to encourage convenient pedestrian and bicycle access.

The West Dennis Village has been divided into five distinct areas. The Residential Commercial District, Mixed Use Marine District, Marine Open Space District, Village Center Support District and the West Dennis Village Center. The West Dennis Village Center represents the traditional core of West Dennis. This area is envisioned to contain mostly ground floor commercial space with suitable residential densities located above these facilities to provide a critical population mass to support the commercial district. The Village Center Support District is envisioned as a slightly lower density mixture of commercial and residential uses. The Mixed Use Marine District is envisioned as an area that enhances the traditional water front and tourist oriented services adjacent to the Bass River. The Residential Commercial District is envisioned as a lower density mixed use area that transitions between the higher density commercial area and the adjacent residential areas. Finally, the Marine Open Space District is a low density waterfront district promoting open space and water-dependent uses.

9.2 REGULATIONS SPECIFIC TO PROPERTY WITHIN THE RESIDENTIAL/COMMERCIAL ZONING DISTRICT (RC)

9.2.1 Purpose. The RC Zone is a transitional area between commercial and residential activities.

9.2.2 Allowed Uses. The following uses are allowed by right in the RC Zone:

- Single Family Residential
- Two-family Residential
- Gift Shop
- Art Studio/Gallery
- Antiques Store
- Specialty Clothing Store
- Professional Office
- Ice Cream Shop
- Candy Store
- Municipal Use
- Temporary Use



- Temporary Construction Office
- Family Day Care Facility
- Home Occupation
- Agricultural Use over 5 Acres
- Security Apartment incidental to a Commercial or Industrial Use
- Non-profit Educational Use
- Child Care Facility
- Religious Uses
- Community Residential Home
- Artist Live/Work Units

9.2.3 Permitted Uses. The following uses require a Special Permit within the RC Zone

- Any allowed commercial use of over 2,500 sf
- Bed and Breakfast
- Sit Down Restaurant
- Cemetery
- Research Lab, Accessory Uses for Scientific Research or Development or Related
- Artisan Manufacturing

9.2.4 Development Standards.

A. Density: The base residential density in the RC Zone shall be one (1) dwelling unit for every 20,000 square feet unless an increase of density is granted by a Special Permit for the creation of mixed income housing opportunities if a minimum of 25% of the total number of dwellings are affordable restricted per the requirements of Section 4.9.4 of this Zoning By-law.

B. Lot Dimensions:

1. Minimum lot size: 20,000 square feet
2. Minimum street frontage: 50 feet
3. Minimum lot width: 100 feet

C. Yard Requirements:

1. Setbacks

a. Front yard: Minimum 20 feet or that present on September 24, 2007 if less than 20 feet.

Maximum 25 feet

b. Rear yard: The minimum rear setback shall be 25 feet unless, by the issuance of a Special Permit the Planning Board determines that a lesser rear yard setback may be appropriate. Except that for through lots that include a frontage on Route 28, Route 28 shall always be considered the front yard for setback purposes and the secondary street shall be treated as the rear yard for setback purposes.



- c. Side yard: 15 feet
2. Height: 35 feet
3. Building Lot Coverage: 25%
4. Floor area ratio: 50%
5. Maximum lot coverage (Building, outdoor display and parking area): 60%

9.3 REGULATIONS SPECIFIC TO PROPERTY WITHIN THE MIXED USE MARINE ZONE

9.3.1 Purpose. This zone provides for mixed uses which are compatible with the waterfront and which attract the public.

9.3.2 Allowed Uses. The following uses are allowed by right in the MUM Zone:

- Single Family Residential
- Two-family Residential
- Gift Shop
- Art Studio/Gallery
- Antiques Store
- Specialty Clothing Store
- Professional Office
- Ice Cream Shop
- Candy Store
- Municipal Use
- Temporary Use
- Temporary Construction Office
- Family Day Care Facility
- Agricultural Use Over 5 Acres
- Security Apartment Incidental to a Commercial or Industrial Use
- Non-Profit Educational Use
- Child Care Facility
- Religious Use
- Community Residential Home
- Home Occupation
- Artist Live/Work Units

9.3.3 Permitted Uses

- Bed and Breakfast
- Boat and Marine Equipment Sales, Service and Rentals
- Boat Maintenance; Moorage, Storage, and Related Facilities
- Boat Rental Operations, Charters and Water Taxis
- Piers and Walkways
- Water Taxi
- Tour boat
- Hotels
- Marinas



- Meeting Rooms and Convention Facilities
- Multiple Family Dwellings
- Public Markets
- Indoor Recreational Facilities
- Outdoor Recreational Facility
- Amusement Arcade
- Recreational Equipment Sales and Rentals
- Restaurants
- Retail Stores
- Tourist Facilities such as Museums, Aquariums and other similar attractions
- Transient Tourist Accommodation
- Yacht Clubs
- Research Lab, Accessory Uses for Scientific Research or Development or Related
- Artisan Manufacturing
- Musical Instrument Stores
- Art Oriented For-Profit Educational Uses including art school, school of dance, music school, photography school, etc.

9.3.5 Development Standards.

A. Density: The base residential density in the MUM Zone shall not exceed one (1) dwelling unit per 40,000 square feet unless an increase of density is granted by a Special Permit for the creation of mixed income housing opportunities if a minimum of 25% of the total number of dwellings are affordable restricted per the requirements of Section 4.9.4 of this Zoning By-law.

B. Lot Dimensions:

1. Minimum lot size: 40,000 square feet
2. Minimum street frontage: 150 feet
3. Minimum lot width: 150 feet

C. Yard Requirements:

1. Setbacks

a. Front yard: Minimum 20 feet or that present on September 24, 2007 if less than 20 feet.

Maximum 25 feet

b. Rear yard: The minimum rear setback shall be 25 feet unless, by the issuance of a Special Permit the Planning Board determines that a lesser rear yard setback may be appropriate. Except that for through lots that include a frontage on Route 28, Route 28 shall always be considered the front yard for setback purposes and the secondary street shall be treated as the rear yard for setback purposes.



c. Side yard: 25 feet

2. Height: The height of buildings shall not exceed three stories or 42 feet. The third story shall be a portion of the building, having a floor area, with a vertical dimension of at least seven feet three inches (7' 3"), measured from the finished floor to the finished ceiling. This third story area shall not exceed 65% of the floor area immediately below. Roof pitch, visible from the streets (face to full allowable height) must be between 6:12 and 12:12, except that roof pitches towards Route 28 shall be between 8:12 and 12:12. Roof pitch shall start no higher than the finished floor height of the third story. The gabled end of all buildings must be peaked and cannot be flat. Parapet walls shall not be higher than 28 feet tall.
3. Building Lot Coverage: 20%
4. Floor area ratio: 50%
5. Maximum lot coverage (Building, outdoor display and parking area): 70% of the lot area

D. No individual retail business unit exceeds 10,000 square feet except for marine oriented retail uses.

E. No individual office business unit exceeds 10,000 square feet except for marine oriented office uses.

9.4 Marine Open Space District (MOS)

9.4.1 Purpose The MOS shall be low density area designated for low intensity water oriented uses.

9.4.2 Allowed Uses:

- Marinas
- Boat Moorage and Seasonal Storage
- Piers and Walkways
- Boat and Marine Rentals
- Outdoor Recreational Facilities
- Municipal Uses
- Family Day Care Facility
- Agricultural Use Over 5 Acres
- Non-Profit Educational Use
- Child Care Facility
- Religious Use
- Community Residential Home
- Tour boat
- Water Taxi



9.4.3 Permitted Uses:

Land side support for the facilities listed in Section 9.4.2 may include requisite operations buildings by Special Permit of the Planning Board.

9.4.4 Development Standards

A. Lot Dimensions:

- 1. Minimum lot size: 40,000 square feet
- 2. Minimum street frontage: 150 feet
- 3. Minimum lot width: 150 feet

B. Yard Requirements:

- 1. Setbacks
 - a. Front yard: Minimum 20 feet or that present on September 24, 2007 if less than 20 feet.
Maximum 25 feet
 - b. Rear yard: 50 feet from the top of the Coastal Bank
 - c. Side yard: 25 feet
- 2. Height: The height of buildings shall not exceed one story or 25 feet
- 3. Building Lot Coverage: 5%
- 4. Floor area ratio: 5%
- 5. Maximum lot coverage (Building, outdoor display and parking area): 30% of the lot upland area

9.5 VILLAGE CENTER SUPPORT DISTRICT

9.5.1 Purpose. This zone provides for a transitional area between the waterfront district to the west and the West Dennis Village Center to the east. Mixed uses which are compatible with the Village Center and which attract the public to walk between the waterfront and the Village Center are encouraged in this district.

9.5.2 Allowed Uses.

A. A building or property shall be used only for the following purposes in the VCS District as long as the there is no reduction in the number of available parking spaces on the site than that which was present on September 24, 2007 or the minimum parking requirements of Section 9.7.6 are met:

- Single Family Residential
- Two-family Residential
- Gift Shop
- Art Studio/Gallery



- Antiques Store
- Specialty Clothing Store
- Professional or Business Office
- Ice Cream Shop
- Candy Store
- Retail Store 2,500 sf or less
- Security Apartment Incidental to a Commercial or Industrial Use
- Non-Profit Educational Use
- Child Care Facility
- Religious Use
- Community Residential Home
- Family Day Care Facility
- Municipal Use
- Temporary Use
- Temporary Construction Office
- Indoor Recreation
- Bank
- Agricultural Use over 5 acres
- Home Occupation
- Artist Live/Work Space

9.5.3 Permitted Uses

A. In the Village Center Support District any addition of gross floor area over 2,500 sf, or any reduction in the number of available parking spaces on the site shall be subject to a special permit under this section if the proposed parking does not meet the numerical minimum required by Section 9.7.6 of the Dennis Zoning By-law.

B. A building or property shall be used only by special permit for the following purposes in the VCS District:

- Bed and Breakfast
- Multiple Family Dwellings
- Public Markets
- Outdoor Recreational Facilities
- Restaurants
- Museums, Aquariums and other similar attractions
- Open Space Village Development
- For Profit Educational Use
- Cemetery
- Assisted Living Facility
- Service Organization
- Other Philanthropic Use
- Other Institutional Use
- General Merchandise, Food Stores, Apparel & Accessories, Furniture & Home Furnishings, Other Retail Sales



- Consumer Service
- Funeral Home
- Animal Hospital
- Research Lab, Accessory Uses for Scientific Research or Development or Related
- Communication Facility (See Section 7)
- Artisan Manufacturing
- Art Oriented For-Profit Educational Uses including art school, school of dance, music school, photography school, etc.
- Musical instrument store

9.5.4 Development Standards.

A. Density: The base residential density in the VCS Zone shall not exceed one (1) dwelling unit per 40,000 square feet unless an increase of density is granted by a Special Permit for the creation of mixed income housing opportunities if a minimum of 25% of the total number of dwellings are affordable restricted per the requirements of Section 4.9.4 of this Zoning By-law.

B. Lot Dimensions:

1. Minimum lot size: Minimum Lot Size shall be 40,000 sf or that present on September 24, 2007 whichever is less. Except that when two or more lots are combined the minimum lot size requirement shall be the lesser of 40,000 sf or that present due to the combination of the lots.
2. Minimum street frontage: 50 feet
3. Minimum lot width: Minimum lot width shall be 100 feet or that present on September 24, 2007 whichever is less. Except that when two or more lots are combined the minimum lot width requirement shall be the lesser of 100 feet or that present due to the combination of the lots.

C. Yard Requirements:

1. Setbacks

- a. Front yard: Minimum 20 feet or that present on September 24, 2007 if less than 20 feet.

Maximum 25 feet

- b. Rear yard: The minimum rear setback shall be 25 feet unless, by the issuance of a Special Permit the Planning Board determines that a lesser rear yard setback may be appropriate. Except that for through lots that include a frontage on Route 28, Route 28 shall always be considered the front yard for setback purposes and the



secondary street shall be treated as the rear yard for setback purposes.

- c. Side yard: The minimum side yard setback shall be 15 feet unless, by the issuance of a Special Permit the Planning Board determines that a lesser side yard setback may be appropriate. Except adjacent to existing residentially zoned parcels outside the Village Center Support District, where the minimum side setback shall be 25 feet.
- 2. Height: The height of buildings shall not exceed two stories or 35 feet except as otherwise provided in this section
- 3. Building Lot Coverage: 15%
- 4. Floor area ratio: 30%
- 5. Maximum lot coverage (Building, outdoor display and parking area): 60% of the lot area

9.5.5 PROJECT APPROVAL

Development meeting all the criteria for as-of-right development in the Village Center Support District will be approved by the Building Commissioner.

Development which does not meet the criteria for as-of-right development for the Village Center Support District or requires a Special Permit for Use as described in this section can be approved through the issuance of a Special Permit by the Dennis Planning Board.

9.6 WEST DENNIS VILLAGE CENTER ZONE

9.6.1 Purpose. This zone reinforces the traditional village center appearance and uses within the traditional West Dennis Village Center. Mixed uses which are compatible with the Village Center and which attract the public to live, work and shop in the district are to be promoted. Site densities are being established to promote a walk-able, livable village.

9.6.2 Allowed Uses.

A. A building or property shall be used only for the following purposes in the WDCV District as long as there is no reduction in the number of available parking spaces on the site than that which was present on September 24, 2007 or the minimum parking requirements of Section 9.7.5 are met:

- Single Family Residential
- Two-family Residential
- Gift Shop
- Art Studio/Gallery
- Antiques Store
- Specialty Clothing Store
- Professional or Business Office
- Ice Cream Shop



- Candy Store
- Retail Store 2,500 sf or less
- Security Apartment Incidental to a Commercial or Industrial Use
- Non-Profit Educational Use
- Child Care Facility
- Religious Use
- Community Residential Home
- Family Day Care Facility
- Municipal Use
- Temporary Use
- Temporary Construction Office
- Indoor Recreation
- Bank
- Agricultural Use over 5 acres
- Home Occupation
- Restaurant 50 seats or less
- Artist Live/Work Space

9.6.3 Permitted Uses

A. In the West Dennis Village Center District any addition of gross floor area over 2,500 sf, or any reduction in the number of available parking spaces on the site shall be subject to a special permit under this section if the proposed parking does not meet the numerical minimum required by Section 9.7.5 of the Dennis Zoning By-law.

B. A building or property shall be used only by special permit for the following purposes in the WDVC District:

- Bed and Breakfast
- Hotels
- Motel/Motor Court
- Meeting Rooms and Convention Facilities
- Multiple Family Dwellings
- Public Markets
- Outdoor Recreational Facilities
- Restaurants
- Museums, Aquariums and other similar attractions
- Open Space Village Development
- For Profit Educational Use
- Cemetery
- Assisted Living Facility
- Service Organization
- Other Philanthropic Use
- Other Institutional Use
- Amusement Arcade



- General Merchandise, Food Stores, Apparel & Accessories, Furniture & Home Furnishings, Other Retail Sales
- Consumer Service
- Funeral Home
- Animal Hospital
- Research Lab, Accessory Uses for Scientific Research or Development or Related
- Communication Facility (See Section 7)
- Commercially Registered Vehicles or Trailers
- Recreational Facilities
- Restaurants over 50 seats
- Retail Store over 2,500 sf
- Tourist Facilities such as Museums, Aquariums and other similar attractions
- Transient Tourist Accommodation
- Lodging House
- Artisan Manufacturing
- Art Oriented For-Profit Educational Uses including art school, school of dance, music school, photography school, etc.
- Performing Art Space

9.6.4 Development Standards.

A. Density: The base residential density in the WDVC Zone shall not exceed one (1) dwelling unit per 40,000 square feet unless an increase of density is granted by a Special Permit for the creation of mixed income housing opportunities if a minimum of 25% of the total number of dwellings are affordable restricted per the requirements of Section 4.9.4 of this Zoning By-law.

B. Lot Dimensions:

1. Minimum lot size: Minimum Lot Size shall be 40,000 sf or that present on September 24, 2007 whichever is less. Except that when two or more lots are combined the minimum lot size requirement shall be the lesser of 40,000 sf or that present due to the combination of the lots.
2. Minimum street frontage: 50 feet
3. Minimum lot width: Minimum lot width shall be 100 feet or that present on September 24, 2007 whichever is less. Except that when two or more lots are combined the minimum lot width requirement shall be the lesser of 100 feet or that present due to the combination of the lots.

C. Yard Requirements:



1. Setbacks

- a. Front yard: Minimum 15 feet or that present on September 24, 2007 if less than 15 feet.

Maximum 25 feet

- b. Rear yard: The minimum rear setback shall be 25 feet unless, by the issuance of a Special Permit the Planning Board determines that a lesser rear yard setback may be appropriate. Except that for through lots that include a frontage on Route 28, Route 28 shall always be considered the front yard for setback purposes and the secondary street shall be treated as the rear yard for setback purposes.

- c. Side yard: The minimum side yard setback shall be 15 feet unless, by the issuance of a Special Permit the Planning Board determines that a lesser side yard setback may be appropriate. Except adjacent to existing residentially zoned parcels outside the Village Center Support District, where the minimum side setback shall be 25 feet.

- 2. Height: The height of buildings shall not exceed three stories or 42 feet. The third story shall be a portion of the building, having a floor area, with a vertical dimension of at least seven feet three inches (7' 3"), measured from the finished floor to the finished ceiling. This third story area shall not exceed 65% of the floor area immediately below. Roof pitch, visible from the streets (face to full allowable height) must be between 6:12 and 12:12, except that roof pitches towards Route 28 shall be between 8:12 and 12:12. Roof pitch shall start no higher than the finished floor height of the third story. The gabled end of all buildings must be peaked and cannot be flat. Parapet walls shall not be higher than 28 feet tall.

- 3. Building Lot Coverage: 20%

- 4. Floor area ratio: 50%

- 5. Maximum lot coverage (Building, outdoor display and parking area): 70% of the lot area

9.6.5 PROJECT APPROVAL

Development meeting all the criteria for as-of-right development in the West Dennis Village Center District will be approved by the Building Commissioner.

Development which does not meet the criteria for as-of-right development for the West Dennis Village Center District or requires a Special Permit for Use as described in this section can be approved through the issuance of a Special Permit by the Dennis Planning Board.



9.7 GENERAL REGULATIONS

For the purpose of this section the Dennis Planning Board shall adopt West Dennis Village Center Site and Architectural Design Guidelines which shall constitute rules and regulations guiding the implementation of the standards of this by-law.

9.7.1. Additions or changes to existing gross floor area may be approved by the Building Commissioner for:

1. Architectural features, which do not add usable area to a structure, such as chimneys, balconies, stairways, wing walls, bay windows, sills, pilasters, lintels, cornices, eaves, gutters, awnings, and steps, provided such architectural features do not extend more than 5 feet from the existing structure.
2. Architectural features, which do not add usable area to a structure, such as elevators, wheelchair ramps, and fire escapes (side and rear yard only), provided such architectural features are the minimum necessary to serve the purpose for which it is intended.
3. Terraces and patios, uncovered decks and stoops, or similar features, provided that such features shall not extend above the height of the ground floor level of the structure.
4. The creation of a single housing unit, which would allow for only that one housing unit, in the structure.

9.7.2. Affordable Housing Requirements:

- a. All requests for commercial development of over 2,500 sf, other than the re-use of floor space in existence on September 24, 2007, shall include residential development within the district at the minimum rate of one new dwelling per 5,000 square feet of commercial space. For partial units, less than 0.5 of a unit rounds down to the next lower whole number of units and 0.5 of a unit or greater rounds up to the next higher whole number of units.
- b. Hotels, motels and motor courts shall not be required to meet the requirements of providing required housing on-site. Instead, hotels, motels and more courts within the MUM and WDVC districts shall provide for required housing in one of the following fashions:
 - i. Provide one (1) employee unit for every twenty (20) guest rooms, or fraction there-of;
 - ii. Provide one (1) permanently affordable housing unit within the West Dennis Village Zoning Districts by acquisition or partnership with another West Dennis redevelopment project; or
 - iii. Provide a one-time cash donation of \$1,500 per guest room to the Dennis Affordable Housing Trust.



9.7.3 Formula Based Business Restrictions

“Formula Businesses” shall be allowed by Special Permit per the requirements of Section 4.10.

9.7.4 Public Areas: All site development other than the re-use of space in existence on September 24, 2007 shall be required to include the provisions of “public” areas such as landscaped greenbelts, sidewalks, patios or courts. Such “public” areas may include areas such as outdoor café’s clearly identified for a private purpose that increases the street oriented activity of the site itself. These public areas should include a connected network of streets or walkways to ensure free movements of vehicles, pedestrians and bicycles within the West Dennis Village Districts and connecting to adjacent neighborhoods. These public areas shall provide for pedestrian connections across the front of the site and between the front of the site and parking facilities located on the property. These connections may be provided either within the structure or immediately adjacent to the structure within the site’s setback area.

9.7.5 Landscaping: All developments, other than the re-use of space in existence on September 24, 2007, must be landscaped with appropriate low-water vegetation, including deciduous shade trees within 50 feet of parking areas. Decorative flower beds and containers are excluded from this restriction on water use.

Planting areas should serve as storm water treatment areas often referred to as “rain gardens”, as such they should be designed in a way that they are slightly depressed below adjacent parking or sidewalk grades with run-off directed to these areas. Plantings, while encouraging drought resistance, should be capable of withstanding seasonally wet conditions.

Shade trees in parking areas shall be minimum three (3) inch caliper four feet above grade at planting and shall be of a species that grows to a minimum of 25 feet in height. One tree of three inch caliper four feet above grade shall be required for every five parking spaces or fraction there-of. Said trees shall be planted within five feet of the parking areas served. These trees shall be in a planting area with a minimum fifty square feet of permeable surface area

Deciduous street trees shall be planted along streets no farther than 30 feet on center. One tree of three inch caliper four feet above grade shall be required for every thirty feet of street frontage. These street trees shall be planted on the property of the applicant and shall be located on the side of any sidewalk furthest from the edge of Route 28 or School Street. Trees located in sidewalk areas shall be allowed to be planted in areas with a minimum of 25 square feet of permeable area and shall be irrigated and maintained by the owner of the property. Abutting private property owners shall be responsible for maintaining street trees immediately in front of their property in the public right of way. Dead or damaged trees shall be replaced



within 30 days of written notice. Street trees shall be a minimum of three (3) inch caliper at planting. Irrigation shall be provided and maintained for all landscaped areas. Trees shall not be planted in the 'clear sight' area at intersections and driveways. For the purposes of this requirement, alleys and unimproved rights of way are not considered streets.

9.7.6 Hotels, Motels and Motor Courts: Buildings containing hotel, motel, or motor court rooms for hire subject to the regulations of MGL C. 140 S. 7, shall be restricted to the following development standards:

- A. Rooms shall be no smaller than 350 sf.
- B. Suites shall be no smaller than 700 sf.
- C. Kitchenettes may be allowed in rooms of at least 350 sf subject to the granting of a special permit by the Dennis Planning Board.
- D. Hotel, motel or motor court rooms for hire subject to the regulations of MGL C. 140 S. 7 with kitchenettes shall not be converted to timeshare units as governed by MGL Chapter 183B.

9.7.7 Parking: To maintain a pedestrian-friendly environment, parking lots shall be located behind or beside buildings. On-site parking shall not exceed 5 spaces per 1,000 square feet of building and shall not be less than 50% of the number required based upon Section 3.1 unless authorized by a Special Permit by the Planning Board. Shared use of parking is strongly encouraged. A shared parking agreement shall be submitted with site development plans as part of any Special Permit request. Said shared parking agreement shall address issues such as the maintenance, striping and snow plowing of the shared parking area. Driveways shall not occupy more than 25% of the frontage of any parcel, except for lots less than 40 feet wide. No more than one curb cut on Route 28 shall be allowed for any lot. For lots with alternative access, driveways shall take their access off of the alternative access unless otherwise permitted by Special Permit. No parking shall be located between a building and Route 28 or School Street.

9.7.8 Loading docks, trash compactors, and trash containers shall not be accessed directly from Route 28. Trash compactors shall be enclosed to minimize noise. Outdoor storage and trash containers shall be fully enclosed on 3 sides with solid walls a minimum of six feet high with a solid gate, six feet high, which shall be kept closed.

9.7.9 Lighting: All developments in the West Dennis Village Zoning Districts shall use full cutoff light fixtures for exterior lighting. For the purpose of this section, a "full cutoff light fixture" is one in which no more than 2.5% of the total output is emitted at 90 degrees from the vertical pole or building wall on which it is mounted.



9.7.10 Primary Commercial Building Entrances: For visibility and accessibility, all primary commercial entrances used by the public shall be visible from the right-of-way and the sidewalk, shall have an entrance directly accessible from the sidewalk and shall be no more than 75 feet from the sidewalk.

9.7.11 For visibility of retail businesses all commercial facades shall have at least 70% transparent glass between 3 feet and 8 feet above the walking surface facing the right of way or parking lot. The sills of windows shall not be higher than 3 feet above the walking surface. Blank walls are prohibited along public right of ways. Up to one half of the window area may be used for temporary displays of merchandise or advertising. Outside of said advertising signs located within the windows, no other architectural features shall be used to block the view into the building. The Planning Board may, by Special Permit waive any of the requirements of this section.

9.7.12 The West Dennis Village Zoning Districts shall have a consistent and distinct identity through the use of similar and compatible architectural design. All development shall be subject to design controls consistent with West Dennis Village Site and Architectural Design Guidelines as adopted by the Dennis Planning Board. Design consideration shall be given to the harmonious blend of commercial and residential land uses consistent with the village character of West Dennis.

Architectural treatment of buildings, including materials, color and style, shall be compatible with the district's historical architectural character and with buildings located within the West Dennis Village Zoning Districts. Compatibility may be achieved through the use of similar building massing, materials, scale, colors, or other architectural features (detailing) as is present in adjacent and nearby structures within the same block or directly across any road which are representative of the history of West Dennis. Facades facing Route 28 shall not include flat or shed roofs.

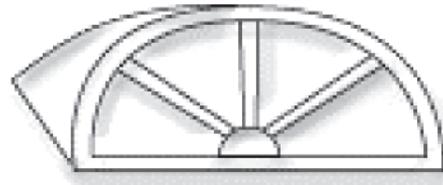
For the purpose of this section the Dennis Planning Board shall adopt West Dennis Village Site and Architectural Design Guidelines

9.7.13 Buildings or portions of a building mass over 75 feet wide are encouraged to divide their elevations into smaller parts. A pronounced change in massing, pronounced changes in wall planes and introducing significant variations in the cornice/roofline are all possible methods to accomplish the desired divisions of elevations into smaller parts.





Dog House Dormer



Eye-brow dormer

The roof pitch may be interrupted by “dog-house” or “eye-brow” style dormers or sky-lights to provide for daylight and ventilation.

9.7.14 The following elements are prohibited:

- (a) structures which are of symbolic design for reasons of advertising
- (b) high intensity, metallic, or fluorescent colors
- (c) neon tubing, fiber optics or similar lighting
- (d) high gloss vinyl and plastic awnings
- (e) unpainted or plain/unfinished exterior facades other than natural wood or brick
- (f) smooth faced painted concrete masonry block
- (g) drive-through facilities (except for bank drive-throughs which are allowed by Special Permit).
- (h) use of storage containers except during construction or as regulated as a temporary use.

9.7.15. Setbacks and Build-to Lines

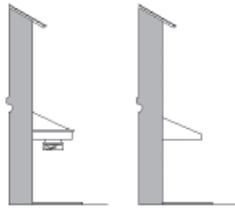
A. The West Dennis Village Districts represent a varied architectural character. As such, the Planning Board needs infinite latitude in applying the standards for front setbacks and build-to lines. A strict adherence to the setback and build-to lines could result in the unnecessary removal of some signature structures within the zoning districts. Similarly, strict adherence could obliterate the street-side facades by requiring additions in front of other signature structures. The Planning Board, after consultation with the Dennis Historical Commission, may waive strict adherence to front setback and build-to lines to preserve historical continuity.

B For all new buildings or additions to the front or street side of existing buildings in the West Dennis Village Zoning Districts, up to fifty percent of the front or street side facade area of the first floor, or first and second floors in buildings with more than one floor, shall extend no deeper onto a property

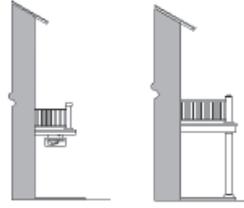


than the maximum front setback line so that the building visually reinforces the building facade line of the street. The remainder of the building facade may be set back from the front or street side property line to accommodate shop entrances, arcades, plazas, sidewalk cafes, other approved urban design amenities, or landscaping required pursuant to the provisions of this section.

C. Marquees, awnings, open air balconies and colonnades may occur forward of the Minimum Front Setback Line but shall not extend more than ten feet into the front setback area.



Awnings and Marquees

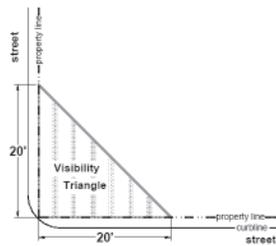


Open Air Balconies and Colonnades

D. Accessory open patios or courts, the outside display of merchandise, sidewalk cafes, etc. provided between the building and the sidewalk or adjacent buildings on abutting side property lines are allowed within the setback requirements and are considered to meet the structural setback requirements of this section. Except adjacent to existing residentially zoned parcels outside the West Dennis Village Zoning Districts.

E. Accessory rooftop equipment may extend to 42 feet (46 feet for three story structures), provided that they are set back from the exterior wall(s) by at least 10 feet, and are enclosed or screened with materials compatible with the building and are not visible from the ground. Accessory equipment may not exceed 20% of the roof area.

F. On a corner lot no structure, sign or sign structures shall be located within a clear sight triangle area. The clear sight triangle area is formed by the street right-of-way lines and the line connecting points twenty (20) feet from the intersection of such street right-of-way lines extended.



Clear sight triangle



9.7.16. All junction and accessory boxes, mechanical, electrical or other service equipment shall be minimized from view of adjacent property and public rights-of-way by landscaping or architectural treatment integrated with the building served.

9.7.17 Mechanical equipment, whether ground-level or rooftop, shall be screened from view of adjacent properties and public rights-of-way and designed to be perceived as an integral part of the building,

9.7.18 Pedestrian Amenities. One (1) pedestrian amenity for each twenty thousand (20,000) gross square feet of floor area or fraction thereof shall be incorporated into the overall development to create a pedestrian friendly atmosphere. Suggested amenities include, but are not limited to:

- (a) public art
- (b) clock tower
- (c) water feature/fountain
- (d) outdoor patio, courtyard or plaza
- (e) tables with umbrellas for open air eating or outdoor furniture

9.7.19 The maximum area for any single tenant or occupant space shall be 60,000 square feet.

9.7.20 Within the West Dennis Village Zoning Districts for any lot with frontage on Route 28 or School Street, the primary means of access to the upper stories of any structure shall be by means of a building entryway accessing Route 28 or School Street. Said entryway area shall include any building lobby area, internal directory, and mail delivery facilities.

9.7.21 Accessory Uses: Those uses which are customarily associated with permitted uses, but incidental to the primary uses including parking in excess of that required by the by-law, wastewater facilities, etc. may be shared by multiple property owners. Service bays shall not be allowed as accessory uses to retail uses in the West Dennis Village Zoning Districts.

9.7.22 A use which is noxious or offensive because of odor, dust, smoke, gas, noise, vibration, heat, glare, electrical interference, or is a nuisance beyond the limits of the lot on which the use is located, shall not be permitted.

9.8 DEVELOPMENT PLANS AND STANDARDS

Site development plans for approval shall include:

- 1. Urban Design features:
 - a. Blocks, streets, alleys, parks, patios, sidewalks and planting strips, storm water drainage features, outdoor seating areas for private commercial uses



- b. Building types (for example, patio house, townhouse, storefront retail built to sidewalk)
 - c. Signage master plan
 - d. Shared parking agreement
2. Architectural features:
- a. Building facades (should include photographs of similar structures for comparative purposes to meet the requirements of Section 9.7 above)
 - b. Exterior features
 - c. Building heights, set backs and build-to lines
 - d. Roofs and rooftop features
 - e. Exterior materials, doors and windows
 - f. Exterior colors
 - g. Signage, flags and banners
 - h. Sign design standards as applicable and consistent with the Town of Dennis Sign By-law
3. On-site and off-site improvements
- a. Fences and walls
 - b. Patio, square or plaza
 - c. Landscaping with areas and plants noted
 - d. Special pavement and sidewalk treatments
 - e. Setbacks and sidewalk and utility easements
 - f. Street and parking lot lighting
 - g. Street furniture, trash containers, benches, newsracks, kiosks
 - h. Parking standards including shared parking agreements
 - i. Refuse storage and access
 - j. Utilities: all utility lines shall be underground or provided from locations other than from Route 28 or School Street this provision may be waived or amended by the Planning Board.
 - k. Traffic circulation plan and street improvements as needed to relieve excessive congestion.
 - l. Water and Sewer availability study and infrastructure improvements as needed.



4. Permanent bicycle racks at the minimum rate of one bicycle space per every 5,000 sf of gross floor area.

5. Specific operational standards for permitted hours of operation for any business, delivery of stock in trade or supplies for any business, permitted levels of noise, including amplified sound, from any business or any entertainment special event, and other operating restrictions needed to promote compatible coexistence of mixed uses in the West Dennis Village Zoning Districts. Note, this is not intended to prohibit amplified indoor or outdoor entertainment which may be important to the vitality of the West Dennis Village Zoning Districts, it is intended to understand the operation of the facility in relation to neighboring land uses to ensure compatible uses and hours of operation. All normal licensing requirements will remain under the jurisdiction of the Dennis Board of Selectmen.

9.9 OTHER REVIEWS AND APPROVALS

Construction approved in the West Dennis Village Zoning Districts must commence within 12 months of the issuance of a special permit or such approval shall expire unless an extension is approved by the Planning Board upon written request. After approval of a specific development plan changes of tenants in the West Dennis Village Zoning Districts may be approved administratively by the Building Commissioner consistent with the requirements of this section, provided that any changes be certified in writing by the Building Commissioner to comply with the standards of this ordinance and the approved regulating or development plan.

9.10 WAIVERS

A waiver is an administrative procedure relating to a minor deviation from the specific language in the general regulations. The waiver allows a deviation that still meets the intent and purpose of the zoning ordinance. The Town Planner shall review waiver requests with the Planning Board, which allows the development plan to continue the streamlined approval process. The Planning Board may approve the waiver in review of the development plan, or may deny the waiver as not meeting the intent of the regulations. Along with the waivers specifically listed above, the Planning Board may consider waivers requests to parking area setbacks in Section 3.1.5.2 in order to promote a more cohesive development pattern within the West Dennis Village Zoning Districts and the provision of off-site parking within 300 feet of a principal structure (Section 3.1.7.1).

- (e) Amend the Town of Dennis Zoning Map to illustrate the boundaries of the West Dennis Village Zoning Districts including the creation of the Residential/Commercial, Mixed Use Marine, Marine Open Space, Village Center Support and West Dennis Village Centers Zones as well as to rezone an area along School Street from General Commercial II to Residential 40 as illustrated below:



ARTICLE 25. Unanimously Voted: To (a) amend the Dennis Zoning By-law Section 2.1.1, "Establishment" (of districts) to add two Wind Power Overlay Districts entitled "Small Wind Facility Overlay District" and "Medium and Large Wind Facility Overlay District"; (b) amend the Dennis Zoning By-law Section 2.1.2 to change the date reference for the Zoning Map to September 24, 2007 (c) amend the Dennis Zoning By-law by adding new Section 11 Wind Energy Facilities and (d) amend the Town of Dennis Zoning Map to illustrate the boundaries of the Wind Facility Overlay Districts including the creation of the Small Wind Facility, and Medium and Large Wind Facility Overlay Districts.

(See Town Clerk to view amendment in its entirety.)

(a) Amend the Dennis Zoning By-law Section 2.1.1, "Establishment" (of districts) to add two Wind Power Overlay Districts entitled "Small Wind Facility Overlay District" and "Medium and Large Wind Facility Overlay District"

(additions in bold italic)

2.1.1 Establishment

The Town of Dennis is hereby divided into the following zoning districts:

<u>TITLE</u>	<u>SHORT NAME</u>
Rural Residential	R-60
Low Density Residential	R-40
Resort and Residential	RR
Limited Business	LB
Extensive Business	EB
General Commercial I	GC-I
General Commercial II	GC-II
General Commercial III	GC-III



Industrial	I
Quivet Neck/Crowe's Pasture Resource Protection District	QNCP RP
Dennisport Village Center	DPVC
<i>Small Wind Facility Overlay District</i>	<i>SWFOD</i>
<i>Medium and Large Wind Facility Overlay District</i>	<i>M&LWFOD</i>

(b) Amend the Dennis Zoning By-law Section 2.1.2 to change the date reference for the Zoning Map to September 24, 2007 (deletions marked with strikethrough addition noted in bold italic)

The boundaries of the districts are defined and bounded on the map entitled "Town of Dennis Zoning Map", dated ~~April 5, 2004~~ ***September 24, 2007*** on file with the Town Clerk. That map and all explanatory matter thereon are hereby made a part of this By-law, together with any amendments adopted by vote of the Town Meeting.

(c) Amend the Dennis Zoning By-law by adding new Section 11 Wind Energy Facilities

Section 11 Wind Energy Facilities

11.1 Purpose. The purpose of this section is to encourage the use of wind energies by allowing wind energy technologies to be utilized, while protecting public health and safety and minimizing the impacts of wind facilities on the character of neighborhoods, on property values, on the scenic, historic, and environmental resources of the Town.

11.2 Special Permit Granting Authority. The Planning Board shall be the special permit granting authority (SPGA) for wind facilities requiring a Special Permit under this by-law.

11.3 Wind Energy Facilities shall be divided into the following three categories for location and permitting requirements.

11.3.1 RESERVED

11.3.2 Systems less than 30 kW – herein referred to as Small Scale Wind Facility

11.3.3 Systems of between 30kW but less than 500 kW – herein referred to as Medium Scale Wind Facility

11.3.4 Systems of 500kW and larger – herein referred to as Large Scale Wind Facility

11.4 Permit Requirements

11.4.1 RESERVED

11.4.2 Small Scale Wind Facilities shall require the issuance of a Special Permit subject to the requirements of Section 11.6.2 below.



11.4.3 Medium and Large Scale Wind Facilities shall require the issuance of a Special Permit subject to the requirements of Section 11.6.3 below.

11.5 Definitions:

Blade – Extensions from the hub which are designed to catch the wind and turn the rotor to generate electricity.

Blade-Tip Height - The height as measured from the grade of the land below to the highest extension of the blade.

Cut-out Wind Speed – The high wind speed at which the Facility must shut-down and turn perpendicular to the wind to protect itself from being overpowered, typically 56 mph.

Hub – The center of the rotor to which the blades are attached.

Hub Height – The height as measured from the grade of the land below the wind Facility to the center of the rotor or hub.

Nacelle – The frame and housing at the top of the tower. It protects the gear box and generator from weather and helps control the mechanical noise level.

Rotor – A wind Facility's blades and the hub to which they are attached.

Rotor Diameter – The diameter of a wind facilities rotor measured as twice the length of the longest blade plus the hub width (or equal to the diameter of the cylinder).

Wind Facility - All equipment, machinery and structures utilized in connection with wind-generated energy production, generation and sale, including related transmission, distribution, collection, storage or supply systems whether underground, on the surface, or overhead and other equipment or byproducts in connection therewith, including but not limited to, rotor, electrical generator and tower, anemometers (wind measuring equipment), transformers, substation, power lines, control and maintenance facilities, site access and service roads.

Wind Facility, Commercial – A wind facility, which is designed to generally supply less than fifty percent (50%) of its electrical output for use on site.

Wind Facility, Non-Commercial – A wind facility, which is designed to generally supply fifty percent (50%) or more of its electrical output for use on site.



11.6 Wind Energy Facilities Permitting Requirements: The Town of Dennis Zoning Map shall be amended as illustrated in Map 11.1 Wind Facility Overlay District to establish the following overlay districts

Small Scale Wind Facility Overlay District

Medium and Large Scale Wind Facility Overlay District

11.6.1 RESERVED

11.6.2 Small Scale Wind Facility Overlay District

Small Scale Wind Facilities shall be allowed on properties illustrated on Map 11-1 subject to the following requirements:

- (a) Small Scale Wind Facilities are considered Non-commercial Wind Facilities serving the needs of a single property or a group of adjoining properties through an association.
- (b) A Special Permit subject to the requirements of Section 11.7 and 11.8 below is granted by the Dennis Planning Board.
- (c) For the purposes of protecting against problems due to noise, collapse of the tower and ice throw, the Small Scale Wind Facilities shall be located:
 - (i) at least two times its hub-height from its nearest property boundary; and
 - (ii) at least 1 times its hub height from any dwelling unit or commercial structure on the site hosting the Small Scale Wind Facility.
- (d) Freestanding Small Scale Wind Facilities shall have a maximum hub-height of 40-feet.
- (e) Freestanding Small Scale Wind Facilities shall have a maximum blade tip height of 60-feet.
- (f) Rooftop Small Scale Wind Facilities shall not extend more than ten feet above the ridgeline of the structure to which it is attached.
- (g) Only one (1) wind tower shall be allowed per property.

11.6.3 Medium and Large Scale Wind Facility Overlay District

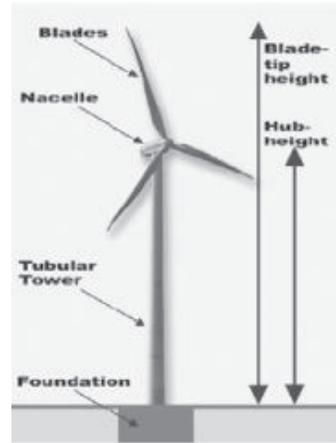
Medium and Large Scale Wind Facilities shall be allowed on properties illustrated on Map 11-1 and subject to the following restrictions:

- (a) Medium and Large Scale Wind Facilities may be permitted as Non-commercial Wind Facilities when serving the needs of single property or may be permitted as Commercial Wind Facilities.
- (b) A Special Permit subject to the requirements of Sections 11.7 and 11.8 below is granted by the Dennis Planning Board.



(c) For the purposes of protecting against problems due to noise, collapse of the tower and ice throw, the Medium and Large Scale Wind Facilities shall be located:

- (i) on a tract of land (a parcel or contiguous parcels under common ownership) that contains a minimum of ten (10) acres;
- (ii) at least 1.5 times its hub-height from its nearest property boundary; and
- (iii) at least 1 times its hub height from any dwelling unit or commercial structure on the site hosting the Medium and Large Scale Wind Facility.



- (d) Freestanding Medium and Large Scale Wind Facilities shall have a maximum hub-height of 215-feet.
- (e) Freestanding Medium and Large Scale Wind Facilities shall have a maximum blade tip height of 350 feet.
- (f) Rooftop Medium and Large Scale Wind Facilities shall not extend more than ten feet above the ridgeline of the structure to which it is attached.
- (g) When more than one Medium or Large Scale Wind Facility is located on a property a minimum spacing equal to two times the rotor diameter will be required between wind structures.

11.7 General Requirements for the Installation of any Wind Facility.

11.7.1 The safety of the design and construction of any Wind Facility, including towers and associated equipment, shall be certified by the manufacturer or by an Engineer Licensed by the State of Massachusetts.

11.7.2 Safety wires shall be installed on the turnbuckles on guy wires of guyed wind facility towers.

11.7.3 All wind facilities shall be equipped with manual and automatic cut-out wind speed controls. The rotor and cut-out wind speed control shall be certified by the manufacturer or by an Engineer Licensed by the State of Massachusetts.

11.7.4 The compatibility of the tower structure with the rotors and other components of the wind facility shall be certified by the manufacturer or by an Engineer Licensed by the State of Massachusetts.



11.7.5 All towers or wind facilities shall either have tower climbing apparatus located not closer than twelve (12) feet to the ground or be unclimbable by design for the first twelve (12) feet.

11.7.6 Wind facilities sited on top of, or attached to and extending above the ridge line of, an existing structure shall comply with all applicable provisions of the latest version of the Uniform Building Code. Certification by an Engineer Licensed by the State of Massachusetts shall be required.

11.7.7 The owner/applicant of any wind facility shall provide, as part of the submissions for review by the Planning Board for a Special Permit, proof of liability insurance that specifically addresses the installation, use and maintenance of the wind facility.

11.7.8 Any equipment associated with the facility, shall be camouflaged or screened. Buildings, shall be surrounded by buffers of dense tree growth and understory vegetation in all directions to create an effective year-round visual buffer. Trees and vegetation may be existing on the property or installed as part of the proposed facility or a combination of both. The Planning Board shall approve the types of trees and plant materials and depth of the needed buffer based on site conditions. Equipment shelters for wind facilities shall be designed to be consistent with the traditional Cape Cod architecture and the surrounding neighborhood.

11.7.9 All utility connections from the wind facility to the existing grid shall be underground.

11.7.10 Clearing of natural vegetation shall be limited to that which is necessary for the construction, operation and maintenance of the wind facility.

11.7.11 Night lighting shall be prohibited unless required by state or federal law and shall be the minimum necessary. There shall be total cutoff of all light at the property lines of the parcel to be developed, and footcandle measurements at the property line shall be 0.0 initial footcandles when measured at grade.

11.7.12 Wind Facilities shall be painted a neutral, non-reflective color designed to blend with the surrounding environment.

11.7.13 Removal. The owner, or their successors in interest shall remove any wind facility the use of which has been discontinued for a period of twelve months. All wind facilities and appurtenant structures shall also be removed. If an owner fails to remove a wind facility in accordance with this section of this Bylaw, the town shall have the authority to enter the subject property and physically remove the facility. The Board shall require the applicant to post a bond at the time of construction to cover costs for the removal of the wind facility in the event the Town must remove the facility. The value of the bond shall be based upon the ability to meet all of the requirements noted in this section at prevailing wages. The value of the bond shall be developed based



upon the applicant providing the Planning Board with three (3) written bids to meet the requirements of this section. An incentive factor of 1.5 shall be applied to all bonds to ensure compliance and adequate funds for the town to remove the tower at prevailing wages.

11.7.14 Each wind facility shall be operated and maintained in sound working order in conformance with the manufacturer's specifications at all times. This maintenance shall include the physical appearance of the devices so that it does not present an unsightly appearance. A copy of the manufacturer's specifications and use instructions shall be submitted with any application for review by the Building Commissioner file for that application.

11.7.15 Minimum Rotor Wind Blade Clearance. The lowest point of the arc created by rotating wind blades on a wind turbine generator shall be no less than 25 feet above grade.

11.8 Criteria for review and approval of a Special Permit for a Wind Energy Facility.

11.8.1 A special permit shall be granted under this section if the SPGA finds that each of the design standards set forth above has been met and that the location of the wind facility is suitable and that the size, height and design are the minimum necessary for that purpose

11.8.2 The SPGA shall also impose, in addition to any applicable conditions specified in this section, such conditions as it finds reasonably appropriate to safeguard the neighborhood or otherwise serve the purposes of this section, including, but not limited to: screening, lighting, fences, modification of the exterior appearance of the structures, limitation upon size, method of access or traffic features, parking, removal upon cessation of use or other requirements. Such conditions shall be imposed in writing and the applicant may be required to post bond or other surety for compliance with said conditions in an amount satisfactory to the SPGA.

11.8.3 RESERVED

11.8.4 The SPGA may require the proponent to provide or pay for professional services for the SPGA to evaluate the proposal to determine the suitability of geographic location, to analyze the loading capacities of the proposed structures, and to review camouflage and screening techniques.

11.8.5 Removal. The owner, his successors in interest shall remove any wind facility the use of which has been discontinued. All wind facilities and appurtenant structures shall also be removed. If an owner fails to remove a wind facility in accordance with this section of this Bylaw, the town shall have the authority to enter the subject property and physically remove the facility. The Board shall require the applicant to post a bond at the time of construction to cover costs for the removal of the wind facility in the event the Town must remove the facility. The value of the bond shall be based upon the ability to



meet all of the requirements noted in this section at prevailing wages. The value of the bond shall be developed based upon the applicant providing the Planning Board with three (3) written bids to meet the requirements of this section. An incentive factor of 1.5 shall be applied to all bonds to ensure compliance and adequate funds for the town to remove the tower at prevailing wages. Municipally owned wind facilities shall be exempt from the surety requirement.

11.8.6 Each wind facility shall be operated and maintained in sound working order in conformance with the manufacturer's specifications at all times. This maintenance shall include the physical appearance of the devices so that it does not present an unsightly appearance. A copy of the manufacturer's specifications and use instructions shall be submitted with any application for review by the Planning Board file for that application.

11.8.7 The Planning Board may impose Conditions of Approval that are necessary to address health, safety, community welfare and community aesthetic issues or concerns raised during the Development Permit review.

11.8.8 RESERVED

11.8.9 There shall be a minimum of one parking space to be used in connection with the maintenance of any Medium, Municipal or Large Scale Wind Facility on the site; however, it shall not to be used for the permanent storage of vehicles.

11.8.10 Fencing shall be provided to control access to the site of the wind facility and accessory structures.

11.8.11 Signs. There shall be no signs, except no trespassing signs or any signs required to warn of danger. A sign is required that identifies the owner and operator with an emergency telephone number where the owner and operator can be reached on a twenty-four hour basis.

11.9 Application for Special Permit. In addition to the requirements of Section 4.1 of the Zoning By-law the following information must be submitted for all Wind Energy Facilities for an application to be considered complete:

11.9.1 A locus plan or aerial photograph at a scale of 1" = 200' which shall show all property lines, the exact location of the proposed structure(s), street landscape features, dwellings and other structures within three times the blade-tip height of the proposed wind facility.

11.9.2 A site reference plan at 1"=20 feet which shall show the location of the proposed structures, site facilities, landscaping etc.

11.9.3 A color photograph or rendition of the wind facility. A rendition shall also be prepared illustrating a view of the wind facility from the nearest street(s).



11.9.4 The following information must be prepared and signed by a registered professional engineer qualified in the field of wind power:

- (a) A description of the wind facility and the technical, economic and other reasons for the proposed location, height and design.
- (b) Certification that the wind facility complies with all applicable Federal and State standards.
- (c) If applicable, a written statement that the proposed wind facility complies with, or is exempt from applicable regulations administered by the Federal Aviation Administration (FAA), Massachusetts Aeronautics Commission and the Massachusetts Department of Public Health.
- (d) Amend the Town of Dennis Zoning Map to illustrate the boundaries of the Wind Facility Overlay Districts including the creation of the Small Wind Facility, and Medium and Large Wind Facility Overlay Districts as illustrated below.

ARTICLE 26. Unanimously Voted: To amend the Dennis Zoning By-law by (a) amending Section 2.3.1 by changing the citation in the section and (b) replacing existing Section 2.3.3.6 Accessory Structures with a new Section 2.3.3.6 Accessory Structures which provides for improved guidance relative to the allowance for and location of accessory structures. (See Town Clerk to view proposed amendment in its entirety.)

- (a) Amend Section 2.3.1 by changing the citation in the section (deletions noted with strikethrough and additions noted in bold italic)

2.3.1 General

Buildings or structures shall be erected or used and premises shall be used only as set forth in ***Section 2.3 Intensity Regulations*** ~~the “Intensity of use Schedule”~~, except as exempted by Section 2.4 or by statute.

- (b) replacing existing Section 2.3.3.6 Accessory Structures with a new Section 2.3.3.6 Accessory Structures which provides for improved guidance relative to the allowance for and location of accessory structures

2.3.3.6 Accessory Structures

A single accessory building with a footprint of 120 square feet or less:

Shall not be located forward of the front face of the principal structure whose front face is seventy-five (75) feet or less from the street line. For corner lots the front face shall be determined by the street from which the property gains its street address;



- i. Shall not be placed less than seventy-five (75) feet from the street line when the front face of the principal structure is more than 75 feet from the street line.
- ii. May be located within other setback areas in accordance with Section 2.3.2 provided no portion of the accessory building is located within two (2) feet of any lot line, and subject to appropriate screening requirements as determined by the Building Commissioner;
- iii. Shall not be included in calculating: (a) maximum total site coverage under Section 2.3.2 (Intensity of Use Schedule); and (b) floor space under Section 2.4.1.2.D (Non-Conforming Conditions); and
- iv. Shall not be erected without a Zoning Compliance Certificate from the Building Department and is subject to all fees in accordance with the Building Department Fee Schedule.

All other accessory structures:

- i. Shall be located in conformance with the required setbacks as found in Section 2.3.2 of this by-law;
- ii. Shall be included in calculating (a) maximum total site coverage under Section 2.3.2 (Intensity of Use Schedule); and (b) floor space under Section 2.4.1.2.D (Non-Conforming Conditions);
- iii. Shall not be placed forward of any face of the principal structure which is seventy-five (75) feet or less from the street line; and
- iv. Shall not be placed forward of the principal structure which is seventy-five (75) feet or less from the street line.

ARTICLE 27. Unanimously Voted: To indefinitely postpone the article. To see if the Town will vote to amend the Town Code under Chapter 14, Design Review Panel, by deleting said chapter in its entirety.

ARTICLE 28. Majority Vote: (Article should have been either unanimous or a hand count. This article is scheduled to be re-voted at the next Special Town Meeting on Thursday, December 13, 2007) To amend the Town Code, Chapter 111, Historic District as follows:

Section 111-6, Paragraph B(4), by deleting the current provision, which reads as follows: "Open picket, rail, split rail or other types of fences which the Commission may from time to time deem suitable, not exceeding four feet (4'0") in height, above finished grade", and by substituting the following new language: "A wooden fence in the open picket, rail or split rail style, provided it does not exceed four feet (4'0") in height, above the finished grade".

ARTICLE 29. Unanimously Voted: To transfer \$40,000 from the Waterways Improvement Fund to pay for engineering fees and dredging permits for Sesuit Harbor and Bass River.



ARTICLE 30. Unanimously Voted: To transfer \$15,000 from the Waterways Improvement Fund to pay for permitting and construction of floating docks and pilings at Captain Hardings Harbormaster’s Office on Bass River.

ARTICLE 31. Unanimously Voted: To transfer \$866.45 from Free Cash to pay for the prior year’s unpaid bill.

- a. Baker & Taylor \$866.45
- Total \$866.45

ARTICLE 32. Unanimously Voted: To refer the article back to the South Dennis Historic District Commission. To see if the Town will vote to amend the Dennis Code under Section 111-4, South Dennis Historic District Commission, Paragraph A, last sentence, by increasing the number of annually appointed alternates from one to two.

ARTICLE 33. Unanimously Voted: To transfer \$65,000 from Free Cash to the Stabilization Fund.

It was unanimously voted to dissolve the meeting at 10:21 p.m. on October 16, 2007.

Special Town Meeting December 13, 2007

Robert C. Chamberlain, Moderator, called the Special Town Meeting held at the Nathaniel H. Wixon Middle School to order at 7:02 p.m. He declared there was no quorum present.

On motion of Selectman, Heidi S. Schadt, duly seconded, it was unanimously voted to adjourn the meeting to Thursday, December 20, 2007 at 7:00 p.m. at the Nathaniel H. Wixon Middle School.



Special Town Meeting

December 20, 2007

Robert C. Chamberlain, Moderator, called the Special Town Meeting held at the Nathaniel H. Wixon Middle School to order at 7:04 p.m. He declared a quorum present and noted that the warrant had been posted by George Sawyer, Constable. Tellers were Juanita Donlin, Gladys Kearney, Eric Oman, and Paul Covell, Head Teller.

On motion of Finance Committee Chairman James Plath, duly seconded, it was unanimously voted to waive the formal reading of the warrant.

Article 1. Voted (111 yes, 5 no): To appropriate and transfer \$241,351 from the Community Preservation Open Space Reserves Fund to the Town of Dennis for various improvements to Sea View Park in Dennisport, and with the approval of the Board of Selectmen, to authorize the Treasurer to borrow \$261,464 in anticipation of revenue pursuant to Massachusetts General Laws, Chapter 44, Section 7, Paragraph 25, or any other enabling authority, including borrowing associated with said improvements and further, to authorize the Board of Selectmen to apply for and accept any such grants, gifts or donations which may be available, and to enter into all agreements and execute any and all instruments with the Commonwealth of Massachusetts, and from any federal program and/or other sources which may contain restrictions and covenants, and to take any and all actions necessary to carry out the purpose of this article.

Article 2. Unanimously Voted: To transfer from the Board of Selectmen for general municipal purposes to the Board of Selectmen for open space and recreational purposes pursuant to Chapter 40, Section 15A of the Massachusetts General Laws, the property located on Lower County Road and Inman Road being shown as "Parcel 2A" on plan entitled "Plan of Land in Dennisport, Massachusetts as prepared for Town of Dennis" scale 1" = 100', dated November 26, 2007, prepared by Sweetser Engineering, containing approximately 7.7 acres, more or less and being a portion of the land acquired by order of taking dated April 1, 2005, and filed with Barnstable County Registry District of the Land Court as Document No. 998,237 and recorded with Barnstable County Registry of Deeds in Book 19694, Page 233.

Article 3. Unanimously Voted: To transfer \$78,400 from Free Cash to supplement the appropriation voted under Article 22 of the May 8, 2007 Annual Town Meeting which funded the collective bargaining agreement settlement between the Town and AFSCME Council 93, Local 2977 for fiscal year 2008.

Article 4. Voted (Yes 74, No 37): To amend the Town Code under Chapter 111, Historic District, §111-6, Paragraph b(4) by deleting the current provision



and substituting the new language as follows: "A wooden fence in the open picket, rail or split rail style, provided it does not exceed four feet (4'0") in height, above the finished grade."

Article 5. Majority Vote: To transfer \$27,500 from Free Cash to pay for architectural, engineering and/or other related consulting services for the renovation of the former police station building.

Article 6. Majority Vote: To establish a fee for real estate open house off premise signs pursuant to the Town Code under Chapter 151 Signs, §151-3 (Sign Permits and Fees), said fee to be \$25.00, and thereafter as may be modified by the Selectmen in accordance with the Selectmen's Fee Limitation By-Law.

Article 7. Unanimously Voted: To rescind its approval under Article 19 of the May 8, 2007 Annual Town Meeting as it relates to the establishment of a minimum initial sales charge of five dollars (\$5.00) for both the golf restaurants and golf pro shops at the Dennis Pines and Highlands Golf Courses.

Article 8. Unanimously Voted: To amend the non-resident golf membership by decreasing the fee from \$2,500 to \$1,500, and further, that one-half of the fee collected shall be deposited in the Golf Course Capital Improvement Fund.

Article 9. Unanimously Voted: To establish a new Non-resident golf driving range membership in the amount of \$275, and to authorize the Board of Selectmen to make rules and regulations related to this membership category, and revise said fee from time to time subject to the limitations of said fee limitation by-law.

Article 10. Unanimously Voted: To establish a new fee for the replacement of lost golf membership photo-ID cards and/or lost members bag tags of \$5.00 each, and to authorize the Board of Selectmen to make rules and regulations related to this fee, and to revise said fee from time to time subject to the limitations of the Selectmen's Fee Limitation By-Law.

Article 11. Unanimously Voted: To transfer \$9,000 from the Waterways Improvement Fund to pay for the necessary repairs to existing piers, docks or floats and for the construction of new piers, docks or floats at Sesuit Harbor.

It was unanimously voted to adjourn (dissolve) the meeting at 8:21 p.m. on December 20, 2007.



2007 Marriages

JANUARY

- 13 Wesley Joseph Muto, Dennis and
Christina Sue Adkins, Dennis

FEBRUARY

- 1 Francis Thomas McGuire, Dennis and
Roberta Ann Libby, Dennis
- 5 Sarah Ann Stewart, Dennis and
Bobieann Bearse, Yarmouth
- 11 Keith David Bertrand, Dennis and
Lisa Christine Chadwick, Dennis
- 15 Geraldo Moreira Martins, Dennis and
Carmen Ruth Sands, Dennis

MARCH

APRIL

- 1 Abdullah S. Al-Asousi, Dennis and
Lisa M. Janvrin, Dennis
- 6 Mario John Bargatti, Jr., Dennis and
Mariya Mykhailovna Velganyuk, Simferopolskiy, Ukraine
- 7 Ivan Joseph Borowick, Dennis and
Jitka Cerna, Dennis
- 10 Zeb William Moore, Ludlow, VT and
Ashley Lynn Berenson, Ludlow, VT
- 14 Seth Graham Richter, Dennis and
Katherine Lee Menard, Dennis
- 17 Milena Dalcin Goncalinho, Dennis and
William Kevin Crandall, Dennis
- 23 Jon Robert Cornell, Dennis and
Lorraine Marie Damant, Dennis
- 28 Philip Kenneth Weingart, Pittsburgh, PA and
Michelle Kay Delola, Dennis

MAY

- 5 Ebony Denise McCoy, Dennis and
Jerome Michal Kenlyn, Dennis
- 5 Joseph Henry Stagg III, Dennis and
Judith Titus November, Dennis
- 6 Gail E. Williams, Dennis and
Dale W. Durant, Dennis



- 12 Matthew A. Smith, Danvers and
Lisa M. Pagliaro, Dennis
- 16 Sara Bernice Whitman, Dennis and
Richard Oliver Lees, Dennis
- 18 Robert Joseph Penny, Akron, OH and
Cynthia Allan, Akron, OH

JUNE

- 8 Nicole R. Archambault, New Britain, CT and
Harold D. Benson, New Britain, CT
- 10 Kristen Elizabeth Fuller, Glens Falls, NY and
Jeremiah John Schaffernoth, Glens Falls, NY
- 13 Patricia Davison, Dennis and
Edwin S. Murray, Jr., Dennis
- 16 Peter Richard Flood, Dennis and
Jennifer Maines Lambert, Dennis
- 16 Jennifer L. Wisse, Dennis and
Earl Stanley Gardner, Jr., Dennis
- 30 Erin Kelley O'Brien, Boston and
Andrew Joseph Raycroft, Toronto, Canada

JULY

- 2 Damien Ennis, Killucan, Co. Westmeath, Ireland and
Lorna Mary McGreehan, Killucan, Co. Westmeath, Ireland
- 4 Catherine Ziegler, Dennis and
Jordan Matthew Berryman, Dennis
- 7 Kathleen D. Ward, Hobe Sound, FL and
C. David Rydman, Dennis
- 7 Heather Danec Brown, Dennis and
Shane Eric Kotel, Dennis
- 7 Ryan John Gillis, Harwich and
Leah Michelle Cullen, Harwich
- 7 Paul Elliott Mack, Hermosa Beach, CA and
Lisa Marie Madrid, Hermosa Beach, CA
- 7 Brooks Peebles McDonald, West Chester, PA
Erin Elizabeth McNamara, Hartford, CT
- 7 Gregory John Patterson, Cortlandt Manor, NY and
Joan Marie Patterson, Cortlandt Manor, NY
- 7 Amanda Anne Seminara, Dennis and
Todd Amos Phenix, Dennis
- 8 Jeffery Chi Wong, Dennis and
Holli Beth Grover, Dennis
- 11 Marwan Harb, Falmouth and
Mashaël Suliman Al-Asousi, Dennis



- 12 Theresa Antonette Hamilton, Dennis and Daniel Orlando Gray, Dennis
- 13 Alison Ruth Burt, Indian Harbour Beach, FL and Jay Steven Sutherland, Indian Harbour Beach, FL
- 14 Gina Marie Battista, Albany, NY and Francis Robert Murray, Jr., Cohoes, NY
- 14 Robert Fenner Leonard, Manomet and Elinor Tuttle McGonigle, Dennis
- 15 Julie Marie Chase, Dennis and David Earl Shaw, Jr., Dennis
- 15 Michael Raymond Perkins, Dennis and Judith Bess Geller, Dennis
- 18 Catherine E. Kingsley, Warren and Timothy J. Grigas, Ware
- 20 Nathaniel Richard Pierce, Virginia Beach, VA and Kara Anne Clattenburg-Markham, Virginia Beach, VA
- 21 Maureen Frances Crehan, Fairfax, VA and Fidel Torres Andrada, Fairfax, VA
- 22 William Guy Mattar, Dennis and Hang Thi My Huynh, Dennis
- 26 Neil Anthony Kelly, San Jose, CA and Jasmine DeLoria Kelly, San Jose, CA
- 27 Sarah Elizabeth Ferguson, Baltimore, MD and Corey Gene Hayden, Baltimore, MD
- 27 Scott Alan Shelley, Charlestown and Deanna Marie Ryder, Charlestown
- 28 Suzana Katarina Everett Makowski, Dennis and Jed Thomas Waddell, Dennis
- 28 David Joseph Morin, Dennis and Letisha Lynn Mulholland, Dennis
- 28 Kirsten Marie Portrie, Jacksonville, FL and Morgan Quinn Moran, Jacksonville, FL

AUGUST

- 2 Allen B. Wolfe, Queensbury, NY and Lizabeth P. Foley, Queensbury, NY
- 4 Christopher Dale Barker, Berkeley, CA and Leah Ellison Moorey, Berkeley, CA
- 7 Jennifer M. Letourneau, Dennis and Wesley Cardoso Dos Santos, Dennis
- 10 Christopher Scott Childs, Dennis and Melissa Leigh Stone, Dennis
- 10 Maura Ann McCoy, Portland, OR and Kevin McShane Cote, Portland, OR



- 11 Tammy Jean McMaster, Dennis and
David Philip McCarthy, Dennis
- 11 Jon Andrew Nones, University City, MO and
Stephanie Marie Geels, University City, MO
- 11 Sean D. Starkey, Dennis and
Erin Megan McCarthy, Dennis
- 11 Gordon Peter Turgiss, Jr., Dennis and
Viviane Tarsis do Prado, Dennis
- 11 Laura Blanche Esterman, New York, NY and
Eric Andrew Hart, Dennis
- 18 Melissa Katherine Bigelow-Hague, Yarmouth and
Gabriel D. Hennessey, Dennis
- 18 John Robert Devaney, Dennis and
Colleen Elaine Looney, Yarmouth
- 19 Jamie Michael Alves, Dennis and
Brianna Lyndsey Newland, Dennis
- 19 Paul George Kudarauskas, Alexandria, VA and
Kristin Elizabeth Mahon, Alexandria, VA
- 23 D. Shea Valentine, Dennis and
Douglas Robert Rounsevelle, Queen Anne, MD
- 24 Andrew John Porter, Dennis and
Julie Emma Craig, Dennis
- 25 Christopher Francis Bennett, Arlington and
Kelly Ruth Duchesney, Arlington
- 25 Kelley Ann Byron, Boston and
Scott Edward St. Coeur, Boston
- 29 Carina Caetano DaSilva, Dennis and
Matthew Charles Dionne, Mashpee

SEPTEMBER

- 1 Jeffrey S. Eldredge, Dennis and
Laura Ann Davis, Dennis
- 1 Maria Josephine Juliani, Dennis and
Marie Kay Elder, Quincy
- 1 Alison Holden Pulaski, Phoenix, AZ and
John Patrick Carter, Phoenix, AZ
- 1 A. David Scarchilli, Walpole and
Cheryl Ann Mills, Walpole
- 2 Martha Christine Schneider, Cambridge and
Andrew Mackie Enright, Cambridge
- 5 David Edward Olsen, Dennis and
Beverly K. Younger, Dennis
- 7 Robert Andrew Breidenbach, Durango, CO and
Pamela Eaton, Durango, CO



- 8 Joshua Martin Brandenburg, Acushnet and
Jennifer Louise Miller, Acushnet
- 8 Jeffrey Lee Woodward, Dennis and
Dawn Deborah Hoyt, Dennis
- 8 James Leslie Menzies, New York, NY and
Jennifer Marie Wood, New York, NY
- 8 Jennine Marie Perry, Dennis and
Michael John Springer, Dennis
- 8 Tana M. Gardner, Dennis and
John R. Zaffino, Dennis
- 9 Richard White Hammond, Dennis and
Wendy Michelle Goldsmith, Dennis
- 15 Julio Cesar Granados, Dennis and
Mariana Pena Resendiz, Dennis
- 15 Amy Beth Reynolds, Dennis and
Kenneth Mark Huckins, Dennis
- 15 Monica Bitahi, Dennis and
Fernando R. De Moura, Dennis
- 16 Carolyn Jean Lennon, Dennis and
Nathan James Reid, Dennis
- 22 Susan Elizabeth Linton, Dennis and
Edward Thomas Patten, Dennis
- 22 Shyer Groden, Dennis and
Thomas A. Pereira, Dennis
- 22 Joseph Anthony LaRoche, Torrington, CT and
Sandra J. Hannon, Torrington, CT
- 22 Elaine Irene Tyler, Atlanta, GA and
Daniel William DeCost, Atlanta, GA
- 22 Carrie Anne Marten, Dennis and
Shane Everett Quenneville, Dennis
- 23 John Neil Contonio, Yarmouth and
Linda Ann Merrill, Glendale, RI
- 29 Meredith Ann Clark, Yarmouth and
Matthew Stephen Puzio, Yarmouth

OCTOBER

- 6 Heather Jean Ennes, Dennis and
Mark T. Floyd, Dennis
- 6 Paul Grey Keefe, Dennis and
Guoling Xu, Dennis
- 7 Amy Beth Hackett, Mashpee and
Joshua David Majka, Mashpee
- 13 Amanda Elizabeth Shoemaker, Washington, DC and
Louis Michael Berra, Jr., Arlington, VA



- 14 Angelo Thomas Cuoco, Dennis and
Desary Lee Arce, Dennis
- 17 Lynda V. Branagan, Dennis and
John J. Greco, Dennis

NOVEMBER

- 2 Steffanie Anne Sullivan, Dennis and
Louis William Merloni, Dennis
- 3 Lindsey Erin Hirsch, Dennis and
Ross Alexander Bryant, Dennis
- 17 Eric Jon Meyer, Dennis and
Jennifer Glynn Suby, Dennis
- 29 Mark F. Sztuka, Dennis and
Elaine Beverly Jones, Yarmouth

DECEMBER

- 8 Robert A. Douglas, Brewster and
Nina A. Tomashevskaya, Chatham
- 15 Courtney Gabrielle Lombard, Dennis and
Esteban Omar Figueroa, Dennis
- 19 Aleirson Amaro, Yarmouth and
Stephanie R. Minot, Harwich
- 27 Matthias Nicoll Bossi, Oakland, CA and
Carla Alexandra Kihlstedt, Oakland, CA
- 30 Andrea Marie Soracco, Harwich and
David Alan Zukowski, Dennis



2007 Deaths

JANUARY

1	Leona Helen Showstead	81
4	Joyce Louise Sinclair	71
5	Joseph K. Hassett	74
6	Nancy Delorey	75
6	Patricia A. Lawrence	51
11	Stuart W. Calder	53
11	Anne H. Leavitt	84
11	Elena Emma Palumbo	79
12	Helen Fyler	93
12	Arthur J. Scriven	72
14	Helen A. Mutch	89
16	Anthony John Zola	82
18	Barbara Connelly	78
18	Muriel Hampshire	91
20	Barbara June Giroux	83
20	Clarence E. Oliver, Jr.	71
20	Leonard J. White	82
21	Dorothy Eleanor Halbedel	95
23	Alice W. Herre	91
24	Henry Carl Boltz	76
24	Arthur W. McMurtry	97
27	Andrew N. Harvey	93
28	Laura Mae A.K.A. J. Burton	73

FEBRUARY

1	Sally Ann Greaves	90
2	Joseph Patrick Dowd	81
3	Dorothy F. Dwyer	96
4	Eleanor Lucille Pearson	80
5	Sophie H. Gramm	92
5	Ann E. Packard	75
6	Joseph John Penler, III	55
6	Joseph Peter Spera	86
7	Eleanor Ann Janunas	75
8	Vincent Iennaco	58
8	Herman E. Sherwonit	81
8	James H. Willand	71
9	Vincent Cuzziere	72
10	Rosemary J. Deedy	80
10	Ernest David Preston	97
10	Eugene Sylvia, Jr.	82



10	Jeanette Lee Williams	52
12	Mabel Gertrude Creighton	87
13	Raymond C. Cummings	91
13	George O. Young	76
14	James Andrew Blair	82
16	Sharon Martha Seablom	62
18	Katherine M. Lynch	95
19	Mildred E. DaCosta	99
20	Warren A. Bennett	80
20	Ann D. Raso	65
22	Kevin Butt	47
22	Carolyn Jane Nash	69
24	Edward K. Kossack	86
25	Joan Claire Audie	73
26	Patricia M. Kelly	77
27	Thelma Marion Beltramini	75

MARCH

4	Robert E. Cummings, Jr.	51
4	Jessica Rae Hamlyn	22
4	Edith Hodgdon	91
5	Paul W. Davis	71
6	Frances Hogan	81
8	Norman Barnes	83
10	Anthony Cammarano	68
14	Janet L. Fasch	90
15	Alice Preston	81
17	Mary Agnes Flores	82
17	Toula J. Goutos aka Demetra Goutos	96
18	Mary R. Hanlon	88
22	Joseph Francis Harding	89
27	Vito Bevivino	91
28	Frances E. Walker	85
29	John Timothy Delaney, Jr.	97
30	Mary L. LeClair	77

APRIL

2	Marguerite T. DiGiacomantonio	91
8	Viola E. Harris	88
8	Judith Slade	64
11	Roberto R. Fuentes	68
13	Agnes Malone	87
14	Eugene J. Kennedy	78
14	Marion Lansberg	89
16	Elizabeth I. Ingham	84



16	Walter O'Keefe	86
18	Mary Eleanor Cox	84
19	Miriam Ann Lynch	88
20	Mary McClurg	85
20	Janet M. Peters	44
21	Ida May Slayter	87
23	Hector J. Belmore	97
25	Harry Van Ness Braun	87
25	Mary Elizabeth Thomen	84
26	Richard N. Zirnite	83
28	Nancy Baker DeYoung	78
28	Claire M. Donahue	52
28	Marion F. McCauley	92
30	Ernest R. Anderson	82

MAY

2	Marion Haley	91
9	Charles Bontempo	93
12	Ruth Claire Jensen	77
13	Martha A. Swanson	43
14	Caroline C. Segar	82
16	Earl B. Hunt	95
17	Marie Alice Brooke	74
18	Frank S. Morello	82
22	Lawrence A. Harnish	72
31	Richard W. Fogg	84
31	Edith Louise Phillips	45

JUNE

1	David Michael Langhans	28
2	Lawrence Fox	81
2	John Frederick Olsen, Jr.	83
4	Leonilda Cora	53
7	Peggy C. Plain	69
8	Mary Virginia Leaver	88
10	James E. Salvage, Jr.	43
11	Ruth Dorothea Stott	94
13	Donald Francis McIntyre	84
14	John Elliott Mack	72
15	Jean M. Aceto	69
17	Rita D. Bertelsen	72
17	Lucienne M. Roberts	95
19	Florence M. Bouchard	88
24	Winifred M. Frazier	93
25	Joan Doyle	75



26	Kelley Ann Brennan	18
26	Walter Merton Jensen, Jr.	74
26	Donald V. Moss	64
27	Lourdes Cardoso-Samagaio	81
27	Mary M. Lindquist	87
27	Priscilla M. White	93

JULY

2	Ann Rose Cerbone	89
2	Richard Francis Mack	88
2	Robert Louis Sauvageau	76
3	Jane Ann Morris	83
3	Josephine Patricia Sarcona	80
4	Eugene Correira Pena	87
7	Dorothy Ann O'Toole	83
8	Eleanor T. Greenberg	73
13	Thomas J. David	58
14	Sarah M. Hodges	86
15	Elmer Richard Howarth	78
16	Brian V. Dewey	66
18	Thomas Francis Dillon	74
19	Elliott K. Slade, Jr.	79
20	Nathalie M. Roach	89
21	Shirley Marie Colgan	73
22	Ruth Westwood Colby	89
23	George Arthur Boucher	96
23	James Calvin Harper	56
24	Lois N. Banford	90
24	Edith D. Hansen	85
25	Robert F. Green	81
28	Frederick Joseph Inkley	73
28	Catherine M. Sevila	92

AUGUST

1	Pauline McFall	94
4	James N. Henry, III	63
5	Eva Perry Fells	85
5	Donald R. Goss	50
8	Geraldine Mike	73
8	Ronald Robert Tessier	63
10	James G. Asack	79
10	Lewis C. Dyer	86
12	Kim Anthony	49
12	Carol A. Haberl	59
12	Doris L. Minckler	82



14	John F. Maloney	65
20	Elizabeth A. Bagshaw	77
21	Albert Salvatore Alissi	77
21	Joseph John Mullin	47
22	Theresa Marie Boulanger	76
25	Ruth Ann Doris Fenton	65
28	Mary Shirley Blatchford	80
29	Ernest Preston Mayshaw	76
30	Sheila Ann Schimmel	85
31	Robert Francis Gray	83

SEPTEMBER

1	Barbara M. Cameron	77
1	Erich Dejdard	79
1	Viola E. Hannon	97
2	Patrick Donoghue	77
6	Joseph M. Monahan, Jr.	75
8	Elizabeth A. Gibson	77
13	William Charles Gately	80
13	Leo James Ham	85
13	Bertha Weagle	83
18	James F. Callanan	69
19	Thomas Henry Arnold	74
20	Natalie S. Keil	90
21	Maureen E. Catron	72
22	Starelle King	76
23	Mary F. Baker	66
23	Mirjam Chase	79
25	Diane F. Cash	64
25	Kathryn Kingston Harper	92
25	Marie Louise Jaques	83
25	Alexander W. MacIsaac	82
26	John Joseph Ford, Jr.	77
26	Louis Goldstein	87
26	William Carl Hoag	91
26	Margaret Mary Kennedy	93
26	Norma Larkin	87
27	Robert A. Pepper	87
29	Richard Howland	75

OCTOBER

2	Richard Pierce Gigger	87
4	Mary A. Ricciardi	86
6	Ernest A. Babineau	79
6	Henry C. Church III	76



7	Ann M. Carmichael	80
10	Patricia L. Nolan	67
11	Dorothy Marie Shea	82
12	Charles Kingsbury Ewing	87
14	Arthur Mark Connelly	79
14	Priscilla Florence Galt	86
15	Elizabeth M. DuBois	81
17	Ann B. Balbo	76
18	Richard Kelliher	72
20	Peter A. Delaney	82
22	Vera Virginia Palen	91
27	Eleanor M. Harding	86
29	Carol A. Tolash	73
31	William F. Traill	82

NOVEMBER

1	Audrey Doris Gibbons	65
1	Marion Morgan	100
4	Elizabeth Taber	93
5	Raymond J. Alvey	87
6	Rita Dolores Higgins	92
6	Paul Vincent O'Leary	86
7	Edward Lazarian	84
7	Francis G. Poitrast	79
8	Donald Thayer Baker	85
8	Stephen John Niland	42
8	Leroy W. Riggott	83
17	Thomas Francis Halpin, Jr.	84
17	Barbara Dowd Shaughnessy	79
18	Eugene Patrick McLaughlin	84
20	Andrew Giovinelli	83
21	Winnifred Clapp	85
21	Francis A. Hart	77
21	George S. Stanton	73
22	Janice Merrian Ellerbee-Swann	67
25	Ann E. Hinchon	66
25	Edward L. Smith	75
26	Morris Joe Langer	84
26	Jane Muniz	84
27	Gertrude M. Cotter	91
28	Claire Mary Schmidt	85
30	Thelma Rose Peace	85



DECEMBER

1	Edward R. Donovan, Sr.	78
4	Madeline Barry	78
8	Patricia A. Malloy	66
12	Jean P. Savage	85
13	Donald E. Fisher	75
16	Joseph A. Roach, Sr.	72
16	Nettie Mae Roundtree	92
17	Grace L. Adams	89
19	Donald Crocker	83
20	Richard Neil Rickman	66
26	Veva Rose Shepherd	80
27	Elizabeth Ann Connor	75
29	Frances A. Leary	92
30	Mary Louise Casna	82
30	Roberta S. Mugnai	83

2007 Births

Births are no longer being published in the Annual Town Report. Massachusetts General Laws prohibits the sale or distribution of names of children under the age of 17. 112 Births were recorded in the Town of Dennis in 2007.



Town Clerk Receipts 2007

Marriage Intentions	\$ 2,775.00
Marriage Certificates	2,470.00
Birth Certificates	3,450.00
Death Certificates	11,530.00
Raffle/Bazaar Permits	325.00
Auctioneer Permits	50.00
Electric/Telephone Pole Filings	80.00
Business Certificates	5,830.00
Street Listing Books	150.00
Gasoline Storage Permits	675.00
Non-Criminal Violations	
Court	2,345.00
Dogs	1,780.00
Miscellaneous	<u>336.25</u>
TOTAL	\$ 31,796.25

2007 DOG LICENSES

64 Females	\$1,280.00
810 Spayed Females	4,050.00
123 Males	2,460.00
715 Neutered Males	3,575.00
8 Kennel Licenses	400.00
510 Late Fees	2,550.00
18 Duplicate Licenses	18.00
TOTAL	\$ 14,333.00

Division of Fisheries and Wildlife

Licenses issued January 2007 – December 2007

<u>Code</u>	<u>Type of Licenses</u>	<u>No.</u>	<u>Cost</u>	<u>Total</u>
F-1	Resident Fishing	73	23.50	1,715.50
F-2	Resident Minor Fishing	5	7.50	37.50
F-3	Resident Fishing Age 65-69	15	12.25	183.75
F-4	Resident Fishing Over 70 & Paraplegic	63	0	0
F-6	Non-Resident Fishing	14	33.50	469.00
F-7	Non-Resident 3-Day Fishing	8	19.50	156.00
F-8	Resident 3-Day Fishing	0	8.50	0
F-9	Non-Resident Minor Fishing	0	7.50	0
DF	Duplicate Fishing	1	2.50	2.50
DT	Duplicate Trapping	0	2.50	0
T-1	Resident Citizen Trapping	0	31.50	0
T-2	Resident Citizen Minor Trapping Age 12-17	0	7.50	0
T-3	Resident Citizen Trapping Age 65-69	0	16.25	0
H-1	Resident Hunting	9	23.50	211.50
H-2	Resident Hunting Age 65-69	4	12.25	49.00
H-3	Resident Hunting Paraplegic	0	0	0
H-4	Resident Citizen Alien Hunting	0	23.50	0
H-5	Non-Resident Hunting (Big Game)	0	95.50	0
H-6	Non-Resident Hunting (Small Game)	0	61.50	0
H-8	Resident Minor Hunting (age 15-17)	0	7.50	0
S-1	Resident Sporting	16	41.00	656.00
S-2	Resident Sporting Age 65-69	9	21.00	189.00
S-3	Resident Sporting Over 70	37	0	0
DH	Duplicate Hunting	0	2.50	0
DS	Duplicate Sporting	0	2.50	0
M-1	Archery Stamp	10	5.10	51.00
M-2	Mass. Waterfowl Stamp	10	5.00	50.00
M-3	Primitive Firearms Stamp	11	5.10	56.10
W-1	Resident Wildlands Conservations Stamp	131	5.00	655.00
W-2	Non-Res. Wildlands Conservation Stamp	22	5.00	110.00
Total				\$4,591.85
Less Fees				<u>- 234.10</u>
Total Paid to the Division of Fisheries & Wildlife				\$4,357.75

Town Counsel

Town Counsel Kopelman and Paige, P.C. - 2007 Summary

Matter Name	Case #	Date Filed / Opened	Billed 2007	Cost ¹ from Inception: Fees / Disbursements	Status/Outcome
BOARD OF SELECTMEN / GENERAL					
General – Miscellaneous opinions, drafting, telephone consultations	N/A	1996	\$6,238.00	\$163,429.00/ \$27,457.00	Continuing ²
Bridge Street Takings – permanent easements for the purposes of pedestrian and motor vehicle access	N/A	8/07	\$3,777.00	\$3,704.00 / \$73.00	Notices of takings mailed. Receipt of notice confirmed for all but one property owner.
Colantino, et. al. Trustees of the Sea Grass Village Condominium Trust v. Bergquist, et. al. (affordable housing unit)	Orleans District Court No. 2007-26CV0035	1/07	\$2,978.00	\$2,770.00 / \$208.00	Jury trial held on 10/16/07. Judgment for plaintiff on complaint for condo fees. Hearing scheduled for 1/8/08 on plaintiff's motion for attorneys' fees from unit owner.
Bullock, et al. v. Cape Cod Bank and Trust, Dennis Senior Center, et al. – Claim of breach of fiduciary duty by CCB&T and co-defendant	Barnstable Probate No. 04E022-CC1	8/04	\$0.00	\$1785.00 / \$0.00	Stipulation of Dismissal entered 2/12/07, dismissing case.
Contracts – Miscellaneous contract review and drafting	N/A	3/01	\$265.00	\$3,340.00 / \$0.00	Continuing
DPW Garage – Garage contract compliance	N/A	5/00	\$670.00	\$11,138.00 / \$562.00	Demand letters sent on 12/12/07; parties are attempting to negotiate and schedule the completion of the work.
Johnson Land (Piro)	N/A	4/07	\$2,232.00	\$2,232.00/ \$0.00	Town's demand to restore conservation land; Enforcement achieved by agreement.
Lebel v. Town – Action for declaratory relief, injunctive relief and damages relative to Gages Way access	Barnstable Superior Court No. 06-00658	11/06	\$13,126.00	\$13,353.00 / \$215.00	This action seeks declaratory and injunctive relief and damages. That Gages Way is a public way and Town improperly placed a gate across a portion of it, denying Lebel access to plaintiff's land abutting Duck Pond Dump. Town is evaluating methods to resolve claim.
Licensing - Miscellaneous opinions, representation at various meetings	N/A	1996	\$651.00	\$12,402.00 / \$268.00	Continuing
Old King's Highway Historic District	N/A	3/01	\$380.00	\$1,320.00 / \$1.00	Continuing
Real Estate /Land Acquisition	N/A	5/01	\$2,982.00	\$7,973.00/ \$92.00	Continuing
Town Meeting – Review of articles, warrant preparation, attendance, street acceptances	N/A	2/02	\$9,858.00	\$50,156.00 / \$895.00	Continuing



Matter Name	Case #	Date Filed / Opened	Billed 2007	Cost ¹ from Inception: Fees / Disbursements	Status/Outcome
BOARD OF SELECTMEN / LABOR					
Genera – Miscellaneous opinions, consultations, collective bargaining	N/A	1996	\$1,051.00	\$70,703.00 /	Continuing
MLDC Union Grievance – Walker (Discipline); Board of Conciliation and Arbitration (BCA)	BCA ARB-15-2000	6/99	\$0.00	\$5,130.00 /	Argued 1/00. We have no means of expediting BCA decision.
NAGE Union Grievance I – Riley (Salary); Board of Conciliation and Arbitration (BCA)	BCA ARB-057-2001	11/00	\$0.00	\$2810.00 /	Town's request for dismissal filed 1/9/03. We have no means of expediting BCA decision.
NAGE Union Grievance II – Riley (Discipline); Board of Conciliation and Arbitration (BCA)	BCA ARB-160-2001	5/01	\$0.00	\$701.00 /	Town's request for dismissal filed 1/9/03. We have no means of expediting BCA decision.
BOARD OF APPEALS					
Board of Appeals – Miscellaneous opinions and telephone consultations	N/A	1996	\$878.00	\$14,757.00 /	Continuing
Boyt v. Goldberg – Appeal from ZBA's decision upholding cease and desist order	Land Court Misc. No. 3574/99	10/07	\$7,181.00	\$6,897.00 /	Case management conference scheduled for 1/18/08.
Howard v. Crowell, et al. – Appeal from Board's decision partly overruling Bldg Comr's denial of request for zoning enforcement	Land Court Misc. No. 2314/98	9/96	\$27.00	\$625.00 /	Passive defense; no activity since Compliant served on ZBA and applicant.
Long v. ZBA and BI – Appeal from ZBA's decision affirming BI's Notice of Violation and Order to Abate Parking at 5 Glendon Rd.	Barnstable Superior Court No. 07-00003	11/06	\$2,476.00	\$2,276.00 /	Removal to Superior Court effected on 1/3/07. No further activity.
Mulroy, et al. v. ZBA – Abuter's appeal from the grant of variance	Land Court Misc. No. 256074	6/99	\$2,026.00	\$3,078.00 /	10/1/07 Nisi Order extended until 12/28/07 for parties to file stipulation of dismissal or agreement for judgment or to report the case should be returned to trial list, otherwise case will be dismissed 12/31/07.
Menghis v. ZBA – Appeal from grant of special permit for zoning and replacement with an 8-unit multi-family condominium	Barnstable Superior Court No. 05-0704	2/05	\$221.00	\$221.00 /	Appeal dismissed on 9/24/07 for plaintiffs failure to file stipulation of judgment. Judgment became final on 10/25/07.
Nickerson, et al. v. McCullom, ZBA, and Building Commissioner – Abuter's appeal from reversal of order of Bldg Comr	Land Court Misc. No. 292809	9/03	\$0.00	\$2075.00 /	Passive defense; no action since 2/5/04; plaintiffs stated intention to pursue this litigation in 7/06; no further activity.
Perry v. ZBA and Building Commissioner – appeal from ZBA's affirmation of Bldg Comr's denial of request for zoning enforcement	Barnstable Superior Court No. 06-02944	4/06	\$462.00	\$912.00 /	The parties have been engaged in settlement discussions since May 2006; non-jury trial scheduled for 4/22/06.
Sargent, et al. v. Barnes, et al. (ZBA) – Appeal from denial of special permit to "correct" a zoning violation	Orleans Dist. Ct. No. 2002-26CV000578	8/01	\$565.00	\$4,462.00 /	Construction required for compliance completed; awaiting certified as-built site plan as of 11/07 to verify compliance.
Sheehan v. ZBA, et al. – Action in five counts, three of which involve zoning questions, two are private matters	Barnstable Superior Court No. 06-02238	4/06	\$6,514.00	\$8,511.00 /	Case is in pre-trial discovery stage.



Matter Name	Case #	Date Filed / Opened	Billed 2007	Cost ¹ from Inception: Fees / Disbursements	Status/Outcome
BOARD OF ASSESSORS Appellate Tax Board -- Minor taxpayer appeals of assessments	N/A	1996	\$304.00	\$28,742.00 / \$2,166.00	Continuing
BOARD OF HEALTH Board of Health -- Miscellaneous opinions and telephone consultations	N/A	3/01	\$869.00	\$7,918.00 / \$459.00	Continuing
BUILDING COMMISSIONER Building Commissioner -- Miscellaneous opinions and telephone consultations re: permitting and enforcement	N/A	7/00	\$1,549.00	\$12,080.00 / \$86.00	Continuing
CONSERVATION COMMISSION Conservation Commission -- Miscellaneous opinions and telephone consultations	N/A	3/99	\$264.00	\$2,634.00 / \$65.00	Continuing
PLANNING BOARD Planning Board -- Miscellaneous opinions and telephone consultations	N/A	1996	\$1,089.00	\$10,388.00 / \$0.00	Continuing
Davenport v. Planning Board, et al. -- Appeal from grant of special permit to build project including affordable housing units	Barnstable Superior Court No. 06-00193	3/06	\$876.00	\$1,180.00 / \$0.00	Passive defense; consolidated with case below on 10/20/06; non-jury trial scheduled for March 2008.
Great Meadows Homeowners Assn., Inc., et al. v. Planning Board, et al. -- Appeal from grant of special permit to build project including affordable housing units	Barnstable Superior Court No. 06-00216	4/06	\$785.00	\$1,133.00 / \$0.00	Summary judgment entered against plaintiff on 11/26/07, dismissing the appeal, costs of defense awarded to co-defendant.
Hayes, et al. v. Planning Board, et al. -- Abutters' appeal from grant of special permit to build 12 affordable housing units	Barnstable Superior Court No. 06-00509	8/06	\$230.00	\$493.00 / \$0.00	Applicant and plaintiffs stipulated to dismissal of the appeal, with prejudice, on 7/5/07. The appeal period has expired; the Board's special permit grant is now final.
Hebert v. Planning Board, et al. -- Abutter's appeal from ZBA's grant of special permit to operate gas station	Barnstable Superior Court No. 05-00612	12/05	\$974.00	\$1,250.00 / \$0.00	Currently on remand to Planning Board per the Court decision entered of 9/18/07.
Howard v. Planning Board, et al. -- Challenge to ANR endorsement	Barnstable Superior Court No. 03-00260	5/03	\$201.00	\$2,587.00 / \$0.00	Partial decision for Board 3/9/06; appeal not pursued by plaintiff.





Matter Name	Case #	Date Filed / Opened	Billed 2007	Cost ¹ from Inception: Fees / Disbursements	Status/Outcome
SOUTH DENNIS HISTORIC DISTRICT COMMISSION (SDHDC)					
South Dennis Historic District – Miscellaneous opinions and document review	N/A	3/01	\$442.00	\$7,083.00 / \$511.00	Continuing
Donlan v. SDHDC – Appeal from denial of Certificate of Appropriateness as to exterior architectural features (shingles)	Barnstable Superior Court No. 06-00643	11/06	\$9,265.00	\$9,383.00 / \$301.00	Stipulation of Dismissal filed 12/17/07, terminating this matter.
SDHDC v. Wallace, et al. – Action to enforce removal order re: exterior house modifications completed by six property owners without Certificates of Appropriateness	Barnstable Superior Court No. 05-00095	2/05	\$3,545.00	\$9,136.00 / \$312.00	Final Judgment by Default entered 8/1/07 for last of six properties against remaining defendant.
Walsh, et al. v. SDHDC – Appeal from denial of Certificate of Appropriateness	Barnstable Superior Court No. 05-00286	5/05	\$1,597.00	\$4,899.00 / \$16.00	Agreement for Judgment entered 3/23/07, with all rights of appeal waived.
COMMUNITY PRESERVATION COMMITTEE					
66 Paddocks Path Purchase – Purchase of 6.33 acres	N/A	2/07	\$3,120.00	\$2,697.00 / \$423.00	Order of Taking recorded on 6/1/07. Purchase closed 11/15/07.
Bass River Purchase – Purchase of 2.5 acres abutting Town Memorial Park & Town Landing	N/A	7/05	\$434.00	\$7,423.25 / \$961.00	Purchase closed 12/28/05; c.91 license pending. (Final transaction under Land Bank.)

1 Cost - includes two components:
 Fees - charges for attorney time.
 Disbursements - includes reimbursement of out-of-pocket expenses, such as sheriff fees, recording fees, and deposition and trial transcripts.

2 Continuing - means that the issue is a general matter that is ongoing.

3 Passive/Defense - when a plaintiff challenges the grant of a permit/variance, the defense of the permit is left to the permit holder.

Note: Date Filed/Opened – From present record keeping system: 1996 - present
 329721v.3(DEN)001



Government Information Access Advisory Committee

To the Honorable Board of Selectmen and Citizens of the Town of Dennis:

In 2007, the committee met regularly to insure that the Town manages Channel 18 and cable related matters in a positive and responsible manner.



We oversaw the renovation of our Town Hall media center encompassing new control room design, new production gear including character graphics, cameras, integrated VGA signal and plasma display in the large hearing room.

Along with broadcasting on Comcast cable, Channel 18 also streams their signal on the town website so it can be viewed anywhere in the world. We also overhauled the Channel 18 electronic bulletin board, adding RSS government and news feeds and added the BBS pages to our website for quick review. www.town.dennis.ma.us/channl18.htm

Currently the Zoning Board, the Planning Board, Board of Selectmen, Old King's Highway, South Dennis Historical and the Conservation Commission are broadcasted live and rebroadcasted several times throughout the week.



We think we can do more. In 2009 we hope to increase staffing so we can implement the following initiatives: in-house production, administration reports, video on demand and "talk of the town" department profiles.



All meetings are rendered to DVD and are available for duplication. A form can be found on our website at <http://www.town.dennis.ma.us/channl18.htm>.

The archiving of these meetings will allow you to view a recent meeting you may have missed or would like to review. These are really tremendous strides for our channel and town. The committee would like take a moment to thank the following individuals: Brian Alden for his initiative and technical abilities, Linda Fleming, Elaine Zaiatz and Lynn Bigelow for their excellent camera and control room expertise.





We'd also like to thank Town Administrator Robert Canevazzi and the
commitment of the Board of Selectmen for their continued support

Respectfully submitted,

Government Information Access Advisory Committee
Terry Duenas, chairman, Robert Fife and Robert Juliano





Information Systems

To the Honorable Board of Selectmen and Citizens of the Town of Dennis:

Thank you for your support. It's a pleasure to serve you, Town Hall Staff and Citizens of the Town of Dennis, MA.



Our mission is to provide all Town Hall departments with a data and video network capable of handling the business needs of the local government.



All town departments rely on IS administered technology systems in order to perform their daily business and over the past few years, the departments' responsibilities have more than tripled, making the need to continually improve operations essential.

We have strategically constructed a robust and secure technology infrastructure consisting of database systems, email and collaboration systems, website systems, file and printing systems, wireless systems, backup systems, security systems and more.



Our Wide Area Network consists of six primary and eight secondary locations and we support twenty departments, eight diverse multi-user database applications, over 160 desktop computers, 23 networked printers, one government video channel and the town website. We maintain enterprise wide email, virus protection, backup services, hardware maintenance, license management, vendor management and user training.



Over the last year, the Munis ASP conversion, Channel 18 upgrade and the renovation of the network at the Police Department have received a good deal of positive public attention. New responsibilities include network support for the PD, a Tee-Time system overhaul at the Golf Department and a new IP Phone system at Town Hall.

A huge thank you to Technology Support Specialist, Brian Alden, for his technical insight, excellent skills and dogged determination to make technology work. I'd also like to thank Captain William Monahan for his support for the Police Department Network.



One page is not enough to list department achievements or initiatives. Please go to www.town.dennis.ma.us/tech.htm for a full listing along with next year's goals. Please review the website while you're there and let us know how we can make it better.

Respectfully submitted,

Steven Buss

Board of Assessors

Fiscal Year 2008 is a challenging budget year for the Assessor's office. Although the department lost a full time staff position due to budget cuts, we continue to provide a consistently high level of service to both the other departments in the Town of Dennis, and, to the taxpayers of the Town.

In an effort to assist our neediest taxpayers, the Board of Assessors sponsored Article 37 at the annual May Town Meeting which adjusted the age, income and asset requirements for Elderly exemption, Clause (41C). To date, seven additional applicants have qualified under the new guidelines.

Fiscal Year 2008 is a revaluation year for the Town of Dennis. Property values reflect 100% Full and Fair Cash Value as of January 1, 2007. Values have stabilized throughout most of the town and, in some cases decreased. Correspondingly, Fiscal Year 2008 marked the first year the tax rate has increased in the past ten years. The tax rate of \$4.35 was approved by the Department of Revenue on September 18. Dennis was again one of the first five communities in the Commonwealth to have its tax rate approved. Property assessments can be viewed on-line at www.town.dennis.ma.us.

CLASSIFICATION OF PROPERTY FOR THE FISCAL YEAR 2008

<u>Class</u>	<u>% of Levy</u>	<u>Valuation</u>	<u>Levy</u>
Residential	93.0650%	\$6,239,624,772	\$27,142,367.76
Open space	0.0106%	711,900	3,096.77
Commercial	5.5940%	375,053,658	1,631,483.41
Industrial	0.3678%	24,657,600	107,260.56
Personal	<u>0.9626%</u>	<u>64,537,400</u>	<u>280,737.69</u>
Total	100.0000%	\$6,704,585,330	\$29,164,946.19

FISCAL YEAR 2008 TAX RATE = \$4.35 PER \$1,000 OF VALUATION

We thank the Board of Selectmen, Town Administration and Assessing Department staff for their efforts and professionalism. We look forward to another year of serving the citizens of the Town of Dennis.

Respectfully submitted,

Scott Fahle, Deputy Assessor

BOARD OF ASSESSORS

Raymond A. Gagnon, Chairman

Marie E. Giunta

John H. Greene

Carol T. Mitchell

Cleon H. Turner



Treasurer/Collector

The town is fortunate to have such a knowledgeable and dedicated staff in this office, which includes Assistant Treasurer/Collector Susan Willett, as well as Accounts/Records Clerks Janet Majka, Tone Raneo, and Lynne Bigelow. Their level of commitment and professionalism enable this department to operate efficiently and provide the best service to the public.

The town supported an increase in the tax title budget, which allowed this department to increase its tax title collections of \$ 38,103.00 during FY 2006 to \$154,805.00 during FY 2007.

The town has completed the construction of the new police facility in the amount of \$8,098,000.00. This project will finance through FY 2027.

In the next few months, the town will be planning a foreclosure sale of tax title properties and the proceeds will be deposited in the Capital Improvement fund. The Capital Improvement fund was created to solidify the town's financial standing and is a hedge against any potential economic and financial depression.

It is imperative that the town supplements this fund whenever possible to ensure its financial solidity.

In the coming year, we will continue in our efforts to increase collections of town receivables, manage all town funds in a way that will safely maximize its return on investment, and continue our aggressive collection of tax title accounts.

Submitted is the report of the Treasurer/Collector, which includes the ending cash balance for fiscal year 2007. Additionally, I have included the annual wage report for 2007 and the statement of tax collections from July 1st, 2006 through June 30th, 2007, which includes:

- Beginning balances (as of 07-01-06)
- Revenue
- Abatements
- Refunds
- Transfers to tax title
- Adjustments to revenue
- Ending balances (as of 06-30-07)

Respectfully submitted,

Richard Buffington
Treasurer/Collector



**Ending Cash Balances
Fiscal Year 2007**

For the period ending June 30, 2007

	Balance
Petty Cash	3,887.41
Bank North Payroll	7,288.98
Citizens Vendor	81,655.92
Citizens Depository	345,450.53
Century Depository	14,872.84
Unibank Depository	14,044.32
Bank North Investment	8,419,825.81
Bank North Navigator - DPW	102,558.63
Citizens FEMA	7,158.52
Citizens Concentration accounts	294,571.36
Citizens Recreation	8,576.43
Cape Cod Five Investment	247,051.90
Cape Cod Five Police Station	2,590,407.79
Webster Capital Improvement	925,894.75
Eastern Money Market	70,680.66
Eastern Performance Bonds	294,460.68
Rockland Library	52,433.13
Webster Land Bank/CPA	520,985.24
Cape Cod Five Credit Card	274,249.31
Bank of America Investment	28,437.85
Mass. Municipal Depository Trust	390,051.23
Sovereign Ambulance	1,145,055.85
Unibank Ambulance	55,160.39
Webster Stabilization	1,899,301.91
Bartholomew and Co. Trust Funds	583,205.66
Total	18,377,267.10



Tax Collector Balances as of 6/30/2007

REAL ESTATE TAXES RECEIVABLE

	<u>Beg. Balance</u>	<u>Revenue</u>	<u>Abatements</u>	<u>Transfer</u>	<u>Refund</u>	<u>Adjmt.</u>	<u>Balance</u>
Levy 2007	27,696,227.93	27,067,531.69	197,148.86	(4,385.03)	150,616.07	5.02	577,783.44
Levy 2006	454,857.20	442,094.07	5,982.98	(43,675.60)	36,268.32		(627.13)
Levy 2005	3,372.99	4,748.38	2,186.88	1,235.10	2,306.25		(20.92)
Levy 2004	(620.25)			611.09			(9.16)
Levy 2003	(483.50)			187.68		193.27	(102.55)
Levy 1997	328.44	84.16			84.16		328.44
Levy 1996	373.71						373.71

PERSONAL PROPERTY TAXES RECEIVABLE

	<u>Beg. Balance</u>	<u>Revenue</u>	<u>Abatements</u>	<u>Transfer</u>	<u>Refund</u>	<u>Adjmt.</u>	<u>Balance</u>
Levy 2007	251,472.89	240,142.68	1,992.54		1,235.09		10,572.76
Levy 2006	3,564.55	3,952.78			4,719.91		4,331.68
Levy 2005	4,537.38	862.05			13.52		3,688.85
Levy 2004	7,447.21	1,746.11			695.15		6,396.25
Levy 2003	10,640.92	1,419.28			243.19		9,221.64
Levy 2002	8,961.24	1,221.03			18.28		7,983.40
Levy 2001	11,433.76	1,173.28					10,278.76
Levy 2000	7,149.05	342.98					6,806.07
Levy 1999	9,015.38	260.03					8,755.35
Levy 1998	8,676.53	257.15					8,419.38

MOTOR VEHICLE TAXES RECEIVABLE

	<u>Beg. Balance</u>	<u>Revenue</u>	<u>Abatements</u>	<u>Transfer</u>	<u>Refund</u>	<u>Adjmt.</u>	<u>Balance</u>
Levy 2007	1,687,959.12	1,482,139.35	37,872.83		11,382.37		179,329.31
Levy 2006	455,621.36	357,301.93	20,333.93		20,240.64		98,226.14
Levy 2005	102,695.36	21,374.88	2,254.54		2,395.90		81,461.84
Levy 2004	75,473.94	11,768.20	1,573.61		1,685.06		63,817.19
Levy 2003	55,588.86	11,264.70			779.04		45,103.20
Levy 2002	49,768.86	10,957.90			27.97		38,838.93
Levy 2001	18,866.23	1,685.19					17,181.04
Levy 2000	12,396.68	490.55			103.61		12,009.74
Levy 1999	9,665.28	100.13					9,565.15
Levy 1998	10,118.42	35.63					10,082.79
Levy 1997	13,139.45	255.42					12,884.03
Levy 1996	7,546.91	170.00					7,376.91
Levy 1995	9,742.16	16.25			9.00		9,734.91
Levy 1994	9,835.08	64.79			18.00		9,788.29
Levy 1993	10,782.21	71.72			317.50		11,027.99

58+8 MOTOR VEHICLE TAXES RECEIVABLE

	<u>Beg. Balance</u>	<u>Revenue</u>	<u>Abatements</u>	<u>Transfer</u>	<u>Refund</u>	<u>Adjmt.</u>	<u>Balance</u>
1987-1992	-	719.40	-	-	-		(719.40)



BOAT TAXES RECEIVABLE

	<u>Beg. Balance</u>	<u>Revenue</u>	<u>Abatements</u>	<u>Transfer</u>	<u>Refund</u>	<u>Adjmt.</u>	<u>Balance</u>
Levy 2007	79,201.00	58,246.98	10,740.24		446.20		10,659.98
Levy 2006	8,336.28	1,846.28	688.84		47.40		5,848.56
Levy 2005	3,692.81	377.50	98.50				3,216.81
Levy 2004	3,171.48	142.51	81.50				2,947.47
Levy 2003	5,238.04	238.39	125.50				4,874.15
Levy 2002	4,187.57	171.51	58.50				3,957.56
Levy 2001	4,178.74	197.50	30.50		36.76		3,987.50
Levy 2000	6,992.65	64.00					6,928.65
Levy 1999	4,345.50	74.00					4,271.50
Levy 1998	5,193.90	42.50					5,151.40
Levy 1997	6,216.50	86.00					6,130.50

BETTERMENT TAXES RECEIVABLE

	<u>Beg. Balance</u>	<u>Revenue</u>	<u>Abatements</u>	<u>Transfer</u>	<u>Refund</u>	<u>Adjmt.</u>	<u>Balance</u>
Levy 2007	36,104.68	35,521.37		(1.53)			581.78
Levy 2006	500.20	491.99		(8.21)			(0.00)

COMMITTED INTEREST TAXES RECEIVABLE

	<u>Beg. Balance</u>	<u>Revenue</u>	<u>Abatements</u>	<u>Transfer</u>	<u>Refund</u>	<u>Adjmt.</u>	<u>Balance</u>
Levy 2007	6,838.11	6,793.53		1.57			46.15
Levy 2006	(87.64)	49.20		136.84			-



WATER LIENS RECEIVABLE		<u>Revenue</u>	<u>Abatements</u>	<u>Transfer</u>	<u>Refund</u>	<u>Adjmt.</u>	<u>Balance</u>
Levy 2007	<u>Beg. Balance</u>	1,541.56					-
Levy 2005		106.23					-
MUNICIPAL LIEN CERTIFICATE RECEIVABLE		<u>Revenue</u>	<u>Abatements</u>	<u>Transfer</u>	<u>Refund</u>	<u>Adjmt.</u>	<u>Balance</u>
		29,150.00	-	-	-		(29,150.00)
INTEREST/PENALTY MOTOR VEHICLE/BOAT TAX RECEIVABLE		<u>Revenue</u>	<u>Abatements</u>	<u>Transfer</u>	<u>Refund</u>	<u>Adjmt.</u>	<u>Balance</u>
		76,235.42			4.96		(76,230.46)
INTEREST/PENALTY REAL ESTATE/PERSONAL PROPERTY TAXES RECEIVABLE		<u>Revenue</u>	<u>Abatements</u>	<u>Transfer</u>	<u>Refund</u>	<u>Adjmt.</u>	<u>Balance</u>
		98,132.04			729.12		(97,402.92)
CPA/LAND BANK TAX		<u>Revenue</u>	<u>Abatements</u>	<u>Transfer</u>	<u>Refund</u>	<u>Adjmt.</u>	<u>Balance</u>
Levy 2007	<u>Beg. Balance</u>	830,888.68	5,841.91	54.81	547.20		16,277.22
Levy 2006		8,694.35	179.49	2,466.44	448.78		24.11
Levy 2005		143.59	65.61	(28.13)	90.93		1.74
Levy 2004		143.32		(142.36)			0.96
Levy 2003		54.72		(54.72)			-



SEPTIC LOAN

	<u>Beg. Balance</u>	<u>Revenue</u>	<u>Abatements</u>	<u>Transfer</u>	<u>Refund</u>	<u>Adjmt.</u>	<u>Balance</u>
Levy 2007	34,412.56	33,549.26					863.30
Levy 2006	1,657.42	739.91	392.50	(525.01)			0.00

SEPTIC LOAN INTEREST

	<u>Beg. Balance</u>	<u>Revenue</u>	<u>Abatements</u>	<u>Transfer</u>	<u>Refund</u>	<u>Adjmt.</u>	<u>Balance</u>
Levy 2007	24,540.71	23,835.44					705.27
Levy 2006	1,014.70	568.45		(446.25)			-

TAX TITLE

	<u>Beg. Balance</u>	<u>Revenue</u>	<u>Abatements</u>	<u>Transfer</u>	<u>Refund</u>	<u>Adjmt.</u>	<u>Balance</u>
	758,853.62	119,049.84	234.87	50,499.24	2,570.18		692,638.33

TAX TITLE INTEREST

	<u>Beg. Balance</u>	<u>Revenue</u>	<u>Abatements</u>	<u>Transfer</u>	<u>Refund</u>	<u>Adjmt.</u>	<u>Balance</u>
		35,755.04			9,333.41		(26,421.63)

Employees & Wages 2007

<u>DEPARTMENT</u>	<u>Regular</u>	<u>Overtime</u>	<u>773 Wages</u>	<u>Snow & Ice</u>	<u>Longevity</u>	<u>Total Gross</u>
MODERATOR						
Chamberlain, Robert	450.00					450.00
TOTAL MODERATOR	450.00					450.00
SELECTMEN						
Crowell, Charles	2,000.00					2,000.00
Dumas-Otis, Jane	2,000.00					2,000.00
McCormick, Paul	2,000.00					2,000.00
Schadt, Heidi	1,833.34					1,833.34
TOTAL SELECTMEN	7,833.34					7,833.34
EXECUTIVE SECRETARY						
Bigelow, Lynn	30,811.84	1,291.66				32,103.50
Bird, Barbara	158.00					158.00
Canevazzi, Robert	115,905.90	3,000.00			475.00	119,380.90
Clancy, Anne	48,701.63					48,701.63
Connelly, Barbara	246.24					246.24
DiPietro, Columbus	500.00					500.00
Fife, Sandra	85,820.89				475.00	86,295.89
Fleming, Linda	36,970.07	5,675.12			750.00	43,395.19
Gustafson, Phyllis	500.00					500.00
Halvorsen, Richard	500.00					500.00
Harvey, Joyce	500.00					500.00
Hastings, Sean	500.00					500.00
Heemsoth, Deborah	12,107.22	651.33				12,758.55
Hunter, Margaret	23,912.75	789.19				24,701.94
Kuehn, Andrea	500.00					500.00
McKenney, Robert	36.00					36.00
Newcomb, Elizabeth	404.00					404.00
Norton, Richard	500.00					500.00
Pells, Wendy	49,508.54	7,209.77				56,718.31
Peters, Jean	500.00					500.00
Shepard, Ernest	7,753.76					7,753.76
Strange, Anne	500.00					500.00
Wilkins, Douglas	500.00					500.00
TOTAL EXEC SEC	417,336.84	18,617.07			1,700.00	437,653.91
*Regular Wages include \$6826 Senior Work/Tax Credit Program						
*Overtime includes \$3000 Travel Allowance						
ACCOUNTANT						
Gibbs, MaryAnne	69,004.90					69,004.90
Hammond, Mary Lou	36,794.81					36,794.81
Whipple, Mara	23,520.19					23,520.19
TOTAL ACCOUNTANT	129,319.90					129,319.90
ASSESSOR						
Cassidy, Judith	32,188.47				650.00	32,838.47
Davis, Theresa	42,298.96				750.00	43,048.96
Demers, Holly	27,451.56				650.00	28,101.56
Fahle, Scott	66,417.25				575.00	66,992.25
Kelley, Ardelle	38,460.11					38,460.11
Sullivan, Joyce	19,021.40				650.00	19,671.40
Zaiatz, Elaine	31,529.44	4,130.51			475.00	36,134.95
TOTAL ASSESSOR	257,367.19	4,130.51			3,750.00	265,247.70
* Overtime includes Finance Committee Minutes						



<u>DEPARTMENT</u>	<u>Regular</u>	<u>Overtime</u>	<u>773 Wages</u>	<u>Snow & Ice</u>	<u>Longevity</u>	<u>Total Gross</u>
TREASURER/COLLECTOR						
Buffington, Richard	64,373.57				525.00	64,898.57
Majka, Janet	33,279.32				475.00	33,754.32
Raneo, Tone	31,795.53				475.00	32,270.53
Willett, Susan	33,471.99				475.00	33,946.99
TOTAL TREASURER/ COLLECTOR	162,920.41				1,950.00	164,870.41
LAW						
Folcik, Patricia	65,436.33				625.00	66,061.33
TOTAL LAW	65,436.33				625.00	66,061.33
DATA PROCESSING						
Alden, Brian	39,126.51					39,126.51
Buss, Steve	79,584.62					79,584.62
TOTAL DATA PROCESSING	118,711.13					118,711.13
CLERK						
Bunce, Theresa Twigg	36,794.85				525.00	37,319.85
McCarthy, Laura	9,555.70					9,555.70
Perna, Marie	12,465.51				175.00	12,640.51
Souza, Jacquelyn	52,581.20	550.00				53,131.20
TOTAL CLERK	111,397.26	550.00			700.00	112,647.26
* Overtime includes Chapter 41, 19G						
ELECTIONS						
Adams, Janet	344.00					344.00
Carlson, Patricia	328.00					328.00
Ciarcia, Natalie	222.00					222.00
Colosi, Joan	114.00					114.00
Crowell, Joanne	119.00					119.00
Danforth, Deborah	220.00					220.00
David, Doris	228.00					228.00
Derick, Ruth	363.38					363.38
Devine, Virginia	285.00					285.00
DiPietro, Elaine	363.38					363.38
Dorshimer, Katherine	220.00					220.00
Durgin, Cynda	482.38					482.38
Goldberg, Eve	170.00					170.00
Goldberg, Herbert	352.00					352.00
Hanger, Muriel	450.00					450.00
Hofmann, Alice	342.00					342.00
Horton, Phyllis	544.63					544.63
Johansen, William	211.50					211.50
Josselyn, Sandra	427.62					427.62
Julian, Mary	376.13					376.13
Kelly, John	214.63					214.63
King, Nora	338.00					338.00
Kraus, Marie	342.00					342.00
Lang, Elsie	414.00					414.00
Luedeker, Rose	116.00					116.00
Mathews, Richard	114.00					114.00
Monteiro, Grayce	2,286.00					2,286.00
Parker, Barbara	220.00					220.00
Parker, Betty	189.13					189.13
Patrie, Joanne	330.00					330.00
Porteus, Nancy	123.25					123.25



<u>DEPARTMENT</u>	<u>Regular</u>	<u>Overtime</u>	<u>773 Wages</u>	<u>Snow & Ice</u>	<u>Longevity</u>	<u>Total Gross</u>
Robbins, Mariesther	750.76					750.76
Roderick, Jennie	368.00					368.00
Scaltsas, Irene	465.38					465.38
Shea, Claire	460.00					460.00
Smith-Thacher, Chrysell	336.00					336.00
Stanton, George	27.00					27.00
Tivnan, Mary	218.00					218.00
Trepte, Barbara	348.00					348.00
Upton, Doris	123.25					123.25
Veara, Karen	220.00					220.00
Webb, Susan	460.00					460.00
TOTAL ELECTIONS	14,626.42					14,626.42
NATURAL RESOURCES						
Cabot, Jaime	43,862.55	2,948.41			575.00	47,385.96
Dulkie, Jeffrey	5,270.00					5,270.00
Gallagher, Susan	6,480.00					6,480.00
Hersey, Maryanne	32,412.98	1,192.16			575.00	34,180.14
Khachadorian, Sheila	12,287.86	2,647.71				14,935.57
Larner, Erica	11,551.74					11,551.74
Macdonald, George	13,644.02					13,644.02
Malone, Brian	61,253.22				575.00	61,828.22
Walden, Mark	3,060.00					3,060.00
TOTAL NATURAL RESOURCES	189,822.37	6,788.28			1,725.00	198,335.65
PLANNING						
Craig, Lynn	31,019.78				700.00	31,719.78
Fortier, Daniel	68,774.68				475.00	69,249.68
TOTAL PLANNING	99,794.46				1,175.00	100,969.46
PUBLIC BUILDING						
Bartolomey, Santiago	28,887.20	1,687.97			250.00	30,825.17
Brady, Robert	42,218.80	433.72		533.30	300.00	43,485.82
Cifelli, George	51,529.20	376.47			400.00	52,305.67
Crowley, Stephen	29,730.00	88.38			250.00	30,068.38
Estey, Stephen	67,087.57	2,541.75		301.15	625.00	70,555.47
Selvin, Douglas	8,130.00	40.65				8,170.65
Urquhart, Gregory	36,348.80	3,092.70		459.35	300.00	40,200.85
Viera, Raymond	27,797.22	955.73				28,752.95
TOTAL PUBLIC BUILDING	291,728.79	9,217.37		1,293.80	2,125.00	304,364.96
POLICE						
Baltrushunas, Paul	78,976.31	9,254.67	445.31			88,676.29
Barry, Robert	29,730.01	1,376.37			250.00	31,356.38
Benson, Peter	89,828.06	5,058.45	2,184.42			97,070.93
Brady, John	64,325.99	15,394.55	9,617.04			89,337.58
Brown, Katie	84.00					84.00
Carr, Ryan	42,232.08	8,666.88	7,531.50			58,430.46
Clarke, Dawn	43,571.26	10,036.37			650.00	54,257.63
Conant, Mark	76,276.31	19,289.10				95,565.41
Cummings, Brian	76,176.28	23,928.55	1,276.00			101,380.83
Daniels, Cleve	61,082.94	18,368.83	4,600.40			84,052.17
Dimatteo, Peter	76,226.20	7,754.17	1,449.38			85,429.75
Downes, Thomas Joseph	52,133.39	4,978.60	6,761.00			63,872.99
Downs, Thomas John	63,584.04	11,573.97	2,364.00			77,522.01



DEPARTMENT	Regular	Overtime	773 Wages	Snow & Ice	Longevity	Total Gross
Emerson, John	79,315.12	29,973.60	6,295.38			115,584.10
Farnkoff, Gregory	58,887.71	17,971.03	7,167.53			84,026.27
Finnegan, Richard	82,227.47	12,176.42	156.00			94,559.89
Francis, Russell	62,553.09	24,189.76	9,820.00			96,562.85
Franklin, Ryan	5,021.50	132.00				5,153.50
Garland, Lynn	33,182.77	507.54				33,690.31
Gelnett, Kenneth	63,485.37	8,493.53	560.82			72,539.72
Grandy, Thomas	72,426.22	3,666.93	476.00			76,569.15
Guite, Dean	60,557.93	7,112.86	6,862.15			74,532.94
Hennigan, Christopher	62,294.72	18,492.65	6,418.60			87,205.97
Hornby, Christine	63,336.52	16,326.09	5,397.45			85,060.06
Jessop, Henry	61,048.65	19,535.30	2,068.00			82,651.95
Kelley, Garvin	64,521.89	4,558.21	160.00			69,240.10
Kurisko, Robert	67,922.35	20,023.91	6,559.33			94,505.59
Maddocks-Smith, Nancy	36.00					36.00
Martin, Sean	56,660.10	3,511.71	1,584.00			61,755.81
McCaffrey, Patrick	57,342.03	12,720.44	3,446.26			73,508.73
McGrath, Kelly	43,571.31	7,363.82			650.00	51,585.13
Mei, Kathleen	65,399.75	7,668.70				73,068.45
Monahan, William	107,528.56	8,918.63	6,619.75			123,066.94
Morris, Joseph	61,269.01	7,799.96	4,857.24			73,926.21
Murphy, Brendan	6,723.50	56.00	4,687.75			11,467.25
Murphy, Martin	92,578.15	10,969.74				103,547.89
Murray, Thomas	1,890.00		2,240.00			4,130.00
Niemisto, Brendan	9,406.00	21.00	4,220.00			13,647.00
Patsavos, Nicholas	62,276.61	6,155.08				68,431.69
Peters, John	61,185.93	7,989.19	13,697.94			82,873.06
Provencher, Richard	41,895.97	9,814.68	12,867.25			64,577.90
Reinold, Damon	66,813.35	11,512.39	9,575.85			87,901.59
Richter, Seth	28,384.40	3,096.05	6,828.50			38,308.95
Rivers, Shawn	4,278.51	250.73				4,529.24
Shores, Karen	44,414.45	8,304.48			750.00	53,468.93
Skala, Patricia	38,335.15	623.72			750.00	39,708.87
Stevenson, Craig	65,086.51	14,346.67	5,080.00			84,513.18
Storelli, Nicholas	4,400.00	132.00				4,532.00
Sullivan, James	66,878.54	16,328.19	4,920.31			88,127.04
Symington, Marc	4,928.00	132.00				5,060.00
Thompson, Deborah	39,730.74				525.00	40,255.74
Tinelli, David	64,914.68	6,509.02	1,275.95			72,699.65
Troy, Richard	63,571.85	13,159.24	8,221.44			84,952.53
Turner, Matthew	45,882.15	13,964.38	9,280.50			69,127.03
Viall, Andrew	2,863.00	21.00	2,300.00			5,184.00
Walker, Richard	915.90					915.90
Whalen, Michael	122,438.58					122,438.58
Whiting, Darrell	43,571.24	13,900.13			650.00	58,121.37
Wilson, Cheryl	42,971.99	1,758.65			475.00	45,205.64
Winn, James	66,661.35	16,020.15	1,588.00			84,269.50
Wunderlich, Bernd	78,976.45	15,854.11				94,830.56
Wunderlich, Krista	4,185.50					4,185.50
TOTAL POLICE	3,158,973.44	537,742.20	191,461.05		4,700.00	3,892,876.69
FIRE						
Adelizzi, John	63,415.65	41,258.22	160.00			104,833.87
Anderson, Benjamin	56,340.45	28,164.73				84,505.18
Aspesi, Peter	120.00					120.00
Babineau, Donald	59,231.87	31,440.19			1,734.18	92,406.24
Brown, Robert	64,665.60	45,218.15	924.50			110,808.25
Cabral, Paul	65,415.78	45,228.10				110,643.88



<u>DEPARTMENT</u>	<u>Regular</u>	<u>Overtime</u>	<u>773 Wages</u>	<u>Snow & Ice</u>	<u>Longevity</u>	<u>Total Gross</u>
Chicoine, Timothy	52,031.83	26,416.33	160.00			78,608.16
Conlon, Christopher	50,237.97	26,099.40				76,337.37
Conlon, Matthew	475.00					475.00
Conlon, Wayne	59,068.99	35,765.74				94,834.73
Cross, Bradford	56,340.44	31,010.01				87,350.45
Crowell, Jacob	804.00					804.00
Crowell, Joel	28.00					28.00
Dellner, Mark	99,488.97					99,488.97
Donlan, John	80,853.81	30,937.18			2,382.78	114,173.77
Dunton, Brian	12,742.25	1,231.21				13,973.46
Farrenkopf, Richard	66,545.77	58,308.27			1,931.11	126,785.15
French, Ronald	56,592.00	23,209.51	160.00			79,961.51
Guerreiro, Christopher	59,818.97	36,198.51				96,017.48
Gula, Edward	57,090.44	35,460.76	160.00			92,711.20
Hersey, Michael	53,169.94	12,062.17				65,232.11
Hierholcer, Steven	55,026.75	13,300.48				68,327.23
Holmes, Jeffery	43,510.42	18,581.82				62,092.24
Jacobs, Carl	56,340.45	33,479.23	415.04			90,234.72
Kent, Anthony	60,269.09	53,390.35	160.00			113,819.44
La Cross, Charles	53,169.91	34,783.84				87,953.75
Larkowski, Jeffery	56,340.45	26,227.13	160.00			82,727.58
Laurie, R Kevin	53,670.19	23,053.74	160.00			76,883.93
Lawler, Nicholas	56,340.46	19,498.23				75,838.69
Marseglia, Robert	66,545.85	15,465.15				82,011.00
Mayo, Wayne	53,169.90	29,975.34				83,145.24
Meehan, Phelim	52,031.89	13,653.54				65,685.43
Mosher, Bert	36.00					36.00
Moyer, Nancy	56,340.45	6,284.56				62,625.01
Mulholland, Geoffrey	52,031.84	22,269.66				74,301.50
Murphy, Robert	57,590.72	7,466.37				65,057.09
O'Connell, Daniel	57,081.19	16,398.00				73,479.19
Perry, Jeffrey	53,169.89	14,714.96				67,884.85
Pessotti, Emily	37,653.35				525.00	38,178.35
Prue, Paul	53,460.55	15,028.69	160.00			68,649.24
Raspante, Vincent	56,340.45	27,116.66				83,457.11
Riker, Edward	56,340.46	23,594.28				79,934.74
Rodriguez, David	32,147.51	12,406.14			857.07	45,410.72
Thielman, William	56,429.99	30,297.91	120.00			86,847.90
Tobin, Timothy	57,702.13	20,072.44				77,774.57
Tucker, Matthew	80.00					80.00
Tucker, Robert	65,617.37	18,695.90			1,859.68	86,172.95
Woodward, Eric	2,676.00					2,676.00
TOTAL FIRE	2,315,590.99	1,003,762.90	2,739.54		9,289.82	3,331,383.25
*Regular includes \$23,699.77 Holiday Buyback, \$42,750.00 Fire Science, and \$16,150.00 Deffibrillator Training.						
*773 Wages include \$1172.06 FEMA Detail and \$287.48 Homeland Security.						
BUILDING INSPECTOR						
Barry, James	47,743.59	1,359.39				49,102.98
DeCost, Carol	1,769.64					1,769.64
Florence, Brian	65,402.84				525.00	65,927.84
McNeill, Linda	40,935.03	754.71			700.00	42,389.74
Pelonzi, Maureen	27,951.34					27,951.34
Thyng, David	360.00					360.00
Uitti, Donald	24,020.96					24,020.96
Ulshoeffler, Elbert	3,019.00					3,019.00
TOTAL BUILDING INSPECTOR	211,202.40	2,114.10			1,225.00	214,541.50



<u>DEPARTMENT</u>	<u>Regular</u>	<u>Overtime</u>	<u>773 Wages</u>	<u>Snow & Ice</u>	<u>Longevity</u>	<u>Total Gross</u>
PLUMBING INSPECTOR						
Chalke, Dmitri	410.00					410.00
Hall, Leon	2,440.00					2,440.00
Pina, Charles	1,220.00					1,220.00
Teixeira, Anthony	52,064.33	2,212.54		668.71	750.00	55,695.58
TOTAL PLUMBING INSPECTOR	56,134.33	2,212.54		668.71	750.00	59,765.58
ELECTRICAL INSPECTOR						
Boudreau, Richard	22,287.47	615.12				22,902.59
Mashoke, Craig	70.00					70.00
McDonald, Paul	19.38					19.38
Whelan, Thomas	11,997.32	281.48				12,278.80
Wilkins, Stephen	1,760.00					1,760.00
TOTAL ELECTRICAL INSPECTOR	36,134.17	896.60				37,030.77
ANIMAL CONTROL OFFICER						
Malone, Cheryl	44,952.83	2,340.33			625.00	47,918.16
Saaf, Michelle	11,498.74					11,498.74
Tissari, Lisa	1,053.00					1,053.00
Walinski, Amy	9,749.25	48.00	2,776.00			12,573.25
TOTAL ANIMAL CONTROL OFFICER	67,253.82	2,388.33	2,776.00		625.00	73,043.15
HARBOR MASTER						
Bach, Robert	8,095.75					8,095.75
Byland, Sebastian	4,387.50					4,387.50
Callahan, Joseph	10,645.50					10,645.50
Clen, Terrence	48,003.83					48,003.83
Grignon, Andrew	4,565.75					4,565.75
Iachetta, Joanne	34,245.60	2,704.33			475.00	37,424.93
Jasie, Adam	2,203.50					2,203.50
Kelly, William	774.00					774.00
Keogh, Desmond	1,763.00					1,763.00
Leary, Patrick	444.00					444.00
Lemont, Richard	17,003.48	1,250.73				18,254.21
Martin, Scott	516.00					516.00
McCann, Daniel	1,077.63					1,077.63
O'Clair, Joseph	270.00					270.00
Peters, Gregory	5,299.25	299.63				5,598.88
Pino, Anthony	740.00					740.00
Reilley, John	4,668.75					4,668.75
Tasha, Adam	2,580.75					2,580.75
Tierney, Edward	4,684.92					4,684.92
Tierney, Joseph	987.00					987.00
Whelan, Patrick	2,408.00					2,408.00
TOTAL HARBOR MASTER	155,364.21	4,254.69			475.00	160,093.90
SHELLFISH						
Long, William	5,455.00					5,455.00
Marcy, Alan	50,411.33	5,145.90			625.00	56,182.23
TOTAL SHELLFISH	55,866.33	5,145.90			625.00	61,637.23



DEPARTMENT	Regular	Overtime	773 Wages	Snow & Ice	Longevity	Total Gross
DPW-ADMINISTRATION						
Johansen, David	92,479.27					92,479.27
Keener, Mary	42,361.22	1,148.86		152.03		43,662.11
Rounseville, Gregory	57,338.31	6,973.07		766.60	475.00	65,552.98
Sands, Michelle	37,191.94	604.89				37,796.83
TOTAL DPW-ADM.	229,370.74	8,726.82		918.63	475.00	239,491.19
DPW-ENGINEER						
Andrade, Thomas	61,308.46					61,308.46
Reed, Robert	53,329.41			660.40	575.00	54,564.81
Rodricks, Joseph	87,860.13				575.00	88,435.13
Smith, Rebecca	45,005.15					45,005.15
Whelan, Dorothy	41,364.78				575.00	41,939.78
TOTAL DPW-ENGINEER	288,867.93			660.40	1,725.00	291,253.33
DPW						
Arseneaux, Kevin	15,902.25	1,599.01				17,501.26
Atterstrom, Jeffrey	39,362.44	3,886.60		1,886.38		45,135.42
Beavan, Nathaniel	5,177.50	322.50				5,500.00
Beriau, William	34,590.81	791.66		1,468.12	250.00	37,100.59
Brouthers, Robert	40,402.42	1,862.03		2,261.50		44,525.95
Call, Christopher	50,533.21	475.70		2,241.07	300.00	53,549.98
Chiurri, Anthony	52,580.02	1,065.57		2,954.55	250.00	56,850.14
Crowell, Robert	59,025.60	1,066.85		3,309.44	625.00	64,026.89
DeJoie, Timothy	37,759.72	5,104.89		1,599.47		44,464.08
Donnelly, Brian	3,357.50	138.75				3,496.25
Durkin, William	4,704.00	54.00				4,758.00
Enos, Anthony	40,027.20	676.47		2,070.62	250.00	43,024.29
Enos, Shawn	2,767.50	183.75				2,951.25
Green, Daniel	4,787.50	738.75				5,526.25
Greer, William	33,736.00	2,778.67		1,759.55		38,274.22
Hall, Andrew	4,542.50	348.75				4,891.25
Hall, Arthur	40,682.03	2,006.21		2,010.05	250.00	44,948.29
Howell, Ruth	5,257.50					5,257.50
Hull, Gregory	37,820.00	2,545.64		1,093.25		41,458.89
Hunsinger, Leo	41,596.44	2,862.87		1,947.28	250.00	46,656.59
Lasserre, Nathaniel	6,565.00	112.50				6,677.50
McGlone, Wayne	39,362.43	13,695.42		1,999.41		55,057.26
Mullen, Jin	4,670.00	566.25				5,236.25
Peace, Steven	24,100.97	7,894.38		234.96		32,230.31
Rauch, Alligator	769.20					769.20
Slattery, Sean	4,057.50	157.50				4,215.00
Van Hoose, Bryan	44,963.62	3,277.72		1,864.84	400.00	50,506.18
Walker, Richard	50,085.64	7,278.86		2,725.23	300.00	60,389.73
Weekes, Neil	11,979.00	1,076.67				13,055.67
TOTAL DPW	741,165.50	62,567.97		31,425.72	2,875.00	838,034.19
WASTE DISPOSAL/COLLECTION						
Auvil, Robert	733.60					733.60
Brouillette, William	16,899.11	446.12		22.63	350.00	17,717.86
Gualtieri, Michael	38,477.75	1,495.81				39,973.56
Keener, William	41,991.76	679.18		748.59	250.00	43,669.53
Lombard, Henry	13,178.10	581.64		256.13		14,015.87
Masterson, Raymond	44,689.23	11,781.25		439.03	250.00	57,159.51
Mucci, John	31,137.85	663.12		414.74		32,215.71
Mullen, Tod	3,722.50	1,035.00				4,757.50



<u>DEPARTMENT</u>	<u>Regular</u>	<u>Overtime</u>	<u>773 Wages</u>	<u>Snow & Ice</u>	<u>Longevity</u>	<u>Total Gross</u>
Norgeot, Richard	41,940.05	4,364.22		1,608.54	300.00	48,212.81
Reynar, Richard	43,489.78	5,541.74		624.48	250.00	49,906.00
Ribeiro, Jhonatas	9,547.95	229.40				9,777.35
Robichaud, Kevin	42,256.51	1,983.61		603.00		44,843.12
Sexton, Doreen	13,317.63					13,317.63
Smith, Michael	50,763.07	9,338.31		226.06	475.00	60,802.44
Wilkerson, Helen	38,139.67	1,744.03			400.00	40,283.70
TOTAL						
WASTE DISP/COLL	430,284.56	39,883.43		4,943.20	2,275.00	477,386.19
HEALTH INSPECTION						
Clarke, Jennifer	32,877.99	235.27				33,113.26
Dutson, Noreen	46,004.34	23.80			700.00	46,728.14
Fabiano, Maryellen	34,886.06	1,096.77			650.00	36,632.83
Hayes, Terence	63,645.18					63,645.18
Keller, Kristen	23,587.61	430.91				24,018.52
Singleton, Stacy	43,782.75					43,782.75
Tierney, Meggan	47,620.23				475.00	48,095.23
TOTAL HEALTH INSPECTION	292,404.16	1,786.75			1,825.00	296,015.91
COUNCIL ON AGING						
Bradley, Dorothy	36,361.21				525.00	36,886.21
Brown, Robert	10,980.99					10,980.99
Carroll, Vicki	32,179.46	415.46			400.00	32,994.92
Cherchiglia, Irene	43,060.51				625.00	43,685.51
Dolan-Pare', Paula	50,250.86				525.00	50,775.86
Lapense, Paul	4,161.00					4,161.00
Pariseau, Judy	17,344.60				475.00	17,819.60
Warren, Don	6,647.64					6,647.64
TOTAL C.O.A.	200,986.27	415.46			2,550.00	203,951.73
LIBRARY						
Barron, Shirley	26,538.54					26,538.54
Blair-Smith, Victoria	17,415.61					17,415.61
Cunningham, Lisa	1,236.00					1,236.00
French, Julia	15,850.93					15,850.93
LeBlanc, Martha	2,958.05					2,958.05
McDonnell, Roberta	16,262.33					16,262.33
Murphy, Patricia	38,335.19				339.28	38,674.47
Pedini, Kathleen	24,282.45	885.56			475.00	25,643.01
Ricci, Mary Lou	14,872.46	16.39				14,888.85
Sheedy, John	16,040.57					16,040.57
TOTAL LIBRARY	173,792.13	901.95			814.28	175,508.36
RECREATION						
Bussiere, Devin	1,629.00					1,629.00
Crisman, Erica	1,054.50					1,054.50
Dinatale, Elizabeth	2,075.75					2,075.75
Eldredge, Zachary	1,610.75					1,610.75
Fiore, Maria	3,157.00					3,157.00
Graf, Susan	2,541.00					2,541.00
Hannigan, Meghan	1,781.25					1,781.25
Lanzillo, Lauren	2,520.00					2,520.00
Ludden, Maryl	3,256.00					3,256.00
Marcotte, Rebecca	1,732.50					1,732.50
Martell, Kate	2,144.63					2,144.63
Marvullo, Anthony	2,227.50					2,227.50



<u>DEPARTMENT</u>	<u>Regular</u>	<u>Overtime</u>	<u>773 Wages</u>	<u>Snow & Ice</u>	<u>Longevity</u>	<u>Total Gross</u>
McGillycuddy, Bryana	1,653.75					1,653.75
Miranda, Victoria	1,605.50					1,605.50
Morley, Katherine	3,848.00					3,848.00
Nardone, Rebecca	2,140.00					2,140.00
Olson, Stephen	1,576.75					1,576.75
Osier, Courtney	1,004.50					1,004.50
Osier, Douglas	1,178.75					1,178.75
Pineau, Dustin	56,611.40				525.00	57,136.40
Richman, Caroline	1,750.50					1,750.50
Riordan, Daniel	921.50					921.50
Rondeau, James	15,328.98					15,328.98
Russo, Nicole	2,520.00					2,520.00
Searles, Jennifer	2,184.00					2,184.00
Searles, Megan	1,757.50					1,757.50
Thomas, Daniel	2,170.75					2,170.75
Zarcaro, Elise	1,470.50					1,470.50
TOTAL						
RECREATION	123,452.26				525.00	123,977.26

BEACHES

Allen, Harry Colman	20,882.54					20,882.54
Anderson, Blake	6,020.26					6,020.26
Barbo, Katherine	5,265.75					5,265.75
Bobianski, Megan	2,139.50					2,139.50
Boyland, Alyssa	3,232.38					3,232.38
Brennan, Maureen	4,285.08					4,285.08
Buckley, Gregory	4,360.13					4,360.13
Burns, Bridget	4,466.00					4,466.00
Chartier, Brendan	6,063.38					6,063.38
Chiong, Timothy	787.50					787.50
Coen, Alicia	382.69					382.69
Cohen, Ariel	3,367.76					3,367.76
Cooke, Sarah	3,768.38					3,768.38
Costello, Michael	4,336.76					4,336.76
Cottam, Rebecca	4,220.50					4,220.50
Dagle, Francis	4,004.82					4,004.82
Dagle, Katherine	4,179.00					4,179.00
Dignan, Kerry	3,095.64					3,095.64
Dillon, Matthew	5,060.00					5,060.00
Donohue, Erin	1,426.00					1,426.00
Donohue, Meghan	4,692.00					4,692.00
Farr, Caitlin	3,107.82					3,107.82
Farr, Colleen	4,157.89					4,157.89
Farrow, Joanne	8,415.81					8,415.81
Feeney, Colleen	3,100.13					3,100.13
Filosi, Julie	4,253.44					4,253.44
Florence, Keri	2,987.76					2,987.76
Furey, Kevin	4,444.75					4,444.75
Gordon, April	3,399.38					3,399.38
Goretti, Lynn	3,575.14					3,575.14
Hajjar, Alexandra	2,386.25					2,386.25
Hajjar, Bridget	2,932.51					2,932.51
Harmon, Amanda	3,863.45					3,863.45
Harrison, Virginia	6,982.75					6,982.75
Holmgren, Paul	5,080.13					5,080.13
Horan, Claire	3,530.66					3,530.66
Horan, Kathleen	6,991.51					6,991.51



<u>DEPARTMENT</u>	<u>Regular</u>	<u>Overtime</u>	<u>773 Wages</u>	<u>Snow & Ice</u>	<u>Longevity</u>	<u>Total Gross</u>
Horan, Matthew	6,327.75					6,327.75
Hoxie, Joshua	3,874.50					3,874.50
Jennings, William	413.00					413.00
Johnston, Michael	2,084.38					2,084.38
Jones, Andrew	6,138.13					6,138.13
Jones, David	5,339.25					5,339.25
Kane, Caroline	3,987.50					3,987.50
Karukas, Ali	4,090.13					4,090.13
Kelley, Conor	4,699.75					4,699.75
Kelly, Elizabeth	4,042.25					4,042.25
Keyes, Lindsay	3,374.89					3,374.89
King, Lauren	3,465.00					3,465.00
Lanzillo, Kristen	2,955.50					2,955.50
Lanzillo, Michael	3,598.88					3,598.88
Lonergan, Thomas	5,822.58					5,822.58
MacKenzie, Christopher	3,973.25					3,973.25
MacKenzie, Jeremy	4,185.63					4,185.63
Mantenfel, Daniel	3,706.51					3,706.51
Martinez, Matthew	770.50					770.50
Martins, Molly	4,309.50					4,309.50
Matson, Daniel	3,766.88					3,766.88
McCahill, Elizebeth	3,940.14					3,940.14
McDonough, Kelly	4,672.50					4,672.50
McEntee, Kelsey	4,391.44					4,391.44
McLaughlin, Robert	3,761.63					3,761.63
McLoughlin, Kathleen	4,257.31					4,257.31
McLoughlin, Kelley	5,420.25					5,420.25
Mellen, David	3,228.75					3,228.75
Miccile, Natalie	3,965.50					3,965.50
Mooers, Marilyn	1,097.27					1,097.27
Nil, Louisa	5,617.75					5,617.75
O'Brien, Caitlin	6,460.13					6,460.13
O'Brien, James	6,375.01					6,375.01
O'Connor, Kathleen	4,321.70					4,321.70
O'Neill, Michaela	4,588.51					4,588.51
Ohlson, Amy	4,878.26					4,878.26
Palma, Joseph	4,963.91					4,963.91
Pantos, Kathleen	5,404.44					5,404.44
Reopell, Taylor	1,924.00					1,924.00
Riehle, Janice	4,659.81					4,659.81
Rosen, Ari	4,935.95					4,935.95
Salvi, Robert	4,344.78					4,344.78
Sedman, Dominique	4,427.01					4,427.01
Shortsleeve, Michael	2,100.00					2,100.00
Sikora, Angela	4,581.39					4,581.39
Sikora, Michael	3,904.52					3,904.52
Simmons, Jonathan	3,525.38					3,525.38
Snyder, Kristen	6,135.50					6,135.50
Stanton, Ashley	4,984.70					4,984.70
Sullivan, Daniel	5,985.75					5,985.75
Sullivan, James	2,006.75					2,006.75
Sullivan, Jeffrey	2,972.75					2,972.75
Sullivan, Jo-Ellen	2,486.63					2,486.63
Sullivan, Laura	2,791.19					2,791.19
Tamayo, Michael	5,885.13					5,885.13
Tilton, Christina	5,139.75					5,139.75
Tucker, Elizabeth	4,848.57					4,848.57



<u>DEPARTMENT</u>	<u>Regular</u>	<u>Overtime</u>	<u>773 Wages</u>	<u>Snow & Ice</u>	<u>Longevity</u>	<u>Total Gross</u>
Vogler, Christopher	5,226.76					5,226.76
Wallace, Jeffrey	1,752.57					1,752.57
Wheeler, Sarah	2,563.00					2,563.00
Williams, Alexander	4,051.76					4,051.76
Williams, Matthew	4,409.44					4,409.44
Wilson, Alexander	3,441.38					3,441.38
Wolcott, Joshua	4,933.50					4,933.50
Young, Holly	6,881.44					6,881.44
TOTAL BEACHES	434,415.12					434,415.12
GOLF						
Abromovitch, John	3,602.91					3,602.91
Adams, William	8,158.20					8,158.20
Alberti, Justin	10,403.25	136.13				10,539.38
Allen, Janet	13,043.75					13,043.75
Averill, Evan	3,872.00	115.50				3,987.50
Barnes, William	32,347.71	1,250.42			350.00	33,948.13
Bianco, Evan	1,331.00					1,331.00
Bioty, Joseph	4,482.50					4,482.50
Bizier, Rene	4,099.50					4,099.50
Blanchard, Timothy	41,387.60	22.57				41,410.17
Boone, Bryon	24,401.04	63.75				24,464.79
Borraccino, Lindsey	2,454.75					2,454.75
Bryant, Christopher	6,209.50	235.14				6,444.64
Cabral, Mary	8,755.00					8,755.00
Campbell, Brian	47,198.33	6,593.64		208.93		54,000.90
Champoux, Russell	60,510.43					60,510.43
Chartier, Thomas	3,130.00					3,130.00
Cicerone, Anthony	4,580.00					4,580.00
Collins, T Scott	33,241.20	2,132.14			400.00	35,773.34
Cummings, Michael	73,046.66			1,030.89		74,077.55
Daley, James	4,422.50					4,422.50
Desiata, Dennis	795.00					795.00
Doelling, William	4,944.82					4,944.82
Doherty, Edward	3,222.50					3,222.50
Donovan, John	4,707.50					4,707.50
Dosev, Stefan	2,909.50	24.75				2,934.25
Ellis, Basil	5,747.50					5,747.50
Fairbanks, George	11,954.02	1,258.63				13,212.65
Fanning, Nathaniel	2,546.50					2,546.50
Farr, Joseph	6,535.00					6,535.00
Ferraiuolo, Ronald	8,460.00	207.00				8,667.00
Fitzpatrick, John	5,360.41					5,360.41
Forhan, Martin	3,952.06					3,952.06
Fontaine, Timothy	5,985.04					5,985.04
Gray, Jonathan	2,494.25	152.63				2,646.88
Guiliani, Edward	3,476.25					3,476.25
Hammond, Michael	2,324.25					2,324.25
Harris, William	6,310.00					6,310.00
Hayes, David	2,016.00					2,016.00
Heald, John	6,955.00					6,955.00
Hirtle, Julianne	3,564.00	121.50				3,685.50
Hopkins, Claudia	3,037.50					3,037.50
Karageanis, William	8,505.75					8,505.75
Kiefer, Conrad	1,993.75	61.88				2,055.63
LeBlanc, Edward	9,697.50					9,697.50
LeBlanc, Mary	552.50					552.50



<u>DEPARTMENT</u>	<u>Regular</u>	<u>Overtime</u>	<u>773 Wages</u>	<u>Snow & Ice</u>	<u>Longevity</u>	<u>Total Gross</u>
Lieberwirth, Judith	3,222.63					3,222.63
Lieberwirth, Paul	6,121.08					6,121.08
Loud, Russell	43,943.65	2,753.40			350.00	47,047.05
Lundquest, Jon	7,702.50					7,702.50
MacDougall, Robert	2,572.18					2,572.18
Maclver, Malcolm	7,777.50					7,777.50
Marchev, Aleksandar	5,667.75	16.50				5,684.25
McGovern, Joseph	4,488.00	231.00				4,719.00
McMenimen, Robert	31,413.25	5,698.59			250.00	37,361.84
Millman, Harry	5,605.00					5,605.00
Monagle, John	13,291.18	219.94				13,511.12
Moran, Kevin	4,326.88	43.14				4,370.02
Murphy, Michael	2,098.25	115.50				2,213.75
Newhard, Beth	2,895.75					2,895.75
Parrillo, Michael	22,672.32	369.90				23,042.22
Pendergast, Edward	5,722.50					5,722.50
Penner, Dennis	41,365.88					41,365.88
Perry, Carol	2,064.03					2,064.03
Phillips, James	4,020.00					4,020.00
Poirier, William	2,640.00	25.78				2,665.78
Porter, Olivia	135.00					135.00
Quin, Edmund	3,320.00					3,320.00
Richardson, Benjamin	34,925.21	3,673.64			250.00	38,848.85
Rocco, Robert	1,565.17					1,565.17
Rooney, David	713.89					713.89
Sambuchi, Robert	8,448.00	22.50				8,470.50
Sanborn, John	4,479.75	33.00				4,512.75
Sargent, Susan	51,405.96				625.00	52,030.96
Sayer, Hilary	4,560.00					4,560.00
Seaver, John	7,881.25					7,881.25
Slocum, Donald	6,486.00					6,486.00
Smith, Scott	35,475.99	1,227.06			625.00	37,328.05
Snow, Joyce	32,996.01	749.68				33,745.69
Spallina, KathyAnne	10,018.44					10,018.44
Stirrup, Michael	37,813.31	2,823.01			350.00	40,986.32
Stirrup, Patricia	35,620.80	2,029.01			300.00	37,949.81
Sullivan, Daniel	189.00					189.00
Sullivan, Francis	1,131.00					1,131.00
Sullivan, William	13,008.00	436.50				13,444.50
Tanner, David	4,942.50					4,942.50
Thimme, Susan	4,444.00					4,444.00
Trocchio, Christopher	6,023.15	51.75				6,074.90
Ware, Phillip	4,992.75					4,992.75
White, George	2,481.75					2,481.75
White, William	3,747.50					3,747.50
Williams, Joseph	9,662.50					9,662.50
Zopatti, Carl	1,595.00					1,595.00
TOTAL GOLF	1,056,396.69	32,895.58		1,239.82	3,500.00	1,094,032.09
HISTORIC DIST-OKHR						
Hodgdon, Jacqueline	12,062.41	718.94				12,781.35
Marcotte, LeeAnn	32,560.39	1,807.60				34,367.99
TOTAL HIST. DIST-OKHR	44,622.80	2,526.54				47,149.34
GRAND TOTAL:	11,939,022.29	1,747,524.99	196,976.59	41,150.28	48,004.10	13,972,678.25



Town Accountant

In accordance with the provisions of Chapter 42, Section 61, I hereby transmit the annual Financial Report of the Town of Dennis as of June 30, 2007, for the fiscal year then ended. The responsibility for both accuracy of the presented data and the completeness and fairness, including all disclosures rest with the Town Accountant.

The Town Accountant believes that the data presented is accurate in all material aspects. The town is audited yearly by a Certified Public Accountant selected by the Board of Selectmen. The complete report of the auditors is included within this report. You may also examine the auditors' report at the Town Clerk's office during regular office hours.

Respectfully submitted,

MaryAnne M. Gibbs
Town Accountant



**TOWN OF DENNIS
BALANCE SHEET
GENERAL FUND
June 30, 2007**

ASSETS:

CASH:

Petty Cash	3,390.00	
Unrestricted	<u>3,948,788.31</u>	
Total Cash		3,952,178.31

RECEIVABLES:

PROPERTY TAXES:

Personal Prop. 1998	8,419.38	
Personal Prop. 1999	8,755.35	
Personal Prop. 2000	6,806.07	
Personal Prop. 2001	10,278.76	
Personal Prop. 2002	7,983.40	
Personal Prop. 2003	9,221.64	
Personal Prop. 2004	6,396.25	
Personal Prop. 2005	3,688.85	
Personal Prop. 2006	4,331.68	
Personal Prop. 2007	10,572.76	
Real Estate 1997 & Prior Yrs.	702.15	
Real Estate 2003	(102.55)	
Real Estate 2004	(9.16)	
Real Estate 2005	(20.92)	
Real Estate 2006	(627.13)	
Real Estate 2007	<u>577,783.44</u>	
Total Property Taxes		654,179.97

PROV. FOR ABATEMENTS AND EXEMPTIONS:

Levy of 1997	(328.45)	
Levy of 1998	(9,480.03)	
Levy of 1999	(10,317.26)	
Levy of 2000	(12,975.19)	
Levy of 2001	(36,165.09)	
Levy of 2002	(64,408.30)	
Levy of 2003	(120,723.71)	
Levy of 2004	(128,901.36)	
Levy of 2005	(116,058.38)	
Levy of 2006	(94,484.32)	
Levy of 2007	<u>(73,420.60)</u>	
Total Abate. & Exempt.		(667,262.69)

TAX LIENS

692,638.33

DEFERRED TAXES CL41A COMMITTED

6,138.81



MOTOR VEHICLE EXCISE

Levy of 1993	11,027.99	
Levy of 1994	9,788.29	
Levy of 1995	9,734.91	
Levy of 1996	7,376.91	
Levy of 1997	12,884.03	
Levy of 1998	10,082.79	
Levy of 1999	9,565.15	
Levy of 2000	12,009.74	
Levy of 2001	17,181.04	
Levy of 2002	38,838.93	
Levy of 2003	45,103.20	
Levy of 2004	63,817.19	
Levy of 2005	81,461.84	
Levy of 2006	98,226.14	
Levy of 2007	<u>179,329.31</u>	
Total Motor Veh. Excise		606,427.46

VESSEL EXCISE

Levy of 1995	179.50	
Levy of 1996	0	
Levy of 1997	6,130.50	
Levy of 1998	5,151.40	
Levy of 1999	4,271.50	
Levy of 2000	6,928.65	
Levy of 2001	3,987.50	
Levy of 2002	3,957.56	
Levy of 2003	4,874.15	
Levy of 2004	2,947.47	
Levy of 2005	3,216.81	
Levy of 2006	5,848.56	
Levy of 2007	<u>10,659.98</u>	
Total Vessel Excise		58,153.58

SPECIAL ASSESSMENTS

Transfer Station Receivable	48,452.33	
Assessments Not Yet Due	-	
Community Bldgs Rentals	<u>27,159.50</u>	
Total Special Assessments		75,611.83

TAX FORECLOSURES

78,125.06

TOTAL ASSETS

5,456,190.66

LIABILITIES:

Warrants Payable	(777,396.92)	
Payroll Payables	(191,265.78)	
Excess on Sales/Land Low Value	(857.20)	
Unclaimed Checks	(4,354.63)	
Over/Short Taxes	(254.31)	
RE Overpayments	<u>-</u>	
		(974,128.84)



DEFERRED REVENUE:

Property Taxes	246,999.32	
Property Taxes CL41A	(6,138.81)	
Tax Liens	(692,638.33)	
Forclosures	(78,125.06)	
Motor Vehicle Excise	(606,427.46)	
Vessel Excise	(58,153.58)	
Transfer Station	(48,452.33)	
General Billing	<u>(27,159.50)</u>	
Total Deferred Revenue		(1,270,095.75)

TOTAL LIABILITIES

(2,244,224.59)

FUND BALANCES:

Res. For Encumbrances	(75,426.92)	
Res. For Expenditures	(669,000.00)	
Designated for O/U Assmts.		
Res. For Petty Cash	(3,775.41)	
Des. For Appropriation Deficits	-	
Undesignated Fund Balance	<u>(2,463,763.74)</u>	
Total Fund Balances		<u>(3,211,966.07)</u>

TOTAL FUND EQUITY AND LIABILITIES

(5,456,190.66)



**General Fund
STATEMENT OF REVENUE
FISCAL YEAR 2007**

TAX COLLECTIONS:

Personal Property Taxes	244,452.23	
Real Estate Taxes	27,318,793.78	
Tax Liens Redeemed	112,370.43	
Motor Vehicle Excise	1,861,456.95	
Vessel Excise	<u>30,910.23</u>	
		29,567,983.62
Penalties & Interest		
Property Taxes	94,940.42	
Excise Taxes	51,871.78	
Tax Liens	<u>26,421.63</u>	
		173,233.83
Hotel & Motel Taxes	390,137.00	
In Lieu of Taxes	<u>0.00</u>	
		<u>390,137.00</u>
TOTAL TAXES		30,131,354.45

CHARGES FOR SERVICES:

Golf		
Greens Fees - Highlands	592,271.09	
Cart Rental	365,670.88	
Driving Range - Highlands	86,556.00	
Greens Fees - Pines	526,635.74	
Memberships	781,846.00	
Driving Range - Pines	20,226.00	
Golf Fees/Membership	212,189.84	* Transferred to GIF
Restaurant Lease - Pines	8,600.00	
Restaurant Lease - Highlands	<u>5,605.00</u>	
TOTAL GOLF		2,599,600.55
Beaches		
Parking	546,064.20	
Stickers	539,408.00	
Concessions	92,213.68	
TOTAL BEACHES		1,177,685.88



Waste Collection/Disposal		
Residential Stickers	727,777.00	
Solid Waste Usage	743,629.76	
Recycling Income	<u>47,047.79</u>	
TOTAL LANDFILL		1,518,454.55
Waterways		
Blue Area Trailer	9,950.00	
Slip Charges	442,979.00	
Mooring Fees		
Parking	26,600.00	
Private Dock Fees	20,084.00	
Wait List Applications	780.00	
Transient Fees	32,934.00	
Stickers/Blue Area	4,886.00	
Stickers/Red Area	3,250.00	
Sesuit Electricity	6,440.00	
Illegal Mooring		
Offload Permit	75.00	
Wait List Moor Applications	820.00	
Harbor Wait List Maint. Fee	<u>8,760.00</u>	
TOTAL WATERWAYS		557,558.00
Other Fees		
Excise Fees	16,547.05	
Municipal Liens	29,150.00	
Maps & Plans	149.20	
Trailer Park Fees	113,760.00	
Bad Check Fees	300.00	
Reports tapes labels	291.50	
Town Clerk Fees	19,564.05	
Lic. Filing/Late Dog Lic. Fees	1,010.45	
Conservation Fees	2,315.00	
Zoning/Planning Board Fees	49,082.70	
Police Dept. Miscellaneous Fees	2,464.50	
Special Detail Fees	12,635.17	
Fire Inspection Fees/Misc.	10,512.00	
Gas Inspections	4,785.00	
Health Dept. Soil Tests	19,875.00	
Flu Clinic		
Health Dept. Misc. Fees	16,994.35	
Historical District	1,065.00	
OKHRD	12,102.50	
Shellfish Miscellaneous	975.00	
Engineering Fees	<u>353.00</u>	
TOTAL FEES		313,931.47



Rental Municipal Property 37,101.26
 Motor Vehicle Non-Renewal Fees _____ -

37,101.26
6,204,331.71

TOTAL CHARGES FOR SERVICES

LICENSES AND PERMITS

Raffle Permits 325.00
 Auctioneer Licenses 25.00
 Marriage Licenses 2,110.00
 Underground Storage Permits 725.00
 Alcoholic Beverage Licenses 136,032.00
 Entertainment License 12,995.00
 Auto Dealership Licenses, etc. 475.00
 Yard Sale Permits 1,035.00
 Misc. Permits 100.00
 4 Wheel Drive Permits 203,646.00
 Permits - Police Department 3,900.00
 Permits - Fire Department 3,280.00
 Dog Licenses 12,256.00
 Building Inspection Permits 183,742.00
 Building Inspection Certificates 11,326.00
 Sign Permits 2,390.00
 Plumbing Permits 58,881.00
 Gas Permits 31,043.00
 Electrical Permits 53,196.00
 Food Service Licenses 24,450.00
 Trailer Park Licenses 300.00
 Septage Disposal Permits 30,715.00
 Rental Occupancy Permits 115,360.00
 Common Victualer Licenses 6,725.00
 Health Misc. Permits 29,922.00
 Shellfish Licenses 12,081.00

TOTAL LICENSES AND PERMITS

937,035.00

STATE REVENUE:

Abatements to Vets., Blind
 & Surviving Spouses 73,969.00
 Abatements to Elderly 28,112.00
 Highway Const./Maintenance 0.00
 Police Career Incentive 209,985.64
 Veterans Benefits 65,216.00
 Lottery, Beano & Charities 667,364.00
 State Owned Land 5,721.00

TOTAL STATE REVENUE

1,050,367.64



FINES AND FORFEITURES

Police Parking Violations	8,770.00
Parking Surcharges	600.00
Dog License Late Fines	2,320.00
Court Fines	11,132.00
Leash Law Fines	2,460.00
Conservation Violations	700.00
M/V Non-Renewal Fine	1,248.01
RMV Citation Fines	<u>36,960.00</u>

TOTAL FINES AND FORFEITURES **64,190.01**

EARNINGS AND INVESTMENTS **451,826.81**

UNCLASSIFIED

Miscellaneous Revenue	<u>47,875.51</u>
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TOTAL REVENUE **38,886,981.13**

OTHER FINANCING SOURCES:

Transfer from	
Special Revenue Fund	2,241,676.36
Transfers from	
Capital Project Fund	

Total Other Financing Sources **2,241,676.36**

TOTAL REVENUE AND OTHER FINANCING SOURCES **41,128,657.49**

General Fund
STATEMENT OF EXPENDITURES VS. APPROPRIATIONS
 FISCAL YEAR 2007

TITLE	FY07 BUDGET	TRANSFERS	EXPENSES	FWD TO FY08	TRANSFERS	TRANSFER TO SPEC REV	RETURN TO FUND BAL
GENERAL GOVERNMENT:							
Personal Services		450.00	450.00	-			
MODERATOR:		450.00	450.00				
Personal Services	-	10,000.00	7,666.68				2,333.32
Purchase of Services	11,993.00	-	8,690.12	500.00			2,802.88
Other Charges-Expenditures	8,000.00	4,000.00	10,318.31				1,681.69
SELECTMEN:	19,993.00	14,000.00	26,675.11	500.00			6,817.89
Personal Services	531,277.00	(124,458.43)	397,893.41	8,025.60			899.56
Purchase of Services	12,650.00	32,500.00	38,823.86	1,000.00			5,326.14
Other Charges-Expenditures	4,850.00	3,100.00	7,092.76	-			857.24
TOWN ADMINISTRATOR:	548,777.00	(88,858.43)	443,810.03	9,025.60			7,082.94
Purchase of Services	2,500.00		1,320.17				1,179.83
Other Charges-Expenditures	103,200.00	(90,973.23)	1,014.12				11,212.65
FINANCE COMMITTEE:	105,700.00	(90,973.23)	2,334.29	-			12,392.48
Personal Services	121,481.00	3,440.10	124,921.10				-
Purchase of Services	36,000.00		35,074.47				925.53
Supplies	1,500.00		1,076.08				423.92
Other Charges-Expenditures	2,157.00	-	994.20				1,162.80
ACCOUNTANT:	161,138.00	3,440.10	162,065.85	-			2,512.25
Purchase of Services	373,650.00	18,000.00	365,601.82	11,000.00			15,048.18
Supplies	285,400.00	75,000.00	337,533.75	10,000.00			12,866.25
Other Charges-Expenditures	-	5,600.00	4,939.21				660.79
CENTRAL PURCHASE:	659,050.00	98,600.00	708,074.78	21,000.00			28,575.22



TITLE	FY07 BUDGET	TRANSFERS	EXPENSES	FWD TO FY08	TRANSFERS	TRANSFER TO SPEC REV	RETURN TO FUND BAL
Personal Services	260,752.00	5,795.47	257,820.37				8,727.10
Purchase of Service	5,700.00		4,469.18				1,230.82
Supplies	2,000.00		1,844.55				155.45
Other Charges-Expenditures	8,655.00	-	7,735.63				919.37
Capital Outlay	300.00		38.61				261.39
ASSESSORS:	277,407.00	5,795.47	271,908.34	-			11,294.13
Personal Services	17,324.00	1,321.88	18,645.88				-
Purchase of Services	50,000.00		45,000.00	5,000.00			-
Supplies	2,500.00		1,037.94				1,462.06
Other Charges-Expenditures	500.00	19,601.62	17,970.39				2,131.23
REVALUATION:	70,324.00	20,923.50	82,654.21	5,000.00			3,593.29
Personal Services	187,831.00	(1,400.40)	185,413.00				1,017.60
Purchase of Services	31,367.00	-	24,110.60				7,256.40
Supplies	4,695.00		4,592.80				102.20
Other Charges-Expenditures	2,600.00	-	2,060.19				539.81
TREASURER/COLLECTOR:	226,493.00	(1,400.40)	216,176.59	-			8,916.01
Personal Services	66,217.00	911.15	67,128.15				-
Purchase of Services	130,500.00	-	101,810.39				28,689.61
Other Charges-Expenditures	3,050.00	-	2,874.53				175.47
LAW:	199,767.00	911.15	171,813.07	-			28,865.08
Personal Services	114,740.00	1,060.88	115,800.88				-
Purchase of Services	99,557.00	-	96,696.04				2,860.96
Supplies	12,250.00		11,910.08				339.92
Other Expenditures	1,210.00	1,337.15	1,878.18				668.97
DATA PROCESSING:	227,757.00	2,398.03	226,285.18	-			3,869.85
Purchase of Services	10,000.00	5,000.00	14,685.09				314.91
TAX TITLE FORECLOSURE:	10,000.00	5,000.00	14,685.09	-			314.91





TITLE	FY07 BUDGET	TRANSFERS	EXPENSES	FWD TO FY08	TRANSFERS	TRANSFER TO SPEC REV	RETURN TO FUND BAL
Personal Services	50,729.00	56,887.39	107,616.39	-	-	-	-
Purchase of Services	5,750.00	-	5,750.00	-	-	-	-
Supplies	550.00	-	537.62	-	-	-	12.38
Other Charges-Expenditures	1,750.00	(947.50)	802.50	-	-	-	-
CLERK:	58,779.00	55,939.89	114,706.51	-	-	-	12.38
Personal Services	33,425.00	1,000.00	33,937.69	-	-	-	487.31
Purchase of Services	11,476.00	3,069.00	14,487.82	-	-	-	57.18
Supplies	900.00	250.00	1,045.74	-	-	-	104.26
ELECTIONS:	45,801.00	4,319.00	49,471.25	-	-	-	648.75
Other Charges-Expenditures	-	-	-	-	-	-	-
LICENSE COMMISSION:	-	-	-	-	-	-	-
Personal Services	210,522.00	2,146.65	195,635.96	-	-	-	17,032.69
Purchase of Services	6,000.00	-	5,602.54	-	-	-	397.46
Supplies	10,700.00	-	9,654.90	-	-	-	1,045.10
Other Charges-Expenditures	900.00	-	771.13	-	-	-	128.87
NAT. RESOURCE/CONSERV.	228,122.00	2,146.65	211,664.53	-	-	-	18,604.12
Personal Services	98,656.00	2,726.76	101,330.25	-	-	-	52.51
Purchase of Services	3,100.00	-	1,312.15	-	-	-	1,787.85
Other Charges-expenditures	950.00	-	893.05	-	-	-	56.95
PLANNING:	102,706.00	2,726.76	103,535.45	-	-	-	1,897.31
Personal Services	293,910.00	2,845.28	296,755.28	-	-	-	-
Purchase of Services	16,700.00	(352.50)	14,989.38	-	-	-	1,358.12
Supplies	49,500.00	7,416.22	56,758.72	-	-	-	157.50
Other Charges-Expenditures	6,000.00	352.50	6,127.45	-	-	-	225.05
Capital Outlay	9,000.00	-	9,000.00	-	-	-	-
PUBLIC PROP./BUILDINGS	375,110.00	10,261.50	383,630.83	-	-	-	1,740.67



TITLE	FY07 BUDGET	TRANSFERS	EXPENSES	FWD TO FY08	TRANSFERS	TRANSFER TO SPEC REV	RETURN TO FUND BAL
Other Charges-Expenditures	341,550.00	(21,000.00)	306,058.12	-			14,491.88
PROP/LIABILITY INSURANCE	341,550.00	(21,000.00)	306,058.12	-			14,491.88
Purchase of Services	21,000.00	-	15,934.65	-			5,065.35
TOWN REPORT:	21,000.00	-	15,934.65	-			5,065.35
Retirement Contribution	1,452,372.00		1,452,372.00				-
Sick Pay Liability	5,000.00	5,000.00	10,000.00				-
Workers Compensation	95,000.00	21,000.00	115,999.75				0.25
Unemployment	110,000.00	-	88,230.21				21,769.79
Health Insurance	1,719,326.00	(4,000.00)	1,695,349.06				19,976.94
Medicare	133,025.00	15,000.00	149,554.50				(1,529.50)
Other Charges-Expenditures							
FRINGE BENEFITS:	3,514,723.00	37,000.00	3,511,505.52	-			40,217.48
TOTAL GENERAL GOVERN	7,194,197.00	61,679.99	7,023,439.40	-			196,911.99
PUBLIC SAFETY:							
Personal Services	3,189,825.00	49,721.53	3,192,582.54				46,963.99
Overtime	343,200.00	1,833.67	349,342.37				(4,308.70)
Purchase of Services	106,799.00		105,655.16				1,143.84
Supplies	57,870.00		56,475.88				1,394.12
Other Charges-Expenditures	7,150.00	-	6,535.88				614.12
Capital Outlay							
POLICE:	3,704,844.00	51,555.20	3,710,591.83	-			45,807.37
Personal Services	2,383,394.00	1,978.37	2,337,869.74				47,502.63
Overtime	750,000.00	175,000.00	952,419.05				(27,419.05)
Purchase of Services	118,455.00		113,679.18				4,775.82
Supplies	134,900.00	-	134,899.80				0.20
Other Charges-Expenditures	3,300.00	-	3,300.00				-
Capital Outlay	12,200.00	-	10,910.32				1,289.68
FIRE:	3,402,249.00	176,978.37	3,553,078.09	-			26,149.28



TITLE	FY07 BUDGET	TRANSFERS	EXPENSES	FWD TO FY08	TRANSFERS	TRANSFER TO SPEC REV	RETURN TO FUND BAL
Personal Services	203,095.00	3,067.45	205,505.26				657.19
Supplies	4,700.00	10,650.00	5,947.01	9,125.89			277.10
Other Charges-Expenditures	6,865.00	350.00	6,406.56				808.44
BUILDING INSPECTOR:	214,660.00	14,067.45	217,858.83	9,125.89			1,742.73
Personal Services	51,344.00	4,677.65	55,909.41				112.24
Other Charges-Expenditures	2,579.00	(350.00)	1,566.89				662.11
PLUMBING INSPECTOR:	53,923.00	4,327.65	57,476.30	-			774.35
Personal Services	35,215.00	1,025.21	34,919.11				1,321.10
Other Charges-Expenditures	1,720.00	-	1,402.74				317.26
ELECTRICAL INSPECTORS:	36,935.00	1,025.21	36,321.85	-			1,638.36
Personal Services	70,872.00	5,201.29	68,757.93				7,315.36
Purchase of Services	8,625.00		7,219.71				1,405.29
Supplies	1,350.00	-	772.47				577.53
Other Charges-Expenditures	120.00		70.00				50.00
ANIMAL CONTROL	80,967.00	5,201.29	76,820.11	-			9,348.18
Personal Services	134,010.00	772.60	121,004.53				13,778.07
Purchase of Services	34,673.00		27,082.70				7,590.30
Supplies	7,250.00	-	7,059.67				190.33
Other Charges-Expenditures	400.00		394.80				5.20
Capital Outlay	24,000.00		24,000.00				-
HARBOR MASTER:	200,333.00	772.60	179,541.70	-			21,563.90
Personal Services	60,725.00	817.19	58,798.27				2,743.92
Purchase of Services	1,600.00		1,471.15				128.85
Supplies	9,100.00		8,659.89	400.00			40.11
Other Charges-Expenditures	1,000.00	-	720.32				279.68
SHELLFISH:	72,425.00	817.19	69,649.63	400.00			3,192.56
TOTAL PUBLIC SAFETY:	7,766,336.00	254,744.96	7,901,338.34	9,525.89			110,216.73

TITLE	FY07 BUDGET	TRANSFERS	EXPENSES	FWD TO FY08	TRANSFERS	TRANSFER TO SPEC REV	RETURN TO FUND BAL
EDUCATION:							
Cape Cod Tech Assessment		1,167,049.00	1,150,881.00	-			16,168.00
CAPE COD TECH. ASSESS.		1,167,049.00	1,150,881.00	-			16,168.00
D/Y School Assessment		13,410,011.00	13,409,772.18	-			238.82
DY SCHOOL SYSTEM		13,410,011.00	13,409,772.18	-			238.82
TOTAL EDUCATION:		14,577,060.00	14,560,653.18	-			16,406.82
DEPT OF PUBLIC WORKS							
Personal Services	211,359.00	8,868.94	220,227.51	-			0.43
ADMINISTRATION:	211,359.00	8,868.94	220,227.51	-			0.43
Personal Services	270,851.00	5,906.79	275,245.89	-			1,511.90
Purchase of Services	8,810.00	-	8,410.59	-			399.41
Supplies	2,685.00	-	2,581.04	-			103.96
Other Charges-Expenditures	1,030.00	300.00	1,288.17	-			41.83
ENGINEER/SURVEYOR:	283,376.00	6,206.79	287,525.69	-			2,057.10
Personal Services	884,488.00	5,973.56	852,902.35				37,559.21
Purchase of Services	133,250.00	-	119,636.71	5,164.96			8,448.33
Supplies	348,494.00	-	346,035.65	157.35			2,301.00
Other Charges-Expenditures	4,150.00	25,471.34	28,418.24	-			1,203.10
Capital Outlay	6,000.00	-	5,958.05	-			41.95
HWY/CONSTRUCT/MAINT.	1,376,382.00	31,444.90	1,352,951.00	5,322.31			49,553.59
Personal Services	43,620.00	-	20,197.18				23,422.82
Purchase of Services	53,760.00	-	5,246.25				48,513.75
Supplies	38,257.00	-	38,637.84	-			(380.84)
Other Charges-Expenditures	-	-	-	-			-
SNOW AND ICE REMOVAL:	135,637.00	-	64,081.27	-			71,555.73
Purchase of Services	168,415.00	-	160,525.21	7,800.00			89.79
Other Charges-Expenditures	-	-	-	-			-
STREET LIGHTING:	168,415.00	-	160,525.21	7,800.00			89.79



TITLE	FY07 BUDGET	TRANSFERS	EXPENSES	FWD TO FY08	TRANSFERS	TRANSFER TO SPEC REV	RETURN TO FUND BAL
Personal Services	444,380.00	1,934.40	440,863.17	-			5,451.23
Purchase of Services	904,862.00	-	721,914.73	3,835.00			179,112.27
Supplies	57,550.00	-	51,013.79	940.00			5,596.21
Other Charges-Expenditures	1,870.00	400.00	1,234.90	-			1,035.10
Capital Outlay							-
WASTE COLLECT/DISPOSAL	1,408,662.00	2,334.40	1,215,026.59	4,775.00			191,194.81
TOTAL DEPT PUBLIC WORK	3,583,831.00	48,855.03	3,300,337.27	17,897.31			314,451.45
HUMAN SERVICES:							
Personal Services	284,581.00	3,587.23	286,938.07				1,230.16
Purchase of Services	34,670.00	-	27,759.95				6,910.05
Supplies	11,140.00		8,672.90				2,467.10
Other Charges-Expenditures	4,620.00		1,620.48				2,999.52
HEALTH INSPECT. SERV.	335,011.00	3,587.23	324,991.40				13,606.83
Personal Services	156,098.00	3,172.03	156,896.62				2,373.41
Purchase of Services	-		-				-
Supplies	3,300.00		3,196.86				103.14
Other Charges-Expenditures	7,000.00		6,048.97				951.03
COUNCIL ON AGING:	166,398.00	3,172.03	166,142.45				3,427.58
Purchase of Services	31,765.00		31,764.43	0.57			(0.00)
Other Charges-Expenditures	51,500.00	25,000.00	73,736.80	2,763.20			-
VETERANS SERVICES:	83,265.00	25,000.00	105,501.23	2,763.77			(0.00)
Purchase of Services	1,800.00	600.00	2,350.00				50.00
Other Charges-Expenditures	1,350.00		1,220.00				130.00
COMM. ON DISABILITIES	3,150.00	600.00	3,570.00				180.00



TITLE	FY07 BUDGET	TRANSFERS	EXPENSES	FWD TO FY08	TRANSFERS	TRANSFER TO SPEC REV	RETURN TO FUND BAL
Nauset Workshop	4,300.00	-	4,300.00	-	-	-	-
Cape Cod Child Development, Inc.	5,000.00	-	5,000.00	-	-	-	-
Council on Alcoholism	1,500.00	-	-	-	-	1,500.00	-
Consumer Assistance Council	550.00	-	550.00	-	-	-	-
Independence House	4,000.00	-	4,000.00	-	-	-	-
Legal Services	2,400.00	-	2,400.00	-	-	-	-
Salvation Army	-	-	-	-	-	-	-
Cape Aids Resource	2,500.00	-	2,500.00	-	-	-	-
Sight Loss Services, Inc.	3,000.00	-	3,000.00	-	-	-	-
Elder Services/Meals	5,000.00	-	5,000.00	-	-	-	-
Family Pantry	2,800.00	-	2,800.00	-	-	-	-
Big Brothers/Big Sisters	1,800.00	-	1,800.00	-	-	-	-
Hands of Hope Outreach Cen	2,500.00	-	2,500.00	-	-	-	-
OTHER HUMAN SERVICES:	35,350.00		33,850.00				1,500.00
TOTAL HUMAN SERVICES	623,174.00	32,359.26	634,055.08	2,763.77			18,714.41
CULTURE & RECREATION:							
Personal Services	185,352.00	2,209.14	187,546.48	-	-	-	14.66
Purchase of Services	41,700.00	-	41,661.86	-	-	-	38.14
Supplies	69,000.00	-	63,998.94	-	-	-	5,001.06
Other Library Expense	114,364.00	930.00	115,127.10	-	-	-	166.90
LIBRARY:	410,416.00	3,139.14	408,334.38				5,220.76
Personal Services	95,485.00	3,416.04	98,901.04	-	-	-	-
Purchase of Services	5,600.00	-	5,598.90	-	-	-	1.10
Other Charges-Expenditures	190.00	-	125.00	-	-	-	65.00
Capital Outlay	-	-	-	-	-	-	-
RECREATION:	101,275.00	3,416.04	104,624.94				66.10
Personal Services	509,584.00	(1,565.57)	498,640.86	-	-	-	9,377.57
Purchase of Services	82,984.00	-	78,148.07	-	-	-	4,835.93
Supplies	22,100.00	-	21,571.03	-	-	-	528.97
Other Charges & Expenditures	5,150.00	2,110.92	7,146.37	-	-	-	114.55
Capital Outlay	6,450.00	-	6,450.00	-	-	-	-
BEACHES:	626,268.00	545.35	611,956.33				14,857.02

TITLE	FY07 BUDGET	TRANSFERS	EXPENSES	FWD TO FY08	TRANSFERS	TRANSFER TO SPEC REV	RETURN TO FUND BAL
Personal Services	1,074,973.00	4,920.34	1,071,732.72	250.00			7,910.62
Purchase of Services	265,220.00	21,662.54	276,360.95	4,300.00			6,221.59
Supplies	307,200.00	-	299,743.72	71.73			7,384.55
Other Charges & Expenditures	8,460.00	450.00	8,510.12	-			399.88
Capital Outlay	5,000.00	26,012.00	25,919.38	5,092.62			-
GOLF:	1,660,853.00	53,044.88	1,682,266.89	9,714.35			21,916.64
Purchase of Services	1,861.00		12.65				1,848.35
Supplies	75.00		-				75.00
HISTORICAL COMMISSION:	1,936.00		12.65				1,923.35
Personal Services	9,590.00	-	9,455.84				134.16
Purchase of Services	150.00	-	81.40				68.60
Supplies	616.00	-	287.81				328.19
Capital Outlay							
SOUTH DENNIS HIST. ASSOC.	10,356.00		9,825.05				530.95
Personal Services	23,476.00	530.96	23,857.38				149.58
Purchase of Services	650.00		393.04				256.96
Supplies	834.00		834.00				-
Other Charges & Expenditures	1,091.00	-	341.60				749.40
Capital Outlay							
OKHRHD:	26,051.00	530.96	25,426.02				1,155.94
TOTAL CULTURE/REC.	2,837,155.00	60,676.37	2,842,446.26	9,714.35			45,670.76
DEBT SERVICE:							
Retirement of Debt Principal	2,270,417.00		2,270,417.00				-
Interest Long Term Debt	746,858.00		746,857.50				0.50
Interest Short Term Debt	84,512.00	85,396.11	163,969.15				5,938.96
TOTAL DEBT SERVICES:	3,101,787.00	85,396.11	3,181,243.65				5,938.96
INTER-GOVERNMENTAL:							
County Assessments		203,040.00	203,040.00				-
OKHRHD Assessments		7,000.00	7,000.00				-
COUNTY ASSESSMENTS:		210,040.00	210,040.00				-



TITLE	FY07 BUDGET	TRANSFERS	EXPENSES	FWD TO FY08	TRANSFERS	TRANSFER TO SPEC REV	RETURN TO FUND BAL
RMV Non-Renewal Surcharge		2,440.00	2,440.00	-			-
Retired Municipal Teachers		3,610.00	3,610.00	-			-
Mosquito Control Projects		115,397.00	115,397.00	-			-
Air Pollution Control District		7,702.00	7,702.00	-			-
Regional Transit Authorities		61,148.00	61,148.00	-			-
Cape Cod Commission		207,198.00	207,198.00	-			-
STATE ASSESSMENTS:		397,495.00	397,495.00				
TOTAL INTERGOVERNMENT		607,535.00	607,535.00				
TOTAL EXPENDITURES & TRANSFERS TO OTHER FUNDS	25,106,480.00	15,728,306.72	40,051,048.18	75,426.92			708,311.62

**GENERAL FUND
STATEMENT OF EXPENDITURES VS. APPROPRIATIONS FISCAL YEAR 2007
SPECIAL ARTICLES**

TITLE	ORIGINAL APPROP	TRANSFRS ADJSTMNTS	REVISED BUDGET	YTD ACTUAL	ENCUM.	AVAILABLE BUDGET
ART#33ATM03 CUMBERLAND FARMS	25,000.00	-	25,000.00	16,444.41	-	8,555.59
#10STM 9/21/04-SEAVIEW (DEMO.	50,000.00	-	50,000.00	12,503.86	-	37,496.14
TOTAL SPECIAL ARTICLE SELECTMEN	75,000.00	-	75,000.00	28,948.27	-	46,051.73
FUEL ASSIST. ALL YEARS	-	49,000.00	49,000.00	41,776.04	-	7,223.96
#40ATM05-SEAVIEW CONSULTANT	10,000.00	-	10,000.00	10,000.00	-	-
#10STM05 - DY CONSULTANT	30,000.00	-	30,000.00	30,000.00	-	-
CLASS/COMPENSATION STUDY	10,000.00	-	10,000.00	10,000.00	-	-
#20ATM5/06 - BASS RIVER DEMO	15,000.00	-	15,000.00	15,000.00	-	-
#28ATM5/06 - PROMOTION TOURISM	25,000.00	-	25,000.00	2,935.00	-	22,065.00
#3STM9/98 EMINENT DOMAIN	-	4,000.00	4,000.00	1,750.00	-	2,250.00
#45ATM5/07-CONNECT CTY	25,000.00	(25,000.00)	-	-	-	-
TOTAL SPECIAL ARTICLE TOWN ADMINISTRATOR	115,000.00	28,000.00	143,000.00	111,461.04	-	31,538.96
#30STM06-UNPAID BILLS	15,391.00	-	15,391.00	15,391.00	-	-
#35ATM05 -GASB-45 STUDY	25,000.00	-	25,000.00	-	-	25,000.00
#9 ATM5/07 - FORMS MUNIS/FOLDER	19,580.00	-	19,580.00	-	-	19,580.00
TOTAL SPECIAL ARTICLES ACCOUNTANT	59,971.00	-	59,971.00	15,391.00	-	44,580.00
ART#34ATM03 INET	508,661.00	-	508,661.10	508,661.10	-	-
ATM 5/04-FY04-ART#10 HARDWARE	61,400.00	-	55,400.00	40,608.20	-	14,791.80
ATM 5/02 36 FIXED ASSETS	15,580.00	(6,000.00)	15,580.00	10,880.00	-	4,700.00
#13ATM05-HARD/SOFTWARE UPDATE	65,652.00	-	65,652.00	65,652.00	-	-
#13ATM05-I-NET CABLE EQUIPMENTS	60,000.00	-	60,000.00	60,000.00	-	-
#13ATM5/06 - INET VIDEO	35,500.00	-	35,500.00	35,500.00	-	-
#13ATM5/06 - DATA NETWORK	47,000.00	-	47,000.00	39,852.58	3,418.10	3,729.32
#23 STM06 - GEO TMS PERMIT	6,000.00	-	6,000.00	5,195.00	-	805.00
#9ATM5/07 - I - NET EQUIPMENT	157,260.00	-	157,260.00	-	-	157,260.00
TOTAL SPECIAL ARTICLES DATA PROCESSING	957,053.00	(6,000.00)	951,053.10	766,348.88	3,418.10	181,286.12



TITLE	ORIGINAL APPROP	TRANFRS ADJSTMNTS	REVISED BUDGET	YTD ACTUAL	ENCUM.	AVAILABLE BUDGET
#36ATM5/02 - 36 BRIDGE ST CULVERT	150,000.00	-	150,000.00	138,338.84	-	11,661.16
#13ATM5/06 - BRIDGE ST #2	150,000.00	-	150,000.00	65,724.07	-	84,275.93
#13ATM5/06 - WATER TESTING	20,000.00	-	20,000.00	4,650.61	-	15,349.39
#4STM 6/07 - BRIDGE ST TAKING	10,000.00	-	10,000.00	-	-	10,000.00
TOTAL SPECIAL ARTICLES						
NATURAL RESOURCES	330,000.00	-	330,000.00	208,713.52	-	121,286.48
#14 ATM 5/05 - ANNEX BLDG REPAIR	5,000.00	-	5,000.00	445.95	-	4,554.05
#14 ATM06 - WDGGS REPAIRS	8,000.00	-	8,000.00	8,000.00	-	-
TOTAL SPECIAL ARTICLES						
PUBLIC PROPERTY	13,000.00	-	13,000.00	8,445.95	-	4,554.05
#13 ATM 5/06 - CRUISERS	140,000.00	-	140,000.00	135,363.24	3,102.00	1,534.76
#23STM06 - DISPATCH/MANAG. SYSTEM	230,500.00	-	230,500.00	27,880.65	57,403.00	145,216.35
#9 ATM5/07 - FIREARMS CONVERS.	40,000.00	-	40,000.00	-	-	40,000.00
#23ATM5/07 - POLICE EXAMS	5,000.00	-	5,000.00	-	-	5,000.00
#7ATM5/01-VESTS	-	21,600.00	21,600.00	21,600.00	-	-
#13ATM05 -ANIMAL CONTROL VAN	20,500.00	-	20,500.00	20,500.00	-	-
#13ATM05 -PURCHASE 5 CRUISERS	135,000.00	-	135,000.00	135,000.00	-	-
TOTAL SPECIAL ARTICLES POLICE	571,000.00	21,600.00	592,600.00	340,343.89	60,505.00	191,751.11
ATM 5/07-ART#24 FIRE MED BILLS	27,000.00	-	27,000.00	21,682.80	-	5,317.20
#13 ATM 05 - SAFETY OUTERWEAR	24,000.00	-	24,000.00	24,000.00	-	-
#11STM 10/05-AMBULANCE REPLACE	160,000.00	-	160,000.00	160,000.00	-	-
#13ATM5/06-FIRE PUMPER	156,213.00	-	156,213.00	156,213.00	-	-
#15ATM06 - BATTERIES	8,000.00	-	8,000.00	6,182.69	-	1,817.31
#34ATM5/06 - UPGRADE DEFIB.	13,175.00	-	13,175.00	7,395.00	-	5,780.00
#14ATM06-WATER RESCUE EQUIPMENT	1,200.00	-	1,200.00	1,200.00	-	-
#23STM06-RESCUE BOAT	17,000.00	-	17,000.00	17,000.00	-	-
#11 ATM 5/04 FLOOR REPLACEMENT	2,400.00	-	2,400.00	-	1,603.47	796.53
#14 ATM 5/05 STATION #2 SIDING	6,000.00	-	6,000.00	-	-	6,000.00
#9ATM5/07-PUMPER LEASE	154,500.00	-	154,500.00	-	-	154,500.00
TOTAL SPECIAL ARTICLES FIRE	569,488.00	-	569,488.00	393,673.49	1,603.47	174,211.04

TITLE	ORIGINAL APPROP	TRANFRS ADJSTMNTS	REVISED BUDGET	YTD ACTUAL	ENCUM.	AVAILABLE BUDGET
ATM 5/02 ART 37 CAPITAL EQUIP	3,750.00	-	3,750.00	3,117.08	-	632.92
#13ATM 5/06 - SESUIT FIRE	12,500.00	-	12,500.00	7,509.00	-	4,991.00
#13 ATM 5/06 - DREDGE SESUIT	30,000.00	-	30,000.00	30,000.00	-	-
#23STM06-HARBOR BOAT ENGINE	11,422.00	-	11,422.44	10,300.00	-	1,122.44
#20ATM00/#7STM02 HORSEFOOT COVE	10,000.00	8,000.00	18,000.00	18,000.00	-	-
#21ATM95 BULKHEAD REPAIR	-	36,000.00	36,000.00	17,720.69	-	18,279.31
#13ATM05 - COVE RD ENGINE	15,000.00	-	15,000.00	-	-	15,000.00
#9ATM5/07-DREDGE NORTH & SOUTH	40,000.00	-	40,000.00	-	-	40,000.00
#22ATM99 INNER/OUTER BASINS	100,000.00	3,325.00	103,325.00	70,011.00	-	33,314.00
#22ATM99 LANDINGS RECON	35,000.00	(189.36)	34,810.64	22,490.15	-	12,320.49
TOTAL SPECIAL ARTICLES	257,672.00	47,135.64	304,808.08	179,147.92	-	125,660.16
HARBORMASTER						
#13ATM05-WIXON ENERGY MGMT SYSTEM	40,000.00	-	40,000.00	-	-	40,000.00
#13 ATM5/06 - ELECTRIC PANELS	105,000.00	-	105,000.00	-	-	105,000.00
#13ATM 5/06 - WIXON SECURITY	10,000.00	-	10,000.00	-	-	10,000.00
#13ATM05-BAKER GENERATOR	145,000.00	-	145,000.00	-	-	145,000.00
#9ATM5/07 - EZRA BAKER SECURITY	15,000.00	-	15,000.00	-	-	15,000.00
ART 6 ATM02 D/Y ARCH STUDY	174,633.00	(71,216.00)	103,417.00	70,857.00	-	32,560.00
TOTAL SPECIAL ARTICLES	489,633.00	(71,216.00)	418,417.00	70,857.00	-	347,560.00
D-Y SCHOOL						
#61ATM96 APPR/ENG. EAGLE POND	-	57,040.00	57,040.00	47,246.50	-	9,793.50
ATM5/04#10-STM9/04A#12-DRAINAGE	60,000.00	60,000.00	120,000.00	120,000.00	-	-
ATM5/04#10-STM9/04A#12-SECOND	300,000.00	300,000.00	600,000.00	596,613.68	3,386.82	-
#11STM10/05 - SECONDARY ROADS-ALL YEAR	300,000.00	658,592.79	958,592.79	555,139.28	266,434.65	137,018.86
#11STM10/05 - DRAINAGE IMPROVEMENTS	60,000.00	128,000.00	188,000.00	149,465.21	24,253.05	14,281.74
#9ATM5/07 - USED 4WD PICKUP	18,000.00	-	18,000.00	-	-	18,000.00
TOTAL SPECIAL ARTICLES	738,000.00	1,203,632.79	1,941,632.79	1,468,464.67	294,074.52	179,094.10
ENGINEERING						

TITLE	ORIGINAL APPROP	TRANFRS ADJSTMNTS	REVISED BUDGET	YTD ACTUAL	ENCUM.	AVAILABLE BUDGET
#34 ATM99-CEMETERY SURVEY/REP	72,082.00	3,410.08	75,492.12	37,851.75	-	37,640.37
ATM 5/02 DESIGN 134 SIDEWALK	15,000.00	-	15,000.00	10,350.75	1,335.00	3,314.25
#13 ATM5/06 - REPLACE TRUCK	40,000.00	-	40,000.00	40,000.00	-	-
#13 ATM5/06 - REPLACE 87 DODGE	37,000.00	-	37,000.00	37,000.00	-	-
#13 ATM5/06 - REPLACE 94 PICK UP	37,000.00	-	37,000.00	37,000.00	-	-
#14 ATM5/06-2 LAWN MOWER	12,000.00	-	12,000.00	12,000.00	-	-
#14 ATM5/06-DOUBLE DRUM	9,000.00	-	9,000.00	9,000.00	-	-
#14 ATM5/06-CEMENT MIXER	2,800.00	-	2,800.00	2,800.00	-	-
#9 ATM5/07-REPLACE 96-TRUCK	38,000.00	-	38,000.00	-	-	38,000.00
#9 ATM5/07-REPLACE 97-TRUCK	38,000.00	-	38,000.00	-	-	38,000.00
#9 ATM5/07-REPLACE 97-TRUCK	38,000.00	-	38,000.00	-	-	38,000.00
#9 ATM5/07-REPLACE UTI 6	20,000.00	-	20,000.00	-	-	20,000.00
TOTAL SPECIAL ARTICLE DPW	358,882.00	3,410.08	362,292.12	186,002.50	1,335.00	174,954.62
#9 ATM5/07-TRANSFER STATION DESIGN	30,000.00	-	30,000.00	-	-	30,000.00
#9 ATM5/07 REPLACE 98 CYTRAILER	59,000.00	-	59,000.00	-	-	59,000.00
TOTAL SPECIAL ARTICLE WASTE COLLECTION	89,000.00	-	89,000.00	-	-	89,000.00
#14 ATM5/06-PHONE SYSTEM	4,000.00	-	4,000.00	2,455.57	-	1,544.43
TOTAL SPECIAL ARTICLE COA	4,000.00	-	4,000.00	2,455.57	-	1,544.43
ATM 5/02 36 LIBRARY FURNISHIN	10,300.00	-	10,300.00	8,360.38	-	1,939.62
#33 ATM05-NEW LIBRARY FUR/FIX	117,000.00	-	117,000.00	115,456.65	-	1,543.35
TOTAL SPECIAL ARTICLE LIBRARY	127,300.00	-	127,300.00	123,817.03	-	3,482.97
ART#30 ATM03 JOHNNY KELLEY PARK	10,000.00	-	10,000.00	10,000.00	-	-
#8 STM9/01 TENNIS COURTS KELLEY	70,000.00	-	70,000.00	68,815.00	-	1,185.00
#9 STM9/01 PLAYGROUND/BACKSTOP	25,000.00	-	25,000.00	25,000.00	-	-
TOTAL SPECIAL ARTICLE RECREATION	105,000.00	-	105,000.00	103,815.00	-	1,185.00

TITLE	ORIGINAL APPROP	TRANFRS ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUM.	AVAILABLE BUDGET
#17ATM5/01-COMFORT STA.FLOORS	-	17,000.00	17,000.00	16,200.00	-	800.00
#17ATM01-BEACH EROSION	-	10,000.00	10,000.00	10,000.00	-	-
ART#25ATM03 CORP SEPTIC UPRD	20,000.00	-	20,000.00	-	-	20,000.00
#12STM04-CORP BEACH-BLDG	84,700.00	(25,000.00)	59,700.00	903.04	-	58,796.96
#36ATM02 CORP BEACH ENG	12,000.00	-	12,000.00	10,151.20	-	1,848.80
#35ATM02 BEACH EROSION	10,000.00	-	10,000.00	10,000.00	-	-
#13ATM05-EROSION/BOARDWALK	10,000.00	-	10,000.00	10,000.00	-	-
#14STM 05 - CORP BEACH DESIGN	25,000.00	-	25,000.00	12,052.93	-	12,947.07
#14ATM06-CORP BEACH JETTY	7,500.00	-	7,500.00	7,500.00	-	-
#23STM06-COLD STORAGE RESTROOMS	9,500.00	-	9,500.00	9,500.00	-	-
#23STM06-MAYFLOWER STORAGE	5,000.00	-	5,000.00	4,531.70	-	468.30
#23STM06-SOUTHSIDE BULK	8,000.00	-	8,000.00	-	-	8,000.00
#9ATM5/07 WD WAVE PARKING	54,000.00	-	54,000.00	-	-	54,000.00
TOTAL SPECIAL ARTICLES BEACHES	245,700.00	2,000.00	247,700.00	90,838.87	-	156,861.13
#22ATM05-FEASIBILITY STUDY	25,000.00	-	25,000.00	25,000.00	-	-
#13ATM06 - TRUCK	37,000.00	-	37,000.00	37,000.00	-	-
#13ATM06 - PESTICIDE BUILDING	22,000.00	-	22,000.00	22,000.00	-	-
#13ATM06 - MAINTENANCE BUILDING	110,000.00	-	110,000.00	-	-	110,000.00
#14ATM06-TABLES/CHAIRS	5,000.00	-	5,000.00	5,000.00	-	-
#23STM06-TURBINE LEAF	6,750.00	-	6,750.00	6,750.00	-	-
#23STM06-SNACK SHACK	5,000.00	-	5,000.00	5,000.00	-	-
#23STM06-RETAINER WALL	8,500.00	-	8,500.00	8,500.00	-	-
#20ATM07-HIGHLANDS PUMP	13,860.00	-	13,860.00	-	13,575.00	285.00
#9ATM07-TRAP RAKE/TRIPLE	44,800.00	-	44,800.00	-	44,800.00	-
#9ATM07-SKID LOADER/ROU	80,000.00	-	80,000.00	-	79,923.84	76.16
#9ATM5/07-FEEL GRINDER	31,000.00	-	31,000.00	24,995.00	-	6,005.00
#9ATM5/07-TEE-TIME KIOS	31,000.00	(26,000.00)	5,000.00	-	-	5,000.00
TOTAL SPECIAL ARTICLES GOLF	419,910.00	(26,000.00)	393,910.00	134,245.00	138,298.84	121,366.16
TOTAL SPECIAL ARTICLES	5,525,609.00	1,202,562.51	6,728,172.09	4,232,969.60	499,234.93	1,995,968.06



**STATEMENT OF REVENUE AND EXPENSE
OTHER FUNDS
June 30, 2007**

Fund#		Beginning Balance	Revenue/ OFS	Expenses/ OFU	Ending Balance
Other Special Revenue					
201	Septic Grant II	325,701.50	91,335.62	271,966.00	145,071.12
202	Septic Grant Repair	51,227.85	7,478.36		58,706.21
205	Community Preservation Fund	(1,491,789.44)	5,288,108.11	2,349,033.04	1,447,285.63
210	Mckinstry Tree	3,800.00			3,800.00
213	Northside Tree	3,000.00			3,000.00
214	Golf Memorial Fund	894.61	1,134.00	1,189.90	838.71
215	M Hannon Scholarship	8,679.00	1,468.00	1,000.00	9,147.00
216	E Theo Gardner Gift	615.00			615.00
217	James J Cotter Memorial	433.51			433.51
222	COA Handicap Reward	458.18		458.18	0.00
224	Hearst House Restoration	1,556.39	-	38.99	1,517.40
Capital Projects					
300	Capital Equipment Fund	9,986.52		9,986.52	-
301	W Dennis Comm Bldg	686.25		686.25	-
302	West Dennis Build	1,368.75		1,368.75	-
321	Sesuit Harbor Proj	1,695.71		1,695.71	-
322	Bass River Main Channel Dredge	22,000.00		8,707.50	13,292.50
340	Hemlock/Bellgrove	12,025.64		12,025.64	0.00
342	DPW Complex Const	115,948.74	109,822.75	84,049.00	141,722.49
343	Eng Site Wk-DPW BI	3,653.70		3,653.70	0.00
344	DPW/Upgrade/Improv	4,970.74		4,970.74	0.00
345	Grizzly-Grapple Crane	31,826.42		15,448.90	16,377.52
346	Highway Improvements Fund	-0.34	939,966.78	927,940.28	12,026.16
361	Golf Irrigation	20,788.61		13,860.00	6,928.61
370	Library Construction	73,975.55	2,620.00	24,272.22	52,323.33
371	Police Station Construction	55,492.69	8,202,802.15	5,627,840.67	2,630,454.17
Receipts Reserved					
401	Capital Improvements Fund	879,302.92	46,591.83		925,894.75
402	Beach Capital Improvement	9,376.00	81,860.40	76,500.00	14,736.40
403	Mediaone Agreement	706,734.95	278,764.10	252,760.00	732,739.05
404	Ins Claims Under \$20000.	8,835.85	2,181.18	5,911.14	5,105.89
405	Bass River Park Reserved		12,720.00		12,720.00
420	Ambulance Fund	936,320.16	1,117,435.71	853,539.63	1,200,216.24
421	Waterways Maint./Improv	87,856.96	62,774.04	40,000.00	110,631.00
430	Betterment Fund	45,290.38	101,430.42		146,720.80
431	Betterment Fund-Private Rds		98,014.16	77,052.62	20,961.54
440	Sale of Cemetery Lots	38,180.25	21,075.00	31,875.00	27,380.25
460	Golfcourse Cap Improv Fund	221,482.52	212,189.84	215,062.00	218,610.36
461	Golf Cart Fees	24,425.52	115,129.66	105,364.62	34,190.56
Revolving & Gift Funds					
500	Florence Shoop Memorial Fund	1,082.04			1,082.04
501	Don Trepte Scholarship Fund		1,355.00		1,355.00
503	C Tripp Memorial		710.00		710.00
504	Whartons/Crow Pasture	69.23			69.23
505	Whartons/Simpkins Neck	71.70			71.70
506	Conservation Fees Reserved	5,108.52	20,435.27	17,550.00	7,993.79
507	Maloney Property Gift Account	5,260.00			5,260.00
508	Dennisport Revitalization Gift	100.00		72.96	27.04
509	Boardwalk Maintenance WD	750.00			750.00
510	Seaview Gift	75,100.00		96.68	75,003.32



Fund#	Beginning Balance	Revenue/OFS	Expenses/OFU	Ending Balance	
519	Affordable Housing Gift	24.82		24.82	
520	Police Equipment Donations	2,881.03	53,025.00	52.12	55,853.91
543	BOH Medicare Reimbursement	6,936.10	23,779.03	7,554.38	23,160.75
561	COA Transportation Gifts	5,222.08	2,727.00	2,440.29	5,508.79
562	Minibus Expense Gift Acct	45,659.44	16,351.60	17,857.97	44,153.07
563	COA Special Gifts	872.42	1,530.00	996.81	1,405.61
565	COA/Activity Groups	26,360.02	41,743.19	40,756.26	27,346.95
566	Memory Garden Gift Acct	923.37	1,120.54	1,616.54	427.37
567	Veterans Gifts	300.00			300.00
570	Library Revolving Fund	7,422.78	1,622.05	5,389.04	3,655.79
571	Library Gift Fund	8,715.88	1,400.00	2,074.72	8,041.16
573	D-Y Gift/Assistant	50.00	1,500.00	1,239.03	310.97
582	Jericho House Gift A/C	1,173.76			1,173.76
585	Golf Revolving	64,781.55	186,830.62	251,612.17	0.00
590	Recreation Revolving	18,644.36	28,247.81	41,041.74	5,850.43
Federal Grant Funds					
602	2001 CDF Grant #5347	295,286.83	171,808.09	368,109.07	98,985.85
604	FEMA Communications Grant		12,000.00	5,102.80	6,897.20
605	Older Americans Act Title III	6.39	524.00	524.00	6.39
606	Sea Street Culvert Grant	359.00	10,000.00		10,359.00
621	Police Fed Shared Assessts	49,047.89	19,348.75	26,108.73	42,287.91
628	Bullet Proof Vest Program	683.70	16,985.62	2,549.00	15,120.32
629	LLEBG 01 Grant	-	-	-	-
630	DEA Overtime Fund	7,398.39	12,058.03	10,248.46	9,207.96
635	RIT Traing Grant Fire 02	11,235.39		11,235.39	-
636	Library Serv. & Technology	517.58		517.58	-
State Grant Funds					
700	Elections-State&Cty Reim	134.63	3,533.00	3,667.63	-
705	LLEBG 2003 Block Grant	31.16	0.94		32.10
719	Police Local Preparedness	6.53			6.53
722	Police Dare Grant	476.15			476.15
723	Community Police	30.09			30.09
724	OUI 01/02 Police Grant	22.48			22.48
725	GAAD Police Grant	492.48			492.48
726	Community Police FY06	22,429.64		22,429.64	-
728	Traffic Enforcement 2003	0.62	8,638.70	10,000.00	-1,360.68
730	Community Police FY07	123.60	41,563.00	24,962.32	16,724.28
731	Fire Public Safety Equip.	379.99	7,800.00	38.50	8,141.49
737	Fire Safe Grant	4,460.93		2,451.22	2,009.71
739	Uncle Freeman/Horsefoot Cove	75,026.73		45,488.00	29,538.73
760	Elder Affairs Grant #25	16,831.22	35,217.00	30,569.61	21,478.61
761	COA HVAC Grant	7,650.83			7,650.83
762	COA State Incentive Grant	720.00			720.00
763	Library Grants FY98	17,632.48	15,414.07	18,133.25	14,913.30
764	Regional Grant/Marc Conv Lib	7,566.25			7,566.25
766	Josiah Dennis Manse A/C	925.68	40.00		965.68
767	Josiah Dennis Manse Grant	10.00	(10.00)		-
768	Mass Arts Lottery Grant	4,251.54	4,008.85	3,106.28	5,154.11
769	Barnstable County Land Mgt.	1,100.00	8,575.00	6,075.00	3,600.00
770	Bridge Street Grant-Nat. Res.		136,616.98	9,237.67	127,379.31
Trust & Agency Funds					
802	Stabilization Fund	1,802,829.62	96,472.29		1,899,301.91
806	Wetlands Protection Fund	63,835.21	9,000.00	158.85	72,676.36
821	Police O/D Chapt 773	(60.58)	204,299.33	194,947.57	9,291.18
822	Law Enforcement Trust	670.06			670.06
823	Fire O/D Chapt 773	158.46	2,660.00	2,747.11	71.35
899	Sales Tax Due State	3,530.56	29,023.51	28,158.98	4,395.09

**TOWN OF DENNIS
BONDED DEBT SCHEDULE
June 30, 2007**

Date of Issue	Rate of Interest	Amount of		FY07 Principal	FY07 Interest	Outstanding 6/30/07		Payment 08 Principal	Payment 08 Interest
		Principal	Interest			Principal	Interest		
PROJECT LOAN									
INSIDE DEBT LIMIT:									
8/15/02	4.00%	3,563,000.00	1,230,432.00	200,000.00	100,250.00	2,542,000.00	696,655.00	200,000.00	94,450.00
10/1/99	4.76%	5,450,000.00	1,505,934.92	545,000.00	106,275.00	1,635,000.00	161,592.50	545,000.00	80,387.50
7/15/00	4.60%	3,605,000.00	917,975.42	360,000.00	77,310.00	1,440,000.00	141,390.00	360,000.00	61,020.00
10/15/04	4.10%	959,700.00	332,587.55	60,000.00	33,155.00	835,000.00	244,120.00	60,000.00	31,505.00
10/15/04	4.10%	2,000,000.00	699,546.88	125,000.00	69,500.00	1,750,000.00	514,562.50	125,000.00	66,062.50
10/15/04	4.10%	3,000,000.00	1,042,295.00	190,000.00	104,035.00	2,620,000.00	765,265.00	190,000.00	98,810.00
		18,577,700.00	5,728,771.77	1,480,000.00	490,525.00	10,822,000.00	2,523,585.00	1,480,000.00	432,235.00
TOTAL INSIDE DEBT LIMIT									
PROJECT LOAN									
OUTSIDE DEBT LIMIT:									
1/3/97	4.72%	4,441,000.00	1,389,613.00	255,000.00	62,092.50	1,020,000.00	126,353.00	255,000.00	50,107.50
10/1/99	4.30%	1,800,000.00	497,373.00	180,000.00	35,100.00	540,000.00	53,370.00	180,000.00	26,550.00
10/1/00	0.00%	190,580.00	0.00	10,020.00	0.00	160,008.00	0.00	10,020.00	0.00
2/8/04	0.00%	185,254.00	0.00	9,525.00	0.00	166,204.00	0.00	9,525.00	0.00
10/26/05	0.00%	200,000.00	0.00	10,000.00	0.00	190,000.00	0.00	10,000.00	0.00
10/15/04	4.10%	2,747,000.00	869,264.17	195,000.00	93,225.00	2,350,000.00	619,637.50	195,000.00	87,862.50
10/15/04	4.10%	1,900,000.00	659,415.42	120,000.00	65,915.00	1,660,000.00	483,910.00	120,000.00	62,615.00
		11,463,834.00	3,415,665.59	779,545.00	256,332.50	6,086,212.00	1,283,270.50	779,545.00	227,135.00
		30,041,534.00	9,144,437.36	2,259,545.00	746,857.50	16,908,212.00	3,806,855.50	2,259,545.00	659,370.00
TOTAL DEBT									

**Town of Dennis
Cash Reconciliation
June 30, 2007**

Total Treasurer's cash (per 6/30 quarterly report)	\$18,377,267.00	
Other Trust Funds not in custody of Treasurer	_____	
Total Cash		<u>\$18,377,267.00</u>
Accountant's/Auditor's cash (per balance sheet)		
General Fund	\$6,477,381.00	
Special Revenue Funds	\$4,877,632.00	
Capital Projects Funds	\$3,813,756.00	
Enterprise Funds		
Trust and Agency Funds	\$3,238,588.00	
Total per General Ledger	\$18,377,357.00	
Reconciling Items (specify)	_____	
Warrants payable		
Petty Cash		
Void Check	\$(90.00)	
Total adjusted Accountant's/Auditor's cash Variance		<u>\$18,377,267.00</u>

**TRUST FUND
BALANCE SHEET
June 30, 2007**

ASSETS:

Unrestricted Savings	5,803.41
Investments	<u>582,297.91</u>

TOTAL ASSETS:

588,101.32

LIABILITIES:

Fund Balances

Cemetery Perpetual Care	369,080.97
Caleb Chase Fund	22,443.63
Jonathan Mathews Fund	3,141.13
Robbins - Scholarship	7,616.47
Waterhouse - Scholarship	21,863.27
Henry Boles - Scholarship	7,929.78
Hannah H. Paddock - Recreation	2,511.41
Mary A. Nickerson - Escrow	7,149.16
C.W. Ellis - Scholarship	41,435.50
Town of Dennis Beautification Fund	72,137.22
Building Insurance Fund	3,605.95
Marguerite Ickis - Recreation	2,645.90
Tri-Centennial - Recreation	5,303.10
Barnard - Cemetery	4,747.43
Tri Centennial Fd. 2093	3,152.55
Dianne R. McGinn Fund	7,489.99
Bachman Cemetery Trust	<u>5,847.86</u>

TOTAL LIABILITIES & FUND BALANCES

588,101.32



BALANCE SHEET
June 30, 2007
Water District Escrows, Deposits

ASSETS:		
CASH	662,596.12	
DEFERRED COMPENSATION	<u>10,430,499.48</u>	11,093,095.60
WATER DISTRICT		
PROPERTY TAXERS REC:		
Tax Liens	12,357.33	
Water Liens	915.69	
Taxes in Litigation	473.71	
Taxes Deferred	<u>12.80</u>	
		<u>13,759.53</u>
TOTAL ASSETS:		<u>11,106,855.13</u>
LIABILITIES:		
DEFERRED COMPENSATION	10,430,499.48	
DEF. REV.-WATER DISTRICT	13,759.53	
ESCROWS-GUARANTEE DEP.	<u>662,596.12</u>	
TOTAL LIABILITIES AND FUND BALANCE:		<u>11,106,855.13</u>



SPECIAL ASSESSMENTS SCHEDULE
June 30, 2007
Special Assessments Fund

**APPORTIONED STREET
 BETTERMENTS NOT DUE**

\$59,733.62

STREET BETTERMENTS DUE:

2007	29,475.16
2008	23,955.71
2009	1,232.20
2010	724.35
2011	724.35
2012	724.35
2013	724.35
2014	724.35
2015	724.35
2016	724.35
2017	0.10



TOWN OF DENNIS, MASSACHUSETTS

**INDEPENDENT AUDITORS' REPORT ON
BASIC FINANCIAL STATEMENTS AND
REQUIRED SUPPLEMENTARY INFORMATION**

FOR THE FISCAL YEAR ENDED JUNE 30, 2007





TOWN OF DENNIS, MASSACHUSETTS
 INDEPENDENT AUDITORS' REPORT ON
 BASIC FINANCIAL STATEMENTS AND
 REQUIRED SUPPLEMENTARY INFORMATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2007

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Independent Auditors' Report



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Certified Public Accountants

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Independent Auditors' Report

To the Honorable Board of Selectmen
Town of Dennis, 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 Dennis, Massachusetts, as of and for the year ended June 30, 2007, which collectively comprise the Town of Dennis, Massachusetts' basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Dennis, Massachusetts' management. 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 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

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 of Dennis, Massachusetts, as of June 30, 2007, 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.

As more fully described in Note 13, the Town has restated the net assets of its governmental activities, business-type activities and enterprise funds. The Town has also reclassified major and nonmajor governmental funds' fund balances.

In accordance with Government Auditing Standards, we have also issued our report dated December 20, 2007 on our consideration of the Town of Dennis, Massachusetts' internal control over financial reporting and on 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 conjunction with this report in considering the results of our audit.



The management's discussion and analysis and budgetary comparison information presented on pages 4 through 15 and 55 through 58, respectively, 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 required supplementary information. However, we did not audit the information and express no opinion on it.

Bull, Fry & Carpenter, LLC

December 20, 2007



Management's Discussion and Analysis



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As management of the Town of Dennis, Massachusetts (Town), we offer readers of these financial statements this narrative overview and analysis of the Town's financial activities for the fiscal year ended June 30, 2007.

Financial Highlights

- The assets of the Town exceeded its liabilities at the close of the most recent fiscal year by \$92,757,171 (net assets). Of this amount, \$12,905,291 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- The Town's total net assets increased by \$4,235,425.
- As of the close of the fiscal year, the Town's governmental funds reported combined ending fund balances totaling \$14,323,121 an increase of \$5,418,822 in comparison with the prior year. Approximately \$11,166,000 represents unreserved fund balance.
- At the end of the fiscal year, undesignated fund balance for the general fund totaled \$2,231,245, or 5.8 percent of total general fund expenditures.
- The Town's total bonded debt increased by \$5,597,139 during the fiscal year; \$8,098,000 of new debt was issued during the fiscal year.

Overview of the Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to the *basic financial statements*, which consists of the following three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements.

This report also contains other supplementary information in addition to the basic financial statements.

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 non-fiduciary 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, earned but unused vacation leave, etc.).

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (*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*). Governmental activities include general government, public safety, education, public works, health and human services, culture and recreation, community development, land purchases and debt service - interest. Business-type activities include golf course and transfer station operations.

The government-wide financial statements can be found on pages 17-19 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 can be divided into the following categories and are described below:

1. Governmental funds
2. Proprietary funds
3. Fiduciary funds

Governmental Funds

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 expendable resources, as well as on balances of expendable 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 effect of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains approximately 152 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general, operating stabilization (special revenue), capital stabilization (special revenue), community preservation (special revenue) and police station construction (capital projects) funds, each of which are considered to be major funds. Data from the other 147 governmental funds are combined into a single, aggregated presentation titled *nonmajor governmental funds*.

The basic governmental funds financial statements can be found on pages 20-25 of this report.

Proprietary funds

The Town maintains one type of 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 golf course and transfer station operations, both of which are considered to be major funds.

The basic proprietary funds financial statements can be found on pages 26-28 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 statements because the resources of those funds are not available to support the Town's programs. The accounting used for fiduciary funds is similar to that used for proprietary funds.

Private-purpose trust funds and agency funds are reported and combined into a single, aggregate presentation in the fiduciary fund financial statements under the captions "private purpose trust funds" and "agency funds", respectively.

The basic fiduciary funds financial statements can be found on pages 29-30 of this report.

Notes to the basic 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 31-53 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Presented in this information is the budget comparison for the general fund, which can be found on pages 55-58 of this report.

Government-Wide Financial Analysis

The following tables present current and prior year data on the government-wide financial statements.

Net Assets

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The Town's assets exceeded liabilities by \$92,757,171 at the close of the fiscal year and are summarized as follows:

	Governmental Activities		Business-Type Activities		Total	
	2007	2006*	2007	2006*	2007	2006*
Assets						
Current assets.....	\$ 19,582,828	\$ 15,822,394	\$ 558,243	\$ 2,527,398	\$ 20,141,071	\$ 18,349,792
Noncurrent assets (excluding capital assets).....	413,750	436,973	-	-	413,750	436,973
Capital assets (net).....	90,401,996	83,826,989	11,257,042	11,456,746	101,659,038	95,283,735
Total assets.....	110,398,574	100,086,356	11,815,285	13,984,144	122,213,859	114,070,500
Liabilities						
Current liabilities						
(excluding debt).....	1,996,078	929,844	166,713	143,518	2,162,791	1,073,362
Noncurrent liabilities						
(excluding debt).....	742,635	668,792	73,408	77,332	816,043	746,124
Current debt.....	3,493,191	6,342,612	235,000	235,000	3,728,191	6,577,612
Noncurrent debt.....	22,279,663	16,446,656	470,000	705,000	22,749,663	17,151,656
Total liabilities.....	28,511,567	24,387,904	945,121	1,160,850	29,456,688	25,548,754
Net Assets						
Invested in capital assets						
(net of related debt).....	68,475,450	61,824,793	10,552,042	10,516,747	79,027,492	72,341,540
Restricted.....	824,388	817,798	-	-	824,388	817,798
Unrestricted.....	12,587,169	13,055,861	318,122	2,306,547	12,905,291	15,362,408
Total net assets.....	\$ 81,887,007	\$ 75,698,452	\$ 10,870,164	\$ 12,823,294	\$ 92,757,171	\$ 88,521,746

* As restated and more fully described in Note 13 (page 52).

The largest portion of the Town's net assets (85.2%) reflects its investment in capital assets (e.g., land, construction in progress, land improvements, buildings, buildings improvements, machinery and equipment, vehicles and infrastructure), less any related outstanding debt used to acquire those assets. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the 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 (0.9%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (13.9% or \$12,905,291) may be used to meet the Town's ongoing obligations to citizens and creditors. Of this amount, \$12,587,169 may be used to support governmental activities and \$318,122 may be used to support business-type activities.

At the end of the current fiscal year, the Town reports positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

Changes in Net Assets

For the fiscal year ended June 30, 2007, the Town's total net assets increased by \$4,235,425, compared to an increase of \$3,789,235 in the prior fiscal year. These amounts are summarized as follows:

	Governmental Activities		Business-Type Activities		Total	
	2007	2006*	2007	2006*	2007	2006*
Revenues						
<i>Program Revenues:</i>						
Charges for services.....	\$ 5,148,497	\$ 4,972,856	\$ 4,385,469	\$ 4,420,978	\$ 9,533,966	\$ 9,393,834
Operating grants and contributions.....	1,098,689	1,980,243	-	-	1,098,689	1,980,243
Capital grants and contributions.....	3,895,454	2,429,030	-	-	3,895,454	2,429,030
<i>General Revenues:</i>						
Real estate, personal property taxes and tax liens.....	27,738,247	26,488,638	-	-	27,738,247	26,488,638
Motor vehicle and other excise taxes.....	1,879,628	2,149,102	-	-	1,879,628	2,149,102
Hotel/motel taxes.....	390,137	424,615	-	-	390,137	424,615
Penalties and interest on taxes.....	176,330	180,267	-	-	176,330	180,267
CPA surcharges.....	824,449	777,804	-	-	824,449	777,804
Grants and contributions not restricted to specific programs.....	775,166	613,757	-	-	775,166	613,757
Unrestricted investment income.....	498,419	290,072	-	-	498,419	290,072
Other.....	26,142	17,877	-	-	26,142	17,877
Total revenues.....	42,451,158	40,324,261	4,385,469	4,420,978	46,836,627	44,745,239
Expenses						
General government.....	4,595,123	4,507,063	-	-	4,595,123	4,507,063
Public safety.....	10,959,302	10,414,974	-	-	10,959,302	10,414,974
Education.....	14,560,653	13,577,054	-	-	14,560,653	13,577,054
Public works.....	4,537,673	4,354,966	-	-	4,537,673	4,354,966
Health and human services.....	1,081,991	1,070,013	-	-	1,081,991	1,070,013
Culture and recreation.....	1,383,089	1,403,463	-	-	1,383,089	1,403,463
Community development.....	607,350	877,373	-	-	607,350	877,373
Debt service - interest.....	1,030,700	917,259	-	-	1,030,700	917,259
Golf course.....	-	-	2,475,418	2,446,234	2,475,418	2,446,234
Transfer station.....	-	-	1,369,903	1,387,605	1,369,903	1,387,605
Total expenses.....	38,755,881	37,122,165	3,845,321	3,833,839	42,601,202	40,956,004
Change in net assets.....	6,188,555	3,202,096	(1,953,130)	587,139	4,235,425	3,789,235
Net assets - beginning of year (as restated).....	75,698,452	72,496,356	12,823,294	12,236,155	88,521,746	84,732,511
Net assets - end of year.....	\$ 81,887,007	\$ 75,698,452	\$ 10,870,164	\$ 12,823,294	\$ 92,757,171	\$ 88,521,746

* As restated and more fully described in Note 13 (page 52).

Governmental activities increased the Town's net assets by \$6,188,555. In the prior year, governmental activities increased the Town's net assets by \$3,202,096. The key element of this change is the transfer of the current year and accumulated prior years' net activity (\$2,493,278) of the golf course and transfer station enterprise funds, originally reclassified from the general fund to the enterprise funds, back to the general fund.



Business-type activities decreased the Town's net assets by \$1,953,130. In the prior year, business-type activities increased the Town's net assets by \$587,139. The key element of this change is the transfer of the current year and accumulated prior years' net activity (\$2,493,278) of the golf course and transfer station enterprise funds, originally reclassified from the general fund to the enterprise funds, back to the general fund.

Fund Financial Statement Analysis

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds

The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable 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.

At the end of the current fiscal year, the governmental funds reported combined ending fund balances totaling \$14,323,121 an increase of \$5,418,822 in comparison with the prior year. Of this total amount, approximately \$10,497,000 represents undesignated fund balance. The remainder of fund balance is designated or reserved to indicate that it is not available for new spending because it has already been committed to:

- Liquidate contracts and purchase orders (\$2,570,629)
- Perpetual permanent funds (\$364,891)
- Other specific purposes (\$221,936)
- Fund a portion of the fiscal year 2008 operating budget (\$669,000)

The general fund is the chief operating fund of the Town. At the end of the current fiscal year, undesignated fund balance of the general fund totaled \$2,231,245, while total fund balance was \$5,470,874. As a measure of the general fund's liquidity, it may be useful to compare both undesignated fund balance and total fund balance to total general fund expenditures. Undesignated fund balance represents 5.8% of total general fund expenditures, while total fund balance represents 14.3% of that same amount.

The balance of the Town's general fund increased \$1,213,587 during fiscal year 2007. This is primarily attributable to the following:

- The transfer of the accumulated prior years' net cash activity (\$2,016,973) of the golf course and transfer station enterprise funds, originally reclassified from the general fund to the enterprise funds, back to the general fund.
- The use of approximately \$4,700,000 of reserves to fund the fiscal year 2007 budget (including prior year encumbrances and continuing appropriations).
- Positive budget to actual variances in revenues, expenditures (excluding current year encumbrances and continuing appropriations) and other financing sources totaling appropriately \$4,120,000.

Financial highlights of the Town's other major governmental funds are as follows:

The fund balance of the operating stabilization fund (special revenue) increased by \$96,472 during the current fiscal year. This is attributable to investment income.

The fund balance of the capital stabilization fund (special revenue) increased by \$46,592 during the current fiscal year. This is attributable to investment income.

The fund balance of the community preservation fund (special revenue) increased by \$1,541,397 during the current fiscal year. Significant activity for the year consisted of state revenues (\$3,046,852), surcharge revenues (\$816,850), land purchases (\$1,200,000) and transfers to the general fund to cover debt service costs (\$966,848).

The fund balance of the police station construction fund (capital projects) increased by \$2,402,270 during the current fiscal year. Significant activity for the year consisted of construction expenditures (\$5,748,532) and the proceeds of long-term debt (\$8,098,000).

Proprietary funds

The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the golf course and transfer station enterprise funds at the end of the year amounted to \$297,009 and \$21,113, respectively. The golf course fund had a decrease in net assets for the year of \$1,062,709 and the transfer station fund had a decrease of \$890,421. Other factors concerning the finances of these two funds have already been addressed in the discussion of the Town's business-type activities.

General Fund Budgetary Highlights

The original general fund budget of \$40,158,612 was increased by \$2,436,220 (6.1%) during the fiscal year. The following table summarizes the increase:

Purpose	Amount	Funding Source
Secondary roads.....	\$ 460,000	Undesignated fund balance
Various supplements to the fiscal year 2007 operating budget.....	337,597	Undesignated fund balance/transfer from golf capital improvements fund
Computer aided dispatch and records management system.....	210,500	Undesignated fund balance
Purchase dump truck/plow/sander.....	189,000	Undesignated fund balance
Purchase trap rake/skid loader/mower/reel grinder/tee-time kiosk.....	160,800	Transfer from golf capital improvements fund
I-Net equipment.....	157,260	Transfer from special revenue cable receipts fund
Pumper truck.....	154,500	Undesignated fund balance
Replace four dump trucks/plow/trailer.....	134,000	Undesignated fund balance
Debt service interest.....	85,396	Transfer from community preservation fund
Replacement of generator at the Ezra Baker school.....	85,000	Undesignated fund balance
Drainage improvements.....	64,000	Undesignated fund balance
Replace trailer.....	59,000	Undesignated fund balance
Paving W.D. beach parking lot.....	54,000	Transfer from beach capital improvements fund
Dredging north and south side.....	40,000	Undesignated fund balance
Firearms conversion.....	40,000	Undesignated fund balance
Transfer station design.....	30,000	Undesignated fund balance
Medical bills.....	27,000	Undesignated fund balance
Forms Munis.....	19,580	Undesignated fund balance
Purchase pickup truck.....	18,000	Undesignated fund balance
Rescue boat replacement.....	17,000	Undesignated fund balance
Ezra Baker school security system.....	15,000	Undesignated fund balance
Purchase and installation of new pump at Highlands Golf Course.....	13,860	Undesignated fund balance
Patrol boat engine.....	11,422	Undesignated fund balance
Cold storage restroom renovations.....	9,500	Transfer from beach capital improvements fund
Replace retaining wall at Dennis Pines.....	8,500	Transfer from golf capital improvements fund
Southside bulkhead repairs.....	8,000	Transfer from beach capital improvements fund
Turbine leaf blower.....	6,750	Transfer from golf capital improvements fund
Prior year unpaid bills.....	5,555	Undesignated fund balance
Mayflower storage building renovations.....	5,000	Transfer from beach capital improvements fund
Snack shacks replacement.....	5,000	Transfer from golf capital improvements fund
Police department exams.....	5,000	Undesignated fund balance
Total increase.....	\$ 2,436,220	

During the year, general fund revenues and transfers in exceeded budgetary estimates; and expenditures and encumbrances and continuing appropriations were less than budgetary estimates, resulting in an actual increase in fund balance that exceeded the final amended budget amount by approximately \$1,549,000.

Capital Asset and Debt Administration

Capital assets

The Town's investment in capital assets for its governmental and business-type activities at the end of the fiscal year totaled \$101,659,038 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, buildings, buildings improvements, machinery and equipment, vehicles and infrastructure. The total increase in the investment in capital assets for the current fiscal year totaled 6.7%, which consisted of a 6.9% increase for governmental activities and a 0.2% decrease for business-type activities.

Major capital asset events that occurred during the current fiscal year include the following:

- Police station construction in progress (\$5,794,000)
- Purchase of land (\$1,200,000)
- Roadway improvements (\$680,000)
- Various machinery and equipment purchases (\$597,000)
- Various vehicle purchases (\$340,000)

Town of Dennis, Massachusetts

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Required Supplementary Information

The following table summarizes the Town's capital assets (net of accumulated depreciation):

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	2007	2006*	2007	2006*	2007	2006*
Land.....	\$ 54,315,798	\$ 53,115,798	\$ 6,964,635	\$ 6,964,635	\$ 61,280,433	\$ 60,080,433
Construction in progress.....	6,931,527	3,926,531	-	-	6,931,527	3,926,531
Land improvements.....	465,594	478,124	2,164,282	2,318,511	2,629,876	2,796,635
Buildings.....	10,996,242	8,559,968	1,647,488	1,687,430	12,643,730	10,247,398
Building improvements.....	152,820	106,088	-	-	152,820	106,088
Machinery and equipment....	1,686,206	1,450,619	418,993	440,412	2,105,199	1,891,031
Vehicles.....	561,884	459,071	40,436	24,050	602,320	483,121
Infrastructure.....	15,291,925	15,730,790	21,208	21,708	15,313,133	15,752,498
Total capital assets.....	\$ 90,401,996	\$ 83,826,989	\$ 11,257,042	\$ 11,456,746	\$ 101,659,038	\$ 95,283,735

* As restated and more fully described in Note 13 (page 52).

Additional information on the Town's capital assets can be found in Note 5 on pages 44-46 of this report.

Long-Term Debt

At the end of the current fiscal year, total bonded debt outstanding was \$25,009,212, which is backed by the full faith and credit of the Town, and is summarized as follows:

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	2007	2006	2007	2006	2007	2006
General obligation bonds....	\$ 23,788,000	\$ 17,685,000	\$ 705,000	\$ 940,000	\$ 24,493,000	\$ 18,625,000
MWPAT notes.....	516,212	787,073	-	-	516,212	787,073
Total bonds and notes.....	\$ 24,304,212	\$ 18,472,073	\$ 705,000	\$ 940,000	\$ 25,009,212	\$ 19,412,073

The Town's total bonded debt increased by \$5,597,139, or 28.8%, during the current fiscal year. During fiscal year 2007, the Town issued \$8,098,000 in general obligation bonds to permanently finance the construction of the new police station.

Additional information on the Town's long-term debt can be found in Note 8 on pages 48-50 of this report.

Economic Factors and Next Year's Budgets and Rates

This portion of the fiscal year 2007 annual audit is an opportunity by the administration of the Town of Dennis to provide its residents and readers of this financial statement an overview of the financial activities of the Town.

In any given fiscal year, the budget for the Town is prepared by department managers a full nine months prior to it taking effect. From an expense standpoint, the budget funds department operations as late as twenty-one months after its initial creation. As such, while the budget is a roadmap of intended expenses, in many instances, circumstances often arise that were not known at the start of the budget process that compel managers to either alter their intended spending plans or seek additional funding assistance. From a revenue perspective, we intentionally take a conservative approach on estimating the collection revenue during the budget year to insure that sufficient revenue is received to pay for the budget spending plan. Otherwise, a budget deficit will result.



The difficulties that we in Dennis face with the preparation of financial spending plans, as do other Cape Cod communities, have to do with the tax limiting impact resulting from Proposition 2 1/2, a local economy primarily driven by a seasonal tourism industry, and inflationary trends for the purchase of goods or services in many cost sectors that exceed national and state trends.

Proposition 2 1/2

The primary funding source for the Town's operating budget is property taxes, representing approximately 72% of the total revenue to fund Town and school budgets. The total amount of property taxes to be raised (referred to as levy limit) is governed by a statutory formula which allows the levy limit to increase 2 1/2% over the prior year's limit. Added to this amount are new property taxes resulting from new construction or upgrades of homes or commercial properties that result in higher property values. In years past, Dennis could count on such new taxes resulting from the new construction activity in Town. However, as the Town is primarily built-out, new growth property taxes are on the decline.

Local Economy

Dennis, and Cape Cod in general is and has been noted nationally as a seasonal tourist destination location. The service industry (restaurants, hotels/motels) and retail trade constitute the major business/employment activities in Dennis. Factors such as competing tourist destinations, the state of the national economy and climatic conditions play a significant role in the ability of Dennis to fund its operating budget. Approximately twenty percent (20%) of the budget is supported by local revenue raised through such means as fees, permits and licenses. Much of this revenue arises from our Beach, Golf and Waterways operations, and in each of these sectors, we have competition from our surrounding communities for the same tourism dollar. Furthermore, a recessionary economy has a direct impact on the availability of discretionary income used for such recreational activities, and climatic conditions certainly has a role on the ability of residents or tourists to visit our golf, beach or waterway facilities. Accordingly, we must use caution in calculating revenue from these business-type enterprises.

Inflationary Trends

For the past several years, this MD&A comment has remained virtually identical. National and regional trends in such spending sectors as utilities, health insurance, pension benefits and utility costs are closely monitored and taken into account when forecasting expenditures for an upcoming budget year and beyond. Utility costs (heating, electrical and vehicle fuel) have wildly fluctuated as national and worldwide activities continue to directly affect their pricing. For fiscal year 2008, we are continuing to fund these costs many times higher than the consumer price index for other areas of spending. Similarly, health insurance costs have trended upward during the past several years, and we expect double digit increases for the foreseeable future. Lastly, pension costs have increased 8-10% annually, as a combination of low investment earnings and paying down the system's unfunded liability result in increased assessments beyond normal cost-of-living adjustments.

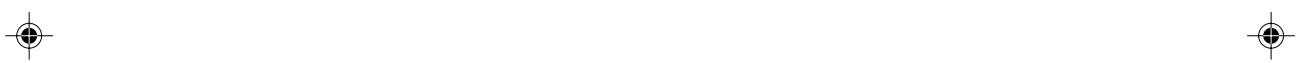
State Financial Assistance

State aid to Dennis (Town side) reflects less than one percent (1%) of its total Town budget, though for the School District it represents slightly under twenty percent (20%) of its total school budget. While the Governor and the state legislature recognize the need to provide a reliable and adequate method to share revenue with cities and towns, little progress has been achieved. The Governor's Municipal Relief Act initiative filed last year has not received legislative support, and as such, we are not forecasting any increase in new state aid.



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 its finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Assistant Town Administrator, 485 Main Street, South Dennis, MA 02638.





Basic Financial Statements



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STATEMENT OF NET ASSETS

JUNE 30, 2007

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents.....	\$ 12,620,743	\$ 383,718	\$ 13,004,461
Restricted cash and cash equivalents.....	4,190,475	-	4,190,475
Restricted investments.....	392,518	-	392,518
Receivables, net of allowance for uncollectible amounts:			
Real estate and personal property taxes.....	596,319	-	596,319
Tax and utility liens.....	692,638	-	692,638
Motor vehicle and other excise taxes.....	378,743	-	378,743
Community preservation surcharges.....	16,293	-	16,293
User charges.....	350,879	48,452	399,331
Special assessments.....	116,777	-	116,777
Departmental and other.....	28,728	-	28,728
Intergovernmental.....	120,590	-	120,590
Tax foreclosures.....	78,125	-	78,125
Inventory.....	-	126,073	126,073
Total current assets.....	19,582,828	558,243	20,141,071
Noncurrent assets:			
Receivables, net of allowance for uncollectible amounts:			
Real estate tax deferrals.....	6,139	-	6,139
Special assessments.....	407,611	-	407,611
Capital assets not being depreciated.....	61,247,325	6,964,635	68,211,960
Capital assets, net of accumulated depreciation.....	29,154,671	4,292,407	33,447,078
Total noncurrent assets.....	90,815,746	11,257,042	102,072,788
Total assets.....	110,398,574	11,815,285	122,213,859
LIABILITIES			
Current liabilities:			
Warrants payable.....	1,044,739	86,238	1,130,977
Accrued payroll.....	338,866	37,749	376,615
Other liabilities.....	192,377	18,804	211,181
Abandoned property.....	4,355	-	4,355
Accrued interest.....	333,226	15,765	348,991
Compensated absences.....	82,515	8,157	90,672
Short-term notes payable.....	1,468,642	-	1,468,642
Long-term bonds and notes payable.....	2,024,549	235,000	2,259,549
Total current liabilities.....	5,489,269	401,713	5,890,982
Noncurrent liabilities:			
Compensated absences.....	742,635	73,408	816,043
Long-term bonds and notes payable.....	22,279,663	470,000	22,749,663
Total noncurrent liabilities.....	23,022,298	543,408	23,565,706
Total liabilities.....	28,511,567	945,121	29,456,688
NET ASSETS			
Invested in capital assets, net of related debt.....	68,475,450	10,552,042	79,027,492
Restricted for:			
Community preservation.....	149,522	-	149,522
Permanent funds:			
Expendable.....	88,039	-	88,039
Nonexpendable.....	364,891	-	364,891
Other specific purposes.....	221,936	-	221,936
Unrestricted.....	12,587,169	318,122	12,905,291
Total net assets.....	\$ 81,887,007	\$ 10,870,164	\$ 92,757,171

See notes to basic financial statements.

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2007

Functions/Programs	Expenses	Program Revenues			Net (Expense)/ Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
General government.....	\$ 4,595,123	\$ 1,167,326	\$ 499,969	\$ -	\$ (2,927,828)
Public safety.....	10,959,302	2,377,026	210,172	-	(8,372,104)
Education.....	14,560,653	-	-	-	(14,560,653)
Public works.....	4,537,673	80,830	14,350	764,523	(3,677,970)
Health and human services.....	1,081,991	303,079	81,251	-	(697,661)
Culture and recreation.....	1,383,089	1,220,236	120,786	2,620	(39,447)
Community development.....	607,350	-	171,808	-	(435,542)
Land purchases.....	-	-	-	3,128,311	3,128,311
Debt service - interest.....	1,030,700	-	353	-	(1,030,347)
Total governmental activities.....	38,755,881	5,148,497	1,098,689	3,895,454	(28,613,241)
Business-type activities:					
Golf course.....	2,475,418	2,882,757	-	-	407,339
Transfer station.....	1,369,903	1,502,712	-	-	132,809
Total business-type activities.....	3,845,321	4,385,469	-	-	540,148
Total primary government.....	\$ 42,601,202	\$ 9,533,966	\$ 1,098,689	\$ 3,895,454	\$ (28,073,093)

See notes to basic financial statements.

STATEMENT OF ACTIVITIES (Continued)

FOR THE FISCAL YEAR ENDED JUNE 30, 2007

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Changes in net assets:			
Net (expense)/revenue (from previous page).....	\$ (28,613,241)	\$ 540,148	\$ (28,073,093)
<i>General revenues:</i>			
Real estate and personal property taxes.....	27,738,247	-	27,738,247
Motor vehicle and other excise taxes.....	1,879,628	-	1,879,628
Hotel/motel taxes.....	390,137	-	390,137
Penalties and interest on taxes.....	176,330	-	176,330
Community preservation surcharges.....	824,449	-	824,449
Grants and contributions not restricted to specific programs.....	775,166	-	775,166
Unrestricted investment income.....	498,419	-	498,419
Other.....	26,142	-	26,142
<i>Transfers, net</i>	2,493,278	(2,493,278)	-
Total general revenues.....	34,801,796	(2,493,278)	32,308,518
Change in net assets.....	6,188,555	(1,953,130)	4,235,425
Net assets - beginning of year (as restated).....	75,698,452	12,823,294	88,521,746
Net assets - end of year.....	\$ 81,887,007	\$ 10,870,164	\$ 92,757,171

**GOVERNMENTAL FUNDS
BALANCE SHEET**

JUNE 30, 2007

ASSETS	General	Operating Stabilization	Capital Stabilization	Community Preservation
Cash and cash equivalents.....	\$ 6,274,812	\$ 1,899,302	\$ 925,895	\$ -
Receivables, net of allowance for uncollectible amounts:				
Real estate and personal property taxes.....	596,319	-	-	-
Real estate tax deferrals.....	6,139	-	-	-
Tax liens.....	692,638	-	-	-
Motor vehicle and other excise taxes.....	378,743	-	-	-
Community preservation surcharges.....	-	-	-	16,293
User charges.....	-	-	-	-
Special assessments.....	-	-	-	-
Departmental and other.....	27,160	-	-	-
Intergovernmental.....	-	-	-	-
Tax foreclosures.....	78,125	-	-	-
Restricted assets:				
Cash and cash equivalents.....	-	-	-	1,447,286
Investments.....	-	-	-	-
TOTAL ASSETS.....	\$ 8,053,936	\$ 1,899,302	\$ 925,895	\$ 1,463,579
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Warrants payable.....	\$ 314,546	\$ -	\$ -	\$ 57,057
Accrued payroll.....	338,866	-	-	-
Other liabilities.....	192,377	-	-	-
Abandoned property.....	4,355	-	-	-
Deferred revenue.....	1,545,205	-	-	16,293
Accrued short-term interest.....	187,713	-	-	-
Short-term notes payable.....	-	-	-	1,257,000
TOTAL LIABILITIES.....	2,583,062	-	-	1,330,350
FUND BALANCES:				
Reserved for:				
Encumbrances and continuing appropriations.....	2,570,629	-	-	-
Perpetual permanent funds.....	-	-	-	-
Other specific purposes.....	-	-	-	-
Unreserved:				
Designated for subsequent year's expenditures.....	669,000	-	-	-
Undesignated, reported in:				
General fund.....	2,231,245	-	-	-
Special revenue funds.....	-	1,899,302	925,895	133,229
Capital projects funds.....	-	-	-	-
Permanent funds.....	-	-	-	-
TOTAL FUND BALANCES.....	5,470,874	1,899,302	925,895	133,229
TOTAL LIABILITIES AND FUND BALANCES.....	\$ 8,053,936	\$ 1,899,302	\$ 925,895	\$ 1,463,579

See notes to basic financial statements.



Police Station Construction	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ 3,520,734	\$ 12,620,743
-	-	596,319
-	-	6,139
-	-	692,638
-	-	378,743
-	-	16,293
-	350,879	350,879
-	524,388	524,388
-	1,568	28,728
-	120,590	120,590
-	-	78,125
2,630,454	112,735	4,190,475
-	392,518	392,518
<u>\$ 2,630,454</u>	<u>\$ 5,023,412</u>	<u>\$ 19,996,578</u>
\$ 620,691	\$ 52,445	\$ 1,044,739
-	-	338,866
-	-	192,377
-	-	4,355
-	875,267	2,436,765
-	-	187,713
52,000	159,642	1,468,642
<u>672,691</u>	<u>1,087,354</u>	<u>5,673,457</u>
-	-	2,570,629
-	364,891	364,891
-	221,936	221,936
-	-	669,000
-	-	2,231,245
-	3,020,100	5,978,526
1,957,763	241,092	2,198,855
-	88,039	88,039
<u>1,957,763</u>	<u>3,936,058</u>	<u>14,323,121</u>
<u>\$ 2,630,454</u>	<u>\$ 5,023,412</u>	<u>\$ 19,996,578</u>

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE FISCAL YEAR ENDED JUNE 30, 2007

	General	Operating Stabilization	Capital Stabilization	Community Preservation
REVENUES				
Real estate and personal property taxes.....	\$ 27,564,341	\$ -	\$ -	\$ -
Motor vehicle and other excise taxes.....	1,892,368	-	-	-
Hotel/motel tax.....	390,137	-	-	-
Tax liens.....	111,277	-	-	-
Community preservation surcharges.....	-	-	-	816,850
Charges for services.....	-	-	-	-
Intergovernmental.....	994,322	-	-	3,046,852
Special assessments.....	432	-	-	-
Penalties and interest on taxes.....	173,234	-	-	2,325
Licenses, permits and fees.....	3,014,147	-	-	-
Fines and forfeitures.....	61,870	-	-	-
Departmental.....	58,697	-	-	-
Contributions.....	-	-	-	-
Investment income.....	451,827	96,472	46,592	81,459
TOTAL REVENUES.....	34,712,652	96,472	46,592	3,947,486
EXPENDITURES				
Current:				
General government.....	3,345,214	-	-	-
Public safety.....	8,507,647	-	-	-
Education.....	14,560,653	-	-	-
Public works.....	2,880,512	-	-	-
Health and human services.....	636,511	-	-	-
Culture and recreation.....	1,209,143	-	-	-
Community development.....	-	-	-	239,241
Land purchases.....	-	-	-	1,200,000
Pension benefits.....	1,288,761	-	-	-
Employee benefits.....	1,828,297	-	-	-
Property and liability insurance.....	306,058	-	-	-
State and county charges.....	607,535	-	-	-
Debt service:				
Principal.....	2,035,417	-	-	-
Interest.....	1,052,715	-	-	-
TOTAL EXPENDITURES.....	38,258,463	-	-	1,439,241
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....	(3,545,811)	96,472	46,592	2,508,245
OTHER FINANCING SOURCES (USES)				
Transfer from enterprise funds - current year cash activity.....	476,305	-	-	-
Transfer from enterprise funds - accumulation of prior years' cash activity.....	2,016,973	-	-	-
Transfers in - other.....	2,266,120	-	-	-
Proceeds of bonds and notes.....	-	-	-	-
Premium from issuance of bonds and notes.....	-	-	-	-
Transfers out.....	-	-	-	(966,848)
TOTAL OTHER FINANCING SOURCES (USES).....	4,759,398	-	-	(966,848)
NET CHANGE IN FUND BALANCES.....	1,213,587	96,472	46,592	1,541,397
FUND BALANCES AT BEGINNING OF YEAR (AS RESTATED).....	4,257,287	1,802,830	879,303	(1,408,168)
FUND BALANCES AT END OF YEAR.....	\$ 5,470,874	\$ 1,899,302	\$ 925,895	\$ 133,229

See notes to basic financial statements.



Police Station Construction	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 27,564,341
-	30,107	1,922,475
-	-	390,137
-	-	111,277
-	-	816,850
-	1,090,686	1,090,686
-	1,104,455	5,145,629
-	257,484	257,916
-	771	176,330
-	627,208	3,641,355
-	-	61,870
-	92,334	151,031
-	310,157	310,157
-	47,505	723,855
-	3,560,707	42,363,909
-	74,000	3,419,214
5,748,532	382,609	14,638,788
-	-	14,560,653
-	835,580	3,716,092
-	102,776	739,287
-	96,964	1,306,107
-	368,109	607,350
-	-	1,200,000
-	-	1,288,761
-	-	1,828,297
-	-	306,058
-	-	607,535
-	230,444	2,265,861
-	-	1,052,715
5,748,532	2,090,482	47,536,718
(5,748,532)	1,470,225	(5,172,809)
-	-	476,305
-	-	2,016,973
52,449	-	2,318,569
8,098,000	-	8,098,000
353	-	353
-	(1,351,721)	(2,318,569)
8,150,802	(1,351,721)	10,591,631
2,402,270	118,504	5,418,822
(444,507)	3,817,554	8,904,299
\$ 1,957,763	\$ 3,936,058	\$ 14,323,121



**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TOTAL FUND BALANCES TO THE STATEMENT OF NET ASSETS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2007

Total governmental fund balances (page 21).....	\$ 14,323,121
Capital assets (net of accumulated depreciation) used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.....	90,401,996
Other assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.....	2,436,765
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in the governmental funds interest is not reported until due.....	(145,513)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Bonds and notes payable.....	(24,304,212)
Compensated absences.....	(825,150)
Net assets of governmental activities (page 17).....	<u>\$ 81,887,007</u>

See notes to basic financial statements.



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

FOR THE FISCAL YEAR ENDED JUNE 30, 2007

Net change in fund balances - total governmental funds (page 23).....	\$ 5,418,822
<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. These amounts represent the related activity of the current period.</p>	
Capital outlays.....	8,602,526
Depreciation.....	(2,027,519)
<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 (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in deferred revenue.....</p>	
	86,896
<p>The issuance of long-term debt (e.g., bonds and leases) 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 transaction, however, has any impact 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. This amount represents the related activity of the current period.</p>	
Bond proceeds.....	(8,098,000)
Bond maturities.....	2,265,861
<p>In the statement of activities, interest is accrued on outstanding long-term debt, whereas in the governmental funds interest is not reported until due. This amount represents the net change in accrued interest payable.....</p>	
	22,016
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported in the governmental funds. This amount represents the net change:</p>	
Compensated absences.....	(82,047)
Changes in net assets of governmental activities (page 19).....	<u>\$ 6,188,555</u>

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF NET ASSETS

JUNE 30, 2007

	Business-Type Activities - Enterprise Funds		
	Golf Course	Transfer Station	Total
ASSETS			
Current assets:			
Cash and cash equivalents.....	\$ 305,938	\$ 77,780	\$ 383,718
Receivables, net of allowance for uncollectible amounts:			
User charges.....	-	48,452	48,452
Inventory.....	126,073	-	126,073
Total current assets.....	432,011	126,232	558,243
Noncurrent assets:			
Capital assets not being depreciated.....	6,722,807	241,828	6,964,635
Capital assets, net of accumulated depreciation.....	3,800,842	491,565	4,292,407
Total noncurrent assets.....	10,523,649	733,393	11,257,042
Total assets.....	10,955,660	859,625	11,815,285
LIABILITIES			
Current liabilities:			
Warrants payable.....	17,834	68,404	86,238
Accrued payroll.....	28,373	9,376	37,749
Other liabilities.....	18,804	-	18,804
Accrued interest.....	15,765	-	15,765
Compensated absences.....	5,423	2,734	8,157
Long-term bonds and notes payable.....	235,000	-	235,000
Total current liabilities.....	321,199	80,514	401,713
Noncurrent liabilities:			
Compensated absences.....	48,803	24,605	73,408
Long-term bonds and notes payable.....	470,000	-	470,000
Total noncurrent liabilities.....	518,803	24,605	543,408
Total liabilities.....	840,002	105,119	945,121
NET ASSETS			
Invested in capital assets, net of related debt.....	9,818,649	733,393	10,552,042
Unrestricted.....	297,009	21,113	318,122
Total net assets.....	\$ 10,115,658	\$ 754,506	\$ 10,870,164

See notes to basic financial statements.



PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

	Business-Type Activities - Enterprise Funds		
	Golf Course	Transfer Station	Total
OPERATING REVENUES			
Charges for services.....	\$ 2,700,526	\$ 1,502,712	\$ 4,203,238
Other.....	182,231	-	182,231
TOTAL OPERATING REVENUES.....	2,882,757	1,502,712	4,385,469
OPERATING EXPENSES			
Cost of service and administration.....	2,071,310	870,059	2,941,369
Tipping fees.....	-	434,538	434,538
Repairs and maintenance.....	87,295	30,447	117,742
Depreciation.....	276,064	34,859	310,923
TOTAL OPERATING EXPENSES.....	2,434,669	1,369,903	3,804,572
OPERATING INCOME (LOSS).....	448,088	132,809	580,897
NONOPERATING REVENUES (EXPENSES)			
Interest expense.....	(40,749)	-	(40,749)
INCOME (LOSS) BEFORE TRANSFERS.....	407,339	132,809	540,148
TRANSFERS			
Transfer to general fund - current year cash activity.....	(287,398)	(188,907)	(476,305)
Transfer to general fund - accumulation of prior years' cash activity.....	(1,182,650)	(834,323)	(2,016,973)
TOTAL TRANSFERS.....	(1,470,048)	(1,023,230)	(2,493,278)
CHANGE IN FUND NET ASSETS.....	(1,062,709)	(890,421)	(1,953,130)
FUND NET ASSETS AT BEGINNING OF YEAR (AS RESTATED).....	11,178,367	1,644,927	12,823,294
FUND NET ASSETS AT END OF YEAR.....	\$ 10,115,658	\$ 754,506	\$ 10,870,164

See notes to basic financial statements.

**PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2007

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Golf Course</u>	<u>Transfer Station</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users.....	\$ 2,901,561	\$ 1,519,121	\$ 4,420,682
Payments to vendors.....	(1,208,682)	(893,915)	(2,102,597)
Payments to employees.....	<u>(1,076,952)</u>	<u>(434,630)</u>	<u>(1,511,582)</u>
NET CASH FROM OPERATING ACTIVITIES.....	<u>615,927</u>	<u>190,576</u>	<u>806,503</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfer to general fund - current year cash activity.....	(287,398)	(188,907)	(476,305)
Transfer to general fund - accumulation of prior years' cash activity.....	<u>(1,182,650)</u>	<u>(834,323)</u>	<u>(2,016,973)</u>
NET CASH FROM NONCAPITAL FINANCING ACTIVITIES.....	<u>(1,470,048)</u>	<u>(1,023,230)</u>	<u>(2,493,278)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets.....	(111,219)	-	(111,219)
Principal payments on bonds and notes.....	(235,000)	-	(235,000)
Interest expense.....	<u>(45,825)</u>	<u>-</u>	<u>(45,825)</u>
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES.....	<u>(392,044)</u>	<u>-</u>	<u>(392,044)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS.....	(1,246,165)	(832,654)	(2,078,819)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	<u>1,552,103</u>	<u>910,434</u>	<u>2,462,537</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	<u>\$ 305,938</u>	<u>\$ 77,780</u>	<u>\$ 383,718</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES			
Operating income (loss).....	\$ 448,088	\$ 132,809	\$ 580,897
Adjustments to reconcile operating income (loss) to net cash from operating activities:			
Depreciation.....	276,064	34,859	310,923
Changes in assets and liabilities:			
User charges.....	-	16,409	16,409
Inventory.....	(126,073)	-	(126,073)
Warrants payable.....	7,165	266	7,431
Accrued payroll.....	1,069	1,403	2,472
Other liabilities.....	18,804	-	18,804
Accrued compensated absences.....	<u>(9,190)</u>	<u>4,830</u>	<u>(4,360)</u>
Total adjustments.....	<u>167,839</u>	<u>57,767</u>	<u>225,606</u>
NET CASH FROM OPERATING ACTIVITIES.....	<u>\$ 615,927</u>	<u>\$ 190,576</u>	<u>\$ 806,503</u>

See notes to basic financial statements.



FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET ASSETS

JUNE 30, 2007

ASSETS	Private Purpose Trust Funds	Agency Funds
Cash and cash equivalents.....	\$ -	\$ 668,476
Investments.....	121,426	-
Receivables, net of allowance for uncollectible amounts:		
Departmental and other.....	-	13,760
Total assets.....	121,426	682,236
 LIABILITIES		
Other liabilities.....	-	13,866
Liabilities due depositors.....	-	668,370
Total liabilities.....	-	682,236
 NET ASSETS		
Held in trust for other purposes.....	\$ 121,426	\$ -

See notes to basic financial statements.



FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

	<u>Private Purpose Trust Funds</u>
ADDITIONS	
Contributions:	
Private donations.....	\$ 10,196
Net investment income:	
Interest.....	<u>3,105</u>
TOTAL ADDITIONS.....	13,301
DEDUCTIONS	
Other.....	<u>5,331</u>
CHANGE IN NET ASSETS.....	7,970
NET ASSETS AT BEGINNING OF YEAR.....	<u>113,456</u>
NET ASSETS AT END OF YEAR.....	<u>\$ 121,426</u>

See notes to basic financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**A. General**

The basic financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described herein.

B. Reporting Entity

The Town of Dennis, Massachusetts (Town) is a municipal corporation that is governed by an elected Board of Selectmen.

For financial reporting purposes, the basic financial statements include all funds, organizations, agencies, boards, commissions and institutions that are not legally separate from the Town.

The Town has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and/or significance of their relationship with the Town are such that exclusion would cause the Town's basic financial statements to be misleading or incomplete. It has been determined that there are no component units that require inclusion in the basic financial statements.

Joint Venture

A joint venture is an organization (resulting from a contractual arrangement) that is owned, operated or governed by two or more participants as a separate and specific activity subject to joint control in which the participants retain an ongoing financial interest or ongoing financial responsibility. Joint control means that no single participant has the ability to unilaterally control the financial or operating policies of the joint venture.

The Town participates in two joint ventures with other municipalities to pool resources and share the costs, risks and rewards of providing goods and services to venture participants directly, or for the benefit of the general public or specified recipients. The following table identifies the Town's joint ventures and related information:

Name	Purpose	Address	Fiscal Year 2007 Assessment
Dennis-Yarmouth Regional School District	To provide educational services	296 Station Avenue Yarmouth, MA 02661	\$ 13,409,772
Cape Cod Regional Technical High School	To provide educational services	351 Pleasant Lake Avenue Harwich, MA 02645	\$ 1,150,881

The Dennis-Yarmouth Regional School District (District) is governed by a seven-member school committee consisting of three elected representatives from the Town. The Town is indirectly liable for the District's debt and other expenditures and is assessed annually for its share of operating and capital costs. Separate financial statements may be obtained by writing to the Treasurer of the District at the address identified above.

The Cape Cod Regional Technical High School (School) is governed by a twenty-one member school committee consisting of two appointed representatives from the Town. The Town is indirectly liable for the School's debt and other expenditures and is assessed annually for its share of operating and capital costs. Separate financial statements may be obtained by writing to the Treasurer of the School at the address identified above.

Jointly Governed Organizations

The Board of Selectmen is responsible for appointing two of the five members of the Board of Managers (responsible for making recommendations relative to budgeting and financing) for the Yarmouth-Dennis Septage Treatment Plant. The Town's accountability for this organization does not extend beyond making these appointments.

C. Government-Wide and Fund Financial StatementsGovernment-Wide Financial Statements

The government-wide financial statements (statement of net assets and the statement activities) report information on all non-fiduciary activities of the primary government and its component units. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which are primarily supported by user fees.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and displayed in a single column.

Fiduciary funds are reported by fund type.

D. Measurement Focus, Basis of Accounting and Basis of PresentationGovernment-Wide and Fund Financial Statements

The government-wide and enterprise fund financial statements apply all applicable Financial Accounting Standards Board (FASB) pronouncements issued on or prior to November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Real estate and personal property taxes are recognized as revenues in the fiscal 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.

The statement of activities demonstrates the degree to which the direct expenses of a 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 the following:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.
- Grants and contributions that is restricted to meeting the operational requirements of a specific function or segment.
- Grants and contributions that is restricted to meeting the capital requirements of a specific function or segment.



Taxes and other items not identifiable as program revenues are reported as general revenues.

Except for charges between the general fund and enterprise funds, the effect of interfund activity has been eliminated from the government-wide financial statements. Elimination of these charges would distort the direct costs and program revenues reported for the functions affected.

Fund Financial Statements

Governmental funds financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Real estate and personal property tax revenues are considered available if they are collected within 60-days after the end of the fiscal year. Investment income is susceptible to accrual. Other receipts and tax revenues become measurable and available when the cash is received and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The following major governmental funds are reported:

The *general fund* is the primary operating fund. It is used to account for all financial resources, except those required to be accounted for in another fund.

The *operating stabilization fund* is a special revenue fund used to account for the accumulation of resources to provide general and/or capital reserves. Use of this fund is subject to Town Meeting approval.

The *capital stabilization fund* is a special revenue fund used to account for the accumulation of resources to provide capital reserves. Use of this fund is subject to Town Meeting approval.

The *community preservation fund* is a special revenue fund used to account for the 3% local real estate tax surcharge on nonexempt property (and matching state trust fund distribution) that can be used for open space, historic resource and affordable housing purposes.

The *police station construction fund* is a capital projects fund used to account for the construction of the new police station.

The nonmajor governmental funds consist of other 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 fund* is used to account for the proceeds of specific revenue sources (other than capital projects funds or permanent funds) that are restricted by law or administrative action to expenditures for specified purposes.

The *capital projects fund* is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by enterprise funds).

The *permanent fund* is used to account for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support governmental programs.

Proprietary funds financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting, whereby revenues are recorded when earned and expenses are recorded when the liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The following major proprietary funds are reported:

The *golf course enterprise fund* is used to account for the activities of the municipal golf courses.

The *transfer station enterprise fund* is used to account for trash removal activities.

Fiduciary funds financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the government's programs.

The following fiduciary fund types are reported:

The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in the permanent fund, under which principal and investment income exclusively benefits individuals, private organizations, or other governments.

The *agency fund* is used to account for assets held in a custodial capacity. Such assets consist mainly of performance bonds and bid deposits. Agency funds do not present the results of operations or have a measurement focus.

E. Cash and Investments

Government-Wide and Fund Financial Statements

Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition. Investments are carried at fair value.

F. Accounts Receivable

Government-Wide and Fund Financial Statements

The recognition of revenue related to accounts receivable reported in the government-wide financial statements and fund financial statements are reported under the accrual basis of accounting and the modified accrual basis of accounting, respectively.



Real Estate Taxes, Personal Property Taxes and Tax Liens

Real estate and personal property taxes are levied and based on values assessed on January 1st of every year. Assessed values are established by the Board of Assessor's for 100% of the estimated fair market value. Taxes are due on November 1st and May 1st and are subject to penalties and interest if they are not paid by the respective due date.

Real estate tax liens are processed annually after the close of the valuation year on delinquent properties and are recorded as receivables in the fiscal year they are processed.

Motor Vehicle and Other Excise Taxes

Motor vehicle excise taxes are assessed annually for each vehicle registered in the Town and are recorded as receivables in the fiscal year of the levy. The Commonwealth is responsible for reporting the number of vehicles registered and the fair values of those vehicles to the Town. The tax calculation is the fair value of the vehicle multiplied by \$25 per \$1,000 of value.

Community Preservation Surcharges

Community preservation surcharges are levied annually and at a rate of 3% of residents' real estate tax bills with exemptions for the first \$100,000 of residential property and property owned by qualified persons with low income and seniors (60+) with low or moderate income as defined by DOR guidelines. The surcharge is due with the real estate tax on November 1st and May 1st and is subject to penalties and interest if they are not paid by the respective due date. Overdue surcharges would be included on the tax liens processed on delinquent real estate taxes. Surcharges are recorded as receivables in the fiscal year of the levy.

User Charges

User charges represent ambulance and transfer station services provided to the Town's citizenry and are levied when the service is provided.

Special Assessments

The Town assesses residents for improvements to streets and septic systems through betterments which are due, (with interest) over a period of 20 years. Special assessments are recorded as receivables in the year the improvements are made.

Departmental and Other

Departmental and other receivables consist of various departmental activities and are recorded as receivables in the fiscal year accrued.

Intergovernmental

Various state and federal operating and capital grants are applied for and received annually. For non-expenditure driven grants, revenue is recognized as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, revenue is recognized when the qualifying expenditures are incurred and all other grant requirements are met.

G. Allowance for Uncollectible Amounts

The allowance for uncollectible amounts is estimated based on historical trends and specific account analysis for the following accounts receivable:

- Personal property taxes
- Motor vehicle and other excise taxes
- User charges
- Departmental and other

The allowance for departmental and other receivables is immaterial at June 30, 2007, and therefore is not reported.

The following types of accounts receivable are secured via the lien process and are considered 100% collectible. Accordingly, an allowance for uncollectible amounts is not reported.

- Real estate taxes and tax liens
- Community preservation surcharges
- Special assessments

Intergovernmental receivables are considered 100% collectible.

H. InventoriesGovernment-Wide and Fund Financial Statements

Except for inventory related to the golf course enterprise fund, inventories are recorded as expenditures at the time of purchase. Such inventories are not material in total to the government-wide and fund financial statements and therefore are not reported.

Inventory for the golf course enterprise fund is reported at average cost.

I. Restricted AssetsGovernment-Wide and Fund Financial Statements

Assets are reported as restricted when limitations on their use change the nature of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

J. Capital AssetsGovernment-Wide and Proprietary Fund Financial Statements

Capital assets, which consist of land, construction in progress, land improvements, buildings, building improvements, machinery and equipment, vehicles and infrastructure (e.g., roads and similar items), are reported in the applicable governmental or business-type activities column of the government-wide financial statements.

Capital assets are recorded at historical cost or at estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at the estimated fair market value at the date of donation.

All purchases and construction costs in excess of \$5,000 are capitalized at the date of acquisition or construction, respectively, with expected useful lives of greater than one year.

Capital assets (excluding land) are depreciated on a straight-line basis. The estimated useful lives of capital assets are as follows:

<u>Capital Asset Type</u>	<u>Estimated Useful Life (in years)</u>
Land improvements.....	20 - 40
Buildings.....	40
Building improvements.....	20
Machinery and equipment.....	10
Vehicles.....	5
Infrastructure.....	20 - 40

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized and are treated as expenses when incurred. Improvements are capitalized.

Governmental Fund Financial Statements

Capital asset costs are recorded as expenditures in the acquiring fund in the fiscal year of the purchase.

K. Interfund Receivables and Payables

During the course of its operations, transactions occur between and within funds that may result in amounts owed between funds.

Government-Wide Financial Statements

Transactions of a buyer/seller nature between and within governmental funds are eliminated from the governmental activities in the statement of net assets. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of net assets as "internal balances".

Fund Financial Statements

Transactions of a buyer/seller nature between and within funds are not eliminated from the individual fund statements. Receivables and payables resulting from these transactions are classified as "Due from other funds" or "Due to other funds" on the balance sheet.

L. Interfund Transfers

During the course of its operations, resources are permanently reallocated between and within funds.

Government-Wide Financial Statements

Transfers between and within governmental funds are eliminated from the governmental activities in the statement of net assets. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of activities as "Transfers, net".

Fund Financial Statements

Transfers between and within funds are not eliminated from the individual fund statements and are reported as transfers in and transfers out.

M. Deferred Revenue

Deferred revenue at the fund financial statement level represents billed receivables that do not meet the available criterion in accordance with the current financial resources measurement focus and the modified accrual basis of accounting. Deferred revenue is recognized as revenue in the conversion to the government-wide financial statements (full accrual).

*N. Net Assets and Fund Equity*Government-Wide Financial Statements (Net Assets)

Net assets are reported as restricted when amounts are restricted by outside parties for a specific future use.

Net assets have been "restricted" for the following:

"Community preservation" represents amounts restricted for open space, historic resource and affordable housing purposes.

"Permanent funds - expendable" represents amounts held in trust for which the expenditures are restricted by various trust agreements.

"Permanent funds - nonexpendable" represents amounts held in trust for which only investment earnings may be expended.

"Other specific purposes" represents restrictions placed on assets from outside parties.

Fund Financial Statements (Fund Balances)

Fund balances are reserved for amounts that are not available for appropriation or are legally restricted by outside parties for a specific future use. Designations of fund balance represent tentative management plans that are subject to change.

Fund balances have been "reserved for" the following:

"Encumbrances and continuing appropriations" represents amounts obligated under purchase orders, contracts and other commitments for expenditures that are being carried over to the ensuing fiscal year.

"Perpetual permanent funds" represents amounts held in trust for which only investment earnings may be expended.

"Other specific purposes" represents restrictions placed on assets from outside parties.

Fund balances have been "designated for" the following:

"Subsequent year's expenditures" represents amounts appropriated for the fiscal year 2008 operating budget.

O. Long-term DebtGovernment-Wide and Proprietary Funds Financial Statements

Long-term debt is reported as liabilities in the government-wide and proprietary funds statements of net assets. Material bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

Governmental Funds Financial Statements

The face amount of governmental funds long-term debt is reported as other financing sources when the debt is issued. Bond premiums and discounts, as well as issuance costs, are recognized in the current period. Bond premiums are reported as other financing sources and bond discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual bond proceeds received, are reported as general government expenditures.

P. Investment Income

Excluding the permanent funds, investment income derived from major and nonmajor governmental funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Law (MGL).

Investment income from proprietary funds is voluntarily assigned and transferred to the general fund.

Q. Compensated Absences

Employees are granted vacation and sick leave in varying amounts based on collective bargaining agreements, state laws and executive policies.

Government-Wide and Proprietary Fund Financial Statements

Vested or accumulated vacation and sick leave are reported as liabilities and expensed as incurred.

Governmental Fund Financial Statements

Vested or accumulated vacation and sick leave, which will be liquidated with expendable available financial resources, are reported as expenditures and fund liabilities upon employee retirements and resignations.

R. Post Retirement BenefitsGovernment-Wide and Fund Financial Statements

In addition to providing pension benefits, health insurance coverage is provided (on a pay-as-you-go basis) for retired employees and their survivors in accordance with MGL Chapter 32. These costs are recognized by recording the employer's 60% share of insurance premiums in the general fund in the fiscal year paid. For the fiscal year ended June 30, 2007, this expenditure totaled approximately \$429,000. There were approximately 70 participants eligible to receive benefits at June 30, 2007.

S. Use of EstimatesGovernment-Wide and Fund Financial Statements

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

T. Total ColumnGovernment-Wide Financial Statements

The total column presented on the government-wide financial statements represents consolidated financial information.

Fund Financial Statements

The total column presented on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**A. Budgetary Information**

Municipal Law requires the adoption of a balanced budget that is approved by Town Meeting vote. The Finance Committee presents an annual budget to Town Meeting, which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. Town Meeting, which has full authority to amend and/or reject the budget or any line item, adopts the expenditure budget by majority vote.

Increases to the original budget subsequent to Annual Town Meeting require Special Town Meeting approval.

The majority of appropriations are non-continuing which lapse at the end of each fiscal year. Others are continuing appropriations for which the governing body has authorized that an unspent balance from a prior fiscal year be carried forward and made available for spending in the current fiscal year.

Generally, expenditures may not exceed the level of spending (salaries, expenses and capital) authorized for an appropriation account. However, the Town is statutorily required to pay debt service, regardless of whether such amounts are appropriated.

An annual budget is adopted for the general fund in conformity with the guidelines described above. The original fiscal year 2007 approved budget for the general fund authorized \$40,158,612 in appropriations and other amounts to be raised. During fiscal year 2007, supplemental appropriations totaling \$2,436,220 were authorized.

The Accountant's office has the responsibility to ensure that budgetary control is maintained. Budgetary control is exercised through the accounting system.

The budgetary comparison schedules presented in the accompanying supplementary information presents comparisons of the legally adopted budget, as amended, with actual results. The originally adopted budget is presented for purposes of comparison to the final, amended budget.

B. Fund Deficits

At June 30, 2007, the following fund deficits exist:

Fund	Amount	Funding Source
Highway Improvements Fund.....	\$ 52,444	State grant
Betterment Fund - Private Roads.....	18,090	Special assessments
Traffic Enforcement.....	1,360	Available funds

NOTE 3 - DEPOSITS AND INVESTMENTS

The municipal finance laws of the Commonwealth authorize the Town to invest temporarily idle cash in bank term deposits and certificates of deposits, and treasury and agency obligations of the United States government, with maturities of one year or less; U.S. treasury or agency repurchase agreements with maturities of not more than 90 days; money market accounts; and the state treasurer’s investment pool – the Massachusetts Municipal Depository Trust (MMDT).

The MMDT meets the criteria of an external investment pool and operates in accordance with applicable state laws and regulations. The Treasurer of the Commonwealth serves as Trustee. The reported value of the pool is the same as the fair value of pool shares.

A cash and investment pool is maintained that is available for use by all funds with unrestricted cash and investments. The deposits and investments of the permanent funds and private purpose trust funds are held separately from other Town funds.

Deposits - Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of a bank failure, the Town’s deposits may not be recovered. The Town’s policy is to collateralize a portion of their uninsured deposits. As of June 30, 2007, \$9,792,579 of the Town’s deposits of \$18,335,940 was exposed to custodial credit risk because they were either uninsured or uncollateralized.

Investments Summary

The Town’s investments at June 30, 2007 are presented below. All investments are presented by investment type, with debt securities presented by maturity.

Investment Type	Fair Value	Investment Maturities (in Years)		
		Less Than 1	1 - 5	6 - 10
<u>Debt Securities:</u>				
U.S. Agencies.....	\$ 503,959	\$ 99,524	\$ 370,149	\$ 34,286
Money market mutual funds.....	69,260	69,260	-	-
External investment pools.....	390,051	390,051	-	-
Total debt securities.....	963,270	\$ 558,835	\$ 370,149	\$ 34,286
<u>Other Investments:</u>				
Equity securities.....	9,987			
Total investments.....	\$ 973,257			

Investments - Interest Rate Risk of Debt Securities

Interest rate risk for debt securities is the risk that changes in interest rates of debt securities will adversely affect the fair value of an investment. The Town does not have a policy for interest rate risk of debt securities.

Investments - Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town's policy is to insure each of their investments. As of June 30, 2007, the Town's investments were not exposed to custodial credit risk.

Investments - Credit Risk of Debt Securities

Credit risk for investments is the risk that an issuer or other counterparty to a debt security will not fulfill its obligations. The Town does not have a policy for credit risk of debt securities. As of June 30, 2007, the Town's investments in money market mutual funds and external investment pools were unrated by a national credit rating organization.

Deposits and Investments - Foreign Currency Risk

Foreign currency risk is the risk that fluctuations in exchange rates will adversely affect the fair value of an investment or a deposit. The Town does not have a policy for foreign currency risk. As of June 30, 2007, the Town's investments were not exposed to foreign currency risk.

Investments - Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the Town's investment in a single issuer. The Town does not have a policy for concentration of credit risk. As of June 30, 2007, the Town's investments were not exposed to concentration of credit risk.

NOTE 4 - ACCOUNTS RECEIVABLE

At June 30, 2007, receivables for the individual major governmental funds, and nonmajor governmental and fiduciary funds, in the aggregate, including the applicable allowances for uncollectible amounts, are as follows:

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
Real estate and personal property taxes.....	\$ 654,179	\$ (57,860)	\$ 596,319
Real estate tax deferrals.....	6,139	-	6,139
Tax liens.....	692,638	-	692,638
Motor vehicle and other excise taxes.....	664,583	(285,840)	378,743
Community preservation surcharges.....	16,293	-	16,293
User charges.....	549,825	(198,946)	350,879
Special assessments.....	524,388	-	524,388
Departmental and other.....	42,488	-	42,488
Intergovernmental.....	120,590	-	120,590
	<u>\$ 3,271,123</u>	<u>\$ (542,646)</u>	<u>\$ 2,728,477</u>

At June 30, 2007, receivables for the transfer station enterprise fund consist of the following:

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
User charges.....	\$ 48,452	-	\$ 48,452

Governmental funds report *deferred revenue* in connection with receivables and other assets (tax foreclosures) for revenues that are not considered to be available to liquidate liabilities of the current period. The following identifies the various components of *deferred revenue* reported in the governmental funds:

	General Fund	Other Governmental Funds	Total
<u>Receivable type:</u>			
Real estate and personal property taxes.....	\$ 362,400	-	\$ 362,400
Real estate tax deferrals.....	6,139	-	6,139
Tax liens.....	692,638	-	692,638
Motor vehicle and other excise taxes.....	378,743	-	378,743
Community preservation surcharges.....	-	16,293 (a)	16,293
User charges.....	-	350,879 (b)	350,879
Special assessments.....	-	524,388 (b)	524,388
Departmental and other.....	27,160	-	27,160
Tax foreclosures.....	78,125	-	78,125
Total.....	<u>\$ 1,545,205</u>	<u>\$ 891,560</u>	<u>\$ 2,436,765</u>

(a) Community preservation fund (major fund)

(b) Nonmajor governmental funds

Town of Dennis, Massachusetts

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Basic Financial Statements

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2007, was as follows:

	Beginning Balance*	Increases	Decreases	Ending Balance
Governmental Activities:				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 53,115,798	\$ 1,200,000	\$ -	\$ 54,315,798
Construction in progress.....	3,926,531	5,794,020	(2,789,024)	6,931,527
Total capital assets not being depreciated.....	57,042,329	6,994,020	(2,789,024)	61,247,325
<u>Capital assets being depreciated:</u>				
Land improvements.....	716,670	21,257	-	737,927
Buildings.....	11,753,713	2,789,024	-	14,542,737
Building improvements.....	114,479	52,936	-	167,415
Machinery and equipment.....	3,593,440	541,881	-	4,135,321
Vehicles.....	2,308,286	312,236	(78,786)	2,541,736
Infrastructure.....	45,053,560	680,196	-	45,733,756
Total capital assets being depreciated.....	63,540,148	4,397,530	(78,786)	67,858,892
<u>Less accumulated depreciation for:</u>				
Land improvements.....	(238,546)	(33,787)	-	(272,333)
Buildings.....	(3,193,745)	(352,750)	-	(3,546,495)
Building improvements.....	(8,391)	(6,204)	-	(14,595)
Machinery and equipment.....	(2,142,821)	(306,294)	-	(2,449,115)
Vehicles.....	(1,849,215)	(209,423)	78,786	(1,979,852)
Infrastructure.....	(29,322,770)	(1,119,061)	-	(30,441,831)
Total accumulated depreciation.....	(36,755,488)	(2,027,519)	78,786	(38,704,221)
Total capital assets being depreciated, net.....	26,784,660	2,370,011	-	29,154,671
Total governmental activities capital assets, net.....	\$ 83,826,989	\$ 9,364,031	\$ (2,789,024)	\$ 90,401,996

* As restated and more fully described in Note 13 (page 52).

	Beginning Balance*	Increases	Decreases	Ending Balance
Business-Type Activities:				
<i>Golf Course:</i>				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 6,722,807	\$ -	\$ -	\$ 6,722,807
<u>Capital assets being depreciated:</u>				
Land improvements.....	4,066,145	7,290	-	4,073,435
Buildings.....	1,974,999	20,914	-	1,995,913
Machinery and equipment.....	972,681	55,317	-	1,027,998
Vehicles.....	94,344	27,698	-	122,042
Infrastructure.....	25,000	-	-	25,000
Total capital assets being depreciated.....	7,133,169	111,219	-	7,244,388
<u>Less accumulated depreciation for:</u>				
Land improvements.....	(1,900,654)	(145,269)	-	(2,045,923)
Buildings.....	(616,328)	(49,680)	-	(666,008)
Machinery and equipment.....	(576,914)	(69,303)	-	(646,217)
Vehicles.....	(70,294)	(11,312)	-	(81,606)
Infrastructure.....	(3,292)	(500)	-	(3,792)
Total accumulated depreciation.....	(3,167,482)	(276,064)	-	(3,443,546)
Total capital assets being depreciated, net.....	3,965,687	(164,845)	-	3,800,842
Total golf enterprise capital assets, net.....	10,688,494	(164,845)	-	10,523,649
<i>Transfer Station:</i>				
<u>Capital assets not being depreciated:</u>				
Land.....	241,828	-	-	241,828
<u>Capital assets being depreciated:</u>				
Land improvements.....	325,000	-	-	325,000
Buildings.....	447,037	-	-	447,037
Machinery and equipment.....	1,608,139	-	-	1,608,139
Vehicles.....	188,808	-	-	188,808
Total capital assets being depreciated.....	2,568,984	-	-	2,568,984
<u>Less accumulated depreciation for:</u>				
Land improvements.....	(171,980)	(16,250)	-	(188,230)
Buildings.....	(118,278)	(11,176)	-	(129,454)
Machinery and equipment.....	(1,563,494)	(7,433)	-	(1,570,927)
Vehicles.....	(188,808)	-	-	(188,808)
Total accumulated depreciation.....	(2,042,560)	(34,859)	-	(2,077,419)
Total capital assets being depreciated, net.....	526,424	(34,859)	-	491,565
Total transfer station capital assets, net.....	768,252	(34,859)	-	733,393
Total business-type activities capital assets, net.....	\$ 11,456,746	\$ (199,704)	\$ -	\$ 11,257,042

* As restated and more fully described in Note 13 (page 52).

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General government.....	\$ 94,110
Public safety.....	424,815
Public works.....	1,305,069
Health and human services.....	41,097
Culture and recreation.....	<u>162,428</u>
Total depreciation expense - governmental activities.....	\$ <u>2,027,519</u>
Business-Type Activities:	
Golf course.....	\$ 276,064
Transfer station.....	<u>34,859</u>
Total depreciation expense - business-type activities.....	\$ <u>310,923</u>

NOTE 6 - INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended June 30, 2007, are summarized as follows:

Transfers Out:	Transfers In:		
	General Fund	Police Station Construction Fund	Total
Community Preservation Fund.....	\$ 966,848	\$ -	\$ 966,848 (1)
Nonmajor Governmental Funds.....	1,299,272	52,449	1,351,721 (2)
Golf Course Enterprise Fund.....	1,470,048	-	1,470,048 (3)
Transfer Station Enterprise Fund.....	<u>1,023,230</u>	<u>-</u>	<u>1,023,230 (3)</u>
	\$ <u>4,759,398</u>	\$ <u>52,449</u>	\$ <u>4,811,847</u>

(1) Represents budgeted transfers to the general fund to fund debt service expenditures related to the community preservation fund land purchases.

(2) Represents budgeted transfers to the general fund to fund the fiscal year 2007 operating and capital budget from the ambulance fund (\$850,000), mediaone cable fund (\$231,260), waterways improvement fund (\$40,000), septic fund (\$41,522), sale of cemetery lots fund (\$30,000), beach capital fund (\$76,500), capital equipment fund (\$9,987) and cemetery perpetual care fund (\$20,000). Represents unbudgeted transfers to the general fund from various capital projects (\$3) to close out completed projects. Also represents a budgeted transfer to the police station construction major fund from the department of public works complex construction fund (\$52,449).

(3) Represents transfer of current year and accumulated prior years' net activity originally reclassified from the general fund.

NOTE 7 - SHORT-TERM FINANCING

Short-term debt may be authorized and issued to fund the following:

- Current operating costs prior to the collection of revenues through issuance of revenue anticipation notes (RAN) or tax anticipation notes (TAN).
- Capital project costs and other approved expenditures incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BAN) or grant anticipation notes (GAN).

Short-term loans are general obligations and carry maturity dates that are limited by statute. Interest expenditures and expenses for short-term borrowings are accounted for in the general fund and enterprise funds, respectively.

Details related to the short-term debt activity for the fiscal year ended June 30, 2007, is as follows:

Notes Payable - Governmental Funds

Type	Description	Origination Date	Maturity Date	Interest Rate	Balance at June 30, 2006	Increases	Decreases	Balance at June 30, 2007
SAN	Chapter 90.....	06/30/06	09/29/06	3.76%	\$ 217,195	\$ -	\$ (217,195)	\$ -
BAN	Police station.....	11/01/05	11/01/06	3.40%	500,000	-	(500,000)	-
BAN	Land acquisition.....	12/20/05	07/28/06	3.49%	2,000,000	-	(2,000,000)	-
BAN	Land acquisition.....	01/05/06	07/28/06	3.44%	400,000	-	(400,000)	-
BAN	Land acquisition.....	06/30/06	07/28/06	3.73%	1,200,000	-	(1,200,000)	-
BAN	Land acquisition.....	07/28/06	11/01/06	3.87%	-	3,200,000	(3,200,000)	-
BAN	Land acquisition.....	07/28/06	07/27/07	3.99%	-	157,000	-	157,000
BAN	Police station.....	07/28/06	07/27/07	3.99%	-	3,000,000	(3,000,000)	-
BAN	Land acquisition.....	11/01/06	05/25/07	3.90%	-	2,700,000	(2,700,000)	-
BAN	Police station.....	11/01/06	07/27/07	3.90%	-	500,000	(500,000)	-
BAN	Police station.....	03/08/07	11/15/07	3.75%	-	4,650,000	(4,598,000)	52,000
BAN	Land acquisition.....	05/25/07	07/03/07	3.74%	-	600,000	-	600,000
BAN	Land acquisition.....	05/25/07	09/27/07	3.74%	-	500,000	-	500,000
SAN	Chapter 90.....	06/29/07	09/28/07	3.80%	-	120,590	-	120,590
BAN	Chapter 90.....	06/29/07	12/28/07	3.80%	-	39,052	-	39,052
Total.....					\$ 4,317,195	\$ 15,466,642	\$ (18,315,195)	\$ 1,468,642

Subsequent Events

On July 3, 2007, the Town used intergovernmental revenues to retire \$500,000 of the outstanding BAN for land acquisition in the amount of \$600,000 and renewed the remaining balance of \$100,000. The new BAN in the amount of \$100,000 carried an interest rate of 3.85% and matured on December 4, 2007.

On July 27, 2007, the Town renewed and combined the outstanding BANs for police station construction in the amounts of \$3,000,000 and \$500,000. The new BAN in the amount of \$3,500,000 carried an interest rate of 3.87% and matured on November 1, 2007.

On July 27, 2007 the Town used community preservation funds to retire the outstanding BAN for land acquisition in the amount of \$157,000.

On September 27, 2007, the Town used intergovernmental revenues to retire the outstanding BAN for land acquisition in the amount of \$500,000.

On September 28, 2007, the Town used intergovernmental revenues to retire the outstanding SAN in the amount of \$120,590.

On November 1, 2007, the Town issued \$8,098,000 of general obligation bonds. The proceeds of the bonds were used to retire a majority of the police station BAN's outstanding as of June 30, 2007. Accordingly, the \$8,098,000 of general obligation bonds issued subsequent to year-end is included as long-term debt at June 30, 2007. The remaining balance of \$52,000 was paid with available funds.

On December 4, 2007, the Town used community preservation funds to retire the outstanding BAN for land acquisition in the amount of \$100,000.

NOTE 8 - LONG-TERM DEBT

Chapter 44, Section 10, of the MGL authorizes indebtedness up to a limit of 5% of the equalized valuation. Debt issued in accordance with this section of the law is designated as being "inside the debt limit". However, debt may be authorized in excess of that limit for specific purposes. Such debt, when issued, is designated as being "outside the debt limit".

Details related to the outstanding indebtedness at June 30, 2007, and the debt service requirements are as follows:

Bonds and Notes Payable - Governmental Funds

Project	Interest Rate	Outstanding at June 30, 2006	Issued	Redeemed	Outstanding at June 30, 2007
General obligation.....	4.77%	\$ 1,275,000	\$ -	\$ (255,000)	\$ 1,020,000
General obligation - Fire Station.....	4.75%	1,040,000	-	(260,000)	780,000
General obligation - Landfill Capping....	4.75%	720,000	-	(180,000)	540,000
General obligation - Sesuit Harbor.....	4.75%	200,000	-	(50,000)	150,000
General obligation - DPW Building.....	4.60%	1,800,000	-	(360,000)	1,440,000
Land Acquisition.....	3.75%	2,745,000	-	(200,000)	2,545,000
Land Acquisition/ Library.....	3.65%	9,905,000	-	(690,000)	9,215,000
MWPAT Septic Note.....	0.00%	141,316	-	(141,316)	-
MWPAT Septic Note.....	0.00%	170,028	-	(10,020)	160,008
MWPAT Septic Note.....	0.00%	175,729	-	(9,525)	166,204
MWPAT Septic Note.....	0.00%	200,000	-	(10,000)	190,000
MWPAT Septic Note.....	0.00%	100,000	-	(100,000)	-
General obligation - Police Station.....	3.75 - 4.00%	-	8,098,000	-	8,098,000
Total governmental funds.....		\$ 18,472,073	\$ 8,098,000	\$ (2,265,861)	\$ 24,304,212

The Town receives subsidy assistance from the Massachusetts Water Pollution Abatement Trust (MWPAT). Interest on the outstanding bonds for MWPAT is subsidized over the life of the bonds to assist the Town in the repayment of this future debt. During fiscal year 2007, the Town's subsidy totaled approximately \$32,000. Future subsidies total approximately \$265,000. The amount of MWPAT bonds outstanding at June 30, 2007, totaled \$516,212.

Debt service requirements for principal and interest for governmental bonds and notes payable in future fiscal years are as follows:

Fiscal Year	Principal	Interest	Total
2008.....	\$ 2,024,549	\$ 815,185	\$ 2,839,734
2009.....	2,462,545	886,512	3,349,057
2010.....	2,454,545	779,528	3,234,073
2011.....	1,964,545	677,730	2,642,275
2012.....	1,349,545	602,969	1,952,514
2013.....	1,344,249	553,441	1,897,690
2014.....	1,339,497	503,219	1,842,716
2015.....	1,334,497	449,931	1,784,428
2016.....	1,334,972	396,542	1,731,514
2017.....	1,334,972	342,211	1,677,183
2018.....	1,324,972	287,681	1,612,653
2019.....	1,324,972	233,809	1,558,781
2020.....	1,254,972	180,347	1,435,319
2021.....	944,972	129,538	1,074,510
2022.....	465,204	91,285	556,489
2023.....	465,204	72,593	537,797
2024.....	450,000	54,167	504,167
2025.....	450,000	36,115	486,115
2026.....	440,000	18,284	458,284
2027.....	240,000	4,740	244,740
Total.....	\$ 24,304,212	\$ 7,115,827	\$ 31,420,039

Bonds and Notes Payable - Enterprise Funds

Project	Interest Rate	Outstanding at June 30,		Outstanding at June 30,	
		2006	Issued	Redeemed	2007
Golf Maintenance Building.....	4.90%	\$ 340,000	\$ -	\$ (85,000)	\$ 255,000
Golf Irrigation System.....	5.00%	600,000	-	(150,000)	450,000
Total enterprise funds.....		\$ 940,000	\$ -	\$ (235,000)	\$ 705,000

Debt service requirements for principal and interest for enterprise fund bonds and notes payable in future fiscal years are as follows:

Fiscal Year	Principal	Interest	Total
2008.....	\$ 235,000	\$ 34,662	\$ 269,662
2009.....	235,000	24,265	259,265
2010.....	235,000	11,750	246,750
Total.....	<u>\$ 705,000</u>	<u>\$ 70,677</u>	<u>\$ 775,677</u>

The Town is subject to various debt limits by statute and may issue additional general obligation debt under the normal debt limit. At June 30, 2007, the Town had the following authorized and unissued debt:

Purpose	Amount
Police Station Construction.....	\$ 7,650,000 *
Land Acquisition - Prue.....	1,200,000
Police Planning.....	500,000 *
Land Acquisition - Howland.....	500,000
Land Acquisition - Welsh.....	157,000
Total.....	<u>\$ 10,007,000</u>

* \$8,098,000 issued as long-term debt subsequent to year-end.

Changes in Long-Term Liabilities

During the fiscal year ended June 30, 2007, the following changes occurred in long-term liabilities:

	Balance June 30, 2006	Increases	Decreases	Balance June 30, 2007	Current Portion
Governmental Activities:					
Bonds and notes payable.....	\$ 18,472,073	\$ 8,098,000	\$ (2,265,861)	\$ 24,304,212	\$ 2,024,549
Compensated absences.....	743,103	82,047	-	825,150	82,515
Total.....	<u>\$ 19,215,176</u>	<u>\$ 8,180,047</u>	<u>\$ (2,265,861)</u>	<u>\$ 25,129,362</u>	<u>\$ 2,107,064</u>
Business-type Activities:					
Bonds and notes payable.....	\$ 940,000	\$ -	\$ (235,000)	\$ 705,000	\$ 235,000
Compensated absences.....	85,925	-	(4,360)	81,565	8,157
Total.....	<u>\$ 1,025,925</u>	<u>\$ -</u>	<u>\$ (239,360)</u>	<u>\$ 786,565</u>	<u>\$ 243,157</u>

With the exception of the portion of debt related to the community preservation fund and the Title V septic program, the governmental activities long-term liabilities are liquidated by the general fund. Long-term liabilities of the business-type activities are liquidated by the enterprise funds.

NOTE 9 - RISK FINANCING

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance.

Health Insurance

The Town participates in a health insurance risk pool administered by the Cape Cod Municipal Health Group (Group). The Group offers a variety of premium based plans to its members with each participating governmental unit charged a premium for coverage based on rates established by the Group. The Town is obligated to pay the Group its required premiums and, in the event the Group is terminated, its proportionate share of a deficit, should one exist.

Workers' Compensation

Except for police and fire employees, the Town participates in a premium-based workers' compensation policy for all employees.

The Town is self-insured for its police and fire employees workers' compensation claims. The liability at June 30, 2007, is not material to the financial statements and therefore is not reported.

NOTE 10 - PENSION PLAN

Plan Description - The Town contributes to the Barnstable County Retirement System (System), a cost-sharing multiple-employer defined benefit pension plan administered by the Barnstable County Retirement Board. Substantially all employees of the Town are members of the System.

The System provides retirement, disability and death benefits to plan members and beneficiaries. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan. Cost-of-living adjustments granted between 1981 and 1997 and any increases in other benefits imposed by the Commonwealth's state law during those years are borne by the Commonwealth and are deposited into the pension fund. Cost-of-living adjustments granted after 1997 must be authorized by the Barnstable County Retirement Board and are borne by the System. The System issues a publicly available report in accordance with guidelines established by the Commonwealth's Public Employee Retirement Administration Commission. That report may be obtained by contacting the System located at 99 Willow Street, Yarmouthport, Massachusetts, 02675.

Funding Policy - Plan members are required to contribute to the System at rates ranging from 5% to 11% of annual covered compensation. The Town is required to pay into the System its share of the system-wide actuarial determined contribution that is apportioned among the employers based on active current payroll. Chapter 32 of MGL governs the contributions of plan members. The Town's contributions to the System for the fiscal years ended June 30, 2007, 2006, and 2005 were \$1,452,372, \$1,378,618, and \$1,249,822, respectively, which equaled its required contribution for each fiscal year.

NOTE 11 - COMMITMENTS

The Town is in the process of constructing a new police station. At June 30, 2007, approximately \$6,200,000 had been spent on this project. Approximately \$2,000,000 remains to be spent on this project.

NOTE 12 - CONTINGENCIES

Various legal actions and claims are pending against the Town. Litigation is subject to many uncertainties, and the outcome of individual litigated matters is not always predictable. Although the amount of liability, if any, at June 30, 2007, cannot be ascertained, management believes any resulting liability should not materially affect the financial position of the Town at June 30, 2007.

The Town participates in a number of federal award programs. The programs are subject to financial and compliance audits. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

NOTE 13 - ADJUSTMENTS AND RECLASSIFICATIONS

The following changes have been made to beginning net assets to reflect the correction of prior year errors in recording depreciation and disposals:

	<i>Enterprise Funds</i>			
	Governmental Activities	Business-type Activities	Golf Course	Transfer Station
Net assets at June 30, 2006, as previously reported.....	\$ 73,660,764	\$ 12,579,940	\$ 10,986,563	\$ 1,593,377
To correct prior years' errors in recording capital assets.....	<u>2,037,688</u>	<u>243,354</u>	<u>191,804</u>	<u>51,550</u>
Net assets at June 30, 2006, as restated.....	<u>\$ 75,698,452</u>	<u>\$ 12,823,294</u>	<u>\$ 11,178,367</u>	<u>\$ 1,644,927</u>

The following changes have been made to beginning governmental fund balances to reflect the reclassification of the police station construction fund to a major fund from the nonmajor governmental funds:

	Police Station Construction	Nonmajor Governmental Funds
Fund balances at June 30, 2006, as previously reported.....	\$ -	\$ 3,373,047
To reclassify police station construction fund from nonmajor governmental funds to a major fund.....	<u>(444,507)</u>	<u>444,507</u>
Fund balances at June 30, 2006, as restated.....	<u>\$ (444,507)</u>	<u>\$ 3,817,554</u>



NOTE 14 - FUTURE IMPLEMENTATION OF GASB PRONOUNCEMENTS

The GASB has issued the following statements:

- Statement #43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, which is required to be implemented during fiscal year 2008. This Statement will not impact the Town's basic financial statements.
- Statement #45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, which is required to be implemented during fiscal year 2009. The Town is currently evaluating the effect that this Statement will have on the basic financial statements.
- Statement #48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*, which is required to be implemented during fiscal year 2008. The Town is currently evaluating the effect that this Statement will have on the basic financial statements.
- Statement #49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, which is required to be implemented during fiscal year 2009. The Town is currently evaluating the effect that this Statement will have on the basic financial statements.
- Statement #50, *Pension Disclosures*, which is required to be implemented during fiscal year 2008. The Town is currently evaluating the effect that this Statement will have on the basic financial statements.
- Statement #51, *Accounting and Financial Reporting for Intangible Assets*, which is required to be implemented during fiscal year 2010. The Town is currently evaluating the effect that this Statement will have on the basic financial statements.

These pronouncements will be implemented by their respective due dates.





Required Supplementary Information



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GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE FISCAL YEAR ENDED JUNE 30, 2007

	Prior Year Encumbrances and Continuing Appropriations	Original Budget	Supplemental Appropriations
REVENUES			
Real estate and personal property taxes.....	\$ -	\$ 27,665,977	\$ -
Motor vehicle and other excise taxes.....	-	2,095,000	-
Hotel/motel tax.....	-	395,000	-
Tax and utility liens.....	-	-	-
Intergovernmental.....	-	1,020,621	-
Special assessments.....	-	-	-
Penalties and interest on taxes.....	-	145,000	-
Licenses, permits and fees.....	-	6,317,709	-
Fines and forfeitures.....	-	70,000	-
Departmental.....	-	30,000	-
Investment income.....	-	150,000	-
TOTAL REVENUES.....	-	37,889,307	-
EXPENDITURES			
Current:			
General government.....	501,193	3,192,963	324,121
Public safety.....	645,416	7,861,215	674,487
Education.....	283,413	14,541,207	100,000
Public works.....	770,729	3,441,614	954,000
Health and human services.....	-	657,715	1,819
Culture and recreation.....	324,447	2,887,303	291,397
Pension benefits.....	-	1,452,372	-
Employee benefits.....	-	2,094,351	5,000
Property and liability insurance.....	-	320,550	-
State and county charges.....	-	607,535	-
Debt service:			
Principal.....	-	2,270,417	-
Interest.....	-	831,370	85,396
TOTAL EXPENDITURES.....	2,525,198	40,158,612	2,436,220
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....	(2,525,198)	(2,269,305)	(2,436,220)
OTHER FINANCING SOURCES (USES)			
Transfers in.....	-	1,941,974	553,065
NET CHANGE IN FUND BALANCE.....	(2,525,198)	(327,331)	(1,883,155)
FUND BALANCE AT BEGINNING OF YEAR.....	6,274,260	6,274,260	6,274,260
FUND BALANCE AT END OF YEAR.....	\$ 3,749,062	\$ 5,946,929	\$ 4,391,105

See notes to required supplementary information.



	Final Budget	Actual	Current Year Encumbrances and Continuing Appropriations	Actual and Encumbrances and Continuing Appropriations	Variance Positive/ (Negative)
\$	27,665,977	\$ 27,564,341	\$ -	\$ 27,564,341	\$ (101,636)
	2,095,000	1,892,368	-	1,892,368	(202,632)
	395,000	390,137	-	390,137	(4,863)
	-	111,277	-	111,277	111,277
	1,020,621	994,322	-	994,322	(26,299)
	-	432	-	432	432
	145,000	173,234	-	173,234	28,234
	6,317,709	6,920,678	-	6,920,678	602,969
	70,000	61,870	-	61,870	(8,130)
	30,000	58,697	-	58,697	28,697
	150,000	451,827	-	451,827	301,827
	<u>37,889,307</u>	<u>38,619,183</u>	<u>-</u>	<u>38,619,183</u>	<u>729,876</u>
	4,018,277	3,345,214	468,241	3,813,455	204,822
	9,181,118	8,507,647	563,257	9,070,904	110,214
	14,924,620	14,560,653	347,560	14,908,213	16,407
	5,166,343	4,095,538	756,355	4,851,893	314,450
	659,534	636,511	4,308	640,819	18,715
	3,503,147	3,026,568	430,908	3,457,476	45,671
	1,452,372	1,452,372	-	1,452,372	-
	2,099,351	2,059,134	-	2,059,134	40,217
	320,550	306,058	-	306,058	14,492
	607,535	607,535	-	607,535	-
	2,270,417	2,270,417	-	2,270,417	-
	916,766	910,827	-	910,827	5,939
	<u>45,120,030</u>	<u>41,778,474</u>	<u>2,570,629</u>	<u>44,349,103</u>	<u>770,927</u>
	<u>(7,230,723)</u>	<u>(3,159,291)</u>	<u>(2,570,629)</u>	<u>(5,729,920)</u>	<u>1,500,803</u>
	<u>2,495,039</u>	<u>2,543,618</u>	<u>-</u>	<u>2,543,618</u>	<u>48,579</u>
	<u>(4,735,684)</u>	<u>(615,673)</u>	<u>(2,570,629)</u>	<u>(3,186,302)</u>	<u>1,549,382</u>
	<u>6,274,260</u>	<u>6,274,260</u>	<u>6,274,260</u>	<u>6,274,260</u>	<u>-</u>
\$	<u>1,538,576</u>	<u>\$ 5,658,587</u>	<u>\$ 3,703,631</u>	<u>\$ 3,087,958</u>	<u>\$ 1,549,382</u>

Budgetary - GAAP Reconciliation

For budgetary financial reporting purposes, the Uniform Massachusetts Accounting System basis of accounting (established by the Commonwealth) is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the fiscal year ended June 30, 2007, is presented below:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources (Uses)</u>
Budgetary basis as reported on the statement of revenues, expenditures and changes in fund balance - budget and actual.....	\$ 38,619,183	\$ 44,349,103	\$ 2,543,618
Adjustments			
Net change in recording short-term interest accrual.....	-	187,713	-
To account for encumbrances.....	-	(2,570,629)	-
Total adjustments.....	-	(2,382,916)	-
Reclassifications			
To reclassify current year activity to the golf course enterprise fund.....	(2,387,411)	(2,377,511)	(277,498)
To reclassify current year activity to the transfer station enterprise fund.....	(1,519,120)	(1,330,213)	-
To reclassify current year net activity transferred to the golf course enterprise fund back to the general fund.....	-	-	287,398
To reclassify current year net activity transferred to the transfer station enterprise fund back to the general fund.....	-	-	188,907
To transfer prior years' activities reclassified to the to the golf course enterprise fund back to the general fund.....	-	-	1,182,650
To transfer prior years' activities reclassified to the to the transfer station enterprise fund back to the general fund.....	-	-	834,323
Total reclassifications.....	(3,906,531)	(3,707,724)	2,215,780
GAAP basis as reported on the statement of revenues, expenditures and changes in fund balances.....	\$ 34,712,652	\$ 38,258,463	\$ 4,759,398



Capital Outlay Committee

The charge to the Capital Outlay Committee is to “review and evaluate proposed capital projects, improvements and equipment that have a useful life of at least five (5) years, a cost of over \$10,000.00 or be a component of a regular maintenance or replacement program.” Each year, beginning in September, we review the current year requests as well as prepare a five (5) year capital improvement plan.

In Fiscal 2008 requests from departments and the school totaled \$5,132,685. The Committee met with each department and reviewed and ranked each request. The Committee’s funding proposal to the Board of Selectmen included expenditures from various funds as well as borrowing to fund a portion of the Capital. After much discussion between the Board and Finance Committee it was decided not to include debt in the capital plan.

At the Annual Town Meeting on May 8, 2007 the large capital article totaled \$1,071,140. After the failure of an operational override which included \$689,300 of capital expenditures the Town at the June 19th Special Town Meeting funded \$123,000 of capital (cruiser replacement) within the Police budget and rescinded \$189,000 of the annual capital article. In October the town funded \$756,100 additional dollars for Capital. Total capital funded in Fiscal 2008 was \$1,761,240 or 34% of the initial request. A breakdown of funding sources included:

Beach Improvement Fund	\$ 96,000.00
Golf Improvement Fund	\$ 177,900.00
Cable Receipts Reserved	\$ 173,260.00
Free Cash	\$ 1,137,093.48
Ambulance Receipts	\$ 167,000.00
Old Articles	\$ 9,986.52
Total	\$ 1,761,240.00

The Capital Committee encourages the Town to adopt an asset management plan for replacement of equipment and repairs to the infrastructure. Using vehicles past their useful life translates into higher maintenance costs, negatively impacting productivity and little salvage value remains at trade in time. Not repairing our assets in a timely manner increases the cost of repairs. In past years, the town has not provided the funds necessary for the Committee to complete its charge- making funding recommendations for the five year capital plan.

Our special thanks go out to Sandy Fife, our Assistant Town Administrator, for her guidance, direction and cooperation.

Respectfully submitted,

Bob Pelosky, Chair
Walter DuBois
Agnes Chatelain
Pat McDowell

Jim Wick, Vice Chair
Bob Kosco
Dick Dowling
Bill Savicki



Police Department

As is the case every year, I must start the annual report by thanking the sworn, civilian and volunteer staff here at the Police Department who provide the day-to-day services enjoyed by our citizens and visitors. Their professional and compassionate work ethic help make the Town a great place to live and work.

Certainly our biggest and most obvious accomplishment this year is the opening of the new police building. This project could not have been successful without the support of our citizens and the hard work and dedication of the Building Committee and our staff. After 15 months of construction we held a grand opening on October 20, 2007 where several hundred guests watched as the flag was raised over the new facility. Since that date we have persevered through punch list items and learning new computer systems and procedures. As we head into 2008 the punch list is diminishing and we are settling in quite comfortably. On an added note, the Community Room is being used by many of our town bodies and local non-profit groups for meetings and events. We are happy to be able to provide this important service to the Town.

Less conspicuous, but perhaps just as important, were our efforts to meet the first level of the Massachusetts Police Accreditation Program. The first level of the process incorporates over 150 standards covering major liability areas facing law enforcement agencies. Over the last 18 months we have been rewriting and revamping our policies and procedures to assure that we are following best professional practices. In December 2007 we were visited by 3 assessors to review our policies and procedures. We will follow their visit with a review by the Massachusetts Police Accreditation Commission in February 2008, where we expect to be awarded the first level of certification. At that time we will be the 5th police agency on Cape Cod to meet these standards. We will continue to work on the second level of accreditation during CY 2008 with an ultimate goal of reaching national accreditation.

The following pages provide an overview of the Town's police- related activity during 2007. While we continue to see a rise in crime nationally, we will continue to work in- house and with our local and regional law enforcement colleagues to solve crimes and work towards successful prosecutions. I assure you that, with your support, we will do everything in our power to provide a safe and secure environment for the citizens and visitors to the Town of Dennis.

We continue to partner with our community through Neighborhood Watch groups, the Citizen Police Academy, Crime Prevention programs for our youth and seniors, our "Volunteers in Policing" program and other community initiatives. Please do not hesitate to call our new **CRIME TIP HOTLINE** at 774-352-1500. You may leave your name or remain anonymous.



A fond farewell and congratulations to Officer Tom Grandy – badge number 2 – who retired from the Department on December 31, 2007, after more than 30 years of service to the Town of Dennis. During the last 2 years Tom also served as a member of the Building Committee.

Thanks again to everyone at the PD for their efforts! We look forward to serving your public safety needs in 2008. Please do not hesitate to call me at (774) 352-1451 or email me at mwhalen@town.dennis.ma.us if you have any questions or concerns.

Dennis Police Department Activity Report

I. OFFENSES KNOWN TO POLICE Classification of Offenses	Offenses Reported or known to Police	Unfounded i.e. False or Baseless Complaints	Number of Actual Offenses	Total Offenses Cleared by Arrest or Exceptional Means
PART ONE OFFENSES				
1. Criminal Homicide	0	0	0	0
A. Murder/Non-negligent Manslaughter	0	0	0	0
B. Manslaughter by negligence	1	0	1	1
2. Forcible Rape Total	6	0	6	5
A. Rape by Force	6	0	6	5
B. Attempt to Commit Forcible Rape	0	0	0	0
3. Robbery Total	3	0	3	3
A. Firearm	1	0	1	1
B. Knife	1	0	1	1
C. Other Dangerous Weapon	1	0	1	1
D. Strong-arm (hands, fists, feet, etc.)	0	0	0	0
4. Assault Total	207	1	206	147
A. Firearm	4	0	4	4
B. Knife or Cutting Instrument	11	0	11	9
C. Other Dangerous Weapon	35	0	35	26
D. Hands, Fists, Feet (Aggravated Inj.)	6	0	6	6
E. Other Assaults-Simple, Not Aggravated	151	1	150	102
5. Burglary Total	121	0	121	42
A. Forcible Entry	80	0	80	31
B. Unlawful Entry-No Force	26	0	26	5
C. Attempted Forcible Entry	15	0	15	6
6. Larceny-Theft (Except Motor Vehicle Theft)	351	0	351	69
7. Motor Vehicle Theft Total	12	0	12	5
A. Autos	8	0	8	3
B. Trucks	0	0	0	1
C. Other Vehicles	4	0	4	1
9. Arson	3	0	3	3
TOTAL PART I OFFENSES	704	1	703	275



Classification of Offenses PART TWO OFFENSES	Offenses Reported or known to Police	Unfounded i.e. False or Baseless Complaints	Number of Actual Offenses	Total Offenses Cleared by Arrest or Exceptional Means **
10. Forgery / Counterfeit	9	0	9	3
11. Fraud	32	0	32	14
12. Embezzlement	1	0	1	1
13. Stolen Property / Receiving & Concealing	4	0	4	2
14. Vandalism	167	0	167	13
15. Weapons / Carrying & Possession	10	0	10	7
16. Prostitution / Vice	0	0	0	0
17. Sex Offenses	10	0	10	1
18. Drug Abuse	58	0	58	46
19. Gambling	0	0	0	0
20. Offenses Family & Child	24	0	24	19
21. Driving Under Influence	49	0	49	42
22. Liquor Laws	9	0	9	8
23. Protective Custody	26	0	26	22
24. Disorderly Conduct	3	0	3	2
25. Vagrancy	0	0	0	0
26. All Other Offenses	199	0	199	96
TOTAL PART II OFFENSES	601	0	601	276

** Total Offenses cleared by arrest or exceptional means totals do not include 4th quarter data.

**II. STOLEN PROPERTY****Number of Actual
Offenses****Value of****Property Stolen**

1. MURDER / NON-NEGLIGENT MANSLAUGHTER	0	0
2. FORCIBLE RAPE	6	0
3.. ROBBERY TOTAL	3	155.00
A. Highway (Street, Alleys, etc.)	1	0
B. Commercial House	1	155.00
C. Gas or Service Station	0	0
D. Chain Store	0	0
E. Residence (anywhere on premises)	1	0
F. Bank	0	0
G. Miscellaneous	0	0
4. ASSAULT		
5. BURGLARY/BREAKING AND ENTERING - TOTAL	121	73,614.00
A. Residence (Dwelling)		
1. Night (6:00 p.m. to 6:00 a.m.)	22	10,080.00
2. Day (6:00 a.m. to 6:00 p.m.)	17	8,691.00
3. Unknown	42	25,840.00
B. Non-Residence (Store, Office, etc.)		
1. Night (6:00 p.m. to 6:00 a.m.)	17	19,280.00
2. Day (6:00 a.m. to 6:00 p.m.)	2	2,200.00
3. Unknown	21	7,523.00
6. LARCENY / THEFT - TOTAL	351	234,836.00
A. \$200 and Over	165	219,570.00
B. \$50 to \$200	96	13,834.00
C. Under \$50	90	1,432.00
7. MOTOR VEHICLE THEFT (includes alleged joy riding)	12	65,150.00
9. ARSON (Not applicable)	3	0
Additional Analysis of Larceny and Auto Theft:	0	0
6X. NATURE OF LARCENIES UNDER ITEM 6		
A. Pocketpicking		
B. Purse Snatching	1	600.00
C. Shoplifting	23	2,014.00
D. From Motor Vehicle (except E)	133	37,206.00
E. Motor Vehicle Parts and Accessories	10	1,265.00
F. Bicycles	27	9,893.00
G. From Buildings (except C and H)	32	19,647.00
H. From Coin Operated Machines	0	0
I. All Other	125	164,211.00
7X. MOTOR VEHICLES RECOVERED	5	
A. Stolen locally and recovered locally		
B. Stolen locally and recovered by other jurisdiction	2	
C. Total locally stolen motor vehicles recovered	7	
D. Stolen out of town, recovered locally	0	



III. PROPERTY STOLEN AND/OR RECOVERED BY TYPE AND VALUE
Type of Property
Recovered

Stolen

Type of Property Recovered	Stolen	Recovered
1. Currency, Notes, Etc.	\$84,869.00	\$8,187.00
2. Jewelry and Precious Metals	\$36,429.00	\$115.00
3. Clothing and Furs	\$7,770.00	\$849.00
4. Locally Stolen Motor Vehicles	\$86,000.00	\$57,100.00
5. Office Equipment	\$12,560.00	\$800.00
6. Televisions, Radios, Stereos, etc.	\$36,274.00	\$1,004.00
7. Firearms	\$49.00	\$0.00
8. Household Goods	\$6,935.00	\$0.00
9. Consumable Goods	\$3,094.00	\$220.00
10. Livestock	\$0.00	\$0.00
11. Miscellaneous	\$100,775.00	\$5,802.00
GRAND TOTAL	\$374,755.00	\$74,077.00



IV. PERSONS CHARGED BY POLICE

(Classified by the most serious offense charged)

**Number of
Persons Charges**

PART ONE OFFENSES:	1
1. Criminal Homicide	0
A. Murder / Non-negligent Manslaughter	1
B. Manslaughter by Negligence	5
2. Forcible Rape	6
3. Robbery	45
4. Aggravated Assault (4a-d)	49
5. Burglary / Breaking and Entering	64
6. Larceny / Theft	4
7. Motor Vehicle Thefts	
PART TWO OFFENSES:	59
8. Other Assaults (4e)	1
9. Arson	5
10. Forgery and Counterfeiting	15
11. Fraud	0
12. Embezzlement	4
13. Stolen Property, Buying-Receiving	9
14. Vandalism	11
15. Weapons, Carrying, Possessing, etc.	1
16. Prostitution and Commercialized Vice	1
17. Sex Offenses (except 2 and 16)	

IV. PERSONS CHARGED BY POLICE (continued)

**Number of
Persons Charges**

18. Narcotic Drug Laws	57
19. Gambling	0
20. Offenses Against the Family and Children	21
21. Driving Under the Influence	48
22. Liquor Laws	14
23. Protective Custody	29
24. Disorderly Conduct	5
25. Runaways/Juvenile Offenses	1
26. All Other Offenses	119

TOTAL **574**

Arrests.....320

Summons.....225

Protective Custody..... 29

Juveniles (Included in above)..... 67



V. POLICE ACTIVITY-COMPARATIVE SUMMARY BY AREA

	ND	ED	DP	WD	SD	STATION & Unassigned by Area	TOTAL
MULTIPLE UNIT RESPONSES **	655	682	1294	1115	1741	135	5622
CITIZEN INITIATED CALLS FOR SERVICE	1375	1417	2531	1432	3142	776	10,673
OFFICER INITIATED ACTIVITY	1488	1921	2286	1763	3682	2866	14,006
CITIZEN COMPLAINTS NO RESPONSE REQ. **	118	128	169	96	301	170	982
TOTAL CALLS	3636	4148	6280	4406	8866	3947	31,283
PERCENT	12%	13%	20%	14%	28%	13%	

** Totals do not include 4th quarter data.

VI: CRIMES REPORTED - COMPARATIVE SUMMARY BY AREA

Classification	North Dennis	East Dennis	Dennisport	West Dennis	South Dennis	TOTAL
1. Criminal Homicide	0	0	0	0	0	0
2. Forcible Rape	1	2	2	1	0	6
3. Robbery	1	1	0	0	1	3
4. Aggravated Assault	6	4	22	10	14	56
5. Simple Assault	9	24	54	23	41	151
6. Burglary/Breaking & Entering	17	15	37	20	32	121
7. Larceny / Theft	43	38	77	59	134	351
8. Motor Vehicle Theft	0	6	4	0	2	12
9. Arson	0	0	0	3	0	3
10. Other Crimes	58	75	148	128	269	678
GRAND TOTAL	135	165	344	244	493	1381
Percent	10%	12%	25%	18%	36%	

VII. TRAFFIC ACCIDENTS - COMPARATIVE SUMMARY BY AREA

Classification	North Dennis	East Dennis	Dennisport	West Dennis	South Dennis	TOTAL
1. Fatality Accidents	0	0	0	1	1	2
2. Personal Injury Accidents	6	12	20	22	33	93
3. Property Damage Accidents	35	50	84	78	171	418
GRAND TOTAL	41	62	104	101	205	513



VIII. MISCELLANEOUS
Classification

Number and/or Amount

1. Missing Persons	22
2. Runaways	7
3. Sudden Deaths Investigated	18
4. Suicides Investigated	5
A. Suicide Attempts	26
5. Officers Assaulted	8
6. Motor Vehicle Citations Issued	2445
7. Non-Criminal Town Bylaw Citations Issued	180
8. Parking Violation Notices Issued	273
9. Alarms Answered	1130
10. False Alarm Citations Issued	12
11. Money Turned Over to Town Treasurer (Total)	\$54,016.22
A. Pistol Permits	\$3437.50
B. Firearms Identifications Cards	\$700.00
C. Firearms Dealer Permits	\$0.00
D. Police Report Copy Fees	\$2355.00
E. Outside Details Administrative Fees	\$13,719.07
F. District Court Receipts (Fines, Dog Viol.)	\$6839.00
G. Parking Ticket Fines	\$7775.00
H. Subpoena Witness Fees (Police Attendance at Civil Cases)	\$47.00
I. False Alarm Citation Fees	\$2575.00
J. Non-Criminal Bylaw Citation Fees	\$4225.00
K. Police Auction	\$3867.85
L. School Liaison (school district salary reimbursement)	\$8475.80
12. Total assessed for non-criminal traffic violations	\$31,200.00



Police Station Building Committee

Since the 2006 annual report construction of the new Dennis Police Station continued on schedule and budget. Substantial completion was achieved in early October at which time the Dennis Police Department officially moved into its new home. A formal dedication was held on October 20th. The ceremony included music by the Wixon School band, an honor guard of Dennis Police, a cornerstone ceremony by the local chapter of Masons, food donated by the Cape Cod Tech Schools, several short speeches by local dignitaries, presentation of a plaque honoring a former dispatcher – Dawn Yoo, a ribbon cutting ceremony and closing remarks by Chief Michael Whalen. Tours of the new facility were conducted after the ceremony.

The project led by the Building Committee, Chief Whalen and Captain Monahan has been very successful. The Committee and the staff of the Department wish to thank the citizens of Dennis, the Board of Selectmen, the Finance Committee and many of the town employees and departments for their help and support. We would also like to recognize the hard work and dedication of the project architect Brian Humes of Jacunski–Humes Architects, the owner’s Project Manager Tony DiLuzio of the Maguire Group and Peter Spinelli and Warren Reid from M. Spinelli and Sons, the General Contractors.

The work remaining includes normal punchlist items and fine-tuning the various systems in the building.

Respectfully submitted,

Patrick Hayes-Chair
Peter Nyberg-Vice Chair
J. Clark Jamison
Herb Askildsen
Tom Martin
Craig Stevenson
Tom Grandy
Steve Boyson
Keith Lewis



Animal Control Officer

I hereby respectfully submit the Annual Report of the Animal Control Officer for the year 2007.

The role of Animal Control in the community is to protect the public from dangerous or diseased animals, and to protect animals from abuse and suffering caused by humans. One important task of this department is to educate pet owners on the need to properly confine, vaccinate, and spay or neuter their pets. Emphasis is placed on spaying and neutering cats as well as dogs, and putting identification on cats that are allowed to roam free. It is rare for a cat that wears identification to come into contact with Animal Control because concerned citizens can directly contact the owner from the tag on the cat's collar. Cars, coyotes and other causes resulted in serious injury to 3 cats, and the death of 26 cats this year. Of course, that is only the number handled by this department; countless others simply disappeared and never returned home. The average life span of an indoor / outdoor cat is 3 years; a cat that stays indoors can live happily for 18 years or more.

Reports of animal bites, injured dogs and cats, or possible neglect or cruelty remain a priority for Animal Control, as well as promptly responding to complaints regarding dogs barking, roaming free, and behaving aggressively. Animal Control is available to answer questions and offer solutions to many animal related problems. The Animal Control department offers free advice on ways to make indoor life a pleasure for both the cat and its owner in the hope of lowering the number of tragedies involving cats each year. This department offers guidance on obtaining low cost and free spays / neuter assistance to lower income pet owners. Owners with dogs that are exhibiting behavior problems can call for information on local trainers that offer behavior counseling and obedience training. This department would like to thank those people whose responsible pet ownership helps to keep their pets and community safe and happy, and we continue to offer some expertise to those who need a little help becoming a better pet owner and perhaps a better neighbor.

Respectfully submitted,

Cheryl Malone
Animal Control Officer



**Animal Control
Report of Activities**

	<u>TOTAL:</u>
Loose Dog Complaints:	277
Dogs Picked Up:	188
Barking Dogs:	64
Injured Dogs:.....	19
Deceased Dogs:	9
6 in house fires	
Administrative Hearings on Complaints:	2
Animal Bites:	22
19 dogs, 3 cats	
Quarantined:	20
18 dogs, 2 cats quarantined, (1 dog not located	
1 cat tested negative for rabies)	
Other Animals Picked Up:	69
32 cats, 2 rabbits, 2 ferrets, 2 rats, 1 raccoon, 2 peacocks,	
9 chickens, 16 ducklings, 1 bird, 1 tarantula, 1 alligator	
Other Animals Injured:	11
3 cats, 3 rabbits, 2 foxes, 1 duck, 2 songbirds	
Other Animals Deceased:	30
26 cats, 1 coyote, 1 mother duck & 2 ducklings	
Cruelty Complaints:	14
1 dog living inside car, 1 puppy was drowned,	
3 dogs in cold without shelter,	
5 dogs suffered from being in hot cars,	
2 domestic rats & 2 ferrets abandoned in dumpster	
Total Amount of Fines Paid:	\$1090.00
Total Leash Violations Issued:	90
51 Warning Citations	
18 Second Offenses	
5 Third Offenses	
16 Fourth Offenses	
Total Barking Violations Issued:	10
7 Warning Citations	
2 Second Offenses	
1 Third Offenses	
Total License Violations Issued:	96
44 Warning Citations	
20 Second Offenses	
21 Failure to Vaccinate Warning Citations	
8 Second Offenses	
1 Failure to Provide Adequate Shelter Warning Citation	
2 Second Offenses	



Fire Department

The Dennis Fire Department has continued to make improvements in our organizational effectiveness during 2007. Our employees have been involved in a number of projects during the year such as, radio and communications upgrades, increased advanced life support training, child car seat safety programs, apparatus maintenance, response policies for alarms or incidents and increased dive team training. In addition, our agencies' acquisition of two new fire boats has increased our rescue response on the Bay side and the Nantucket Sound side of Dennis during the year. Our personnel have also put many hours into the pumper specification process, designing our new fire rescue pumper, Engine 107, which was delivered in November 2007.

Our members are also very active in the community with health and safety initiatives and programs as well as providing free blood pressure screenings at both our stations.

This period has seen some serious building fires, however; through our members experience and training, the fires have been handled professionally, minimizing further damage and keeping injuries to a minimum.

Our fire department is very busy with providing advanced life support with our medical aid system. During 2007, our personnel have received great community support with their professionalism, caring, and compassion shown for our patients.

Our department responded to a total of 4,669 incidents in 2007, continuing to make Dennis Fire the fourth busiest agency of the fifteen Cape Cod communities. I would like to extend my sincere thanks to the personnel in the Dennis Fire Department who have worked hard during this period to help maintain and improve the quality of our organization.

I would also like to thank the other Town employees and Departments that we work with every day for their cooperation, our Towns Boards and Commissions, the public to which we serve and the support of the Dennis Board of Selectmen who represent our residents and business community.

Respectfully submitted,

Mark Dellner
Dennis Fire Chief



Dennis Fire / Rescue – 2007 Incident Statistics



Total Incidents – 2007	4669
Emergency Medical Services Responses	3213
Patients Assisted	2996
Patients transported to Hospitals	2438

Other Responses **1456**

Fires	135
Overpressure, Rupture, Explosion	3
Hazardous Condition – No Fire	244
Service Call	365
Good Intent Call	158
Automatic Fire Alarm Response	493
Other Incidents	58



Mutual Aid Given to Other Communities	70
Mutual Aid Received from Other Communities	66

Incidents by Districts

District 1 – West Dennis Area	911
District 2 – Dennisport Area	1675
District 3 – South Dennis Area	1381
District 4 – North and East Dennis Area	594
Route 6	19
Other	86



Fire Prevention

This past year saw the final implementation phase of the Carbon Monoxide and Night Club Sprinklers Laws. Existing night clubs with over 100 occupancy limits are in compliance. In addition night inspections were conducted during the summer season to assure life safety in all places of public assembly. All residents of the community are reminded to check their smoke and carbon monoxide detectors for proper operation.

The Fire Prevention Office conducted 1,503 various activities in its daily interaction with the community. Fires were investigated as to determine the cause and origin. Plans were reviewed, meetings attended, permits issued, reports reviewed, complaints investigated, and other safety related investigations were conducted. Safety inspections were conducted on all places of assembly and major businesses within the community. Much time again was spent working with the Dennis Building Inspector's Office. This was very successful in increasing public safety.

Public education was conducted at community functions and events. Ezra Baker School was visited by Fire Fighter's Moyer, Chicoine, and "Freddy the Fire Truck". Additional fire safety classes were also held at the Wixon Middle School and Ezra Baker School. Presentations were also made with the Dennis Public Library and at the Dennis- Harwich Lions Club fair.

I would like to thank the members of the Department and the Community for their assistance and corporation over the past year in helping make Dennis a Fire Safe community for its citizens and visitors.

Respectfully submitted,

Captain Robert Tucker



Building Department

As we look back on 2007 and look forward to 2008 the Building Department and its staff would like to thank the Board of Selectmen, the Town Administrators Office, as well as, the different municipal departments and the citizens of Dennis that we deal with on a day to day basis. Our office touches many areas within the community and without the cooperation and assistance of so many, our jobs would be even more difficult than they already are.

2008 brings with it several new regulatory initiatives:

- 780 CMR 7th Edition, a new building code for Single and Two-Family dwellings
- 780 CMR 7th Edition Base Code (for commercial structures)
- A new Town of Dennis Sign Code By-Law
- A new demolition delay by-law
- New Zoning By-Laws
- New regulatory requirements from the Commonwealth of Massachusetts such as 520 CMR which requires new permitting and enforcement for trenches and excavations

Our task for much of 2008 will involve educating ourselves, the public and its professionals in these areas. This time consuming and tedious process will take place as we continue to realize an already excessive workload in the areas of permitting and enforcement with a few dedicated and loyal staff members.

Currently our office consists of staffing levels that are below the staffing levels of the 1992 Dennis Building Department. Nevertheless, the individuals that staff our offices stand prepared as a team to engage in the tasks that the New Year brings with a positive and professional attitude. We look forward to the challenge and continue to focus on life safety issues and good customer service.

I would like to welcome LeeAnn Marcotte our new Historic District Office Assistant. Leeann's mannerism and her professionalism with the staff and public are a perfect fit to our team.

I would like to thank all of the Building Department staff for a job well done.

Sincerely,

Brian Florence
Building Commissioner

Building Department Activity Report

During the 2007 Calendar year, 4,318 permits/certificates were issued in the following categories:

<u>Type</u>	<u>Number</u>	<u>Estimated Cost of Construction</u>
<u>Residential</u>		
New Dwelling	56	\$17,420,000.00
New Dwelling Units		
Additions	183	\$9,146,252.00
Alterations	145	\$7,774,222.00
Repair/replace	583	\$5,901,400.00
Demolitions	26	\$459,620.00
Garages	10	\$1,043,000.00
Sheds (over 120sf)	9	\$233,800.00
Sheds (under 120sf)	64	\$130,752.00
Barns	1	\$1,000.00
Wood/coal stoves	13	\$0.00
Pools	7	\$184,500.00
Moving/relocations	0	\$0.00
<u>Publicly Owned and Commercial Permits</u>		
New commercial buildings	3	\$3,450,000.00
New Commercial Units	10	
Addition/alterations	49	\$8,674,005.00
New town owned buildings	0	\$0.00
Addition/alterations	3	\$11,538.00
<u>Other Permits & Certificates</u>		
Signs (New)	88	
Fences	13	
Certificates of Inspection:		
Places of Assembly	191	
Town Buildings	15	
App.fees/re-inspections/misc.	311	
Referrals/ZBA & Planning BD.	73	
<u>Fees Collected for the Above Permits</u>		
Building Permits		\$193,308.00
Signs		\$3,217.00
Certificates of Inspections:		
Places of Assembly		\$9,843.00
App. Fees/reinsp./misc.		\$12,848.00
Building Department Total		\$219,216.00



<u>Type</u>	<u>Number</u>	<u>Fees</u>
Plumbing & Gas Department		
<i>Submitted by Anthony Teixeira</i>		
Gas permits	793	\$34,650.00
Plumbing permits	761	\$59,029.00
Inspections	1081	
Electrical		
<i>Submitted by Richard Boudreau</i>		
Electrical permits	1023	\$49,266.00
Inspections	896	
OKHRHDC/South Dennis Historic District		
OKHRHDC:		
Applications	567	\$12,893.00
SDHDC:		
Applications	21	\$503.00
Total Fees All Departments		\$375,557.00
Inspections Performed:		
Building permits	1674	
Violations/Complaints	291	
Reinspections	92	
Cert. Of Inspection:		
Buildings	281	
Complaints Investigated:		
Open	39	
Closed	252	
Action Taken/Citations Issued:		
Building/Zoning Violations	97	
Sign Code Violations	78	
Miscellaneous	77	
Life Safety	8	
Old King's Highway	6	
South Dennis Historic District	11	
Court Actions	39	
Sign Citations	30	
Violations Sent	69	



Board of Health

The Board of Health conducts public hearings, monthly, on the second Thursday and a regularly scheduled workshop session on the fourth Thursday. The workshop is a public meeting at which various policies and regulations are discussed. Issues discussed this year include wastewater management. This issue will continue to be a topic in the coming year.

All meeting locations are posted and the public hearing meetings can be viewed on the Town's public access television channel. As in the past, the Board heard many requests from homeowners seeking variances from septic regulations. Many dealt with renovations to existing homes. Where the Board felt appropriate, it required installation of nitrate reduction systems and systems capable of providing ultraviolet treatment to the effluent, especially hearings concerning additions and remodeling of homes. Property owners should be aware that many renovation projects which increase habitable space, even if no additional bedroom is proposed, require Board of Health review. Regular maintenance of septic systems by pumping at least every 3-4 years is strongly recommended. Restaurant inspections were conducted as required without significant problems.

The Board also takes this opportunity to thank the Department Agents, Staff and the Town Administration for their efforts and support throughout the year.

Respectfully submitted,

DENNIS BOARD OF HEALTH

Paul J. Covell, Chairman

Thomas J. Perrino, Vice-Chairman

Diane T. Chamberlain, Clerk

Curt A. Livingston

Barbara Bird



Health Department

In May, and, again, in November, in cooperation with Barnstable County Department of Health and Environment, the U.S. Department of Agriculture, and Tufts University, and with volunteer assistance, we baited the entire Town of Dennis with raccoon rabies vaccine. This year, we continued our Sharps Collection Program for Dennis residents, which run in cooperation with the Barnstable County Cooperative Extension Service. We have available sharps containers in various sizes and will exchange them for full containers of sharps. Please call us for further details.

The two programs for food protection we established last year, continued again this year. In May, we provided training to food protection managers and persons in charge of food establishments on how to successfully pass an inspection. In July, we presented Certificates of Excellence in Food Protection to those establishments that scored the highest during our food inspections of the previous year.

Lastly, we provided Sun Safety training to our lifeguards and beach parking lot attendants. We will continue this training for the coming year and hope to expand it to include our DPW employees.

My thanks go to Noreen, Meggan, Maryellen, Jennifer, Kristen, and Stacy not only for their professionalism but for their enthusiasm and panache as well. The Town of Dennis is indeed fortunate to have such professional, dedicated employees. My thanks go to the Board of Health for their support and encouragement. Finally, my thanks go to my fellow town employees. It has been my pleasure working with you again this year.

HEALTH DEPARTMENT ACTIVITY – 2007

In-House Variance Applications	104
Rental Occupancy Permits	2379
Housing Inspections	371
Septic System Plan Review	359
Septic System Partial Inspections	377
Septic System Final Inspections	294
Certified Septic System Inspection Report Reviews	477
Soil Evaluation/Percolation Tests	245
Food Service Inspections	366
Swimming Pool/Spa Inspections	66
Complaints Investigated	155
21 E File Search Requests	10
Board of Health Hearings	173
Tanning Establishment Inspections	4
Massage Establishment Inspections	15
Children's Recreational Camp Inspections	2
Motel/Inn/Lodging House Inspections	47



Planning and Appeals Office

The Planning and Appeals office has once again been very busy during 2007. The department was very involved in a number of initiatives including support for the Planning Board, Board of Appeals, Zoning By-law Study Committee, the Affordable Housing Partnership and the Economic Development Committee. Working with these committees has led to a most intriguing year.

Accomplishments – The Planning Department is extremely active. Over the past year the department reviewed 30 applications for the Planning Board and 71 applications for the Board of Appeals. In addition, the department has worked with the Zoning By-law Study Committee and Economic Development Committee on a number of zoning initiatives. The highlights of the department's activities are reviewed below.

1. Affordable Housing

Affordable housing continues to be a major issue in the Town of Dennis. The Planning Board has reviewed two applications containing the creation of five new deed restricted affordable units. While the town is making progress towards the 10% requirements of Chapter 40B, the progress continues to be a slow march. The creation of new, market rate housing units and the conversion of seasonal housing to year round housing keep pushing the town backwards. Much in the concept of two steps forward and one step backward. The Zoning By-law Study Committee will be reviewing the Affordable Housing By-law over the coming months to determine whether changes are needed to this by-law, to make it more understandable and useable to both the town and property owners.

2. Dennisport Revitalization

Dennisport is progressing. Since the adoption of the by-law the village has seen significant reinvestment in existing structures. At the moment, there are also on-going discussions with four significant property owners over the future of their sites. The Planning Department continues to work with the Cape Cod Commission on the possible designation of the Dennisport Village Center as a Growth Incentive Zone.

3. West Dennis Rezoning

The West Dennis Rezoning is the first phase of promoting reinvestment opportunities in West Dennis. The re-zoning has changed land uses within the village to provide protections in West Dennis. Protections that ensure that development in the district is compatible from site to site. The Planning Department will work with the Road Safety Task Force to promote improved pedestrian accessibility within the village and between the village and outlying areas. The Planning Department will also work with the Cape Cod Commission on promoting this area as a Growth Incentive Zone.



4. **Formula Based Business Controls**

The Formula Based Business regulation establishes criteria for chain businesses to meet in order to be permitted in various sections of Dennis. The criteria seek to protect the village character still found in most parts of Dennis. The regulation does not prohibit chain businesses in any section of town; it simply requires that these chains adapt their business model to the town's feeling of community character.

5. **Wind Energy Facilities**

The Wind Energy Facilities zoning by-law restricts these facilities to the Dennis Industrial Zoning District. Prior to this change, wind energy facilities were virtually unrestricted under the Zoning By-law. The by-law protects much of the town, while ensuring that there are opportunities for the community to benefit from capturing this renewable energy resource.

6. **Hotel Resort District Planning**

The Dennis Economic Development Committee has been working for the past several months on a concept to create a new zoning district that would be known as the Hotel Resort District. The initial concept is that there are three areas along the southern coast of the town that was developed as resort type areas. Due to the historic development patterns that took place prior to the adoption of zoning for these areas, subsequent zoning that did not take into account the existing land use patterns, and changes in the tourist trade, these areas have not been able to keep up with the needs of modern travelers. As such, the tourist trade for the town has been decreasing and the businesses that service this trade have been sorely hurt. As the seasonal tourist trade is recognized as an important asset to the town, the Economic Development Committee is studying possible zoning changes to allow the resurgence of the tourist economy.

7. **Zoning By-law Revisions**

The Zoning By-law Study Committee continues to work its way through the Dennis Zoning By-law. A major, time consuming, task is the revision of the definition section of the Zoning By-law. The Committee continues to work on this, while also addressing other pressing issues that come along – such as the wind facilities, formula business and accessory structure changes that were presented at the most recent town meeting. Other revisions are also in the works to try to make the by-law more users friendly. These changes may include a complete revamping of the structure of the by-law to place all of the regulations relevant to a particular district into one location.

8. **Dennis Sign Code**

Over the past two years the Dennis Board of Appeals has worked diligently to revise the Dennis Sign Code. The code was brought to the May Town



Meeting and overwhelmingly supported. The code provides a better basis for the Building Commissioner to make determinations, adding many new definitions, providing illustrations of signs to reduce confusion, and increasing the number of classification of signs to ensure that many of the signs being proposed for the town are properly addressed. As with any by-law, the Sign Code will always be a work in progress, it had been 20 years since the last revision of the Sign Code, the current code represents significant effort on the part of town staff and the Board of Appeals, however, it is likely that we will need to tinker with the code as new issues arise that we did not anticipate in the drafting of the new code.

9. Staff and Board Member Training

The Dennis Town Planner is a Certified Planner through the American Institute of Certified Planners. The certification process involves testing and continuing education. The continuing professional education will require the planner to obtain 16 contact hours of ongoing training each year. The training will involve staying abreast of new concepts in planning as well as staying abreast of changes in land use law and court decisions. This training takes place at larger seminars held in various locations around Massachusetts. In addition, the ever changing regulatory world requires that board members attend educational seminars aimed at ensuring that board members are aware of changes affecting their decision making. These training opportunities are offered generally on a regional basis.

I would also like to thank my assistant, Ms. Lynn Craig, whom without it would be very difficult to meet the demands set for this department.

Respectfully submitted,

Daniel J. Fortier, AICP



Planning Board

The Town of Dennis Planning Board had another very busy year in 2007. During the past year we have continued to see the fruits of our past zoning efforts spring forward. During the past year several projects have neared completion initiated under the Dennis Affordable Housing Zoning Amendments. Most notably are the four new for-sale housing units on Baxter Street and the new 12 unit single family development on Center Street.

There were several major zoning changes that went to town meeting including West Dennis Rezoning, a new Wind Energy Facility Zoning By-law and one regulating the location of Formula Based Businesses. Together these zoning changes will help the town preserve the past while moving forward into the future.

During 2007, the Planning Board reviewed 30 applications, the majority of these were for Approval Not Required Plans, and however we did approve two definitive subdivision plans. While it was a slow year for new commercial development, the board did approve a new bank on Market Place and to close the year the Planning Board approved a new doctor's office which will be located on Route 6A in Dennis Village. In addition the Planning board did have two affordable housing projects under review this year which will result in the creation of 5 deeds restricted housing units.

The Planning Board would like to thank Town Planner Daniel Fortier and the Planning and Appeals Office Assistant, Lynn Craig, for all their efforts on behalf of the Board.

Respectfully Submitted,

Willette R. Murray, Chair
Doria DiManno, Vice-Chair
Thomas P. O'Connor, Clerk
Jeffrey Eldredge
Lou Malzone
Bob Mezzadri
Judy DeMarco



Zoning Board of Appeals

The Board of Appeals is made up of five regular members and eight alternates appointed by the Board of Selectmen. The Board of Appeals acts as both the Zoning and Sign Code Board of Appeals. Calendar year 2007 has been an exceptional year for the Board of Appeals in addition to the permits reviewed the committee completed the rewrite of the Dennis Sign Code.

Calendar Year 2007 included review of 71 applications. These applications included 59 Special Permit Requests 2 Variance Requests, and 5 Appeals of Building Commissioner Decisions and 2 sign code applications.

The Board of Appeals recognizes the valuable aid and cooperation of the Town Planner, Dan Fortier, and the Building Commissioner, Mr. Brian Florence, in the performance of our duties. The Board is also grateful to our staff assistant, Ms. Lynn Craig, for her capable support of the Board's administrative work during the year.

Respectfully submitted,

Herbert Goldberg, Chairman
Peter Checkoway
Richard Zinner
Peter Aspesi
Ernie Olivera

Alternates:
Greg Stone
John J. Phillips
Linda Slowe
Paul Corcoran



Zoning By-law Study Committee

The Zoning By-law Study Committee had a very productive year in 2007. The Zoning By-law Study Committee accomplishments included:

- The October 2007 Town Meeting adopted specific zoning provisions related to Wind Energy Facilities. The zoning by-law restricts these facilities to the Dennis Industrial Zoning District. Prior to this change, wind energy facilities were virtually unrestricted under the Zoning By-law. The by-law protects much of the town, while ensuring that there are opportunities for the community to benefit from capturing this renewable energy resource.
- In the October Town Meeting the town also adopted changes to how the town approaches accessory structures. The by-law change now provides all properties with the opportunity to have at least a single shed of up to 120 square feet. This change will make things easier for many property owners who, under the previous wording related to accessory structures were not allowed a simple small storage shed.
- In October 2007 the Town Meeting endorsed the control of Formula Based Businesses. The Formula Based Business regulation establishes criteria for chain businesses to meet in order to be permitted in various sections of Dennis. The criteria seek to protect the village character still found in most parts of Dennis. The regulation does not prohibit chain businesses in any section of town; it simply requires that these chains adapt their business model to the town's feeling of community character. This by-law was worked on by both the Dennis Economic Development Committee and the Zoning By-law Study Committee in recognition that valid regulations of business would be beneficial to all interests, including that of the regulated businesses.
- Continues to work with the Affordable Housing Partnership on reviewing proposed changes to Section 4.9 the Affordable Housing Section of the Dennis Zoning By-law.
- Is working with the Building Department and the Town Planner to revise portions of Section 2.4.1.2 to clarify the review requirements for demolition or relocation of non-conforming structures that are replaced with structures that comply with all setback and lot coverage requirements.
- Continuing its efforts to revise the Dennis Zoning By-law Definitions.

The Zoning By-law Study Committee would like to thank Town Planner Daniel Fortier and the Planning and Appeals Office Assistant, Lynn Craig, for all their efforts on behalf of the Committee.

Respectfully submitted,

Willette R. Murray, Chair
Charles Chamberlain
Thomas O'Connor

Henry Kelley
Michael Hunter



Dennisport Revitalization Committee

The Dennisport Revitalization Committee has been fully engaged in bringing components of our revitalization initiatives to fruition. Early in the year, we focused on advancing the viability of walking / biking routes and paths and the connectivity and accessibility issues associated with them, including reaching out to concerned parties in the Town of Harwich and surveying Dennisport business owners. We held a community forum to report on several key Dennisport-related issues, such as progress on the Seaview Playland project, the proposed South to the Sea bike path extension from the Cape Cod Rail Trail, as well as private sector investment activities.

Wastewater issues began to appear as a critical planning element for the revitalization of Dennisport. This development, when coupled with the interdependencies and intricacies of our other revitalization efforts, led us to pursue creative alternative approaches to generating and implementing integrated solutions.

Towards this objective, we have begun to assemble resources to host a Dennisport Design Charrette. It is our hope that such an event can be “a holistic, collaborative planning process that harnesses the talents and energies of all interested parties”¹ and will create and support a cohesive vision for Dennisport and its surrounds and a feasible, actionable revitalization plan. The charrette model can allow those people affected by such a plan and those people responsible for building and maintaining its design features *to participate directly and collaboratively in the creation of the plan and a revitalized Dennisport*. The ultimate goal is to provide an inclusive community-building event which can bridge the gap between residents, business owners and the Town and the environment that we share. The Dennisport Revitalization Committee has, to date, secured funding of \$25,000 toward the production of this design charrette through the Cape Cod Commission under Barnstable County’s Local Comprehensive Plan Implementation Grant.

Respectfully submitted,

Henry Bowen, Co-chair
Thomas E. Huettner, Co-chair
Carlyn Carey
Alex Price Kennedy
Leonard Phelan

¹ Lennertz, Bill and Aarin Lutzenhiser. *The Charrette Handbook: The Essential Guide for Accelerated, Collaborative Community Planning*. Chicago: American Planning Association, 2006.



Economic Development Committee

The Economic Development Committee had another tremendous year in 2007. The following provides key highlights of these efforts:

Dennisport Revitalization

Dennisport is progressing. Since the adoption of the by-law the village has seen significant reinvestment in existing structures. At the moment, there are also on-going discussions with four significant property owners over the future of their sites. The Committee continues to work with the Cape Cod Commission on the possible designation of the Dennisport Village Center as a Growth Incentive Zone. Such a designation would give the area regional identification as an important investment area. The designation would also reduce some of the regional review issues for the village.

West Dennis Rezoning

The West Dennis Rezoning is the first phase of promoting reinvestment opportunities in West Dennis. The re-zoning has changed land uses within the village to provide protections in West Dennis. These protections will ensure that development in the district is compatible from site to site. The Committee will work with the Road Safety Task Force to promote improved pedestrian accessibility within the village and between the village and outlying areas. The Committee will also work with the Cape Cod Commission on promoting this area as a Growth Incentive Zone.

Hotel Resort District Planning

The Dennis Economic Development Committee has been working for the past several months on a concept to create a new zoning district that would be known as the Hotel Resort District. The initial concept is that there are three areas along the southern coast of the town that was developed as resort type areas. Due to the historic development patterns that took place prior to the adoption of zoning for these areas, subsequent zoning that did not take into account the existing land use patterns, and changes in the tourist trade, these areas have not been able to keep up with the needs of modern travelers. As such, the tourist trade for the town has been decreasing and the businesses that service this trade have been sorely hurt. As the seasonal tourist trade is recognized as an important asset to the town, the Economic Development Committee is studying possible zoning changes to allow the resurgence of the tourist economy.

The EDC would also thank Town Planner Daniel Fortier for his assistance to the Committee and the rest of the Planning Office staff as well.

Respectfully submitted,

Lester J. Murphy, Jr.	Charles Chamberlain	Robert David
Peter Panagore	Greg Stone	Judy Demarco
Elaine Vakalopolous	Henry Bowen	Paula Bacon



Cape Cod Joint Transportation Committee

The Cape Cod Joint Transportation Committee (CCJTC) is the regional transportation planning advisory group to the Cape Cod Metropolitan Planning Organization (CCMPO). Each of the 15 towns within Barnstable County is represented on the CCJTC. The group's primary responsibility is to prioritize transportation projects that will use State and Federal funds dedicated to Cape Cod. The Cape Cod Transportation Improvement Program (CCTIP) 5 Year Plan is the document voted by the CCMPO that outlines the prioritization and dedication of those funds.

The CCMPO membership consists of representatives from the Cape Cod Commission, the Massachusetts Highway Department (MassHighway), the Cape Cod Regional Transit Authority, the Commonwealth of the Massachusetts Executive Office of Transportation, the Barnstable County Commissioners, and the Barnstable Town Council. It also includes a representative from three "sub-regions" of Cape Cod. In November, Dennis Selectman Jane Otis completed her two year appointment as the representative of the midcape sub-region. The task of representing the Towns of Brewster, Chatham, Dennis, Harwich and Yarmouth now passes to Harwich Selectman Lawrence P. Cole.

The CCJTC holds public meetings on the first Friday of every month. These meetings provide an opportunity for open discussion and participation by local officials and citizenry in the planning of transportation projects and the development of the CCTIP. Dates and times of these meetings are available through the Cape Cod Commission.

The distribution of State and Federal funding requires intense scrutiny and lengthy project reviews by MassHighway. It takes years for a local project to successfully move from concept to design and eventually construction. Past Dennis projects that have been funded by this process include the Reconstruction of Setucket Road, the Installation of Stormwater Pollution Mitigation on Swan Pond River and the Reconstruction of Swan River Road, scheduled for construction startup in the Spring of 2008.

Projects currently on the CCTIP include: Intersection Improvements to the Rte 28 and Rte 134 Intersection Improvements; the westerly extension of the Cape Cod Rail Trail; the replacement of the Upper County Road Bridge over Swan Pond River; safety improvements along Rte 134 from the Rte 28 to Upper County Road; and safety improvements to the Great Western Road & South Gage's Way intersection. Of these projects, the Rte 28 & Rte 134 Intersection Improvement is advancing quickly through the process and is currently scheduled for construction in 2009. This project has advanced quickly because all design work is being funded by the owner of the Dunkin Donuts being constructed on the southwest corner of the intersection.

Respectfully submitted,
Joseph A. Rodricks, P.E.
Dennis Representative, CCJTC



Cape Light Compact

The Cape Light Compact formed in 1997, is organized through a formal intergovernmental agreement signed by all 21 member towns and Barnstable and Dukes counties. The purpose of the Compact is to advance the interests of consumers in a competitive electric supply market, including the promotion of energy efficiency. Each participating municipality has a representative on the Compact Governing Board, which sets policy and works with staff offering technical and legal support to advance the Compact programs. The Compact Governing Board meets the second Wednesday of each month at 2PM, Barnstable Superior Courthouse.

POWER SUPPLY

In 2007, the Compact provided electricity to consumers in accordance with a competitive supply contract negotiated with ConEdison Solutions. Currently, prices are approximately 14% to 15% lower than they were in the beginning of 2006. The Compact continues to work towards stable pricing, for the 13,556 accounts in the Town of Dennis, in an environment of extreme price volatility.

ENERGY EFFICIENCY

From January to October 2007, rebates and other efficiency incentive programs provided to the town by the Compact totaled approximately \$190,457 and brought savings of \$141,020 to 571 participants. A total of 700,100 kilowatt-hours of energy savings was accomplished by residential, commercial and municipal customers from energy efficiency measures installed during this 10 month period.

From 2003 through October 2007, programs for Dennis included:

- 3486 participants in our energy efficiency programs with a total savings of \$1,079,150
- \$1,279,790 paid by the Cape Light Compact in rebates and incentives
- 262 low-income participants
- 123 ENERGY STAR® qualified new homes certified
- Energy efficiency improvements for the town include: Cape Cod Regional Technical High School, Wixon Middle School, Dennis-Yarmouth High School, and Ezra Baker Elementary School.
- Design assistance with the new Police Station and major energy-saving upgrades to several wells in the Water Department with additional upgrades planned. The Dennis Libraries received financial incentives for energy efficient projects and all five were given Home Energy Detective kits to loan to library patrons interested in understanding and reducing their electricity usage.



- LED Traffic Signal Retrofit Project which reduced electricity consumption 80%

Other Cape Light Compact efforts include:

- The town received a \$75,000 incentive from the Compact for the implementation of an innovative energy saving day lighting design in the Dennis Public Library.
- The Compact installed solar panel at the Wixon Middle School has generated a total of 2,737 kWh over the past year and CO2 avoided amounted to 4,724 lbs!





Alternative Energy Advisory Committee

This committee was appointed by the Board of Selectmen in April, 2007, initially consisting of three members: Jed Waddell, Alden C. Winchell, and Merton Ingham. An informal meeting was held in May during a break at a Clean Energy Workshop at Cape Cod Community College, at which Jed Waddell was designated the committee chairman.

Several members of the committee (now including James Demetras and Raymond Hall) attended a meeting with Dennis department heads to review town energy conservation programs in July. Jed Waddell attempted to set up the committee's official meeting schedule to begin in late August or early September, but for some unknown reason this was never achieved.

In mid September, Jed Waddell resigned from the committee due to his plans to move from Dennis to Worcester, MA. Alden Winchell also resigned because of changes in his work schedule, leaving him unavailable to attend meetings.

Merton Ingham assumed the role of Acting Chairman in late September and established a regular public meeting schedule of the committee to be the first Tuesday of each month, at 7:00pm, in the upstairs small meeting room in the northwest corner of Town Hall.

The first official, public meeting was held on October 2, 2007 and was attended by Ingham, Demetras, and Hall. The main business of the meeting was a discussion of the charge and foci of the committee. The main focus identified was to be an investigation of the possibilities of establishing solar (photo-voltaic) panels and wind turbines on town buildings and property around the police station. At the Board of Selectmen meeting which occurred that same evening, Karen Larkowski was accepted into committee membership.

The regular meeting on November 6, 2007 was adjourned without action at 7:30 by the acting chairman, because no other members attended, due to schedule conflicts.

The regular meeting on December 4, 2007 was attended by Ingham and Larkowski, and further discussions were held attempting to develop some plans for action. Larkowski expressed a great deal of interest in working with the committee formed for planning the new town hall building, in order to make it as "green" and energy efficient as possible. Ingham expressed interest in working with town departments and historical committees to develop a document to advise homeowners how to proceed when wishing to install solar panels or short, vertical-axis turbines on their properties.

Respectfully submitted,

Merton Ingham, Acting Chairman
Karen Larkowski

James Demetras
Raymond Hall



Road Safety Task Force

The regularly scheduled meetings are held the 3rd Thursday of each month, as posted at Town Hall, at 6:00 pm and are held at the DPW building.

The Road Safety Task Force is an advisory committee comprised of Dennis citizens charged by the Selectmen with investigating vehicular and pedestrian safety on town roads. The committee makes recommendations to the Selectmen for possible infrastructure improvements, personnel needs, or operational components as crosswalks, traffic lights/signs, speed zones, etc. that enhance the safety of motorists and pedestrians. The committee was restructured early in the year to consist of 5 members and two staff liaisons (Engineering Dept. and Police representative).

During the year the committee continued its assessment of sidewalk conditions. From the recommendation of the committee the sidewalk along Rte. 134 around the Wixon Middle School was planned and completed by the Town's DPW. We will continue to focus on a sidewalk master plan for presentation to the Selectmen. The plan will prioritize the need for new sidewalks as well as the repair of existing ones.

The primary goal is to identify and correct safety issues on our roads. To that end we reviewed and held a successful public meeting in the Dennisport village, helped to correct a safety/pedestrian issue at the intersection of the Harwich Jr. Theater, helped in the resolution of the Depot St. reconstruction with the Town of Harwich, and worked with the neighbors on Center St. to help reduce truck traffic cutting through the neighborhood. The committee was pleased to hear a recent report from the Police Department that the number of reported accidents over the past year had shown a significant reduction. The committee is always open to hearing the problems of citizens and encourages their participation and feedback.

Respectfully submitted,

Henry Bowen, Chairman
Dorria DiManno, Vice-Chair
Tom Huettnner
Alden Winchell
Dot Murray



Department of Public Works

The Department of Public Works (DPW) is a team of skilled men and women that respond to all weather emergencies as required including but not limited to snow, ice, rain and wind events. Some of the major functions of the DPW include the following; operation of the Transfer Station, maintenance of the roads, beaches, cemeteries, parks, municipal grounds, vehicles and equipment. The DPW also provides support for other Town Departments and civic organizations.

The greatest challenge facing the DPW is continuing to provide quality services to an ever expanding user base. The number of properties the Town has acquired, improved or expanded continues to increase. The four most recent examples include Seaview Park and Beach, Dennis Public Library, Bass River Park and the new Police Station. All of these additional assets along with the aging infrastructure, such as roads, sidewalks, drainage, guard rails, retaining walls and vegetation maintenance require additional resources to repair and care for as requested and expected by the citizenry of Dennis. Deferring maintenance and repairs will result in higher replacement cost versus routine maintenance at a lower cost.

The second greatest challenge facing the DPW is the significant decrease in purchasing power. The cost of supplies and materials has increased from 30% to 50% from fiscal year 2005 to fiscal year 2007. The budgets for these items have been reduced, level funded or increased marginally.

Another challenge facing the DPW is providing services, especially to beach users, during the shoulder seasons of pre-Memorial Day and post Labor Day. The DPW relies heavily on a seasonal workforce that is difficult to recruit and retain. Many of the seasonal employees are college students which makes them difficult to hire early in the season and unavailable after Labor Day.

The winter season 2006 – 2007 was unseasonably warm and produced less snow than winters past. The first sanding event took place on January 22, 2007. The one and only plowing event occurred on February 26, 2007 with an accumulation of 4 inches. Although it was a mild winter, black ice and snow squalls required the crews to sand and treat the roads 20 times throughout the season. This resulted in expending 47% of the Snow and Ice and turning back \$71,556 back to the general fund. The mild winter also allowed the DPW accomplish some additional projects.

Special projects over the past year include: The design, preparation and pavement of the sidewalk on Route 134 from Old Chatham Road north to Brassie Road was successfully completed. Many walkers and cyclists enjoy this functional and aesthetically pleasing pedestrian way in front of the Nathaniel Wixon Middle School. Significant preparation and finish work was completed at Johnny Kelly Park including vegetation pruning, removal of dead trees and stumps, grading of



paths, realigning the Johnny Kelly Memorial, planting and mulching of beds. Crowe's Pasture road network was improved allowing for more convenient access to this wonderful resource. Flail mowing, pruning of brush and trees, removal of stumps and logs, hauling, installing and grading of more than 2,250 tons of fill and T-Base (mostly reclaimed spoils from Bob Crowell Road project) were some of the tasks completed as part of this major project. Prior to this project emergency vehicles and visitors had significant difficulty accessing this site.

The Highway and Grounds divisions support the Secondary Roads Improvement Program and the Chapter 90 State Aid Projects by performing preparatory work such as pruning roadside vegetation, cutting back shoulders, adjusting structures, asphalt joint cutting, sweeping and any other supplemental work. Also upon completion of the paving, these locations are loamed and seeded and pavement line painting was scheduled. This work occurred on 46 roadways throughout the town as listed in the Engineering Department's report.

Drainage systems were installed or repaired at Fieldstone Drive, Old Bass River Road, Delano Lane at Perkins Way Plashes Drive, Deerfield Road, Morning Glory Drive, Ezra Baker School, Thatcher Drive, Old Wharf Road and Pine Street.

Prior to the beach season we conducted beach replenishment, including hauling and spreading sand at West Dennis, Chapin Beach, and Corporation Beaches. The seaweed bins at Corporation, Cold Storage, Mayflower, West Dennis and Glendon beaches were refurbished. During the busy summer season trash was removed from all beaches and landings two to five times daily. Railings were removed and replaced at Sea Street beach in Dennisport. A signature fence that was being vandalized weekly was removed from the Glendon Beach parking lot and replaced with a retaining wall. Beach grass was planted at Glendon Beach as well. Seaweed was removed by mechanical surf rake and transported to the Transfer Station and incorporated into compost.

Routine maintenance was performed over the remainder of the year on the public and private roads open to the public. During the year activities included tree trimming, brush cutting, mowing, roadside cleanup, pothole patching, asphalt repair, street sweeping, fabrication and installation of street signs, catch basin cleaning and grading dirt roads.

The DPW assisted the Department of Natural Resources with the annual maintenance and mowing of the Crowe's Pasture biodiversity area, community gardens, blueberry patch, Whitfield-Johnson property and various other locations.

CEMETERIES

The Department of Public Works manages and maintains fourteen cemeteries within the five villages of Dennis. Five cemeteries remain active and demand regular attention, including Oak Ridge, Dennis Village, South Dennis Congregational Church, Swan Lake Annex, and West Dennis. Approximately 80 acres of property are designated for cemetery use and 43 acres are currently developed and maintained. We are responsible for the mowing and trimming of



these grounds, and in addition to these duties over 200 monuments were straightened and reset, brush was cleared, and many of the trees were pruned. At South Dennis Cemetery many broken and fractured monuments were repaired, re-pinned and reset. The entrance gate has been removed for repair. This has been funded by the Community Preservation Fund. Unfortunately 5 trees in Dennis Village Cemetery needed to be removed due to insect damage and rot. Two English oaks (*Quercus robur*) were estimated to be greater than 250 years old.

The Cemetery Advisory Committee, led by Chairman Bruce Hill, met monthly to serve the community as a forum for public input and education. An open house was conducted at West Dennis Cemetery during May and was well attended. A tour of the cemetery was given, veterans' graves were decorated with U.S. flags by the Boy Scouts, Troop 80 of Dennis and Caretakers of Veterans' Graves demonstrations for cleaning memorials were performed. Nancy Thacher Reid and Burton Derick offered historical perspectives. Sincere gratitude is extended to the Cemetery Advisory Committee for their efforts throughout the year and to everyone that contributed their time and energy to make this a successful event.

There were sixty-eight interments at the five active cemeteries, and sixty grave spaces sold in Oak Ridge Cemetery. Currently Oak Ridge Cemetery has grave spaces available.

Any inquiry regarding the cemeteries will be answered by calling the DPW office at 508-760-6220.

SOLID WASTE and RECYCLING

The Transfer Station and Recycling Facility processed more than 16,000 tons of material. Approximately 11,000 tons of solid waste was transported to SEMASS Waste to Energy Facility in Rochester, Mass. where it is burned to generate electricity. Approximately 1,400 tons of construction and demolition materials were hauled to the Town of Bourne's Integrated Solid Waste Facility. More than 4,000 tons of cardboard, paper, plastic, televisions, computers, mattresses, glass, metals, seaweed, brush, leaves and grass clippings materials were diverted from the waste stream and recycled. Revenues generated from recycling amounted to \$96,000.

The Mary Hood Hagler Reusable Goods Building offers an alternative to disposal and is staffed by citizen volunteers managed by the Recycling Commission. If you have items that still have usefulness please stop by and ask if they can be accepted. The Department is grateful for all of the volunteers that make this program work.

All books that are dropped off are first made available to citizens frequenting the Swap Shop at the Mary Hagler Building. Books that are not reused after a period of time are set aside along with books that contain dated material such as textbooks and encyclopedias for the non-profit organization Hands Across the Water. This organization recycles all books it receives by providing books for



literacy and educational promotion in the United States and the international community.

The DPW and the Recycling Commission sponsor a logo contest, alternating between the Wixon Middle School and the Ezra H. Baker School every year for a new design for the Transfer Station stickers. This year it was the Ezra H. Baker's chance to participate. First place winner's artwork is the initial pass design and second place artwork is the secondary pass design. The purpose is to encourage awareness and participation of recycling in our younger generation. Congratulations to all the participants of the 2007 logo contest, especially to First Place winner, Kyra Lynch, and Second Place winner, John Chilinski. Honorable Mentions were awarded to Madison Wallace, Makayla Stewart, Seana Aiolupotea and Kahla Jusell. There was a good effort by all participants.

Thank you for your continued efforts in recycling, not only is recycling good for the environment, recycling generates much needed revenue. If you have any questions regarding solid waste or recycling please call (508)-760-6230.

In closing, I wish to express my gratitude to the citizens of Dennis for your continued support throughout the year. Special thanks to the Police and Fire Departments for providing training, assistance and a safe work zone to our crews. I also appreciate all the support we receive from Bob Canevazzi, Sandy Fife, Board of Selectmen, Town Hall, Steve Estey and all of the Municipal Buildings crew, and all other Departments we receive assistance from. I wish to extend many thanks to David Larkowski and the Dennis Water District for all their help throughout the year and especially during the winter months.

Most importantly I would like to thank the talented and skilled Public Works team. We are fortunate to have recruited Hull as a Heavy Equipment Operator and Henry Lombard as a Laborer. The Public Works staff is creative and evaluates service delivery, offer recommendations and implements efficiencies whenever possible. The Town is very fortunate to have a skilled and talented Public Works team that is committed to providing quality services.

Respectfully submitted,

David S. Johansen
Superintendent of Public Works





Engineering Department

The Dennis Engineering Department provides technical expertise to various Town committees and departments in the maintenance and replacement of the Town's various infrastructure components. In addition to managing the town's road and drainage reconstruction projects, Engineering staff also reviews plans and oversees construction of new subdivision roads and commercial site developments, administers road opening and utility construction permits, maintains all town maps, assigns house numbers and monitors traffic safety issues.

Although town funds for the Secondary Roads Resurfacing Program were reduced this year, roads that were resurfaced with bituminous asphalt included: Paul Street, Peter Road, Joy Lane, and Dr. Lords Road North in Dennis Village; Clipper Lane, Clipper Lane West, Clipper Lane Extension, and Indian Trail in Dennisport; Old Town Lane in East Dennis; Lake Drive, Highland Street and a portion of Bay Ridge Road in South Dennis; and Brooksweld Lane and a portion of Sunset Lane in West Dennis

Roads that were chip sealed under the program included:: Forest Pines Drive, Purdue Drive, Briarfield Road, Prince Way, Bradford Road, Sea Meadow Drive, Hillside Drive, Highcrest Avenue, Heritage Place, Highhead Road, Old Salt Lane, Clearview Drive, King's Row Drive, and Settlers Lane in East Dennis; Scarsdale Road in Dennis Village; a portion of Center Street in South Dennis; and Kelley's Pond Road, North Road, Uncle Barneys Road, Old Field Road, Doric Avenue, Sea Gull Lane, Fisk Street, Shore Road, Santucket Road, and a portion of Pond Street in West Dennis.

Projects funded through Chapter 90 State Aid during the past year included the resurfacing of portions of Old Bass River Road, Setucket Road, Lower County Road, Old Wharf Road and Mayfair Road with a 20% rubber chip and the asphalt resurfacing of Main Street from Rte 28 to Center Street. Staff also designed, publicly bid and managed the reconstruction of a portion of Main Street from Coachhouse Lane to Rte 134 and the construction of an 8 ft wide bi-walk along Rte 134 from Old Chatham Road to Setucket Road. Both projects will be completed in the spring of 2008.

Other projects completed during the year included the installation of drainage on Lombardi Heights Road and Hiram Pond Road. Funding for this work was performed under the "Temporary Repair of Private Roads" By-law and all costs were assessed to the abutters. Staff also prepared bid documents and oversaw: improvements to the Life Course at Johnny Kelly Park; drainage installations on Center Street near Edwards Avenue, 31 Overlook Place, 22 Crown Grant Drive, 55 Farm Lane, 61 Mild Bay Circle, 10 Cynthia Lane, Pleasant Street at Cold Storage Road. and Shad Hole Road at Naushon Road; and installation of storm water pollution mitigation systems at Follin's



Pond Landing and Shore Road. The work performed on Follin's Pond Landing and Shore Road was funded under a grant received from Massachusetts Coastal Zone Management Office to improve water quality in the Bass River.

During 2007, all permits were obtained for the proposed culvert replacement for Bridge Street. The project, which also includes the reconstruction of the road and installation of a sidewalk, has been awarded to Lawrence-Lynch Corporation and construction is scheduled to begin in January, 2008.

In cooperation with the Towns of Barnstable and Yarmouth, the feasibility study phase of the westerly extension of the Cape Cod Rail Trail was completed and the project now moves into the design phase which is funded by the Cape Cod Transportation Improvement Program.

On September 25th, MassHighway opened bids for the proposed reconstruction of Swan River Road and a portion of Lower County Road. It is anticipated that construction will begin in the spring of 2008. We look forward to the successful completion of this long overdue project.

Respectfully submitted,

Joseph A. Rodricks, P.E.
Dennis Town Engineer





Municipal Building Department

The Municipal Building Department continues to make many improvements to its buildings. New sidewall shingles and trim were installed at the Mary Hood Hagler Building. A new kitchen floor was installed at the Pines Restaurant and the interior walls were painted. New trim and gutters and outside lights are installed at the VIC Hall. New trim and gutters were installed at Fire Station #2. We also made improvements to the communication room at Town Hall.

At Cold Storage Beach we rebuilt the inside of the Bath House and installed all new fixtures. We built a new storage area for the lifeguards at Mayflower Beach. We also continue to help support the Harbor Master with the annual removal and installation of floats at both Sesuit Harbor and Bass River. We also repaired all floats from both Sesuit Harbor and Bass River.

I would like to thank the Board of Selectmen; Town Administrator Bob Canevazzi; DPW Superintendent David Johansen; Building Commissioner Brian Florence; Harbor Master Terry Clem; and Beach and Recreation Director Dustin Pineau, and Harry Allen for all their support and help throughout the year. I would also like to thank my entire staff for their continuing support and help throughout the year.

Respectfully submitted,

Stephen T. Estey
Municipal Building Foreman



Cemetery Advisory Committee

This year the Cemetery Advisory Committee (CAC) continued their efforts which were begun last year with Community Preservation Act funds to enhance and improve the West Dennis Cemetery, South Dennis Congregational Church Cemetery, and Dennis Village Cemetery. A new roof was installed on the Dennis Village Cemetery receiving tomb. Committee members surveyed the cemeteries for gravestones in need of repair. Bids were awarded for headstone repairs and for entrance gate fabrication at the South Dennis Congregational Church Cemetery. Those repairs will be completed in the spring of 2008.

To showcase the recent repairs made in the West Dennis Cemetery the CAC held an open house on May 26th. In addition to observing the repaired stones residents and guests had the opportunity to learn gravestone cleaning techniques, take an historical walking tour led by Nancy Thacher Reid, and volunteer to help preserve the town cemeteries. Plans are underway to host the 2008 open house at the Ancient Cemetery behind Dennis Town Hall.

The Committee invited funeral home directors to enlighten them on procedures to deal with indigent deceased residents. As a result the CAC made a recommendation to the Board of Selectmen for future requests regarding the waiving of fees. Also, the Committee has met with some Boy Scouts about a service project in the Ancient Cemetery which will include cleaning the headstones and general maintenance.

Crew Chief Jeff Atterstrom and his workers straightened many headstones, mowed, trimmed and pruned the vegetation to beautify the town cemeteries.

The CAC thanks DPW administrators David Johansen and Greg Rounseville as well as office assistants Mary Keener and Michelle Sands for their dedication and cooperation. Their efforts on behalf of our cemeteries are appreciated.

Meeting dates are posted at the Dennis Town hall and are normally held the last Monday of the month at 7:00 P.M. at the Department of Public Works building.

Respectfully submitted,

Bruce W. Hill, Chair
Diane Rochelle, Vice-Chair
Priscilla H. Husband
Seth H. Crowell
Carl Copp



Recycling Commission

The Mary Hood Hagler Memorial Building, also known as the “Swap Shop,” is generally open to receive goods for exchange and for citizens of the Town of Dennis to obtain displayed items.

This past year has been quite productive for the Recycling Commission.

- Data shows that there was an increase of approximately 60% in the values of the recyclables and a 30% increase in tonnage compared to 2006.
- In an effort to increase the above percentages even more, the Commission plans to include a recycling message in the 2008 spring tax bills.
- The Mary Hood Hagler Building and grounds received a significant facelift this past year with new shingles, a new handicapped parking space on the north side of the building, and new parking lines painted.
- The annual Thank You for Recycling and Holiday parties were very well attended. Volunteers were able to talk to guests at both events about the benefits of recycling.
- The annual Transfer Station sticker art contest was a great success, and helped to instill interest in recycling to our younger residents. The winners and honorable mentions have already been chosen, and will be announced in the near future.

We will continue to depend on volunteer help at the Mary Hood Hagler Building. Many well-intentioned volunteers have joined us at the “Swap Shop” and have helped us to move recyclables in and out of the building efficiently. We are always looking for volunteers, if interested please call us at (508) 760-6233.

The Recycling Commission meets at 6:30 pm every second Wednesday of each month in the Department of Public Works Conference Room, located at 120 Theophilus Smith Road, South Dennis. We welcome resident participation in these meetings and we are always interested in your input.

Finally we would like to thank the Commission members, Transfer Station employees, and volunteers who have helped us exceed our goals this year.

Respectfully submitted,

Linda Ellis, Chair
Allen Cole, Secretary
Ruth Kamberian, Member
Joel Ragovin, Member
Howard Kendall, Member



Cape Cod Commission

The Cape Cod Commission provides regional services and coordinates many projects and activities that affect all of Barnstable County. The Commission also provides technical assistance to each Cape town. Activities involve promotion of affordable housing and economic development; protection of coastal, water, and natural resources; preparation of maps and analysis of geographic data; preservation of historic resources; preparation of transportation plans and analysis of traffic congestion and safety issues; and more.

The Cape Cod Commission is charged with reviewing and regulating Developments of Regional Impact, recommending designation of Districts of Critical Planning Concern, and preparing and overseeing the implementation of the Regional Policy Plan, the set of planning policies and objectives that guide development on Cape Cod.

The Cape Cod Commission's regional work in Fiscal Year 2006 included the following:

- Affordable Housing Program
- Economic Development Program
- Geographic Information System Program
- Planning and Regulatory Programs
- Transportation Program
- Waste Management Program
- Water Resources Program

21st Century Task Force

Throughout the year, the Cape Cod Commission's regulations and operations were the subject of a comprehensive external review by the 21st Century Task Force on the Cape Cod Commission. A Task Force met for six months and conducted a thorough review of the Commission's planning, regulatory, technical assistance, and management communications functions.

In December 2006, the Task Force delivered its report with more than 35 recommendations for improvements. The County Commissioners identified their priorities among those recommendations in late April 2007, focusing on better communications with Cape Cod municipal officials, more emphasis on the creation of livable wage jobs when analyzing development proposals, and working with towns to revise regional development review thresholds. Through the end of the fiscal year, Cape Cod Commission members and staff diligently revised procedures and regulations to be responsive to these recommendations.

The Cape Cod Commission provided assistance to the Town of Dennis as follows:



Affordable Housing

- Through the Barnstable County HOME Consortium, provided one HOME Consortium down payment loan to a Dennis household.

Geographic Information System

- Updated digital data for the Dennis Land Trust's holdings.
- Updated Dennis parcels data, matching them to aerial photos for improved geographic accuracy.

Planning

- Worked with graduate school students from the Boston University Historic Preservation Program to create an inventory of cultural landscapes.

Regulatory

- Denied the Development of Regional Impact (DRI) application for the KeySpan Sagamore Line Reinforcement Project, and approved the Hardship Exemption application for the Dunkin' Donuts/Retail Development in West Dennis.

Transportation

- Performed roadway and intersection traffic counts at 16 locations in summer 2006. The Commission and its predecessor agency have performed a total of 288 counts at 83 unique locations in Dennis since 1984.
- Advanced the design of Route 28 and Route 134 intersection improvements through the Development of Regional Impact (DRI) review process.
- Committed \$20,630 of DRI mitigation funds toward the preliminary design of the proposed extension to the Cape Cod Rail Trail.

Water Resources

- Reviewed water quality data for selected ponds and prepared a report for the town.
- Coordinated water quality "snapshots" (45 samples) and analyses of Baker, Cedar, Cole's, Eagle, Flax, Fresh, Hiram, North Simmons, Run, Scargo, and White ponds.
- Monitored groundwater levels in five US Geological Survey observation wells each month.
- Organized a water education festival for students in the Ezra Baker School.

Through 2007, it was my pleasure to serve not only as the representative of the town of Dennis, but also as the chairman of the Cape Cod Commission. This was a year marked by endings—the announced retirement of long-time Executive Director Margo Fenn—but also by promising beginnings—the



completion of the 21st Century Task Force process and the opening of a new chapter that will make the work of the Commission more efficient, effective, and better tuned to the individual needs of its member towns.

The Cape Cod Commission and its staff work diligently on behalf of the citizens of Dennis. Like most public institutions, it works best when guided by the people it serves. Advice and comment on the Commission's regulatory and planning work are always encouraged.

Respectfully submitted,

Wm. Bradford Crowell,
Dennis Representative





Land Acquisition Committee

During this year the Land Acquisition Committee has had no new business referred to it. However, we remain available as circumstances may require.

We are pleased that our referral of the Prue property to the Community Preservation Committee last year resulted in Town Meeting approval for that purchase. That six acre parcel on Paddocks Path abuts the 39 acre town property at Princess Beach on Scargo Lake, as well as lands of the Dennis Conservation Trust. Taken together, they total over 50 acres of permanently dedicated open space.

As the town continues to grow, such expansive natural preserves will be increasingly valuable to succeeding generations.

Respectfully submitted,

Henry Kelley II, Chairman
Charles Chamberlain, Vice Chairman
Constance Bechard
Kate Byron
Natalie Chase
Florence Crockett
Dorria DiManno
Kathy Dunbar
Bev LeBlanc
Curt Livingston
Joan Nickerson
Paul Prue
William Rumohr
David Talbott



Bass River Park Property Use Committee

The Committee was formed to assist the Board of Selectmen in developing short and long range plans for the utilization of the Park, with primary emphasis on active water/boating use opportunities, passive recreation/open space and enhancing the visual esthetics and water quality of Bass River.

The major focus of the Committee's work this year was the development of the conceptual and schematic design for the park. Twenty public meetings were held to gather input from Town Department Heads and citizens as the conceptual and schematic designs for the park were developed by Stoss Landscape Urbanism. The conceptual plan for the park was presented and approved by the Board of Selectmen in February. The schematic plan for the park was presented and approved by the Board in December.

The Committee applied for and received voter approval for \$116,000 in Community Preservation funds at the September town meeting. These funds are designated for the detailed schematic plans and construction documents for the final park design needed for grant applications and funding.

The commercial building on the site was demolished in June through the donated efforts of several local contractors (PKM, Ed Crowell, and Robert Childs). Committee members and local community volunteers completed the clean up to prepare the site for public use in the summer. The town installed and leased boat slips and kayak rentals were available by July. A kick off party in mid-July attended by several hundred people including town officials and Representative Delahunt featured a barbecue, Dixie land band, and boat tours.

The Committee members wish to express our appreciation to all who have assisted and guided us this past year. Many thanks to the Board of Selectmen, Community Preservation Committee, Town Administrators, Department Heads, the community volunteers, and all who attended our meetings and provided valuable input as we developed the design for the park.

Respectfully submitted,

Margaret Kane, Chair
Richard Barker
Ed Chatelain
Les Johnston
Jim Leonard
Arlene Lewis
Dale Riebold
John Todd
Kathy Vaughan



Seaview Playland Property Use Committee

While the Committee did not meet frequently in 2007, the project has moved forward with notable success. In February, the Committee received preliminary schematic design plans from architect Ken Costello of Kaestle Boos Associates, Inc. for the layout of the Park. The Committee met in March to review the plans and ultimately voted to accept the preliminary design with an estimated construction cost of \$502,815, and to recommend the project to the Board of Selectmen. The Town hired Bailey Boyd Associates to help write an Urban Self Help grant application to the Commonwealth of Massachusetts Division of Conservation Services. Working with various town departments, the grant was submitted in July, and the Town was notified in October of receiving the grant in the amount of \$261,464. At a Special Town Meeting held on December 20, 2007, the Dennis Community Preservation Committee recommended the appropriation of \$241,351 to fund the balance of the project cost. With total funding in place, the architects will proceed on to developing final design plans and specifications to publicly bid the project. It is estimated that a contractor will be awarded the project in July 2008 and the project completed by April 2009.

The Committee wishes to thank the Board of Selectmen for their patience and support of the project, as well as the department staff contributing to the success of the Town's receipt of the state grant.

Respectfully submitted,

Florence Crockett, Chairman
Maryellen McDonagh-Angelone
Nancy Davison
Herbert Goldberg
Phyllis Gustafson
Kenneth Johnson
Anthony Marvullo
Anne Swanson
Christopher Dixon
Dustin Pineau, Liaison



Community Preservation Committee

Under the Community Preservation Act, funding is derived from both Town and State sources. Disbursements, made by Town Meeting, provide appropriations exclusively for open space and recreation, historic preservation and community housing.

The Annual Town Meeting approved a committee budget of \$1,600,000. Half that amount came from local real estate tax receipts and half from State funds. After a lengthy evaluation process, the committee recommended and the October Special Town Meeting approved the following projects:

Historic Preservation

\$175,000 to the Town for a structural survey of the Josiah Dennis Manse; \$20,000 to the Town to preserve historic Town records; \$32,400 to the Dennis Historical Society, Inc., to archive historical materials; \$14,500 to Liberty Hall, Inc., to restore an historic stage curtain, etc.; \$10,295 to Swan Lake Cemetery Association, Inc., for gravestone restoration.

Community Housing

\$150,000 to The Resource, Inc., (a private non-profit) to create 5 units of affordable housing in a former church, Mill Street, Dennisport.

Open Space and Recreation

\$116,000 to the Town to develop plans for improvements at Bass River Park.

A Special Town Meeting on December 20, 2007 voted \$241,351 to the Town to build recreational facilities at Seaview Park.

The Committee meets generally on the second and fourth Thursdays of each month, at 7:00 p. m. in Town Hall. Approved meeting minutes and changes in meeting schedule can be found at our website: www.town.dennis.ma.us.

Below are listed the committee members with their appointing committees shown in parenthesis.

Respectfully submitted,

Henry Kelley, II, Chairman (Selectmen)
Burton Derick, Vice Chairman (Historical Commission)
Sheryl McMahon, Secretary (Selectmen as Park Commissioners)
Charles Chamberlain (Selectmen)
Nancy Davison (Selectmen)
Dorria DiManno (Planning Board)
Valerie Foster (Housing Authority)
Esmat Nouri (Selectmen)
Donald Waldo (Conservation Commission)



Conservation Commission

Dennis Conservation Commission hearings are normally held on the first and third Thursdays of the month at 7pm. Changes from this schedule are posted at the Dennis Town Hall and are advertised in local papers. In 2007 the Conservation Commission held 205 public hearings under both the state and local wetland protection laws. This represents an increase of nearly 80 percent over the number of hearings in 2006.

This year the blueberry patch underwent a renovation year under the direction of Richard Halvrosen from the Senior AmeriCorps.

2007 recorded another record for four wheel stickers sold. Just over 1800 stickers were sold which brought in \$203,660.

The Commission would like to welcome two new members who were appointed in 2007. David Dumas and Frank Verny were appointed in February. They have both been positive additions to commission. The commission is happy to have them aboard.

The Commission would also like to welcome Erica Larner who was hired to work in the Department of Natural Resources. Erica will be working closely with the Conservation Commission.

The wood giveaway that the commission and Department of Natural Resources operates every year was very successful again this year. Special thanks to the Department personnel who made this possible.

The Department received several grants this year from the Barnstable County Extension Service. One grant for \$4,000.00 allowed for the installation of state park type signage. The second grant of \$2,000.00 provided Walking Trail Maps, which are available in the Department of Natural Resources.

Respectfully submitted,

Donald Waldo, Chair
William Clark, Vice Chair
Georgiana Olwell, Secretary
Wayne Bergeron
David Dumas
Frank Verny
Walter Von Hone



Shellfish Committee

The Dennis Shellfish Committee held eight meetings in 2007. The privately licensed shellfish areas at Crowe's Pasture have been a great success. The interest in the program is still strong, with a list of people waiting to secure a one acre license. The committee had a recent meeting at the Crowe's Pasture areas to inspect the individual acres one by one to make sure the license holders were actively using the areas as described in the regulations. The committee spent quite a bit of time preparing recommendations for revising the rules and regulations for the Privately Licensed Shellfish Areas this past year. Both William Hubbard along with William Chapman resigned from the committee. Hence, three new members were added to fill those vacancies – Aaron Brochu, Carl Howard and John Lowell.

The upweller system was responsible for providing a nice set of quahog seed that were broadcast in designated areas in Bass River. The shellfish department also set steamer tents on the main bar in Follins Pond.

The Committee is looking forward to the opening of Swan Pond and Swan Pond River possibly in 2008, since a survey was completed this past year and found two different sets of steamer seed which we will monitor for maturity.

Jonathan Smith was recommended for approval for a seven acre Private License Shellfish Area on June 12th. This is the first offshore license in the Cape Cod Bay area.

Respectfully submitted,

Glen J. Morrell, Acting Chairman

Alan Marcy – Liason
Robert Eldred
Robert Pickering
Aaron Brochu
Carl Howard
John Lowell



Shellfish Department

SHELLFISH PERMITS IN EFFECT FOR 2007

Household	
Resident/Taxpayer	322
Resident Over 70 years of age	171
Non Resident	11
Commercial	15
Other	
Fish Weir	5
Aquaculture License	31

SHELLFISH HARVESTED ESTIMATE IN 2007

<u>Harvested in Bushels</u>	<u>Household</u>	<u>Commercial</u>
Soft Shell Clams	108	139
Quahogs	201	219
Scallops	8	0
Oysters	28	589
Sea Clams	18	0
Blue Mussels	10	0
Razor Clams	3	0
Eels	5 lbs	828 lbs

INFORMATION

To promote the fisheries and shellfish populations and habitat the Commercial Recreational Association for Better Shellfishing (CRABS) was formed. Eighty people attended the initial meeting. Since then CRABS volunteers have donated over 500 hours on over ten projects that have made a long term positive impact on our resources. Some notable projects included the steamer tents in Follins Pond, the oyster reef program, upweller quahogs and herring run restoration.

This department continues to culture shellfish in two up-wellers at Captain Hardings Lane, Bass River where we raised one million seed quahogs that were provided by a grant from the Division of Marine Fisheries/Barnstable County Shellfish Enhancement Program.

Habitat restoration and shellfish propagation has continued with the remote set oyster program enhancing our population of oysters in Bass River and Swan River in cooperation with the Barnstable County Shellfish Enhancement Program who gave us 300 bags of shell stock containing approximately 200,000 seed oysters.

Under a special permit issued by the Division of Marine Fisheries the department planted 300 bushels of quahogs into Grand Cove, Bass River.

The Shellfish Department would like to take this opportunity to thank AmeriCorp Cape Cod for their assistance with our remote set oyster program. We also thank the Cape Cod Salties for their continued efforts supporting and maintaining our herring runs.

Respectfully submitted,
 Alan S. Marcy,
 Shellfish Constable



Coastal Resources Committee

The Coastal Resources Committee (CRC) consists of a representative and an alternate, nominated from the Selectmen, from each Cape Cod town. Additionally, it includes a representative nominated by each of the following and appointed by the County Commissioners: Barnstable County Commissioners, Assembly of Delegates, Cape Cod Commission, Barnstable County Selectmen's Association, Barnstable County Department of Health and Human Services, Barnstable County Extension service, Barnstable County Shellfish Advisory Committee, Natural Resources Conservation Service/Cape Cod Conservation District, and the Cape Cod National Seashore.

The mission of the CRC is to promote regional awareness of coastal issues by serving as a conduit or liaison for the exchange of information between Cape Cod communities; and between these communities and the Barnstable County Commissioners, the Cape Cod Commission, the Massachusetts Coastal Zone Management (CZM) program, the Cape Cod Basin Team, and the Mass Bays Program. The CRC serves as the Local Governance Committee for the Mass Bays Program.

In closing, I would like to thank the Board of Selectmen for the opportunity to serve as the Town of Dennis' representative on this important regional committee.

Respectfully submitted,

Alan S. Marcy,
Representative



Waterways Commission

Not surprisingly, money was the dominant issue of 2007: how to raise it, how to apportion it, what is short term capital and long term capital, old, new, and dedicated funds to achieve various goals. There have been a number of proposals, ideas, and suggestions put forth from many sources. The Waterways Commission chose to chart a course down the middle and follow through with an idea that started in mid-2006: a dredge fund.

The Dredge Fund was conceived as a repository for revenue collected from as wide and thin a range as possible. The Board of Selectmen and Annual Town Meeting approved a combination of contributions from existing fees and the creation of new fees over two fee hearing cycles. This fund will be for dredging and dredging related expenses and, like the Waterways Improvement Fund, any transfers can only be made by town meeting vote. The Commission would like to thank Selectwoman Heidi Schadt, our committee liaison, the Board of Selectmen, and Town Administrator Bob Canevazzi and the town financial team for their support and help. This fiscal tool should be quite helpful in future years with the never-ending dredging of the Towns' waterways.

Bass River Park, with its modest marina, came online this year, not without problems foreseen and unforeseen. The Commission hopes that long term, modest improvements to the marine infrastructure can be accomplished yearly through contributions from the Parks' revenue stream.

2007 was a year of personnel changes for the Waterways Department. At the beginning of the year Harbormaster Ed Tierney resigned to take a position in another town. Assistant Harbormaster Terry Clen was appointed Acting Harbormaster and in a few months was appointed Harbormaster by the Board of Selectmen. Terry has brought energy, ideas, and a different perspective to the position. He has also pointed out some of our maintenance shortcomings, which are beginning to be addressed.

The Waterways Commission would like to thank the many hardworking individuals who contribute to the success of the Towns' waterways. In addition to Harbormaster Terry Clen there is full time Assistant Harbormaster Rick Lamont, part time Assistant Harbormasters Bob Bach, Patrick Whelan, John Reilley, Joe Callahan, Des Keough, Greg Peters, Bill Kelly, Scott Martin, and Andrew Grignon and, of course, office manager Joanne Iachetta.

Respectfully,

Jonathan Smith, Chairman
Carl Howard, Vice-Chairman
Brian Hawkesworth, Secretary
Armand Cloutier

Les Johnston
Jeff Guinta
Peter Aspesi
John Simpson



Comprehensive Wastewater Management Plan Task Force

This year was a transitional year for the Task Force. As has been mentioned on numerous public occasions and in various publications and reports, the planning process cannot continue in a substantive way until the Massachusetts Estuaries Program (MEP) has compiled at least three years worth of sampling data and has determined the Total Maximum Daily Limit for nitrogen in the four study sites; Bass River, Swan Pond and River, Sesuit Harbor and Chase Garden Creek.

In May, representatives from the UMASS Dartmouth School of Marine and Science Technology met with the Task Force and provided a status report on the MEP. Project milestones were discussed as well as expectations and potential for the computer models to be generated. The MEP findings are expected to be published by the end of calendar 2009. While the Task Force awaits the report, there were a number of issues addressed and activities undertaken throughout the year.

On February 13, members met at Patriot Square to tour a Bioclere® septage treatment facility. The Task Force members were provided detailed information about the system, volume treated, maintenance costs, monitoring wells and reporting requirements.

In September, representatives from the Massachusetts Department of Environmental Protection (DEP) met with the Task Force to discuss wastewater management issues pertaining to the densely developed cottage colonies on the south side of Town. Many of the systems are not Title V compliant and there is insufficient room to accommodate updated systems. Possible scenarios were discussed as well as the responsibilities of the owner, Board of Health and DEP. The possibility of applying for state revolving loan funds (very low-interest) for immediate projects was discussed. These types of projects can be supported by DEP provided they are part of a comprehensive wastewater management plan.

The Stormwater Runoff Subcommittee met frequently throughout the year to develop a draft Stormwater Runoff Bylaw and corresponding rules, regulations and procedures for implementation. The Subcommittee presented a draft to the Task Force in December. Further review and discussion will be undertaken in early 2008 followed by public hearings and the possible drafting of a warrant article for a fall 2008 Town Meeting.

The Board of Water Commissioners continues to support the funding and oversight of the MEP and a fourth year of sampling while the results of the MEP are pending. Their commitment to this important issue is greatly appreciated.

Respectfully submitted,

Paul McCormick, Selectman
CWMP Task Force Chairman



Water Quality Advisory Committee

The Water Quality Advisory Committee (WQAC) is concerned with fresh and salt water quality in Dennis. It conducts such studies and investigations necessary to advise, make recommendations, and endorsements to other Town boards, committees, and commissions, as well as Barnstable County and the Cape Cod Commission (CCC).

Between 2002 and 2007, the Committee participated in the Ponds in Perils Program (later PALS) collecting data and water samples on 11 larger ponds: Bakers, Cedar, Coles, Eagle, Flax, Fresh, Hiram, North Simmons, Run, Scargo, and White's. These ponds were originally selected based on size, type, and access. Beginning in 2006 under a new program funded by Barnstable County Growth Initiative Program, previous three-year data results were analyzed. Results indicated a degrading of the water quality in the Dennis ponds. Most ponds tested above the limit for phosphorus, nitrogen, chlorophyll, and dissolved oxygen.

The Barnstable program staff, under the leadership of Ed Eichner, CCC Water Scientist, made recommendations that the Committee followed throughout the summer of 2007 (April through October). These included the continuation of measurements using a YSI probe (temperature and dissolved oxygen), Secchi Disk (water clarity), and calculation of total depth on all 11 ponds. In addition, the Committee carried out the recommendations taking monthly water samples on the 11 ponds from the top, bottom, and on Scargo, also at 3 and 11M. This was undertaken to lessen data variability and provide consistent data for future protection and/or remedial recommendations. The 122 samples, which were tested at Coastal Systems Program, School for Marine Science and Technology, University of Massachusetts-Dartmouth under the leadership of Elizabeth White, Research Associate, are in the process of being analyzed for total phosphorus, total nitrogen, chlorophyll *a*, pheophytin *a*, alkalinity, and pH.

During 2007, Gerald Gallagher maintained the equipment as well as pond test reviews, training, and assignments; Seth Crowell and Richard Armstrong were responsible for boats and buoys; Jean Twiss for pond test assignments, and Joan Neuweiler served as Secretary. Jed Waddell and Joan Neuweiler relocated, William Horrigan resigned after years of service, whereas Peter Berrien and Robert McNeil joined the Committee. We continue to have support beyond the Committee, especially from David Larkowski, Water District; Wendy Pells and Linda Fleming, Town Hall, and Michelle Sands at the Department of Public Works.

Respectfully submitted,

Virginia Esau, Chair
Richard Armstrong
Peter Berrien
Barbara Bird
Willis Boothe

Joshua Crowell
Seth Crowell
Paul Fiset
Gerald Gallagher
Jerry Kellett

Brian Malone
William McCormick
Robert McNeil
Jean Twiss
Richard Wilson



Beach Committee

The beach season of 2007 was a successful season for the Town of Dennis. The Beach Committee wishes to thank all within the town who have contributed to the successful operation of our many beautiful beaches. Dustin Pineau, Beach and Recreation Director, Harry Allen, Beach Coordinator, and Joanne Iachetta, Beach Office Manager, are specifically recognized for their exceptional efforts in acquiring and training the highly effective beach staff as well as managing the daily operation of the beaches. Thanks are also extended to Jim Rondeau for his help maintaining the beaches and the sticker sales personnel for their efforts throughout the season. The Beach Committee would like to thank the DPW, the Police and Fire Departments, and all others who work tirelessly to maintain the high quality of the town's beaches. This includes the citizen organizations which have become a part of the Adopt-a-Beach program within the town. The Beach Committee held its annual Adopt-a-Beach appreciation breakfast on March 24, 2007 to recognize the work of the volunteers within the program. Bob Prescott of the Massachusetts Audubon Society's Wellfleet Bay Wildlife Sanctuary was the guest speaker at the breakfast, and provided an excellent presentation concerning coastal water birds. The Beach Committee would also like to thank the Dennis Chamber of Commerce for its increased assistance with the annual sand sculpture competition held in August.

The Beach Committee has been active this past year with several projects meant to improve or maintain the beach facilities within the town. Architectural and site plans for the reconstruction of the Corporation Beach concession and restroom building have been developed, and cost estimates for the project are being developed. Repair work needed on the beach retaining wall at the West Dennis Beach resident parking lot has been investigated, and a plan is being developed to assure the preservation of that beach. Plans to improve traffic flow to and from selected beaches are being developed and implemented. Visitors to the beaches of the Town of Dennis provide a substantial revenue source to the town, and it is the intent of the Beach Committee to provide a safe and enjoyable experience for everyone visiting the town's beaches. It is important to the Town of Dennis that its beaches are adequately staffed and maintained to ensure the safety and enjoyment of its beach visitors as well as to continue the revenue source that helps the town operate.

The Town of Dennis is known by many people for the high quality of its beaches and the enjoyment that beach visitors experience. Cooperation among all within the town to maintain and improve our beaches has benefited and will continue to benefit the entire town.

Respectfully submitted,

Owen Graf, Chairman
Mary Marvullo
Stephen Bendoris

Stephen Swidler
Connie Mooers
Bud Budrick

Thomas Martin
Kathryn Moorey



Recreation Commission

The Recreation Commission was proud to re-open the Johnny Kelley walking trail in 2007. With tremendous support of the Department of Public Works and the financial support of the Community Preservation Committee, phase one of the master plan to renovate the park is nearly done. Phase two will include the renovation of the ball fields, the basketball courts, and the lighting of the park.

With continued support of the Town Administration, Johnny Kelley Park is on the way to having a wonderful face lift. Please visit the park and tell us what you think. We believe that we have one true park for the entire Town of Dennis to enjoy. If you have not seen the master plan for the park, please stop by the Recreation Office in Town Hall and take a peak. It is beautiful!

The Road Race was a tremendous success again this past summer. It was held on a wonderful Saturday in July. Hundred's of runners ran the race and came away ecstatic over the race and how well it was organized. This year we even had a walkers' division, one of the only races on the Cape to have one. The Commission wishes to thank Ken Johnson for his devotion to the town and this race. Without him and the Friends of Dennis Committee, our race would not be as successful as it is. A huge thank you to all of our Sponsors, especially the Barbo family, whose financial support can not be expressed in enough thanks and to Tim Bunce, who has joined our racing family by providing the use of his establishment for the after race awards ceremony.

Once again all our programs are full and flourishing. We have offered activities that range from soccer to softball, walking to water sports, Frisbee to football and everything in between. The entire community, ages 8 to 80, takes part in one or another activity and we thank them for their support. As we continue to move forward with our plans for the park and activities, we will need your continued support.

This is a second year the Friends of Dennis Committee, whose small group of dedicated members enhance all of our programs. Thanks to Ken Johnson, Don Siddell, and the Demarest family who have become an integral part of the Dennis recreation's commitment to provide the best in leisure activities. If any one is interested in joining this group, please visit or contact the Recreation Office in Town Hall.

We wish to thank, once again, the Board of Selectmen and the Finance Committee for their continued support of recreation. To the DPW and all the hard working people there, thank you. To all our sponsors and friends for their continued support, thank you. And to Dustin Pineau, who on a tight budget and limited space, creates and gives the Town of Dennis a fantastic recreational program that we all are and should be very proud of.

Respectfully submitted,

Tony Marvullo, Chairman
Katherine Marvullo
Bill Terranova

Jerry Farias
Vern Ellars
Ed Quinn

Henry Baldassari
Michael Costello



Golf Department

The number of memberships this year reached 1703, including adults and juniors. Summer weather, while very dry, provided excellent golfing conditions and play was very steady all season. The courses continue to receive high praise for the wonderful course conditions thanks to the efforts of the maintenance staffs. Jack Seaver, was the recipient of the 2007 Golden Trowel Award, for his beautiful plantings at both the Highlands and the Pines. Pictures of both courses are available on the web site at www.dennisgolf.com by clicking on photo gallery.

In the Spring, Dennis Penner retired from the position of Director of Golf after serving for 22 years. Michael Cummings was appointed Director/Superintendent in August.

Capital equipment purchased this year was a skid loader with backhoe, trencher and stump grinder, reel grinding equipment, rough mower, bunker rake and putting green wall replacement.

The Golf Advisory Committee generally meets on the second Monday of the month, at 5:00 p.m. in the downstairs meeting room at Dennis Highlands. We encourage golfers and non-golfers to attend these meeting to have your questions addressed. Meeting dates are posted at the Dennis Town Hall and on www.dennisgolf.com.

Respectfully submitted,

Michael Cummings
Director/Superintendent of Golf



GOLF REVENUE AND EXPENSE SUMMARY
For the Fiscal Year Ending June 30, 2007

REVENUE

Greens Fees	\$1,118,907.00
Cart Rentals	\$480,801.00
Driving Range	\$106,783.00
Memberships	\$781,846.00
Capital Reserve Acct	\$212,190.00
Pro Shop (Fund 585)	\$186,831.00
Pro Shop Credit Books	\$(9,069.00)
Golf Gift Certificates	\$(9,735.00)
Misc. (Restaurants)	\$14,205.00
TOTAL	\$2,882,759.00

EXPENSES

Personal Services	\$1,071,733.00
Purchase of Service	\$276,361.00
Supplies	\$328,656.00
Other Expenses	\$5,517.00
TOTAL G.F. EXP	\$1,682,267.00

OTHER EXPENSES

Benefits & Admin. Overhead	\$279,261.00
Cart Lease (Fund 461)	\$105,365.00
Capital Exp (Fund 110)	\$135,158.00
Pro Shop (Fund 585)	\$203,036.00
Pro Shop Inventory (Fund 585)	\$(126,073.00)
FY07 Capitilized Assets	\$(111,218.00)
FY07 Compensated Absences	\$(9,190.00)
FY07 Asset Depreciation	\$276,064.00
Total Other Exp	\$752,403.00
Total Expense	\$2,434,670.00

Operating Income (Loss) \$448,089.00

Non Operating Exp

Debt Service Interest \$40,749.00

SURPLUS (Deficit) **\$407,340.00**

- Note 1:** \$212,190 transferred to Capital Improvement fund in FY 07.
Note 2: Amount Transferred from Golf Capital Improvement Fund to General Fund
For Capital Expenditures \$215,062.00
Note 3: As of June 30, 2007 Pro Shop Fund 585 Chpt.44 Sec53E1/2 was changed
to Chpt.44 Sec53D.
The balance of \$48,576.48 was transferred to the General Fund.



Golf Advisory Committee

This past year has seen a number of changes in and around The Golf Advisory Committee and the Golf Department. The resignation of Chairman Jim Horvath and member Steve Whitcomb, along with the departure of Golf Director Dennis Penner put the committee and department into transition mode. We thank each of them for their contributions towards golf in town and wish them well. The committee would also like to thank former Committee Chairman Jim Horvath and wishes him all the best in the future. Jim certainly put forward his best for the future of Dennis Golf.

With the departure of Dennis Penner, Mike Cummings was appointed acting Golf Director and Superintendent and the committee became more involved with the day to day operations of the two courses to pitch in during the transition. As the year progressed, a restructuring of the department was implemented to meet the changing needs of golf in town. Two new positions were created and filled by the Town Administration. Mike Cummings became the Golf Director and Superintendent and Bryon Boone was named to the new Assistant Golf Director position. As the year closed out, the new direction appears to have a positive flow and feel to the entire golfing community.

Along with the courses being in terrific condition, both restaurants have been up and running with compliments by both members and guests.

The committee recommended at this year's Town Meeting to raise the membership fee and allow more money to remain in the Golf Capital Account; however, the article was defeated at the meeting. The committee's recommendation to lower membership fees for non-residents was approved. It is our objective to increase non-resident membership with a more reasonable fee, thereby increasing overall revenue.

The committee is in the process of establishing two sub-committees. One would go forward to the next step in renovating the Highlands Clubhouse. Renovations will include sorely needed office space for the Golf Department. The other sub-committee will begin working on a new master plan for possible changes and maintenance of the courses themselves.

As always, the Golf Advisory Committee is following our Mission Statement:
"The mission of the Dennis Golf Advisory Committee and the Dennis Golf Department is to provide the maximum golf enjoyment for as many people as possible, at a cost competitive with the surrounding area. Conditions on the course and in the clubhouse will be consistently well-groomed and controlled. We will meet the expectations of our customer every time."

Respectfully submitted,

Eric Oman, Chairman
 David Keaveney
 Alan Tuttle

Bill Allard
 Howard Kendall

Sue Johnson
 June Mikkila



Memorial Day Observance Committee

This year's Speaking Program after the Parade was highlighted by noting and honoring four Dennis Veterans from the early days of our becoming a nation. Those honored were the graves of Allen Bangs, Israel Nickerson, and Jeremiah Baker who served in the Revolutionary War, and Josiah Baker who served in the War of 1812.

The Memorial Day Parade stepped off at 9:30 AM from the Life Course at the Johnny Kelly Park, off of Bob Crowell Road, lead by Parade Marshall Captain Carl Copp, US Marine Corp, Ret.

The Police Color Guard, the Marshall, and his staff followed by the Dennis Board of Selectmen, Parade Chaplain, Police and Fire Chiefs, and Superintendent of the Department of Public Works were in the Escort Division.

Commander Frank Verny, US Navy, Ret. led the Veterans Division with their Colors, marching veterans and vehicles, and the Wixon Middle School Band.

The Youth Division consisting of Boy Scouts, Cub Scouts, Girl Scouts, Brownies, and their many flags were led by Michael Mahoney and Barbara Balboni. The Civic and Fraternal Division with its marchers and vehicles was led by Lt. Col. Hurley Bogardus, USMC, Ret.

Hundreds viewed the parade as it proceeded from the assembly area to Town Hall, where the Speaking Program was held. Town of Dennis Board of Selectmen, Paul McCormick as in past years coordinated the program.

The Reverend Bernard Baris, Our Lady of the Cape Catholic Church, gave the invocation and benediction. Commander Frank Verny, US Navy, Ret. was the speaker and highlighted the day and reason for our Memorial Day Observance.

A number of patriotic musical selections were played by the Wixon Middle School Band. Lincoln's Gettysburg Address was read by Lt. Col. Hurley Bogardus.

SFC Walter von Hone, USA, Ret. read the names of the past year's deceased veterans and noted the history of the four early veterans that were honored. Representatives from the Committee and Veteran organizations marched to and placed a wreath on the graves. Taps were played by Capt. Carl Copp, US Marine Corp, Ret. and a bugler from the Wixon Middle School Band.

Respectfully submitted,

Walter von Hone, Chairman
Paul McCormick, Board of Selectmen



Dennis Housing Authority

The regularly scheduled meeting of the Dennis Housing Authority Board of Commissioners is posted at the Dennis Town Hall and normally meets the third Monday of the month at 7:00 p.m. at Center Street Village Community Room – 167 Center Street, South Dennis.

We welcomed new Executive Director – Nancy Friend into the New Year! She and her staff are doing an excellent job.

Commissioner Thomas Brigham did not run for re-election in the spring. We thank him for his 3 years of service on the board. The board welcomed James O'Neil as commissioner filling the vacancy in June. Regretfully, in November Mr. O'Neil submitted his resignation due to health reasons.

2007 has been a busy and productive year for the Dennis Housing Authority. By mid year we welcomed the beginning of much needed funding for repairs at many properties. This process will continue into 2008.

- Drainage was installed at the Crestwood Lane property.
- New signs were installed at Dennis Housing Authority Properties.
- New distribution boxes to the Septic System at Center Street Village were installed.
- Several units at all locations have been renovated during unit turnovers.
- Windmill Village was allocated funding for repairs of the door buzzer & intercom system, which was completed.
- Windmill Village was allocated funding for ventilation throughout the building.
- Windmill Village was awarded & allocated state funding for replacement of southern exposure windows, doors & siding which is scheduled to begin in the spring.
- Mulhern Drive was allocated funding for replacement of patio doors and upgrades to the ventilation of furnaces. Several units have been completed with the remaining to be completed by spring.
- Replacement of all Light bulbs at Center Street Village to energy efficient bulbs with the help of Cape Light Compact as well as new energy efficient hall lighting.

The following have been completed with the help of an exemption from the Town of Dennis P.I.L.O.T. program (Payment in Lieu of Taxes).



- Preventive Maintenance Tree Removal at several properties was completed.
- New flooring was installed at the Clipper Lane property.
- Upgrades to the grounds & plantings were done throughout the properties.
- Replacement of Carpet & Flooring in several units.
- Replacement & Update of light fixtures at several family units & scattered sites.

The New Year brought positive progress on the Melpet property. Many obstacles have been overcome and an RFP should be issued in early 2008.

The Housing Authority continues to maintain nearly 100% occupancy rate in all programs.

Contact Information:

Nancy Friend, Executive Director

Tel. (508) 394-3120

E-mail – directordha@verizon.net

Respectfully submitted,

Juanita Dolon, Chair

Valerie Foster, Vice-Chair

James Wick, Treasurer

George Tyner, State Appointee



Council on Aging

The Dennis Senior Center is fast becoming the busiest and best attended on the Cape. Just look through the Cranberry Scoop and you will see the number and variety of programs, something for everyone.

In addition, plans are underway to add more projects and programs of interest to the Baby Boomers and established seniors. All this is possible because of the diligent work of the entire staff and the thousands of hours by our crew of volunteers. The volunteer hours amounted to 10,393 this year, with a monetary value of \$151,224.00. Units of service for seniors this year is 131,560 (units of service means how many people attended each event).

Some of the many well attended special events this year were:
“Dancing with the Stars”, featuring The Moonlighters Big Band
St. Patrick’s Day Celebration with “Glenshane” – Irish Folk Duo
“Red, Hot & Blue” – a cabaret show
“3 Swingin’ Tenors”– live, professional show
“The Sounds of Andrew Lloyd Webber” – a mini Broadway show
Annual Picnic
Health Fair
“Lou Columbo” with Dick Johnson and their quartet
Annual Ice Cream Social
Gala Fall Fashion Show
“The Singing Trooper”
Annual Open House with Mid Cape Chorus
“A Teatime Concert” with Cape Cod New Horizons Band
“Ring in the New Year” – a New Year’s Eve celebration

Thanks to our capable staff: Paula Dolan-Paré, Director; Randi Cherchiglia, Outreach Coordinator; Dotty Bradley, Principal Office Assistant; Judy Pariseau, Finance Clerk; Vicki Carroll, Assistant Outreach and Transportation Coordinator; Bobby Brown and Don Warren, Drivers; Avis Kaeselau, Seniors Alone & Over 80 Coordinator; Sarah Doherty, Assistant Office Manager.

Thank you to the Friends of the Dennis Seniors President, Walter von Hone; Ginger Chelbek, Retired Office Manager; Nancy Lovendale, Office Manager, and all the Directors of the Friends.

Respectfully submitted,

Bud Sheldon, Chairman

Board Members: Attorney Arthur Crooks, Vice Chairman; Jean Twiss, Clerk; Helen Wick, Treasurer; Dr. F. John Curran; Rae Fenton; John Holt; Juanita Donlin; Armand Boucher; Esmat Nouri; William & Marilyn McCormick; and Carole Sandquist, Ex-Officio, V.N.A.



Friends of the Dennis Senior Citizens, Inc.

The Friends continue trying to make life a little more pleasant for many seniors who are alone, have financial, or medical problems that they can not cope with.

We work with the Council on Aging, co-sponsoring a number of events at the "Center" which makes it one of the best and most used senior centers.

Over a hundred holiday gift bags were assembled and put together by forty volunteers who wrapped each of the sized, workable items, which were then delivered to seniors who were "alone" or "homebound". Shelia, as usual, did an outstanding job.

Our Spring and Fall golf tournaments were well supported by golfers and the many tee and tournament sponsors. The prizes were many and a good time was had by all.

As our elderly population continues to grow, so does the need for medical alert alarms. The cost per month from the "Friends" makes the difference between living at home and having to go to a facility for the elderly. Working with the Council on Aging, we make a difference.

The "Friends" office at the Senior Center is staffed and maintained by our membership dues, so we can keep seniors informed and assist them when they wish to go beyond the Cape for some time away from home.

Respectfully submitted,

Walter von Hone, President



Advisory Committee on Disability

The Dennis Advisory Committee on Disability has continued to move forward in many areas. Some of our past accomplishments include the Braille Trail at Johnny Kelley Park, which has recently been resurfaced. This facility is widely used not only by the vision impaired, but also mothers with baby carriages and many joggers.

C.A.R.T. reporting was introduced to the town and now a newer version remote C.A.R.T. is being used throughout the state, including the State House in Boston.

The “all inclusive” playground built last year in West Dennis is our crown achievement. Children of all abilities can be seen using this playground. The Dennis community, various town departments, and individuals who contributed labor and money can be very proud of this playground, which is featured on the cover of the “Playgrounds of America” catalogue.

Assisting individuals in obtaining necessary equipment, checking disability parking spaces, having stores and other facilities available to people with disabilities are a few of our other accomplishments.

Our future goals are to have golf courses and beaches accessible to everyone, using special golf carts and beach surfaces for persons with walkers, wheelchairs, or anyone who has difficulty walking in the sand.

Respectfully submitted,

Jerry Berger, Chair
Juanita Donlin
Carol Malone
Susan Johnson
Muriel Hanger
David Swanson
Joseph Palma
Grethe Kaeselau, Alternate Member
Jean Van Aken, Secretary



Human Services Advisory Committee

In Fiscal Year 2007 the Town, through the Human Services Advisory committee, awarded \$35,350 to area human service agencies—essentially level with funding from the previous year. Twelve agencies applied for and received funding, including:

CapeAbilities, Inc.	\$4,300
Cape Cod Child Development	5,000
Cape Cod Council on Alcoholism	1,500
Consumer Assistance Council	550
Elder Services	5,000
Independence House	4,000
Sight Loss Services	3,000
Legal Services	2,400
Family Pantry	2,800
AIDS Support Group of Cape Cod	2,500
Big Brothers/Big Sisters	1,800
Hands of Hope Outreach Center	<u>2,500</u>
TOTAL	\$35,350

The Committee evaluates each application on the basis of need and perceived benefit to the residents of the Town. Applicants are asked to quantify these benefits in their proposals and the information provided is evaluated against the previous year's service. The committee also reviews data about the services provided by agencies and attempts to insure that the services available to the Town meet the needs of our residents. We also speak with representatives from the agencies we fund. In FY07 the committee spoke with representatives of The Salvation Army and Cape Cod Child Development in preparation for FY2008 budget deliberations.

The Committee appreciates the support of the Town administrative officials who assist in the mailings, printing and dissemination of proposal information.

Respectfully submitted,

Raymond Tamasi, Chairman
 Wayne Bergeron
 Linda Fortenberry
 Sean Sheehan
 Steve Teehan



Veterans' Services

The District Office of Veterans' Services continues to work with all those veterans' issues, such as VA Compensation, Medical Benefits, Pensions, insurance questions, financial aid, VA Home Loans, and all other veterans' benefits, that we as a one stop veterans' center can help with.

One of the major problems that we face is the length of time that the VA takes to make a decision on those pending claims. We, as Veterans' Representatives, have voiced our displeasure with this problem numerous times, but to no avail.

The VA Primary Care Clinic in Hyannis has now been joined with the Vet Center, also located in Hyannis, still maintains a high level of service to all those Veterans enrolled.

We would like to thank the Town Administrator, Treasurer, and Town Accountant for all the help and support they provide along with the Board of Selectmen and State Legislators who make this program so successful.

Yours in the Service to all Veterans,

Sidney Chase, Director & Veterans' Agent
Norman E. Gill, Regional Director & Veterans' Agent
Edward F. Merigan, Assistant Director & Veterans' Agent
Blake Dawson, Service Officer



Caretakers of Veteran's Graves

In 2007, the committee membership was relatively stable, with the loss of one member and addition of two (Sam Franco and William Creighton), bringing the total (all of whom contribute) to 10 active Caretakers.

The committee continues to adhere to our basic charges of:

- Make every effort to see that every veteran's grave has an appropriate maker and new American flag before Memorial Day.
- Oversee the condition of flags and markers during the course of the year, especially on Veteran's Day, in all six active and four inactive Dennis cemeteries where veterans are known to be buried. Individual committee members are each assigned a particular cemetery to keep properly flagged. After the storm on November 3, 2007 members and volunteers replaced many damaged flags in time for Veterans Day.

Caretakers were also active in seeing that service flags which fly at Merrill Memorial Park and grounds are maintained in proper condition. Flags are brought down before Veterans Day and raised again prior to Memorial Day. The Dennis DPW and AMVETS Post 333 have been especially helpful in providing an excellent park appearance where annual Veterans Day and some Memorial Day ceremonies are held each year.

Committee members were also actively involved in the bronze plaque dedication at the Old South Dennis Cemetery. New markers, flags, and wreaths were placed at the grave sites of three Revolutionary War and one War of 1812 Patriots, which research discovered where buried there. A special ceremony was held on October 20, 2007 to honor these forgotten Heroes.

The help of several local organizations was necessary to enable the committee to fulfill their obligations, especially on Memorial Day. In particular we extend our thanks to:

- AMVETS Post 333
- VFW Post 10274
- American Legion Post 488
- Boy Scouts of America
- Girl Scouts of America

Also, we are indebted to the Department of Public Works, in general and David Johansen and Greg Rounseville, in particular, for warmly receiving and filling our requests for the flags and markers we require to do our work.

Respectfully submitted,

Harry Watling, Co-Chair
Janice Riehle, Secretary
Thomas O'Connor
Richard Swanson
Kevin Doherty

Carlton Copp, Co-Chair
Richard Riehle
Sam Franco
William Creighton
Patrick Doherty



Arts and Culture Council

Last January we completed the award's process for 2007, awarding 10 grants totaling \$3000.00 that were then distributed by the Massachusetts Cultural Council. The grants were awarded to two at Dennis Schools, one at the Senior Center, two music and art organizations, and five for various events involving vocal and instrumental performances, reading and lectures. Several of these awards were at the request of the Senior Center and local Libraries.

We held a Photography contest which was a huge success. Entrants submitted photographs of Dennis scenes, which were exhibited at the Dennis Public Library. Orleans Camera and Video, located in Patriot Square provided gift certificates to the winners. We are planning an earlier start and more publicity this year in hopes of attracting more interest and participation.

This past summer the Art Walk was held on Thursday evenings and Saturday afternoons in Dennis Village. At the Thursday evening event we also held three entertainment events at the Gazebo during late July and August. The audience was initially sparse but enthusiastic. Unfortunately the Thursday Art Walk has been discontinued. Adding another evening of events at the Gazebo is in the plans for the future.

For the year 2008 the State awarded \$4000.00 to the DACC for cultural events. The applicant grant application deadline was October 15, 2007. Shortly after that date at our review meeting we voted to award the full \$4000.00 plus \$500.00 left over from 2007 to twelve applicants. After notifying those applicants whose proposals were denied and waiting the mandatory fifteen days for denied applicants to file appeals, the award letters were mailed to the twelve recipients. The awards provide for performances at schools, the Senior Center, Dennis Public Library, and support for cultural events and institutions.

We will be considering new initiatives during this coming year and will be pleased for any input from the Board of Selectmen. At our meeting on December 10, 2007 we voted to change our monthly meeting date to the second Tuesday of the month, at 7pm. Lisa Morales was elected Co-Chair, replacing Karen Kelly, who resigned from the Council.

Respectfully submitted,

Robert Chatov, Co-Chair 508-385-9010
Lisa Morales, Co-Chair 508-385-8393
James Curley
David Kaplan
Paula Connolly
Phyllis Gustafson



Caleb Chase and Jonathan Matthews Trust Fund

The Caleb Chase Trust Fund has benefited greatly from donations generated by an increase in publicity. The Polar Bear Dip on New Year's Day resulted in a \$288.00 donation from the Dennis Police Association, the Dennis Fire Association, and Dennis Employees and Residents. The Dennis Town Clerk and Dennis Water District offices have a Chase and Sanborn Coffee can on their counters for donations. They do not charge for Notary services but suggest a donation to the Chase Fund.

The trustees were very pleased to receive a \$10,000.00 gift from an anonymous Dennis couple. We voted to put \$7,000.00 into the principle and the balance into the disposable interest account. Our aim is to build the principle up to where it will generate enough interest where fund raising will no longer be necessary.

This year the Assessors Department presented us with a list of twenty six elderly, needy widows and widowers. Thanks to the generosity of our donors we were able to give \$100.00 to each one.

Article 17 of the September 2006 Special Town Meeting asking for a donation line on the yearly tax bills was forwarded to the State House for approval. The legislation, H.3153, was heard on May 7, 2007. We have yet to hear from the State. We are hopeful of having it returned in time for the May tax bill.

Anyone interested in making a donation of any amount can leave it at or mail it to the Town's Clerk's Office or the Treasurer's Office at Town Hall. It is tax deductible and the people who benefit from the Fund are truly grateful for your help.

The Trustees meet on an "as needed" basis. All meetings are posted at least a week before the meeting on the large bulletin board in the main hallway, on the board across for the Treasurer's Department, and on the calendar by the Reception Desk at Town Hall.

For information regarding the Fund call the Assessor's Department at Town Hall or call Phyllis Horton at (508) 394-0017.

Respectfully submitted,

Phyllis Horton, Chair
Richard Reid
Margaret Eastman
Elinor Slade
Nancy Reid



Historical Commission

Our Commission meets monthly to discuss matters relating to the history of the town and the preservation of historic buildings, vistas and artifacts. Members of the Commission are very happy to respond to questions from the public.

We continue the custom of awarding certificates of appreciation in May, traditionally Historic Preservation Month, to homeowners who have done an outstanding job of preserving and restoring an antique building, thus helping the town to retain its character as an early settlement.

The town now has a more practical Demolition Delay Bylaw, replacing that adopted in 1986. Applications to demolish buildings which are 75 years old or older will be evaluated to determine whether the building has any historical or architectural significance to the town. If none is found, the Delay Bylaw will not be applied. If it is determined by the Commission and ascertained at a legally posted public hearing that there is significance, a delay of one year from the date of the filing of the application to demolish will go in to effect. The Commission will work with the owners of the building to try to agree on the adaptation of the building for use at the present location or to find a party willing and able to relocate the building to another site, preferably within the town of Dennis.

This year the Cape Cod Commission asked the Dennis Historical Commission for input and assistance for two graduate students working on a thesis, regarding the protection of Historic Landscapes in the town of Dennis. DHC member Burton Derick, with his wide knowledge of the town's history, spent a great deal of time drawing up a list of possible sites and working with these students, providing background and escorting them on tours to the various sites. Their report has been filed with the Cape Cod Commission, with their recommendations for protecting the selected sites and our Board has been asked to have input on the suggestions for preservation.

The Commission has worked with the Town Clerk's Office for the examination and evaluation of some of our ancient town records, many of which show signs of deterioration. An application was prepared for presentation to the Community Preservation Act Committee for a grant to preserve the old records and transfer the information to computer discs. This request to the CPA committee was approved and passed in the affirmative by the Town Meeting. These valuable records will now be cleaned and treated and also transcribed for the use of future generations.

Respectfully submitted,

Dennis Historical Commission

Joshua L. Crowell

Burton Derick

Margaret L. Eastman

Lynne Horton

Phyllis R. Horton

Sarah Kruger

Nancy Thacher Reid

Henry Kelley III, Alternate

Historical Commission contact:

N.T. Reid 508-398-8842; ntreid@verizon.net

Old King's Highway Regional Historic District Committee

The number of applications being submitted for approval increased significantly by 19.8% from 2006 to 588. Application approval rates improved to approximately 98.5%. Applicants continue to benefit from the streamlined process as the number of exemptions and amendments accounted for 43% of the applications. The committee has instituted new procedures to award a Certificate of Appropriateness to applicants at the hearing if their plan was approved. This step simplifies the application process and rewards applicants who file complete applications.

The biggest challenge is to improve the accuracy and completeness of all applications resulting in more consistent review by the Committee.

Total Applications Received: 588

Type of Applications:

New Houses	36
Additions	48
Alterations	141
Commercial Buildings	3
Sheds	10
Signs	33
Fence	23
Exemptions	208
Letter Amendments	46
Demolitions	22
Tree Hearings	0
Painting	3
Accessory Structure	5

Result of Hearing Dispositions:

Approved	528
Denied	8
Withdrawn	7
Continued	15

Applications received in 2007 to be heard in 2008: 26

Appeals 0

Respectfully submitted,

Peter Lomenzo, Jr., Chairperson
 Joshua Crowell, Vice Chairperson
 Frank Ciambriello
 Paul San Clemente
 Robert Waldo, Alternate



South Dennis Historic District Commission

The Commission met on 31 applications for Certificates of Appropriateness. Two applications were denied. We invite Historic District residents to come before the Commission for an informal review of new construction and exterior renovations to existing structures, including fences and outbuildings, to help streamline the process and possibly nip potential denials in the bud.

We would like to acknowledge and honor **Edmund Rhodes Nickerson** for his 24 years of exemplary service to the commission and Kathleen Roche for 12 years of service. Both Edmund and Kathleen resigned this year. Michael Chilinski's term expired this year after 16 years of service. Our thanks go out to all three, as we hope to take advantage of their experience and expertise as needed in the future. We are fortunate to have Mark Williams remain on the commission with 11 years of dedicated service and Nancy Thacher Reid with 10 years as an alternate.

Our secretary, Jackie Hodgdon, left during the year and LeeAnn Marcotte stepped right in without missing a stride. Our thanks also go out to Brian Florence, Linda McNeill and Maureen Pelonzi in the building department for all their help and guidance to this relatively new commission.

Our commission now consists of an architect, a house designer, a contractor, a local business owner, a historian and a realtor, South Dennis Historic District residents all.

The Commission will strive to maintain an award winning historic district which our main streets exhibit, while still considering the value and ease of maintenance of those homes in the more contemporary neighborhoods off the main streets.

Respectfully submitted,

Jack March, Chairman
Mark Williams
Russ Hamlyn
Peter Panagore
Dave Milkey
Nancy Thacher Reid, alternate member



Jericho Historical Center Committee

During the year 2007, the museum was open during July and August for tours each week. The museum was open for tours on Wednesday afternoons and visitors were guided through the house, barn and zoo by costumed docents.

In June over a two day period, we welcomed the third grade students from the Ezra Baker School. Many interesting comments were made by the children on the way life was in the 1800's and the way they now live. Also on the last Sunday afternoon in June, our annual opening tea was held. Many lovely spring flower arrangements graced the house and barn.

In August during Festival Days, Jericho was open on Sunday for old fashioned skills day where costumed guides demonstrated the talents that were needed for life in the 1800's. The addition of sheep again this year complemented the spinner and the antique car parade was enjoyed by guests and docents alike.

On September 30th, the museum was open for tours and many visitors viewed the special exhibition of the quilts that are kept at Jericho.

Jericho could not operate without the Friends of Jericho. This is a very dedicated and loyal group of individuals who volunteer their time and expertise to our museum. There is currently an opening for a committee member and always a need for Friends of Jericho. If you are interested, please contact one of the committee members listed below.

Again as in years past, the committee wishes to express our thanks and gratitude to Mr. Estey and Mr. Johansen for their help in maintaining the buildings and grounds.

Respectfully submitted,

Margaret Eastman
Francis Lundgren
Joan Martin
Dee Moore



Josiah Dennis Manse Museum

2007 was a busy year for the Manse. Our committee members and volunteers spent 2093 hours guiding over 1390 visitors through the museum and keeping the old house and gardens looking their best.

During the winter and early spring we sewed aprons, hats and neck scarves for docents to wear, gave the house a thorough cleaning, helped some girl scouts with projects needed to earn their badges in order to “fly up” to the next level, took part in the Ezra H. Baker school fair and held a docent training day. Some of us also worked with members of the Historical Society of Old Yarmouth and Dennis Historical Society to organize a maritime show in May at the West Dennis Yacht Club. Artifacts from both historical societies and private parties were displayed and a wonderful opening reception and two-day show was held.

In early May our annual school program was held for the five third grade classes of Ezra H. Baker School. From late June through August some of the girl scouts and other young ladies acted as junior docents. Dressed in colonial outfits and learning to spin, weave, sew and knit as well as play colonial games, they were a charming addition to the Manse. Our summer exhibit was “A Sampler of Howes Captains.” The annual pie sale was very successful thanks to great organization and our committee and friends pie-baking. Special additions to our August Colonial Open house were Veronica Worthington and her heirloom sheep, Oreo Cookie and Abraham Lincoln, and two Wampanoag educators from Plimoth Plantation who gave a fascinating talk on their culture and showed visitors how to play some Wampanoag games. Our visitors enjoyed them as well as candle dipping, outdoor cooking with the Heaneys, spinning and weaving, pie making and Capt. Jan Rollins of the Yarmouth Minutemen. A few days later the Village Garden Club of Dennis held their annual flower show at the Manse with the lovely arrangements based on different states. In September, the North Atlantic Packard Car Club arrived in their antique cars for a tour of the Manse and the Trinity Christian Academy third graders came for our school tour.

On October 6, 2007 over 90 Howes Family members visited in conjunction with their family reunion that day. As always, Christmas at the Manse was a big success with girl scouts caroling and the D-Y High School band playing. Over 300 visitors enjoyed the lovely decorations and homemade cookies and cider.

Funding for Phase 2 of the Manse repair and preservation was approved by the CPA Committee and the Town, and the contractor has been chosen for this phase. The Town will negotiate a contract with them. Peter Howes, Richard Howes and David Talbott are Manse Committee members who will work on this project.



We would like to thank David Johansen and Steve Estey and their workers for their care of the Manse and grounds. Also many thanks to the Village Garden Club of Dennis members, who put in many hours to help make our interpretive Colonial gardens look the best ever, the docents not on our committee but always willing to help when asked and, of course, our hard-working committee members.

Respectfully submitted,

Nancy Howes
Chair





1867 West Dennis Graded School House Oversight Committee

In keeping with the charge, the Committee is advisory to the Board of Selectmen. To that end, through our Chairman, Mr. Roger Sullivan, we have made recommendations regarding, first, a request for quotes for maintenance painting of the rear of the School House and second, the sum of \$1,000 for the purpose of an acoustical study of the large meeting room. Particulars were spelled out in these requests. Thus far no acknowledgements have been received.

The School House usage remains high for both public and private events.

Our work is ongoing in the areas of creating a historic center and celebrating the Town's history. We continue to receive gifts and/or artifacts through the DHS - many relating to 20th century events.

In December we again hosted five second grade classes from the Ezra Baker School. The children, teachers and chaperones were all enlightened and entertained by Mr. Burton Derick's presentation and tour of the facility. The water bubbler, wood stove, "black boards", slates and old desks were enthusiastically explained and used by most.

Our thanks to the Rotary Club and Disability Committee for the planting of the center island of the school parking lot.

Our thanks once again to the Building and Maintenance Department, led by Mr. Steve Estey, for its continued dedicated service.

Meetings are posted at Town Hall and are normally held on the 1st Tuesday of the month at 9:30 A.M. at the School House. Please contact the Chairman or committee members for further information.

Respectfully submitted,

Roger Sullivan, Chairman, roger_k_sullivan@msn.com
Burton Derick
Margaret Eastman
Joan Martin,
Marilyn McCormick
Elinor Slade



Dennis Cemetery Educational Center Building Committee

The Hearse House Restoration and Sitting Committee voted in February to restore the historic receiving tomb in Dennis Cemetery to be a museum and rename it the *Dennis Cemetery Educational Center*, as the old Hearse House was beyond saving. The present committee is working under the name of the Dennis Cemetery Educational Center Building Committee and recommends the permanent committee be called the Dennis Educational Center Oversight Committee. The Committee and Board of Selectmen approved recommendations by committee members Dick Howes and Dave Talbott to restore the existing tomb instead of replicating the old Hearse House.

With \$1,500.00 in our budget we decided to do much of the work ourselves. This committee rolled up their sleeves and pulled down overhead lathes and exposed nails, cleaned up year's worth of debris, repaired, painted and re-hung the doors and window and installed donated lighting. The electrical conduit has been installed from the Dennis Village Improvement Society's outlet to the tomb, but has yet to be connected. It was very special to see our 80-something member show up in work clothes, armed with a paint brush and ready to tackle any job Dick and Dave gave her.

When warm weather arrives in the Spring the exhibit display shelves will be put up and an educational exhibit will be installed. It will explain burial practices in Dennis from 1639 to the present, information on all town cemeteries and a message that, hopefully, will teach respect for all our burial grounds. Brochures will be available in a weather proof box on the outside of the building for year round self guided cemetery tours.

Meeting dates are posted at the Dennis Town Hall and are normally held the 3rd Friday of the month at 10:00 A.M. at Town Hall. For information about this project or to volunteer for the Oversight Committee please call Phyllis Horton at 508-394-0017.

Respectfully submitted,

Phyllis Horton, Chair
Richard Howes
David Talbott
Muriel Hanger
Priscilla Husband
Bonnie Hempel
Sarah Kruger



Dennis Library Board

The Dennis Library Board meets on the second Thursday evening of each month to develop strategies to support the Dennis Library System mission to “provide current topics and titles, general information and common gathering places for Dennis residents and visitors.”

The Library Board has spent much of the past year continuing to develop strategies to inform citizens and visitors about library services, facilities, resources and programs in Dennis. As part of an ongoing marketing plan for the Dennis Library System the Library Board created a brochure about the Dennis Library System that offers information about all of the five Dennis libraries.

The first long-range plan for the Dennis Library System, written more than five years ago, concluded at the end of June. Library facilities, services, resources and programs have grown tremendously over that period. The Library Board and the staff members of the Dennis Libraries, with input from Dennis citizens, created a second long-range plan for library services in Dennis through 2012. The practical purpose of creating and following such a plan is to guide development of library services, programs and facilities and to keep the libraries responsive to the needs of the community. Specifically, the long-range plan for library service in Dennis:

- identifies priorities, strengths and weaknesses
- provides background and justification for budget requests
- creates a clear sense of purpose
- provides the basis for ongoing evaluation

The plan was developed with the goal of continuing to “provide modern, comprehensive and accessible library and informational services to the residents of the Town of Dennis” as set forth in the Selectmen’s charge to the Dennis Library Board.

Respectfully submitted,

Patricia Stone, Chairman
 (508) 398-8410
 Karen Purcell, Vice Chairman
 Carrie Rounseville, Secretary
 Kate Byron
 Alice Halvorsen
 Camille Murphy
 Paul LeBlanc
 Mary Kuhrtz
 Marie Reilly





Library Department

The Dennis Library System is made up of the Town Library, located in Dennisport and the four Village Libraries. The system's mission statement serves as our guide – "The Dennis Libraries provide current topics and titles, general information and common gathering places for Dennis citizens and visitors."

All Dennis Libraries provide access to the CLAMS (Cape Libraries Automated Materials Sharing) network, and specialized items such as large print books, periodicals, audio books, DVD's, Videos, CD's, museum passes, public computer access and WIFI. Specialized collections include multicultural, financial and the Cape Cod Salties. Our services include reference and information, programs for adults and children, homebound delivery, computer classes, ESL classes, low vision resources, and community meeting spaces. The Dennis System has subscriptions to Heritage Quest and Ancestry.com. All Dennis cardholders have access to Heritage Quest from their home computers.

Library Director, Shirley Barron resigned in May 2007 and Tish Murphy, the Town's Children's Librarian since 1998, was named Acting Director.

The Dennis Public Library celebrated its second anniversary in its new building with a day long Open House, Author Program and Volunteer Recognition. This past year has been a very busy and successful one for us. We continue to see increased circulation and activities in our new Town building. We offered a film series, a variety of exciting children's programs, art shows, an authors' series, computer and information literacy classes, ESL classes, and lectures. The Cape Cod Genealogical Society is housed at the Dennis Public Library and they provide services ranging from individual assistance to informational programs for the public. We have become a very busy high tech public building that is utilized by an extensive list of community groups. None of the growth and accomplishments at DPL would be possible without the above-and-beyond efforts of the library staff. The Friends of the Library continue to support us in multiple ways and their Author Friday program was such a success that they had to turn people away when the meeting room reached capacity. Our growing volunteer base is essential to our operation and the staff thanks them for their generous gift of time.

Jacob Sears Memorial Library in East Dennis has been experiencing a rebirth over the past year. The library is finishing up the renovation with the rebuilding of the front porch, a beautiful new brick walkway, gardens and a new irrigation system. Improvements have also been made in the mechanical systems of the library as well. Patron count and circulation of materials has risen dramatically. Year round and summer visitors have also enthusiastically



embraced the free 24/7 high speed wireless internet access. Library programs have more than doubled by tailoring them to the unique interests of our patrons; in turn attendance has risen markedly. Monday was added to the schedule and that has also made it more convenient for patrons. The library has a wonderful reading room with coffee, teas, and hot chocolate available for sipping while reading a book or newspaper. The library is returning to its former status as a vibrant center of the East Dennis community.

The Dennis Memorial Library continues to grow in circulation, patrons, programs, and materials. The Low Vision Resource Center provides resources and help for vision impaired people. We offer tutorials on our special computers for the blind, large print materials, a reading machine, a magnifier, and over 1600 audio books. The Library also hosts a monthly descriptive movie. The library has added 2 books clubs this year and in addition to our Children's Story Hour and Kids Club we now offer a Babies/Toddlers Library time. For adults, we have a new weekly games day featuring scrabble, bridge, cribbage, etc. 2007 has been a very successful, innovative, and exciting time at the Dennis Memorial Library, none of which could happen without the 50 wonderful dedicated volunteers.

2007 was again a good year for the South Dennis Library. The newly launched "Thursdays at Two" series brought patrons together to find out about music, turn-of-the-nineteenth-century local life, travel, late-blooming authors, children's literature, and how documentaries are made. Another highlight was Captain Mike Orbe's summer family presentation on ocean life. Circulation continues to grow as more and more people discover how much we manage to fit inside the 'gingerbread library.' In addition to the focus on broadening our collections of DVD's, new adult non-fiction and young adult fiction, not many other places exist where one can find wireless access in a pre-Civil War setting. This special corner of South Dennis history is finally protected by a brand new fire alarm system.

West Dennis Library was happy to see growth in attendance, circulation and use of technology in 2007. Many new organizations utilized the library as a site for their meetings, among them: The Celtic Society, West Dennis Neighborhood Crime Watch and the newly formed Financial Club. Ongoing activities include Book Club, Mah Jongg and Intergenerational Knitting. Annual favorites continue to be the Book Sale and the visit of the Ezra H. Baker School second grade. An Estate Planning Series led by Arthur Crooks was very successful and will be repeated in the Spring of 2008. The newly formed Friends of the West Dennis Library sponsored the Annual Mother's Day Tea and other fund raising events that provided the funding for the shelving for the increasing DVD collection. Physical improvements continue with improved lighting, driveway repair and additional comfortable seating. The success of 2007 would not be possible without the 10,000 hours that the volunteers contributed.



Library staff members are assisted by dedicated, talented, and generous volunteers. Village library directors Nancy Symington (Dennis Memorial), Phil Inman (Jacob Sears), Anne Speyer (South Dennis) and Jackie Lewis (West Dennis) join me in grateful appreciation for their invaluable contributions.

All Dennis libraries have received generous donations and gifts. The list that follows shows gifts received by Dennis Public Library only.

2007 Gifts (to Dennis Public Library):

Cash donations: \$7,225.00

2007 Grants & Gifts (to Dennis Public Library):

Massachusetts State Aid (all libraries share equally): \$15,413.75

Gifts from the Friends of the Dennis Public Library:

Children Programs, Second Anniversary Program, CD Audio Books; Children's Library Assistant, Museum Passes, Cape Cod Collection Books, Library Shelving & Furniture, Magnets, Volunteer Luncheon and Recognition Gifts, Museum Memberships, Film Series, DVD Cleaner & Repair Unit, Book Letters and Book Page

Total value of Friends Gifts: \$16,408.24

2007 Circulation (Jan 1, 2007-Dec 31, 2007):

Total 2007 circulation in all Dennis Libraries – 169,417

2006 Circulation (Jan 1, 2006-Dec 31, 2006):

Total 2006 circulation in all Dennis Libraries – 158,423

2007 percentage increase: 7%

The Dennis Libraries continue to experience an influx of new users as well as increased borrowing. The System's circulation in the calendar year 2007 increased 7% over the previous calendar year. The increase in our circulation statistics and new card patrons verifies that our growth potential has certainly not been reached.

It is a privilege to be involved in an endeavor that has had such a positive impact throughout the Dennis community. I would like to personally thank the patrons of the Dennis Libraries for their continued support. The Dennis Libraries look forward to meeting the needs of our community in 2008.

Respectfully submitted,

Patricia B. Murphy
Acting Library Director



Henry C. Boles Achievement Award Committee

The Henry C. Boles Achievement Award Committee was named in honor of the late Selectman Henry C. Boles, who served from 1973 to 1977. His leadership and extensive personal contribution to Town programs was largely responsible for Dennis winning recognition in 1978 as an All-American Town. Mr. Boles set a high standard of excellence for citizen participation in Town government. He died in 1979.

The committee unanimously decided that citizenship begins at an early age, and by encouraging our young residents, we would be honoring the memory of Henry Boles. We decided to award a \$100 US Savings Bond and certificate of accomplishment to a third grade boy and girl graduating from Ezra Baker School. We also recognized a young man and woman graduating from the Nathaniel Wixon Middle School in Dennis with Savings Bonds and certificates.

At the Annual Town Meeting on Tuesday, May 8, 2007, member Julia Johnson presented awards to four students of Dennis schools.

Miss Taylor McKenzie and Mr. Shamus Sullivan, students at Ezra Baker School. Both Taylor and Shamus have demonstrated examples of cooperation, diligence, kindness, and friendship as witnessed by their classmates and their teachers.

Miss Allison Sinofsky and Mr. James Gomes, students at the Nathaniel Wixon Middle School. Allison is an excellent student. She has participated in the Peer Mediation Group and H.O.P.E. (Helping Others Peer Everywhere). Allison shows her school spirit by participating in the Wixon Band and three sports, soccer, softball, and basketball. She is an active member of her temple community and participates in the youth group Am HaYam. Allison annually participates in the American Heart Association's Heart Walk.

James is a wonderful scholar and an exceptional young man. His manners and behavior make him an appropriate role model for his peers. James participates in football, basketball, and baseball. He especially enjoys art. James is always willing to help with activities and is an excellent ambassador to our community.

All of the recipients are a credit to their families, their school, and our community.

The committee would also like to acknowledge the dedication and commitment of Margaret Eastman. Mrs. Eastman has been a member of the Henry Boles Committee since its inception. We thank Mrs. Eastman for her many years of service to the Town and this committee.

Respectfully submitted,

Jeanne Carrick, Chair
Connie Bechard
Margaret Eastman

Julia Johnson
Susan Klein
Myrtle Boles, Life Member

John Holt
Elinor Slade



Cape Cod Regional High School District

Cape Cod Regional Technical High School was established in 1973 as a public technical high school that divides student learning time between academic classes and technical training. For our previous school year 2006-2007 we had 686 students enrolled in 18 different technical programs from our sending school districts that comprises of 12 towns from Mashpee to Provincetown with an operating budget of \$11,086,903.

William N. Fisher completed his first year as Superintendent/Director of Cape Cod Tech and he is a 28 year veteran administrator at Cape Cod Tech. Mr. Leonard Phelan, former Assistant Principal at Dennis-Yarmouth Regional High School completed his first year as Principal.

Cape Cod Regional Technical High School graduated 127 students in June of 2007 and 26 graduates plan on attending 4-year colleges, 49 graduates plan on attending 2-year colleges, 41 graduates have obtained jobs upon graduation, and 6 have joined the military.

Cape Cod Tech has been able to make significant progress in raising student performance on the MCAS (Massachusetts Comprehensive Assessment System) and our school again met Adequate Yearly Progress (AYP) with the 2006 MCAS exam.

In addition to our renewable energy program, the Cape Cod Tech School Committee has approved the lease/purchase of the first tri-generation system for energy savings in a public facility in this country and installation should be completed this fall. This system, once in place, will reduce our electric energy consumption by more than 40% and our heating costs by 25-30% each year. This new concept demonstrates Cape Cod Tech's commitment to reducing annual energy consumption and that we are doing everything we can to reduce our energy costs. Capital improvements for the FY07 included replacement of Cape Cod tech's gym floor and the renovation of the 4th of our 4 science laboratories.

Our Adult Education program had another excellent year under part-time coordinator, Ron Broman, who has made a tremendous impact on the quality and quantity in the courses we offer. For FY07 we ran over 40 courses with approximately 92 residents from Dennis participating during the Fall of 2006 and Spring of 2007.

SkillsUSA is a national organization serving students enrolled in technical programs. This year our students brought home 13 gold, 11 silver, and 4 bronze medals in the state competition, and in the national competition, we brought home a silver medal in Marine Service Technology and placed 5th out of 35 national Web Design teams.



Cape Cod Tech provides money saving projects for our district and community. These projects not only save thousands of dollars, but also provide our students with real life work experience in a supervised setting. For the 2006-2007 school year, the total estimated value of the savings to our sending towns from work completed by Cape Cod technical shops was in excess of \$869,000.

Respectfully submitted,

Peter J. Nyberg
Donald B. Baker, Jr.
Cape Cod Regional Technical High School District
School Committee Representatives for the Town of Dennis



Dennis-Yarmouth Regional School District

Committee Members

Term Expires

Geraldine Bastian, Chairperson	2010
James Dykeman, Jr., Vice-Chairperson	2009
Catherine King, Secretary	2008
Nancy Anastasia, Treasurer	2008
Maryellen McDonagh-Angelone	2010
Bradford Egan	2008
Phil Morris	2009

Carol A. Woodbury, **Superintendent of Schools**
Joseph Cucinotta, Director of Finance & Operations
Gloria Lemerise, Director of Instruction
Judith Dion, Director of Pupil Services
Michelle Boudreau, Assistant Director of Instruction
Garth Petracca, Coordinator of Food Services
Christopher Machado, Director of Technology
Lory Stewart, Director of Instructional Technology
Georgiana Olwell, Adult Education Department Head

Administrative Office Personnel

Jocelyn Atwater, Accounts Payable Administrative Assistant
Ruth Barba/Eva Murphy, Administrative Assistant/Receptionist
Maureen Burnham, Admin. Asst. to the
Superintendent/Sec. to School Committee
Janice Butler, Administrative Assistant to the Director of Instruction
Sandra Clifford, Business Affairs Administrative Assistant
Glenda Doble, Payroll Administrative Assistant
Beverly Haley, Benefits Mgmt. Administrative Assistant
Joan Harvey, Admin. Asst. to the Director of Finance & Operations
Sharon Ladley, Administrative Assistant for Personnel
Mary Ann Mulhern, Admin. Asst. to Director of Pupil Services
Joyce Proudfoot, Bookkeeper
Karen Rood, Asst. Treasurer/Accts. Receivable



2006-2007 Retirements

Donna Chapman	L. C. MacArthur School	41 years
Cynthia DeBellis	D-Y Regional High School	35 years
W. John Harrison	D-Y Regional High School	35 years
Richard Carleton	D-Y Regional High School	34 years
Carol Kelley	Station Avenue School	34 years
Sandra Saben	Station Avenue School	34 years
Randall Wallin	Station Avenue School	34 years
Lesah (Pru) Pope	E. H. Baker School	33 years
William Holden	N. H. Wixon School	32 years
Karin Twarog	Station Avenue School	30 years
Janet Colby	L. C. MacArthur School	24 years
Alyson Armstrong	D-Y Regional High School	22 years
Pamela Hill	Station Avenue School	21 years
Margaret O'Leary	N. H. Wixon School	21 years
Jane Fogg	L. C. MacArthur School	20 years
Barbara Potzka	Station Avenue School	20 years
Susan Roney	Mattacheese Middle School	20 years
Roger Beatty	NEED Collaborative	19 years
Dale Hoppen	E. H. Baker School	19 years
Nadine Mayo	N. H. Wixon School	19 years
Mary Johnson	E. H. Baker School	17 years
Judith Still	E. H. Baker School	9 years
A. Francis Finnell (Skip)	Administration	6.5 years
Marylou Sanker	E. H. Baker School	6 years
Linda VanGaasbeck	Administration	6 years



Dennis-Yarmouth Regional School Committee

The Dennis-Yarmouth Regional School Committee is charged with providing a sound education for all students K-12 as well as additional early childhood programs. This year, because of the approval of the district budget, both towns are now able to provide full-day kindergarten to all. In addition, the Fine Arts programs in all schools continue to be exemplary, and the Virtual High School in place now provides choices which smaller high schools are not usually able to provide.

While MCAS scores and adequate yearly progress mandates show some improvement, teachers and administrators are using data to ensure weaknesses are addressed. Station Avenue Elementary School and the Nathaniel H. Wixon Middle School have been designated as schools "In Need of Improvement" while Mattacheese Middle School is designated for "Restructuring." A plan to eliminate this designation is being developed.

With the approval of the budget in both towns, we were able to hire "deans of students" at Station Avenue Elementary School, Marguerite E. Small Elementary School, Nathaniel H. Wixon Middle School, and the Ezra H. Baker Elementary School. The filling of these positions allows principals to be more visible in classrooms monitoring student instruction and providing educational leadership in all areas with an emphasis on achievement and accountability. To further achieve these goals, a mentoring plan is now in place to provide beginning teachers or teachers new to the District with a formal support system.

As part of the plan to improve student achievement for all grades and sub-groups, an Assistant Director of Instruction was hired allowing more of the data analysis so necessary to target weak areas to be done by the Director of Instruction, with an emphasis on a direct plan for improving student achievement and ultimately MCAS scores in all schools.

While we remain constantly aware of our fiduciary responsibility to the citizens of Yarmouth and Dennis, we are grateful for the commitment of both towns to provide quality education for all young people.

Respectfully submitted,

Geraldine Bastian, Chairperson
DYRSD School Committee



Carol A. Woodbury, Superintendent of Schools Dennis-Yarmouth Regional School District

“What we resolve to do in school only makes sense when considered in the broader context of what the society intends to accomplish through its educational investment in the young.”

—Jerome S. Bruner, *The Culture of Education*

This quote appears as the opening to a white paper published by ***The Partnership for 21st Century Skills.***

What society intends to have accomplished in schools today is very different from what had to be accomplished when most of us attended school. We continually hear talk about how the world is changing rapidly and how technology is changing the world dramatically. Some statistics noted in the white paper by the Partnership are as follows: “Information is doubling every 5.5 years. Technical information is doubling every 2 years. Electronic information doubles every hour.”

When I think back to my own childhood, with only black and white television, no microwave, no dishwasher, and no computer; in addition to realizing my age, I become conscious of the very different world my children and the children whose education I am responsible for live in. It is critical that the Dennis-Yarmouth Regional School District meet the educational needs of our youth in a healthy, secure, and high performing environment.

The Dennis-Yarmouth Regional School District has had a very successful year. We are well on our way to creating a first-rate educational system that will be the pride of the towns of Dennis and Yarmouth. While there is already much to be proud of, we have taken on several key initiatives this year that will build on the strong foundation that already exists.

One of the most important accomplishments of the year was the stabilization of the school environment. Hiring Deans of Students at Station Avenue Elementary School, Ezra H. Baker School, Nathaniel Wixon Middle School, and Marguerite Small School has allowed us to take a more proactive approach to meeting our students’ social and emotional needs. Today many children may spend more time alone or with peers than with their families. They may have fewer people to talk to about peer relationships or other problems. Many children come from single-parent homes or homes where parents are working more than one job, just to make ends meet.

Using these positions to establish a positive and proactive approach to caring for our students’ social and emotional needs has created a safer and more secure school environment. This atmosphere is more conducive to learning for all. We are experiencing fewer serious problems that result in



suspensions. Since coming to school is strongly correlated with increased student achievement, this will also increase our academic success. Through our research we have learned that when young children have a positive connection with an adult at school it can prevent students from dropping out later on. So, while we may not see this impact for some years to come, our actions are based on relevant research.

Another major initiative this year is our effort to improve our use of data to make decisions. This may sound rather simple. However, it is a complex process that fundamentally changes the way staff works in collaborative groups to become more effective. We cannot be prepared for complex world change without changes in the delivery of education. Our students will continue to need a solid foundation of content knowledge, but skills such as critical thinking, problem solving, creativity, innovation, communication, collaboration skills, etc. have even greater significance on their long-term success in the labor market, higher education, and their personal lives. Our teacher leaders and administrators are working in teams with all our staff creating a flexible public education system that responds to the changing needs of our youth. As we gain more knowledge about how the brain learns, we intend to adjust our teaching strategies to ensure we reach every child.

Our third important initiative was establishing full day kindergarten for all. Every child in the Dennis-Yarmouth School District attends kindergarten full time. We have begun the process to have our kindergarten program accredited by the National Association for the Education of Young Children. This process is a requirement for accepting state grant funding for kindergarten. This will enhance our kindergarten program by assuring that we are implementing “best practices” and not simply expanding our time. It is a great opportunity for staff to learn and work together.

We thank the citizens of Dennis and Yarmouth for supporting education. We know that only about 12 percent of our population has children in our schools. We appreciate our citizens’ recognition of the important role schools play in a town and in the future of our society.

As of October 1, 2007 there were 3627 students enrolled in the Dennis-Yarmouth Regional School District. Similar to other Cape districts, this creates concern around funding. Frequently, the question is asked, “If enrollment is falling, why isn’t the budget going down?” There are many reasons that the budget is not going down. Primarily, fixed cost increases are out pacing our ability to reduce staff. Some of the fixed expenses that we have no control over include:

- Increased Health Insurance Costs – This includes the overall percentage increases as well as increased participation. During difficult economic times it is not uncommon to see increases in participation that may be due to a spouse’s loss of employment.



- Increased Costs of Retirement – The number of people you have on these rolls has a cost impact.
- Increased Utility and Heating Costs

As student needs expand we are experiencing increased costs for Special Education services. This includes transportation to out-of-district placements and the cost of those placements. We have no control over their increases for tuition. We have created several programs in-district to reduce these costs, but district staff simply cannot meet some distinct types of needs.

While our teacher salaries are at state average, they continue to go up. For the kind of services we provide this is the cost of doing business. Our class sizes are good, but are not so small as to be a luxury. When we lose enrollment in a grade level that allows us to reduce staff we make those adjustments. Most of the time we have been able to handle this through attrition with retirements. When we consolidated the Yarmouth elementary schools, it made it much easier to make such cuts without impact to students. Here is an example to help explain further the budget increases: If the salary budget is \$25,000,000 and a 3% raise is given across the board, the increase would be \$750,000. If at the same time the enrollment drops by 200 students and we are able to cut 10 teachers, then the savings for the cut would be about \$450,000 in salaries. So, the salary budget would still increase by \$300,000. Thus, the budget doesn't go down. It simply doesn't go up as dramatically.

My continued thanks to the citizens of Dennis and Yarmouth for all your help and support. You have created educational opportunities for your children that will lead to success in the future. As your steward, I appreciate the trust you have placed in me to protect and deliver what you hope to “accomplish through your educational investment.” It is an honor to serve these two fine towns.



Joseph P. Cucinotta, Director of Finance and Operations Dennis-Yarmouth Regional School District

It is with great pleasure that I submit to the citizens of Dennis the Annual Report as Director of Finance and Operations. The period of January 1 through December 31, 2007 proved to be challenging and rewarding in the areas of finance and operations.

During the year, we continued to address needs of our various facilities. The School Committee and administration continued to implement and assess the five (5) year capital budget plan, which addresses the need for short and long term facility objectives and is responsible in keeping school district facilities functional, safe and attractive.

It has been a goal to fund ongoing maintenance projects for all school buildings. We continue to replace rugs, school furniture and paint classrooms each year. In addition, repairs to our infrastructure have been completed. The Ezra H. Baker Elementary School upgraded an electrical panel and replaced a generator.

As the year closes, the Dennis-Yarmouth Regional High School renovation continues completion of final items. With the guidance of the building committee, school maintenance department and project manager, we have been able to deliver an outstanding project well under the approved budget.

In development of the FY08 budget, the School Committee and administrators worked in conjunction with the Finance Committee to develop a strategy to meet District fiscal needs.

The process for budget development begins each September, with input from numerous groups: Principals, Superintendent of Schools, Director of Finance and Operations, site councils and School Committee, each of which plays an important role in school budget preparation.

The Towns of Dennis and Yarmouth approved an FY08 Operating Budget of \$45,674,385. This 1.6% increase, \$719,359 over FY07, required an override of \$242,000, which was voted at a Special Town Meeting to support the educational initiatives and goals of the District. The School District is most appreciative of the financial support that was rendered by the Finance Committee and Dennis residents.

In conclusion, I would like to thank the community for its support and look forward to working with residents and town officials of Dennis in the upcoming year.



Gloria E. Lemerise, Director of Instruction Dennis-Yarmouth Regional School District

The Office of Instruction is responsible for the planning and coordination of all aspects of student learning. During the 2006-07 year, the efforts of teachers, principals, and other administrators focused on clarifying curriculum expectations and alignment for the preK-12 grades. Another major goal included increased communication between schools, creating smooth transitions and addressing the needs of students as they move from one grade range to another. Our Instructional Technology Coordinator provided graduate credit courses so our teachers learn the most effective uses of technology-based tools, including interactive whiteboards, digital cameras, handheld devices, and web-based resources. These tools are essential for providing the most current information and resources necessary for effective instruction for all learners.

The District received the Transition to Full-Day Kindergarten Grant in February 2007. The funding from this grant enabled the preK-grade 3 staff to work on standards-based curriculum throughout the spring and summer. This approach builds a strong foundation for all learners as they move through the primary grades. A number of K-6 teachers participated in summer professional development directly connected to math in the elementary grades.

The District continues to look at assessment data to improve instruction for all students. Math teachers in grades 7-9 worked together to develop a common assessment for the eighth grade. The teachers evaluated this assessment together and used it as a basis for discussion about transition and class placement for 2007-08. This process provides a rich context for adjusting curriculum expectations and focusing on student needs as they leave middle school and attend the regional high school.

During August, sixty-five teachers, deans, principals, and central office administrators participated in three full days of training. The Using Data Initiative provided intense training in the use of student achievement data for instructional decision-making. This process continues throughout 2007-08, building capacity for collaborative planning. Teacher leaders are working with their grade data teams to develop strategies for school improvement and to monitor the results of these efforts.

MCAS testing has expanded greatly as well. All students from grades 3 to 8 and grade 10 take comprehensive exams in English Language Arts and Mathematics. These scores serve as a measure of progress towards the goal of proficiency. The 2007 results show another year of significant gains in grade 10 mathematics. Seventy-two percent of these students scored at proficient and advanced levels. At grades 5, 8, and 9/10, there are also Science



and Technology/Engineering assessments. Students in the class of 2010 will have this exam added to their list of competencies for graduation.

As educators in a diverse community, the DY staff prides itself on continuous learning.

The staff strives to prepare the students for the challenges of the twenty-first century through ongoing professional development and the use of research-based practices.





Lory Stewart, Director of Instructional Technology D. Chris Machado, Director of Technology Dennis-Yarmouth Regional School District

The Dennis-Yarmouth Regional School District Technology Department provides services to all schools and the Central Office. Ross Bryant and John Tiedeman, Technology Maintenance Specialists, maintain the 1700+ computers and peripherals. They both work in all eight buildings troubleshooting and repairing the technology. In most cases the turn around time for a work order is within 24 hours. They completed over 2000 work orders during the year.

Administrative Assistant Jan Daniels maintains the help desk in the Technology Department Offices located in Mattacheese Middle School. In addition, she maintains the computer inventory, software and peripherals, purchasing and data processing supplies, as well as managing the work order system. During the FY07 school year, Jan's hours were increased to accommodate the expanded need for her services during the summer months. Jan also volunteers her time to the district re-cycling cell phones and ink cartridges. We used the money this year to purchase digital cameras for the schools along with photo printers and supplies.

Chris Machado, Director of Technology, ensures that our Wide Area Network is kept up and running and the Internet and E-mail are accessible. Mr. Machado also configures and negotiates all hardware purchases, works with school administrative assistants to maintain the integrity of our SIMS data, and maintains all the district's administrative databases. In addition, he upgrades and maintains the student information and financial software used by the district on the administrative level.

Lory Stewart, Director of Instructional Technology, mentors teachers in technology integration into the curriculum, keeps current on emerging technologies, offers district-wide professional development for all staff including the delivery of graduate level courses, works with administrators and staff on the analysis of MCAS results, writes grants for federal and state funds, files E-Rate, orients new teacher on the use of our network, files the District Technology Plan with the Massachusetts Department of Education, and maintains and updates the district's website (<http://www.dy-regional.k12.ma.us>).

The department was especially busy this year with the finishing of the Dennis-Yarmouth Regional High School Renovation Project. Thanks to the Selectmen from both the towns of Dennis and Yarmouth, the High School Building Committee and the School Committee, \$1,050,000.00 was allocated



for technology acquisitions for the school. The high school received a new workstation for each teacher, administrator and support staff, five new computer labs, 40 computers for the library, 96 laptops on eight rolling carts and numerous new printers. The network was upgraded with new hardwiring for faster connection speed to the Internet and Local Area Network along with four new servers for networking and file sharing. In addition, instructional technology was acquired—forty-eight interactive whiteboards, an lcd projector and sound system for every classroom, digital microscopes for the science department, graphing calculator emulators for display on the interactive whiteboards in all math classrooms, video broadcasting equipment, digital video cameras and supporting software for media classes and an upgrade of the *Microsoft® Office Suite*. Also, the auditorium received major audio and video upgrade, as well as Room 114 as a seminar room for group presentations by guest speakers.

Grant funds were used to purchase digital cameras for all grade five teachers along with training for teachers to use them with their students to enhance the Seashore visit by being able to return to the classroom to re-live the experience with digital images.

We continue the purchase of interactive whiteboards. Grant funds were used to purchase boards and Math software aligned with the Massachusetts Curriculum Frameworks for our middle school math teachers to use with their students.

The district offered three graduate level courses to instruct teachers in the use of the educational technology available to them. Approximately 75 teachers participated in these courses.

Currently all of our schools have websites. Most offer online homework help for students, school calendars, newsletters and various resources for staff, students and parents. In all schools, the person who maintains the individual school's website does so voluntarily.

The DYRSD Technology Department strives to meet the needs of the students, staff and administration. We look forward to serving the district again this year.



Judith D. Dion, Director of Pupil Services Dennis-Yarmouth Regional School District

This year the Department's focus has been to increase our capacity to provide for the education of all of our students. To help us in our planning, the Department of Education sent an onsite team from Program Quality Assurances to visit our schools during the week of March 14 -23, 2007. They interviewed staff and parents, and reviewed documentation in Special Education, Civil Rights Administration, English Learner Education, and Safe and Drug Free programs. This is part of a six year cycle to insure that districts are complying with the regulations and aligning goals to promote student achievement. A follow-up Mid-Cycle review will occur in 2010.

The final report from the Department of Education gave Dennis-Yarmouth Regional School District three commendations for exemplary practices. The team stated that our initiative, *professional learning communities*, has had a positive effect on the educational environment of the district. Next, the Team observed the very good support services including Reading Recovery, Math remediation, Title I, bi-lingual tutorial, academic support, and after school help. Finally, the Team recognized that the social workers in all of our schools, along with the school psychologists, enhanced the service delivery to students and their families. We are very proud of our staff and their work to gain these acknowledgements from the Department of Education.

Most elements throughout the compliance review met the requirements of federal and state regulations and are fully implemented. There are several areas, however, that we need to address this year. Our corrective action plan, approved in November, can be clustered into several areas. We will improve our documentation methods, and perform formal program evaluations to determine their effectiveness. We will conduct additional professional development on meeting the needs of diverse learners in the general education classroom; retrain staff on timelines; amend some procedures; and provide additional reading courses. As part of this plan, we will also increase the number of certified English as Second Language teachers and insure that documents are provided to non English speakers in their primary language.

The compliance review was an opportunity to acknowledge what DY is doing right and has been helpful in identifying the areas that we need to improve. If you would like to read the entire report online, go to: <http://www.doe.mass.edu/pqa/review/cpr/reports/2007/0645.doc>.



Garth J. Petracca, Food Service Coordinator Dennis-Yarmouth Regional School District

The first year with the implementation of the Wellness Policy was challenging in that food products that are better nutritionally are typically more expensive. By all accounts, the Dennis-Yarmouth Food Service Program is a shining example of how a school system can provide healthy and appetizing food to its students at a reasonable price. We remain a department that is financially self-supporting and will continue to strive to keep this intact.

The Food Service Program served an average of 2500 meals per day with an average yearly participation rate of 72 percent. Nearly 62 percent of the student population is participating in this program and 37 percent of these participants are approved for free or reduced lunch. It is vital, not only to the food service program but the entire school system in general, that everyone who thinks they might qualify for free or reduced meals complete and submit an application.

Payroll made up 52 percent of the food service budget for the fiscal year 2007 while food purchases accounted for 47 percent. The remaining 1 percent of the expenditures is made up of office supplies, government commodities, and equipment maintenance.

The Food Service Program is committed to continuing the practice of reimbursing the general fund for a portion of its benefit program cost by transferring \$50,000.00 yearly to this fund.

All of us who work in the Food Service Program have a strong commitment to the students of the Dennis-Yarmouth Regional School District. We want them to be excited about what they eat, healthy because they participate in the program, and completely satisfied with their eating experience. We encourage student and parent involvement in the program and welcome comments and suggestions.



Kenneth T. Jenks, Principal Dennis-Yarmouth Regional High School

As always, I would like to begin my annual report by again thanking the voters of Dennis and Yarmouth for their continued support of our school. Our school's successes are directly related to the support from our communities. The high school's October 2007 enrollment was 1027 students. The graduating class of 2007 illustrates the strength of the high school program. Seventy-nine percent of the class of 2007 planned to attend college: forty-six percent planned to attend a four year college or university and thirty-three percent planned to attend a two year college. Many students in the class of 2007 pursued other opportunities: two percent planned to go to a technical school, thirteen percent planned to enter the workforce, two percent planned to join the armed services and the remainder were undecided about their future plans. The students in the class of 2007 collectively received over \$240,000 in scholarships and awards. Our students, faculty and staff appreciate the many generous individuals, organizations and businesses that provided this vital financial support for our students.

The high school's faculty and staff are committed to our District's mission of "Empowering Each Student to Achieve Excellence with Integrity in a Changing World." D-Y continues to stress an academic core of English, foreign language, math, science, and social studies. We currently offer a wide range of courses and programs to our students. We maintain many Advanced Placement and honors level courses for those students who seek the most rigorous academic challenges. Every year, a significant number of our students complete approved online classes through the Virtual High School program. We value a well-rounded education for all of our students, and consequently, our graduation requirements call for students to complete course work in elective areas: art, computers and technology, health and physical education, and music. We support career oriented options including work based learning and internships with local businesses. Our students can earn college credit through the Tech Prep program that we operate in conjunction with Cape Cod Community College. D-Y students can also pursue alternative paths to graduation through participation in our day and evening alternative learning programs. In light of the need to prepare our students for an increasingly competitive future in the 21st century, we intend to strengthen our graduation requirements with additional math and science classes.

D-Y's faculty, staff and students have enjoyed a successful year. We continue to meet the state's overall Adequate Yearly Progress goals for MCAS. Our many co-curricular activities provide numerous opportunities for our students. The music program enjoyed success again this year: the band placed third in the USSBA Northern States Championships and the color



guard came in *first* at this same competition. Art students continue to be recognized for their talents and our theater group has presented several fine shows. Student government and our service groups continue to donate hundreds of hours and thousands of dollars to charities and our communities. Our athletes have set new records; teams have enjoyed winning seasons and the majority of our teams made the tournaments. Last year our Girls Cross Country team earned a state championship and this school year, our football team had a 10 and 1 record, the best season in decades. D-Y teachers have worked hard, been awarded grants, and they have received recognitions and honors. We are thankful for the support our towns have provided in the past, and we hope both Dennis and Yarmouth will continue to provide the moral and fiscal support necessary for success in the coming years.

Respectfully submitted,

Kenneth T. Jenks, Principal
Dennis-Yarmouth Regional High School





Dennis-Yarmouth Regional High School Commencement Exercises • Class of 2007

Saturday morning, June 9th, 2007 11:00 a.m.

PROGRAM

Prelude	Dennis-Yarmouth Band
Processional*	“Pomp and Circumstance”
Presentation of Colors*	Police Departments of Dennis and Yarmouth
National Anthem*	Dennis-Yarmouth Band
Welcome	Kenneth T. Jenks Principal
Commencement Message	Phillip Morris School Committee Representative
	Carol A. Woodbury Superintendent
Commencement Address	Daniel Joseph Ford Salutatorian
	Casie E. Horgan Valedictorian
Recognition of Graduates	Patrick John O’Rourke Senior Class President
Class of 2007	
Recessional*	Dennis-Yarmouth Band “Pomp and Circumstance”

* Please Stand

Following the program, parents and friends are invited to congratulate the graduates.



Graduates 2007

Samantha D. Adkins
 Kyleen Aldrich
 Lucas T. Allen
 Elizabeth Dawn Ancahas
 Ryan Ashland
 Andrew P. Ball
 Emily Bao
 Christopher Brown Barker*
 Robert Barry
 Toriann Barter
 Patrick Kevin Belken
 Amanda Theresa Bellmar*
 Deanna Hope Bigelow
 Emilee Jane Boyle*
 John Rogers Brackett
 Robert Joseph Bradley
 Andrew Michael Brodeur
 Kyle Richard Brown*
 Nicole Brown
 Anthony Pasquale Brunetti
 Aaron M. Bryant
 Sebastian Edward Byland
 Jessica M. Byron*
 Sean M. Cameron
 Ana Gabriela Campos
 Amanda Joy Canepari*
 Chase Connor Caruso
 Lucas Bretas Cattabriga
 Bethany Ann Chamberlain
 Natalie Jean Chapman
 Gregory D. Chausse
 Elizabeth Cleary
 Kyle Wesley Coates
 Cassandra Coleman*
 Joshua Coleman
 Cooper Eric Conley-Currier
 Tess M. Connolly
 Michael A. Corsetti
 Nicholas Court
 Erica L. Crisman
 Joshua Daniel Cumming
 Alyce K. Currier

James R. Curry
 Yuri Sterk Dafonseca*
 Patricia Danielle Daluze
 Heather Star D'Ambra
 Carina Caetano DaSilva
 Joshua Anglim Daubert
 Thomas Davis
 Erick Decastro
 Steven Michael Deeney
 Courtney Marie Deitke
 Ashley Lauren DeJoie*
 Anna Michelle Des Roches
 Ross T. Desmarais*
 Ryan Redmond Dickert
 Mathew P. Dimatteo
 Maria C. Donadio
 Thomas J. Donahue
 Keith Andrew Dudley
 Andrew R. Dulac
 Kyle Alexander Ebbighausen
 Lindsay Dawn Edwards*
 Sarah Eldredge*
 Richard Thomas Entwisle
 Robert John Ewing
 Joshua P. Faucher*
 Bridget A. Foley*
 Daniel Joseph Ford*
 Lindsay K. Fortin
 Michael R. Freeman
 Andrew Edmund Fruean
 Amanda Garner
 Jordan Tyler Gaudet
 Sean P. Geary*
 Jeremy F. Gilliland
 Elizabeth M. Gilmore
 Taylor Renee Gomes
 Jordan Gomes
 Colleen J. Gonsalves
 Julie Ann Goodwin
 James P. Govoni
 Taylor F. Gow
 Clifford David Graves



Kathryn A. Green
 Adam J. Harper
 Cassie Anne Haskell
 Kevin Thomas Haugh
 Rodrigo Haveroth
 Michelle N. Hayduk
 Tara Noel Helms
 Adam J. Holmes*
 Rebecca Anne Horen
 Casie E. Horgan*
 Alexandra B. Jackson
 Zachary E. Jason*
 Cody M. Johnson
 Aaron Raymond Johnson
 Elizabeth P. Johnson
 Eric D. Johnston
 Kaitlin M. Jordan
 Jacquelyn D. Kaplan
 Liam Charles Kelly
 Jennifer Leigh Knepper
 Youssef N. Kobrianos
 Francis J. Korinko
 Allan M. Kouba
 Antoine M. Kouba
 Justin Andrew Lafitt
 Marcus Andrew La Rocca
 Katherine Anne Lankford
 Danielle LeBaron
 Patrick Thomas Leary
 Haley Sabina Levine
 Matthew James Lopes
 Sarah Ashley Lublin
 Candace Lyon
 Jessica MacDonald
 Andrew P. Maryott*
 Maria E. Maschi
 Christopher James Mauro
 Nicholas A. Mavroides
 Christopher J. Mazzella
 Sean Michael McBride
 Daniel Edward McCann
 Mary Catherine McCormick*
 Terrence John McGovern
 Genevieve Mary McGrath
 Adam John McNevin

Rebecca Anne Melville*
 Samantha Leigh Melville*
 Courtney Elizabeth Miller*
 Zarina R. Mirabdullayeva
 Victoria Shauntell Miranda*
 Demetrios J. Mitrokostas
 James Morrissey
 Jessica Maureen Mosher
 Jennifer Catherine Muse*
 Nicholas James Napolitan
 Alexandra Nardone
 Tamira Elaine Newcomb
 Christine Ashley O'Connor
 Melinda Lee O=Dell
 Patrick John O=Rourke
 Courtney Marie Osier*
 Douglas Bernard Osier, Jr.*
 Angela Marie Papa
 Joseph Michael Parent
 Steven Matthew Pasquino
 Brian Andrew Paulding*
 Andrew W. Peace*
 George Paul Phipps
 MacKenley Pierre
 Jacob Pinkney
 Jane Ruth Poranski
 Megan Denise Pouliot
 Nicholas Jared Powers
 Kimberly Elizabeth Quirk*
 Tara Ann Racine
 Courtney Rae Ream*
 Mathieu Manuel Rebello
 Stephanie Goncalves deMiranda
 Reis
 Deivid Lucas Santos Ribeiro*
 Dayton Emily Lynn Ricker
 Michael Thomas Riordan
 Bryan Douglas Rodrigues
 Vincent Rosario
 Christopher Dontez Roundtree
 Kasie Syrjala Roy
 Anthony Rubins
 Jean Hellen Sajous
 Tinamarie Salvucci
 Romina Antonela Santellan



Fernandez
 Lisa Marie Schauwecker
 Megan Anne Searles
 Edva Seferkolli
 Marjorie dos Santos Severiano
 Christina Shanahan
 Melissa C. Sheedy
 Anne Elizabeth Sheret
 Tiago Silva
 Isabel Emilia Coelho Simoes*
 Adam Joseph Ellis Smith*
 Elizabeth Marie Smith
 Leah Smith
 Gregory Robert St. Pierre
 Katelyn Anna Stagg
 David Stearns
 Nikki Lei Stewart
 Zachery Stovall
 Kara Elizabeth Sullivan
 Marc Jared Symington
 Spero D. Theoharidis
 Faith Tiana Thomas
 Maraithe E. Thomas*
 Justin Tullock
 Jessica Ventola
 Anthony M. Viera
 Emily A. Vigliano

Sharilyn Villanueva
 Alexander M. Viola Benjamin
 James Walker*
 Colby E. Wallace*
 Xi Xi Wang
 Caroline Ann Warren*
 William Joshua West
 Colleen Patricia Wetherbee
 Roger Patrick Williams
 Shawn Patrick Williams
 Lianna Woodbury
 Sarah A. Wright*
 Nayana P. Xavier
 Rong Zheng

*** *National Honor Society***

CLASS MARSHALS

Joshua Deshaies
 Christina Curran

ALTERNATES

Andrew Dawson
 Casey Hardigan

Dennis-Yarmouth Regional School District Scholarships & Awards - 2007

<u>Scholarship</u>	<u>Recipient</u>	<u>Award</u>
Albert J. Bohlin Memorial Scholarship	Amanda Bellmar	\$1,000
Andrea Holden Thanksgiving Race Scholarship	Megan Searles	\$250
	Jessica Byron	\$250
	Jennifer Muse	\$250
	Sarah Eldridge	\$250
American Jewish Committee	Jennifer Pimentel	\$100
American Legion Post 197	Sean Geary	\$200
Amherst College Book Award	Cara Gibbins	Book
Ann Castonguay Memorial Awards	Samantha Melville	\$1,250
	Vincent Rosario	\$1,000
Army Reserve Scholar/Athlete Award	Casie Horgan	Medal +
	Ross Desmarais	Certificate
Art Awards		
Faculty Merit Award	Cassie Haskell	\$250
Richard E. Howard Scholarship	Cassie Haskell	\$500
Peter Maxtone-Graham Award	Christina Shanahan	\$120
Yarmouth Art Guild's Achievement Awards:		
Banknorth Massachusetts	Joshua Faucher	\$1,000
Barbara Ardito Memorial Scholarship	Amanda Bellmar	\$500
Bass River Rod & Gun Club	Haley Levine	\$500
Best Buy Children's Foundation Scholarship	Cassandra Coleman	\$1,500
Bill Booker Memorial Scholarship	James Govoni	\$350
Bradford Hemeon Memorial Scholarship	Cassie Haskell	\$100
Brewster Band Scholarship	Brian Paulding	\$500
Brown University Book Award	Jacqui Baca	Book
Burger King Scholars Program	Isabel Simoes	\$1,000
Cape & Islands Guidance Association	Melissa Sheedy	\$1,000
Cape Cod Association Scholarship	Sarah Eldredge	\$2,500
	Daniel Ford	\$3,000
	Adam Holmes	\$2,500
	Jennifer Muse	\$1,500
	Elizabeth Smith	\$2,000
	Benjamin Walker	\$3,000
	Colby Wallace	\$2,500
Cape Cod Community College Scholarships	Allan Kouba	\$500
	Bethany Chamberlain	\$500
Cape Cod Five Charitable Foundation and Cape Cod Technology Council	Yuri Dafonseca	Laptop
	Andrew Peace	Laptop
	Lianna Woodbury	Laptop
Cape Cod Foundation Scholarship Fund	Lindsay Fortin	\$1,000
George E. Parmenter Aeronautical Scholarship	Deivid Ribeiro	\$1,000
Cape Cod Salties Stan Daggett Award	Deivid Ribeiro	\$750
Captain J.E. Fairbank Trust	Kyleen Aldrich	\$500
	Christopher Barker	\$500
	Emilee Boyle	\$500
	Robert Bradley	\$1,100
	Andrew Brodeur	\$750
	Nicole Brown	\$250
	Aaron Bryant	\$600
	Ana Campos	\$250
	Amanda Canepari	\$500
	Lucas Cattabriga	\$500



Scholarship

Recipient

Award

Bethany Chamberlain	\$250
Natalie Chapman	\$500
Gregory Chausse	\$250
Elizabeth Cleary	\$500
Anna DesRoches	\$500
Kyle Ebbinghausen	\$500
Lindsay Edwards	\$1,200
Robert Ewing	\$500
Bridget Foley	\$750
Sean Cleary	\$900
Casie Horgan	\$1,000
Cody Johnson	\$250
Kaitlin Jordan	\$250
Youssef Kobrianos	\$500
Allan Kouba	\$250
Antoine Kouba	\$500
Matthew Lopes	\$750
Candace Lyon	\$250
Jessica MacDonald	\$250
Nicholas Mavroides	\$250
Daniel McCann	\$250
Genevieve McGrath	\$500
Adam McNevin	\$500
Samantha Melville	\$250
Victoria Miranda	\$500
Demetrious Mitrokostas	\$500
James Morrissey	\$350
Jennifer Muse	\$1,000
Courtney Osier	\$500
Douglas Osier	\$500
Angela Papa	\$500
Steven Pasquino	\$250
Jane Poranski	\$500
Megan Pouliot	\$500
Tara Racine	\$1,000
Stephanie Reis	\$800
Dayton Ricker	\$500
Jean Sajous	\$300
Anna Sheret	\$250
Tiago Silva	\$500
Isabel Simoes	\$1,000
Leah Smith	\$1,000
Katelyn Staggq	\$500
David Stearns	\$250
Mariathe Thomas	\$750
Jessica Ventola	\$250
XiXi Wang	\$250
Colleen Wetherbee	\$250
Roger Williams	\$750
Lianna Woodbury	\$500
Sarah Wright	\$1,000
Rong Zheng	\$1,000
Nayana Xavier	\$2,500
Julie Goodwin	\$1,000
Michael Freeman	\$750
Joshua Coleman	\$750
Kyle Brown	\$500
Bryan Rodrigues	\$500



Scholarship

Previous Graduates:

Charles Tourjee Music Scholarship
 Chatham Chorale Book Award
 Chester W. Ellis Scholarship
 Cumberland Farms Believe & Achieve
 Daniel Snowden Memorial Scholarship
 DAR Award for Excellence in American History
 DAR Good Citizen Award
 Dartmouth Book Award
 David Thacher Memorial Scholarship
 (Presented by Yarmouth Firefighters Association)
 David W. Lillie Memorial Scholarship
 Dawn Yo Memorial Scholarship
 (Presented by Dennis Police Union)

Dennis Firefighters' Association Scholarship

Dennis Golf Association
 Judy Curcio Memorial Scholarship
 Dennis Recreation Scholarship
 Dennis Union Church Memorial Scholarship
 Dennis Windsurfing Association Scholarship
 Dennis-Yarmouth Educators' Association Scholarships
 Chowdah Cup Scholarship

Mike McCaffrey Scholarship
 Dennis-Yarmouth Women's Club Scholarship
 Dolphin Award

Donna Marie Napolitan Letendre "Courage Award"
 Doris "Chris" Harriman Memorial Scholarship
 (Presented by the Women's Fellowship
 of the Dennis Union Church)
 D-Y Band Parents' Association Scholarship

D-Y Custodians' Scholarship

D-Y Orchestra Awards

D-Y PAC

D-Y Regional School Committee Awards:
 Award to Valedictorian
 Award to Salutatorian

Top Twenty Students:

- 1
- 2
- 3
- 4
- 5

Recipient

Grace Ghioto '06 \$300
 Tyler Jones '04 \$300
 Jessica Thompson '03 \$800
 Catherine Vigliano '06 \$300
 Nicholas Storelli '06 \$300
 Kevin Haugh \$500 + Plaque
 Jane Poranski Book
 Andrew Peace \$1,000
 Emilee Boyl \$1,000
 Katelyn Stag \$500
 Emilee Boyle Cert. & Medal
 Emilee Boyle \$1,000 Cert.
 Marie Keston Book

Sarah Wright \$600
 Adam Holmes \$1,000

Mathew DiMatteo \$750
 Marc Symington \$750
 Kimberly Quirk \$1,000
 Leah Smith \$500
 Adam Smith \$500
 Cassie Walker \$1,250
 Benjamin Walker \$1,250
 Victoria Miranda \$250
 Maria Maschi \$1,500
 Christine O'Connor \$1,000
 Jessica Byron \$500
 Mathew DiMatteo \$500
 Emilee Boyle \$1,000
 Victoria Miranda \$1,000
 Nicholas Court \$500
 James Govoni Cert.
 Casey Horgan Cert.
 Rong Zheng \$500

Courtney Ream \$1,500
 Elizabeth Smith \$1,250
 Kevin Haugh \$1,000
 Christina Shanahan \$250
 Carolyn Warren \$250
 Steve Pasquino \$250
 Alyce Currier \$100
 Anthony Rubins \$100
 Anne Sheret \$50
 Maria Maschi \$100
 Vincent Rosario \$500
 Casie Horgan \$400
 Daniel Ford \$250 + Cert

Casie Horgan Thesaurus
 Daniel Ford Thesaurus
 Cassandra Coleman Thesaurus
 Jennifer Muse Thesaurus
 Zachary Jason Thesaurus



Scholarship

Recipient

Award

Garden Club of Yarmouth	Yuri Dafonseca	\$500
	Adam Holmes	\$500
Girls Athletic Award	Colleen Wetherbee	Cert.
George E. Parmenter Aeronautical Scholarship	Deivid Ribeiro	\$1,000
Grand Prix Driving School Scholarship	Heather D'Ambra	\$200
Guidance & Counseling Department School-to-Careers Award		\$25 + Cert.
Hart-Stead Foundation Scholarship	Colleen Gonsalves	\$2,500
Harvard Prize Book Awards	Samantha Walker	Book
	Joshua Deshaies	Book
Harwich-Dennis Rotary Club Scholarships	Lindsay Fortin	\$1,000
	Andrew Brodeur	\$1,000
	Andrew Bryant	\$1,000
	Lucas Cattabriga	\$500
	Kathryn Lankford	\$500
	Bridget Foley	\$500
	Christine O'Connor	\$500
Hazel W. Gifford, Trust u/will Scholarship	Ross Desmarais	\$1,000
	Keith Dudley	\$1,000
	Cooper Conley-Currier	\$1,000
	Maraithe Thomas	\$1,000
	Joshua Faucher	\$1,000
	Kyle Brown	\$1,000
	Steven Deeney	\$1,000
	Kyleen Aldrich	\$1,000
	Stephanie Reis	\$1,000
	Rebecca Melville	\$1,000
	Brian Paulding	\$1,000
	Katelyn Stagg	\$1,121
	Jacob Pinkney	\$1,250
Herbert S. Hughes Memorial Arts Scholarship Presented by the Yarmouth Firefighters' Relief Assn.)	Caroline Warren	\$775
Holy Cross Prize Book	Christina Tilton	Book
Honey Dew Donuts Scholarship	Kathryn Lankford	\$250
HOPE Scholarship	Jessica Byron	\$2,000
Howard Lodge Masonic Scholarship	Rebecca Melville	\$500
Interact Scholarship (Presented by the Rotary Club of Yarmouth)	Rebecca Melville	\$1,000
J. Peter Regan Memorial Scholarship	Megan Searles	\$1,000
	Robert Bradley	\$1,000
Jean-Marie Lapsley Scholarship	Adam Smith	\$500
	Caroline Warren	\$500
John A. MacNaught Memorial Scholarship (Presented by the Dennis-Harwich Lions Club)	Amanda Bellmar	\$2,000
John McBride Memorial Scholarship & Plaque	Courtney Ream	\$500
John McLoughlin Scholarship	Adam Holmes	\$250
John Owen Hart Scholarship	Jessica Byron	\$600
Joseph W. Aldridge, Jr., Memorial Scholarship	Jennifer Mused	\$500
Joshua Sears Memorial Award for the Dramatic Arts (Presented by D-Y Parents Council)	Patrick O'Rourke	\$500+Plaque
Joshua S. Sears Memorial Scholarship	Genevieve McGrath	\$500
Karen S. Merchant Memorial Scholarship	Haley Levine	\$1,000
Kelley Foundation Award to Valedictorian	Casie Horgan	\$150
Knights of Pythias CitizenshipScholarship	Courtney Miller	\$1,000
Laurence C. MacArthur/John Simpkins Elem. PTO	Katelyn Stagg	\$500
Law Day Essay Contest	Amanda Bellmar	\$150
The Lion Marshall K. Lovelette Scholarship	Amanda Bellmar	\$500
	Adam Smith	\$500



Scholarship

Louis B. Thacher Scholarship
Loyal Order of Moose #2270 Scholarship

William Eastman Memorial Scholarship
Martha White Memorial Scholarship

Mary Ann Savery Memorial Scholarship
Mary B. Sullivan Memorial Scholarship
Massachusetts JCI Senate
Massachusetts School Bank Association
Mattacheese Middle School Award

Meredith A. Quinn Memorial Scholarship

Michael Bean Memorial Scholarship
Michael Diebolt Scholarship
(Presented by the Y-D Red Sox Baseball Club)

Mount Holyoke College Book Award
NAACP
Newcomers Club
New England Institute of Technology Book Award
Paula B. McManaway Memorial Scholarship
(Presented by the Yarmouth Little League)
Peter S. White Memorial Scholarship
Phebe Murray Carey and Sue Chilinski
Memorial Scholarship (Presented by the
Dennis Chamber of Commerce)

Physicians of Cape Cod
Physiotherapy Associates Scholarship

Police Fund
Polly Hopkins Art Scholarship

Polly Hopkins Scholarships

Principal's Leadership Award
Red Jacket Inns Scholarship
Regis College Book Award
Richard & Georgetta Waterhouse Scholarship
Richard C. Dorshimer Memorial Awards
(Presented by the Northside Business Association)

Richard J. Terrio Scholarship
Rockland Trust Scholarship

Rotary Club of Yarmouth Scholarships

Recipient

Brian Rodriguez
Kimberly Quirk
Caroline Warren
Julie Goodwin
Richard Entwisle
Robert Bradley

Leah Smith
Francis Korinko
Genevieve McGrath
Emily Bao
Amanda Bellmar
Youssef Kobrianos
Colby Wallace
Liam Kelly
Lindsay Fortin
Kimberly Quirk
Liam Kelley
Julie Goodwin
Anne Sheret

Kathryn Stagg
Sean Geary
Christina Curran
Victoria Miranda
Genevieve McGrath
Rikki Lima

Sean Cameron
Richard Entwisle

Amanda Bellmar
Alyce Currier
Casie Horgan
Isabel Simoes
Haley Levine
Alexandra Jackson
Kara Sullivan
Caroline Warren
Melissa Sheedy
Lianna Woodbury
Heather D'Ambra
Elizabeth Gilmore
Elizabeth Smith
Courtney Miller
Christopher Barker
Jason Clark
Alyce Currier

Cassie Coleman
Marc Symington
Casie Horgan
Victoria Miranda

Patrick Belken
Joshua Coleman
Yuri DaFonseca

Award

\$200
\$500
\$500
\$500
\$500
\$500
\$500

\$2,000
\$2,000
\$300
\$1,000
\$500
\$500
\$200
\$200
\$500
\$150
\$200
\$150
\$800

\$500
\$500
Book
\$500
\$300
Book

\$500
\$500

\$500
\$500
\$1,000
\$500
\$500
\$750
\$525
\$500
\$1,000
\$1,000
\$1,000
\$1,000
\$1,000
\$500 & Cert.
\$1,000
Book
\$100

\$1,000
\$1,000
\$500
\$500

\$1,000
\$750
\$1,000



Scholarship

Recipient

Award

	Mathew DiMatteo	\$1,000
	Sarah Eldredge	\$1,000
	Daniel Ford	\$1,000
	Francis Korinko	\$750
	Nicholas Mavroides	\$1,000
	Demetrios Mitrokostas	\$1,000
	Douglas Osier	\$1,000
	Courtney Osier	\$1,000
	Andrew Peace	\$1,000
	Kimberly Quirk	\$1,000
	Melissa Sheedy	\$1,000
	Alexander Viola	\$1,000
	Caroline Warren	\$1,000
Paul E. Sullivan, Jr. Memorial Scholarship	Amanda Canepari	\$1,500
Russell Pynn Scholarship	Ross Desmarais	\$1,500
Ruth B. Sears Scholarship Fund: (Presented by Community Foundation of Cape Cod)	Zachary Jason	\$1,000
Ryan M. Fiala Memorial Scholarship	Emilee Boyle	\$700
Samuel Robbins Awards	Andrew Maryott	\$650
Sandbaggers Golf Scholarship Scholar/Athlete Award (Presented by Knights of Columbus, St.Pius X Parish Council 10346)	Aaron Bryant	\$650
	Adam Holmes	\$500
	Yuri Dafonseca	\$500
	Sara Llublin	\$50
	Cody Johnson	\$50
	Christopher Barker	\$1,000
School to Careers Award	Colleen Wetherbee	\$200 + Cert.
Scott Nicholson Memorial Scholarship	Mathew DiMatteo	\$200 + Cert.
Simon Youth Foundation Scholarship	Mathew DiMatteo	\$25,000
Smith College Book Award		\$100
St. Francis Xavier Scholarship	Amanda Bellmar	\$2,500
St. George's Greek Orthodox Church Scholarship	Emily Smith	Book
St. Michael's College Book Awards	Nicholas Napolitan	\$1,000
St. Pius Tenth Church Scholarships	Demetrius Mitrokostas	\$600
	Casey Hardigan	Book
	Nicolas Hills	Book
	William West	\$1,000
	Christina Shanahan	\$1,000
	Kara Sullivan	\$500
	Bridget Foley	\$500
Stanley A. Daggett Award fo Excellence in Mathematics Station Ave. Elementary School Station Ave. Elementary PTO	Daniel Ford	\$50 & Cert.
Stephen Donnelly Memorial Scholarship	Liam Kelly	\$276
	Rebecca Melville	\$250
	Casie Horgan	\$250
	Courtney Ream	\$500
	Benjamin Walker	\$500
	Zachary Jason	\$500
	Nicholas Napolitan	\$500
Tech Prep Award	Katherine Lankford	\$25, Cert, Gift
The "Earl" Award	Clifford Graves	\$500
Thomas Embler Soccer Boosters' Scholarship (presented by the D-Y Soccer Boosters' Club)	Amanda Bellmar	\$100
	Kyle Brown	\$100
	Amanda Canepari	\$100
	Yuri DaFonseca	\$100



Scholarship

Recipient

Award

	Andrew Maryott	\$100
	Nick Mavroides	\$100
	Daniel McCann	\$100
	Adam McNevin	\$100
	Victoria Miranda	\$100
	Brian Paulding	\$100
	Kimberly Quirk	\$100
Thomas Kelly Memorial Award	Sean Geary	\$5,000
	Amanda Bellmar	\$2,500
	Mathew DiMatteo	\$2,500
	Cassandra Coleman	\$2,500
United States JCI Senate	Amanda Bellmar	\$1,500
U. S. Marine Corps Scholastic Excellence Award	Daniel Ford	Cert.
	Casie Horgan	Cert.
U. S. Marine Corps "Distinguished Athlete Award"	Andrew Maryott	Cert.
	Courtney Osier	Cert.
U. S. Marine Corps "Semper Fidelis Award"	Brian Paulding	Cert.
	Courtney Ream	Cert.
VFW Ladies Auxiliary 2578 Scholarship	Vincent Rosario	\$250
Village Garden Club of Dennis Scholarship	Christine O'Connor	\$1,000
	Benjamin Walker	\$250
	Maraithe Thomas	\$300
Vinland Lodge of Cape Cod 703 Scholarship		
Voice of Democracy Award	Nicole Blodget	\$250 + Cert.
Presented by VFW 8074, Frank Innello Post)	Amanda Bellmar	\$1,000
Wal Mart/Sam's Club Foundation Scholarship		
Walter "Skip" Daley Award		
"Outstanding Senior Male Athlete"		
Wellesley College Book Award	Sarah Romano	Book
West Awards	Tara Helms	\$15 + Cert.
	Joshua Daubert	\$15 + Cert.
West Dennis Garden Club Scholarship	Benjamin Walker	\$1,000
Wheaton College	Andrew Dawson	Book
Williams College Book Award	John Work	Book
Wixon Middle School Scholarship	Katie Stagg	\$200
Yakola Scholarship	Jennifer Muse	\$250
	Adam Holmes	\$250
Yale University Book Award	Connor Gramazio	Book
Yarmouth Area Chamber of Commerce	Colby Wallace	\$1,000
Yarmouth High School Class of 1940	Julie Goodwin	\$1,000
Yarmouth Firebelle's Scholarship	Samantha Melville	\$250
	Lisa Schauwecker	\$250
	Rebecca Melville	\$250
	Nicholas Napolitan	\$250
Yarmouth Firefighters' Relief Association	Chase Caruso	\$1,000
	Nicholas Napolitan	\$1,000
	Lisa Schauwecker	\$1,000
	Emily Vigliano	\$1,000
Yarmouth Minutemen Scholarship	Aaron Johnson	\$1,000
Police Dept.	Alexandra Jackson	\$750
Yarmouth Police Department Scholarships		
Thomas Minckler Memorial Scholarship	James Morrissey	\$2,000
(Presented by the Yarmouth Police Dept.)		
Thomas Robinson Memorial Scholarship		
(Presented by the Yarmouth Police Dept.)	Sean Geary	\$2,000
Yarmouth Restaurant Association Scholarship	Emily Bao	\$1,000



Scholarship

Yarmouth Rotary Club Scholarships

Paul Sullivan Memorial Awards

Yarmouth Scholarship Fund

Yarmouthport Christmas Stroll Scholarship

Recipient

Patrick Belkin	\$1,000
Joshua Coleman	\$750
Yuri DaFonseca	\$1,000
Mathew DiMatteo	\$1,000
Sarah Eldredge	\$1,000
Daniel Ford	\$1,000
Frank Korinko	\$750
Nicholas Mavroides	\$1,000
Demetrios Mitrokostas	\$1,000
Douglas Osier	\$1,000
Courtney Osier	\$1,000
Andrew Peace	\$1,000
Kimberly Quirk	\$1,000
Melissa Sheedy	\$1,000
Alexander Viola	\$1,000
Caroline Warren	\$1,000
Amanda Canepari	\$1,500
Ross Desmarais	\$1,500
Youssef Kobrianos	\$300
Steven Pasquino	\$400
Anne Sheret	\$500
Colby Wallace	\$500
Rebecca Melville	\$700
Samantha Melville	\$700
Jennifer Muse	\$700
Ashley DeJoie	\$500

Award



Dennis-Yarmouth Regional High School Building Committee

The renovation project at Dennis Yarmouth Regional High School will soon be closed out. The Project Manager, Contractor, and Architect have all completed their contracts. All major aspects of construction have been completed. The punch list has been greatly reduced in size. The remaining minor items will be handled by the maintenance department. The project will come in under budget.

From all reports, the staff and students are very satisfied with the renovations. It was a long road for all and many had to put up with the inconvenience of the project, but the final result will be a better facility to serve the district for years to come.

This project has been a very successful undertaking due to the combined efforts of many individuals. Recognition of those efforts by the students, staff and administration were very supportive during the project. Mostly the measure of trust and confidence from the Towns of Dennis and Yarmouth as well as the School Committee was very much appreciated by the committee.

It was a long five years for the renovations and then building committee to complete this project. From the end result, we will have a facility that everyone can be proud of. We encourage the citizens to stop by and see the difference that the efforts of all involved have done to greatly improve the facility.

Respectfully submitted,

Robert Tucker, Chairman
Jay O'Leary, Vice Chairman
Bernie Young
Tom Broadrick
Mal Hughes
Jim Dykeman
Ed Kling
Phil Morris
Robert Harding



Lisa A. McMahon and M. Catherine Wollak, Co-Principals Nathaniel H. Wixon Middle School

Nathaniel H. Wixon Middle School continues to make steady progress through the collaborative efforts of students, parents, community members, teachers and staff. This fall we welcomed 511 students in grades four through eight.

Wixon Middle School provides a rigorous academic program and a student-centered social curriculum. Students explore and gain skills in reading and writing, mathematics, social studies, science, art, music, physical education, health, and technology. Students in grades 6-8 choose a foreign language, Spanish or French. Students in grades five through eight may also choose to participate in our instrumental music, chorus and strings programs. Wixon students have a wide range of after school programs to choose including after school academic support provided by Wixon staff; enrichment opportunities through programs such as Great Books, Destination Imagination, Math Club, French Club, Spanish Club and a variety of seasonal activities and interscholastic athletics.

Our teachers value continuous learning and regularly engage in professional development in the form of coursework and workshops. During the year, NHW staff expanded their knowledge and skills in many areas including a focus on differentiated instruction and data collection/analysis through grade level team meetings. Staff members work together in a mode of continuous improvement to ensure the best learning experiences for our students.

Wixon Middle School appreciates strong support from the school community and from our surrounding business community. The NHW School Council provides guidance and initiative to improve our school. The council membership includes the school principals, Lisa McMahon and M. Catherine Wollak, teacher representatives, Angela Persechino, Linda Shrake, Janine Silvia and Kim Sullivan; parent representatives, Sue Gierej, Francine Long, Tish Murphy, Paula Peden and Denise Wilfong. The Parent Teacher Advisory Council supports many educational and enrichment programs including the after school activity program, field trips for all students, and cultural enrichment presentations. We are grateful to the PTAC members and their officers: Francine Long, President; Tina Labossiere, Secretary; and, Terry Bunce, Treasurer. We deeply appreciate the support and service of the D-Y school system and Dennis officials including the Dennis Police Department, and Fire Department. More specifically, the work of the Dennis SRO and Yarmouth SRA(N) to develop and implement our "Lock Down Procedures."



This year NHW students and staff were recognized for their community service and their accomplishments. NHW students made significant contributions to others through many programs including the Andrea Holden Road Race, the Mittens and More Program, the Dress a Living Doll Program and the food drive. HOPE students were honored by the Cape to Cape Partnership for their donation. In addition, NHW students were honored for their contributions to local writing contests, and community service projects. Here at Wixon Middle School, Laura Jasie, a 6th grade teacher, received a grant from the Dennis-Yarmouth Education Foundation to support an African Culture presentation.

One teacher, Margaret O'Leary, retired in 2007 after many years of dedicated service to the children of Dennis. We wish her well in this new chapter of her life.

As always, we thank the good citizens of Dennis for their continued support and commitment to our school and our students.





Emily A. Mezzetti, Principal Mattacheese Middle School

It is with ongoing pride that I submit to you the annual report for Mattacheese Middle School on behalf of our faculty, staff, parents, and students. We continue to embrace a student-centered philosophy as the foundation for professional decision making that consistently positively impacts upon the opportunities we offer for each student's successful middle school experience.

Our student-centered culture includes a well-aligned basic skills curriculum and an outstanding experience in the related arts. Beyond the core curriculum offerings, we provide our students enrichment opportunities in leadership, community service, reading, writing, drama, visual arts, foreign language, technology, vocal and instrumental music, environmental science, and athletics. Our primary goal is to "open doors" for students by exposing them to a myriad of experiences so that they will continue to excel academically while pursuing their co-curricular interests at the high school level. Our secondary goal is to extend the school day for our students to keep them intellectually and physically active in a wonderful learning environment for longer periods of time.

Parent involvement, a continued area of focus for us, steadily improves each year. Although different in form from our own past school experiences, it is critical to our students' success. More parents now share in our PTO-sponsored initiatives, while communication advances through technology have allowed us improved proactive interaction with parents as we collaborate on behalf of our students. The Mattacheese School Council, comprised of parents, a community representative, and faculty members, collaborates monthly to develop the annual School Improvement Plan.

Our ongoing enhancements have positively impacted upon our "Adequate Yearly Progress" as measured by the Massachusetts Department of Education. We continue to improve not only in the aggregate of all students but in the many evaluated subgroups as well. We continue to work on building and district initiatives so that in the very near future we can meet "AYP" in every subject for every subgroup measured. These initiatives include increased instructional opportunities in identified areas of need for all students as well as individualized tutoring for students with identified skill gaps in mathematics.

The faculty and staff of Mattacheese are highly dedicated to our school's continuing enhancements to an already strong culture. I would like to publicly recognize and thank them for their daily efforts.



On behalf of the entire Mattacheese community, we thank the staff of our district's administration office as well as the district's grounds and maintenance departments. We are grateful for the dedication of our school committee members and the commitment of the town's elected officials in their support of our school. Most importantly, we thank our students and their parents for continued support of Mattacheese Middle School.





Kevin Depin, Principal Ezra H. Baker Elementary School

It is with great pride that I submit this report on the progress at the Ezra H. Baker School. This year, when our school opened in September, we greeted 400 students in grades kindergarten through three. We offer an integrated early childhood program for an additional 30 three and four year olds in our town. Our school is home to the Special Education Alternative Learning Site (SEALS) Program. This program is designed to educate young children with significant health challenges. The Special Early Education/Kindergarten (SPEEK) Program, which provides a preschool and kindergarten experience for children diagnosed with autism, is thriving in its second year. This year we welcomed the Specialized Teaching Alternative Room (STAR) to our school. This program works in conjunction with the SPEEK program and continues to meet the educational needs of children diagnosed with autism in grades 1–3. Our daycare includes children up through fifth grade, and has nearly ninety children enrolled in either before or after school care.

In the spring of 2007, three very dedicated teachers—Marylou Sanker, Judith Still, and Dale Hoppen—decided to retire after years of service to the children of our town. In the fall, they were joined by a fourth, Mrs. Maggie Donovan. Each of these women added tremendously to the fabric of our school community. Their professional expertise, their love of children, and their dedication will certainly be missed. In the spring of 2007, Miss Prue Pope, the voice of our front office for more than 33 years, also retired. Miss Pope's vitality and energy had set the tone for our school for all of her tenure as our front office secretary. As a way to honor her longstanding contribution to our school and our community, the conference room at the Baker School was renamed the Prue Pope Conference Room.

Our students continue to thrive! We endeavor to create exciting ways, both during and outside of the traditional school day, to further student learning in all areas. This year we enrolled 100 students in our full day kindergarten program, which no longer requires a tuition payment for any family. We instituted a part time Dean of Students position to our school. This is an administrative level position that deals primarily with student discipline. Last year our School Council surveyed families about enrichment and after school activities. Using the results of the survey, we were able to institute our most popular round of after-school activities to date. Each activity, though highly engaging, offered opportunities for our young students to practice their academic skills. In the summer of 2007, we offered a summer learning “camp,” which helped students keep their learning skills sharp.

As always, we are fortunate to receive tremendous support from our parent group, PTAC, and from the Dennis community. With the continued support from the Town Departments and the citizens of Dennis, our 76th year serving the students of Dennis will be our best yet.



Peter J. Crowell, Principal Laurence C. MacArthur Elementary School

It is a privilege to submit this Annual Report for the Laurence C. MacArthur Elementary School (LCM). Our October 1, 2007 enrollment reflected a total of 243 students in Grades K-3. Eight of these students come to LCM as school choice from neighboring towns. LCM has a total of 12 classrooms for grades K-3 having added a third section of full day kindergarten for the 2007-2008 school year. In addition, we continue to have three classrooms each of grades 1, 2, and 3. Our class sizes currently range from 18-22 students. Our integrated Early Education (Pre-K) program for children aged 3-5 years old has an average enrollment of 30 between the two half day sessions. Our flagpole and school sign have been replaced as we work to keep up with the challenges of maintaining our 57 year old facility. June 2007 marked the retirement of Donna Chapman after 43 years of service, Janet Colby after 24 years of service, and Jane Fogg after 21 years of service to the children of the DYRS. We appreciate and value their many contributions to the LCM community! We also said goodbye to Cheryl Warren, Lisa Lawson, Kathleen Giorgio, Barbara McWilliams and Danielle Corbett. We have welcomed Justine Filosa-Wills, Kathy Natri, Mary Gogol, Meg Sprague, Vickie Cahalane, Jen Hudock, Sonja Bono, Mary Beth Olson, Erin Starkey and Barbara Fountaine.

Our academic and social curriculums are designed to provide each child with the opportunity to thrive and learn. LCM's dedicated staff maintains high expectations and works together to plan instruction that helps children successfully learn and grow. LCM conducted its first MCAS assessment with Grade 3 here in the spring of 2007. As part of a district initiative for using data to inform instruction, we now have a team of teacher leaders who are leading grade level professional learning communities. Staff regularly collaborates to analyze data from assessments, identify areas in need of improvement and implement instructional strategies as a result. To build our sense of community, we hold All School Meetings once a month. We were also the recipients of a grant to fund Second Step, a program for building positive social interactions for the 2007-2008 school year. Some of our special events of the past year have included community guest readers, our Memorial and Veterans' Day assemblies and our first farewell ceremony and bush planting for Grade 3 students in June.

Strong support from our parent community and the larger Yarmouth community greatly benefit LCM. Our hard working PTO led by Rene Pecoraro, Alyson Taubert and Carrie Rodericks coordinate our well attended events such as Pizza Night, the Book Fair, Holiday Craft Fair, and Movie Night to fund educational programs and field trips which enrich our school community. In addition, they have met the needs of teachers through a Wish List program.



We welcome a significant number of volunteers weekly from parents, Elder Services and DYRHS. Their interactions enhance student experiences in the school. In addition we thank our Yarmouth Police and Fire Departments for presenting important safety programs for children.

Our LCM School Council meets monthly and is responsible for writing our school improvement plan and as an advisory group for initiatives to improve our school. Current members of our school council are Peter Crowell, Jane Tucker, Linda Cornog, John French, Alyson Taubert, Jocelyn Howard, Liz Novak and Jim Peters.

Finally, on behalf of the entire LCM community, I would like to thank the good citizens of Yarmouth for their support of LCM, the place *Where Excellence Begins*.





Carole A. Eichner, Principal Marguerite E. Small Elementary School

It is a privilege to submit this annual town report for Marguerite E. Small Elementary School (MES).

MES is our town's 4th and 5th grade school. According to the October 1, 2007 enrollment report, MES has a total of 360 students and 65 staff members. Currently, ten children attend MES as School Choice students from neighboring communities. We currently have nine sections of 4th grade, and nine sections of 5th grade. MES proudly hosts the district's SAIL Program for Developmentally Disabled students, and offers a variety of support services to students with unique learning styles and needs. Our entire staff at MES is highly committed to improved student achievement, school safety, and parent /community partnerships.

MES hosts a strong music program. Seventy-four percent (74%) of our students are involved in our band, chorus or orchestra. MES offers a variety of after school activities and enrichment opportunities including four Destination Imagination teams. Affordable daycare is also offered to our students outside the regular school day hours. Before school daycare is offered on campus and afternoon daycare is available for our students at the two other Yarmouth elementary schools.

We welcomed new members to our MES team this year. Ken Girouard is our Dean of Students. Shannon Feeney, Erinn Mackey, Ursula Coute and Erin Eno have filled teacher vacancies. Mette Andre, Gerry Maloney, Lisa Sheehan, Jennifer Smigielski and Kelly Sullivan have joined our team of paraprofessionals, and also replace staff members who have moved on to other positions.

MES has an active and resourceful Parent Teacher Organization (PTO). PTO Officers are: Suzanne Menard, President; Dawn-Marie Flett, Vice President; Michelle Dunn, Secretary; Peggy McNamara and Kym Cooper, Co-Treasurers; Jen Slovak, Cultural Enrichment Coordinator and Laurie Karras and Beth Hollister, Volunteer Coordinators. All parents are welcome to participate in the monthly PTO meetings and activities. The MES School Council also meets monthly and develops School Improvement goals, oversees the school budget, and makes recommendations to improve our school for all. School Council members are: Carole Eichner, Jen Slovak, Peggy McNamara, Gary Rupnow, Bev Burton, Dawn-Marie Flett, Pauline Bartley and Joe Bernier.

Each year, the Yarmouth Fire and Police Departments support our students and staff members with a number of safety programs. We appreciate their



efforts and the support from the Dennis-Yarmouth Regional School Committee and all our Yarmouth community volunteers. It is through our collaboration that Marguerite E. Small Elementary School remains the place where “every child is engaged in active learning.” Please check out our web site at: <http://www.dy-regional.k12.ma.us/mes/> to keep up to date on school news and events.





Lisa M. Whelan, M.Ed., Principal Station Avenue Elementary School

It is with great pride and enthusiasm that I submit this Annual Report of the Station Avenue Elementary School. Our school has experienced many new changes, with a new principal, new school dean, as well as many new teacher faces at our K-3 building. This fall we welcomed approximately 440 students in kindergarten through third grade. I have been quite impressed with the amount of professionalism, experience, and commitment that the Dennis-Yarmouth School District gives to the students of our system. Our team of teachers at Station Avenue has worked endlessly to support and enrich one another with the experiences that we have and share. Building a team of professionals to support the educational well being of our students is our #1 goal.

Station Avenue was fortunate to receive the Bay State/John Silber Reading Initiative Grant. This grant has again assisted in changing and improving our literacy program. As a result of this grant, we have a scientifically researched-based reading anthology by the Houghton Mifflin Company. The support of this grant also provides various professional development opportunities for our staff. Learning is an ongoing process at Station Avenue.

Additionally, we were able to continue our contract with IDEAL Associates to assist with the development of reading interventions. Our on-site grant coordinator and consulting teacher of reading, Dianne O'Connell, has played an intricate role in developing and facilitating the literacy program at Station Avenue Elementary.

With the support of the Dennis-Yarmouth School District, we are fortunate to have three team leaders and a school dean at our school this year. This team has worked to facilitate and support the principal with the data inquiry process. Our vision at Station Avenue Elementary School is to use data and assessments to drive the instruction that we do in our classrooms. By having team leaders, these leaders facilitate grade level meetings and support teachers with the process. Our school dean, Mr. Steven McDonough, has been an invaluable and supportive person to our entire school community. He works closely with the staff and principal of the school to instill positive values and role modeling each day.

The Station Avenue School appreciates strong support from the school community and from our surrounding business community. The SAE School Council provides guidance and initiative to help improve our school. This council membership includes teacher representatives Patricia McArthur, Charlene Carey, Steven McDonough, and Nancy Stewart; and parent representatives Mrs. Christina Carey, Ms. Patty Chadwick, Mrs. Laurie



Simonian; and our community representative, Mrs. Barbara Adams, a long-time Kindergarten teacher. We are extremely grateful to the PTO members and their officers for their service to our school community. Our PTO officers are Susan Colgan, Jeanne Campbell, Serena Tierney, Tina Andre, Lisa Cunningham and Kendra Johnson.

We deeply appreciate the support and services of the D-Y school system as well as those provided by other Town of Yarmouth agencies, including the Yarmouth Police Department, Fire Department and the Recreation Department. Additionally, the Yarmouth Rotary Club has also been a supportive organization to our students.

After 34 years with our district, Principal Randall Wallin, has retired. I would like to wish him and the following SAE teachers a happy and well-deserved retirement after their many years of valued service: Elaine Lavallee, Nancy Stewart, and Melissa Valentine. We will truly miss their professionalism, loyalty and experience that they have brought to students each and every day.

All of our successes as a school would not be possible without the support and efforts of our elected School Committee members who continue to volunteer their time and are dedicated to our educational mission for the children of the Dennis Yarmouth Schools.

**Dennis-Yarmouth Regional School District Enrollment Chart
K-12 Enrollments as of 10/2007
AVERAGE NUMBER OF STUDENTS PER K-8 CLASSROOMS**

<u>GRADE</u>	<u>EHB</u>	<u>NHW</u>	<u>AVG.</u>	<u>LCM</u>	<u>SAE</u>	<u>MES</u>	<u>MMS</u>	<u>AVG.</u>
PRE-K	0	0	0	0	0	0	0	0
KINDERGARTEN 1.0	20	0	20	18	22	0	0	20
GRADE 1	19	0	19	20	20	0	0	20
GRADE 2	21	0	21	21	19	0	0	20
GRADE 3	19	0	19	21	22	0	0	22
GRADE 4	0	21	21	0	0	20	0	20
GRADE 5	0	20	20	0	0	20	0	20
GRADE 6	0	16	16	0	0	0	22	22
GRADE 7	0	22	22	0	0	0	20	20
GRADE 8	0	23	23	0	0	0	22	22

Dennis-Yarmouth Regional School District Enrollment Chart
K-12 Enrollments as of 10/1/2007
Town of Dennis

GRADE	EHB	NHW	DYH	TOTAL AS OF OCT 07	NES	DEC PROJ 07-08
0.5 PRE-K	31	0	0	31	31	25
1.0 PRE-K	0	0	0	0	0	0
1.0 KINDERGARTEN	104	0	0	104	104	105
GRADE 1	93	0	0	93	93	92
GRADE 2	104	0	0	104	104	105
GRADE 3	96	0	0	96	96	88
GRADE 4	0	107	0	107	107	105
GRADE 5	0	101	0	101	101	100
GRADE 6	0	80	0	80	80	88
GRADE 7	0	111	0	111	111	105
GRADE 8	0	114	0	114	114	116
GRADE 9	0	0	68	68	68	97
GRADE 10	0	0	97	97	97	85
GRADE 11	0	0	103	103	103	101
GRADE 12	0	0	93	93	93	98
TOTAL	428	513	361	1302	1302	1310

Dennis-Yarmouth Regional School District
Enrollment Chart
K-12 Enrollments as of 10/1/2007

GRADE	TOTAL DYH	DISTRICT GRAND TOTAL AS OF OCT 07	NES	DEC PROJ 07-08
0.5 PRE-K	0	71	71	85
1.0 PRE-K	0	0	0	0
1.0 KINDERGARTEN	0	269	269	273
GRADE 1	0	274	274	265
GRADE 2	0	264	264	271
GRADE 3	0	269	269	259
GRADE 4	0	288	288	286
GRADE 5	0	280	280	276
GRADE 6	0	275	275	293
GRADE 7	0	295	295	295
GRADE 8	0	311	311	304
GRADE 9	231	221	221	275
GRADE 10	259	269	269	260
GRADE 11	260	275	275	238
GRADE 12	277	261	261	255
TOTAL	1026	3622	3622	3635

Dennis-Yarmouth Regional School District Enrollment Chart
K-12 Enrollments as of 10/1/2007
Town of Yarmouth

<u>GRADE</u>	<u>LCM</u>	<u>SAE</u>	<u>MES</u>	<u>MMS</u>	<u>DYH</u>	<u>TOTAL AS OF OCT 07</u>	<u>NES</u>	<u>DEC PROJ 07-08</u>
0.5 PRE-K	40	0	0	0	0	40	40	60
1.0 PRE-K	0	0	0	0	0	0	0	0
1.0 KINDERGARTEN	54	111	0	0	0	165	165	168
GRADE 1	61	120	0	0	0	181	181	173
GRADE 2	64	96	0	0	0	160	160	166
GRADE 3	64	109	0	0	0	173	173	171
GRADE 4	0	0	181	0	0	181	181	181
GRADE 5	0	0	179	0	0	179	179	176
GRADE 6	0	0	0	195	0	195	195	205
GRADE 7	0	0	0	184	0	184	184	190
GRADE 8	0	0	0	197	0	197	197	188
GRADE 9	0	0	0	0	153	153	153	178
GRADE 10	0	0	0	0	172	172	172	175
GRADE 11	0	0	0	0	172	172	172	137
GRADE 12	0	0	0	0	168	168	168	157
TOTAL	283	436	360	576	665	2320	2320	2325



Dennis-Yarmouth Regional School District Employees and Wages Paid in 2007

Name	Position	Salary	Other Wages
Abrahamson, Katharine A	Assistant	\$5,950.14	\$1,214.57
Adams, Alison J	Teacher	\$56,359.64	\$4,136.65
Adams, Mary E	Assistant	\$11,929.80	\$6,398.03
Adams, Philip A	Shift Leader	\$37,988.23	\$1,802.20
Aiken, Alison L	Cook	\$6,515.14	
Ainsworth, Edward C	Coach	\$3,813.00	
Alden, Jennifer A	Assistant	\$15,892.81	\$20.00
Allanbrook, Geoffrey A	Teacher	\$49,006.79	
Allen, Brian R	Teacher	\$44,774.60	\$3,467.00
Almonte, Diane C	Substitute	\$4,633.36	
Almonte, Jody-Lyn	Administrative Assistant II	\$35,646.00	
Altneu, Warren B	Teacher	\$63,608.98	\$2,344.95
Ames, Heidi M	Teacher	\$63,578.95	\$2,570.85
Amorosi, Mary E	Nurse	\$60,149.17	\$1,438.29
Anagnostakos, Deborah A	Administrative Assistant I	\$22,315.36	
Anarino, Susan M	Teacher	\$63,578.95	\$1,737.91
Anderson, Ariel J	Substitute	\$528.31	
Anderson, Autumn A	Assistant	\$6,474.04	\$145.00
Anderson, Egan N	Coach	\$2,511.00	
Anderson, Gina E	Assistant	\$3,290.09	\$28.78
Anderson, Keith C	Coach	\$4,669.00	
Anderson, Maureen F	Librarian	\$44,374.60	
Anderson, Patricia D	Teacher	\$60,149.17	\$1,613.00
Andrade, Elizabeth S	Assistant	\$4,435.20	
Andre, Mette S	Assistant	\$5,924.10	
Andre, Tina L	Teacher	\$26,782.04	\$3,593.10
Andreassian, Helen E	Substitute	\$65.00	
Angelo, Nicole L	Substitute	\$1,755.60	
Anthony, Laird P	Substitute	\$1,964.84	
Antonuzzo, John R	Teacher	\$52,649.98	
Archambault, Johanna N	Assistant	\$3,158.59	
Arden, Christine E	Substitute	\$532.01	
Arledge, Candee A	Assistant	\$19,139.02	\$1,472.72
Armstrong, Alyson	Teacher	\$40,871.54	\$7,000.00
Arone, Patricia I	Teacher	\$21,290.82	\$112.92
Arrascue, Heather	Early Literacy Specialist	\$2,710.00	
Arsenault, Bernard E	Teacher	\$61,952.55	\$219.46
Arseneaux, Maria	Assistant	\$21,668.92	\$1,400.00
Ashworth, Nancy A	Teacher	\$68,833.99	\$1,730.29
Attaway, James N	Substitute	\$1,820.00	
Atterstrom, Susan E	Speech Pathologist	\$14,343.47	\$437.50
Atwater, Jocelyn A	Accounts Payable Clerk	\$30,671.46	
Atwell, Kristy J	School Psychologist	\$35,156.20	\$1,489.76
Auciello, Justin A	Teacher	\$40,021.72	\$5,698.53
Baacke, Shawna	Assistant	\$14,989.29	
Babb, Charles E	Substitute	\$214.49	
Bader, Elizabeth	Teacher	\$68,833.99	\$1,300.00
Bagge, Robert J	Bus Driver - Summer	\$1,855.88	
Bailey, Amanda	Assistant	\$4,423.61	
Baker, Beverly J	Bus Driver - Summer	\$822.42	
Baker, Dewey E	Assistant	\$8,864.10	
Baker, Lorraine M	After School Activities Instructor	\$218.64	
Baker, Rick A	Teacher	\$69,233.94	\$1,902.03
Balboni, Sarah B	Substitute	\$130.00	



Name	Position	Salary	Other Wages
Baldassarri, Henry C	Substitute	\$130.00	
Banks, Edlow P	Substitute	\$715.00	
Barabe, Emily	Substitute	\$2,915.67	
Barba, Ruth M	Receptionist	\$19,715.78	
Barboza, Tarin R	Assistant	\$6,476.37	
Barczak, Susan E	Administrative Assistant I	\$30,980.76	\$1,200.00
Barney, Felicia L	Substitute	\$390.00	
Barrows, Joan M	Nurse	\$27,090.41	
Bartholomew, Laura M	Substitute	\$383.47	
Bartholomew, Lynn M	Assistant	\$16,430.68	\$4,784.26
Bartley, Pauline A	Substitute	\$1,566.64	
Beach, John A	School Psychologist	\$13,439.34	
Beaman, Susan A	Assistant	\$8,775.00	\$236.52
Beatty, Brian D	Substitute	\$564.00	
Beatty, Kaitlin M	Assistant - Summer	\$1,041.60	\$1,693.36
Beatty, Roger A	NEED Director	\$33,320.00	
Beatty, Teresa M	Assistant	\$20,834.00	\$2,573.68
Beauchemin, Karen	Administrative Assistant II	\$37,860.49	\$1,400.00
Bedwell, Angela M	Day Care Worker	\$489.18	
Bedwell, Karen V	Assistant	\$19,362.32	\$5,192.34
Beless, Nancy L	Substitute	\$6,833.68	
Belfiore, Lynne	Teacher	\$68,833.99	\$1,300.00
Bell, Alan	Coach/Tutor	\$35,235.32	
Bellerose, Priscilla A	School Social Worker	\$57,588.13	\$807.13
Bellmar, Amanda T	After School Activities Instructor	\$491.94	
Beltran, Miriam	Assistant	\$27,242.99	\$7,307.58
Beltrandi, Lisa A	Assistant	\$4,739.24	\$29.30
Benjamin, Kimberly A	Assistant	\$16,125.28	
Benkis, Maria R	Substitute	\$676.91	
Bergenfield, Leslie	Assistant	\$19,199.42	
Bergeron, Janine M	Tutor	\$4,107.73	
Bergeron, Wayne A	Substitute	\$130.00	
Bernier, Joseph C	Teacher	\$64,761.21	\$8,687.63
Billings, David B	Assistant	\$9,166.10	
Bjornholm, Michael R	Teacher	\$16,430.67	\$302.31
Blackmore, Sherry L	Substitute	\$6,126.37	
Blackwell, Tamsin L	Substitute	\$65.00	
Blake, Jean M	Teacher	\$68,833.94	\$1,600.00
Blake, Kara H	Day Care Worker - Summer	\$3,880.67	\$1,165.86
Blauner, Maria A	Administrative Assistant I	\$22,940.46	\$5,265.83
Bogle, Adrian J	Substitute	\$1,835.64	
Bohlin, Bethany	Substitute	\$9,292.25	
Boland, Maureen A	Substitute	\$2,374.32	
Boland, Robert F	Custodian	\$29,584.61	\$624.00
Bonasia, Michael	Teacher	\$60,149.17	\$6,147.00
Bono, Sonja A	School Social Worker	\$8,556.70	
Borden, Joseph M	Custodian	\$29,403.62	
Boudreau, Alexandria E	Teacher	\$60,149.17	\$1,300.00
Boudreau, Michelle	Assistant Director of Instruction	\$12,332.48	
Bourke, Sarah B	Assistant - Summer	\$1,621.97	
Bovino, Michael J	Substitute	\$97.50	
Bowes, Annette C	Guidance Counselor	\$69,203.93	\$1,000.00
Bowie, Mary C	Assistant	\$8,367.54	\$2,388.08
Boyle, Emilee J	Assistant - Summer	\$1,367.10	
Boyle, Jayne C	Teacher	\$63,890.20	\$1,424.25
Boyle, Judith	Substitute	\$3,552.88	
Boyle, Sherianna	Instructor - Grant	\$100.00	
Bransfield, Naide B	Assistant - Summer	\$492.05	\$4,350.87
Breda, Kristine E	Teacher	\$35,176.45	



Name	Position	Salary	Other Wages
Brennan, Lauryn A	Substitute	\$585.00	
Brennan, Shane L	Teacher	\$14,879.43	
Brennan, Stephen A	Teacher	\$52,249.91	\$1,944.45
Brenner, Christopher D	Teacher	\$68,600.92	\$850.00
Bridges, Lisa A	Assistant	\$14,187.07	\$1,522.64
Brindamour, Mary Jane	Substitute	\$2,671.86	
Brochu, Harriet F	Substitute	\$7,324.63	
Brod, Craig C	Teacher	\$56,211.63	\$963.90
Brown, Jennifer L	Teacher	\$40,142.37	
Brown, Kelly K	Teacher	\$68,833.99	\$1,300.00
Brown, Lynn N	Teacher	\$46,123.78	
Brown, Shelly R	Substitute	\$130.00	
Brown-Oberlander, Margaret	Substitute	\$1,971.37	
Brunetti, Alfred F	Assistant	\$17,253.35	\$1,542.24
Bryant, Lindsey E	Teacher	\$44,703.46	\$1,835.89
Bryant, Ross A	Technology Maintenance Specialist	\$37,047.50	
Bryson, Sandra H	Assistant	\$19,775.89	\$58.59
Buck, Sandra L	Tutor	\$9,026.15	
Buckler, Alice R	Teacher	\$61,027.63	\$245.97
Burke, Marilyn L	Substitute	\$391.90	
Burke, Pamela A	Assistant	\$16,415.42	
Burnham, Maureen A	Administrative Assistant/ Superintendent	\$54,852.98	\$1,000.00
Buron, Samantha E	Teacher	\$49,938.46	
Burton, Beverly A	Teacher	\$63,490.17	\$3,126.29
Butler, Haley E	Assistant - Summer	\$940.47	\$72.42
Butler, Janice I	Administrative Assist/ Director of Instruction	\$38,892.88	\$1,000.00
Cahalane, Victoria A	Teacher	\$65,001.91	\$1,300.00
Cahoon, Sandra L	Assistant	\$4,117.71	\$5,183.69
Cahoon, William A	Custodian	\$27,143.23	\$182.00
Cain, Patricia E	Assistant	\$15,465.40	
Calise, Joseph R	Teacher	\$49,406.86	
Callahan, Margaret	Substitute	\$2,146.78	
Callanan, Deirdre G	Teacher	\$3,173.55	
Campbell, Bernadette M	Speech Pathologist	\$63,490.20	\$1,641.63
Campbell, Jeanne M	Teacher	\$28,947.33	\$452.08
Campbell, Paul M	Coach	\$2,049.00	
Campbell, Thomas	Coach	\$13,713.61	
Canning, Jamin E	Teacher	\$24,388.87	
Cannon, Nicole J	Teacher	\$38,008.06	
Capobianco, Chris A	Coach	\$4,669.00	
Capossela, Donna J	Assistant	\$10,643.79	
Cappello, Amy C	Assistant	\$15,241.84	\$30.00
Cappello, Jill M	Teacher	\$38,542.86	
Carey, Charlene A	Teacher	\$66,955.25	\$943.35
Carleton, Richard J	Teacher	\$46,433.42	\$12,441.00
Carnathan, Susan M	Teacher	\$69,097.21	\$2,649.00
Carnes, Karen E	Teacher	\$67,537.14	\$245.97
Carney, Joseph M	School Psychologist	\$17,140.13	
Carpenter, Kathryn	Assistant	\$13,964.62	\$867.73
Carrick, Jeanne M	Assistant Principal	\$40,474.13	
Carson, Leslie T	School Psychologist	\$78,535.05	\$1,220.00
Carstensen, Erin R	Teacher	\$51,209.91	
Carter, Wayne F	Coach	\$1,953.00	
Carty, Erin K	Teacher	\$66,830.33	\$1,450.00
Cash, Michelle M	Substitute	\$831.94	
Cash, Roger S	Substitute	\$3,123.00	



<u>Name</u>	<u>Position</u>	<u>Salary</u>	<u>Other Wages</u>
Cashen, Sandra J	Maintenance Secretary	\$43,024.80	\$1,200.00
Castelone, Theresa M	Teacher	\$28,715.50	\$1,371.68
Caterino, Rita C	Substitute	\$72.42	
Cavaliere, James A	Teacher	\$62,657.44	\$3,268.02
Cavanaugh, Eileen	Substitute	\$7,033.33	
Chamberlain, Carol	Substitute	\$3,509.58	
Chapman, Donna L	Teacher	\$38,924.11	\$7,821.25
Chargin, Carole A	Tutor	\$3,470.91	
Chase, Richard P	Teacher	\$61,027.72	\$140.75
Chatelain, Paul	Teacher	\$5,831.72	
Chausse, Amy S	Teacher	\$53,288.40	
Chausse, Denise M	Administrative Assistant I	\$26,485.34	\$1,668.05
Chester, Beth A	Substitute	\$2,321.00	
Childs, Jennifer L	Teacher	\$43,019.40	\$327.96
Christian, Ernest A	Custodian	\$34,444.61	\$920.00
Christian, Leo T	Cafeteria Custodian	\$12,885.09	\$2,184.40
Christie, Suzanne M	Teacher	\$63,469.40	
Cimino, Marissa	Substitute	\$130.00	
Clarkin, Joshua S	Guidance Counselor	\$48,961.27	\$2,876.00
Cleary, Barbara	Substitute	\$8,910.12	
Clemence, Deborah R	Teacher	\$75,097.39	\$1,573.30
Clemence, John T	Sports Personnel	\$988.00	
Clifford, Cynthia B	Cafeteria Worker	\$8,722.20	
Clifford, Sandra	Business Affairs Clerk	\$39,477.03	\$1,000.00
Close, Cathryn L	Teacher	\$63,490.20	\$1,218.64
Coelho, Jane E	Administrative Assistant II	\$32,590.76	
Colbert, Meredith	Assistant	\$27,104.44	\$7,225.43
Colby, Janet C	Teacher	\$40,471.54	\$8,527.50
Cole, Deborah C	Teacher	\$54,571.80	\$327.96
Cole, Jane E	Substitute	\$65.00	
Cole-Randall, Kristina A	Teacher	\$68,833.99	\$1,600.00
Colgan, Katherine A	Teacher	\$60,149.17	\$4,843.00
Colgan, Susan E	Substitute	\$5,255.08	
Collette, Kyla	Day Care Worker	\$2,345.72	\$100.00
Colosi, Joan M	Tutor	\$26,919.16	
Colton-Mund, Dawn E	Teacher	\$59,079.09	\$651.00
Conant, Emily J	Substitute	\$195.00	
Conefrey, Virginia D	Teacher	\$68,833.99	\$1,348.30
Connelly, Krista L	Special Education Team Leader	\$21,589.85	\$218.64
Connolly, Ann E	After School Activities Instructor	\$136.65	
Connolly, Kelly	Assistant	\$1,704.15	\$854.78
Connors, Ashby	Substitute	\$390.00	
Connors, Susan M	Assistant	\$19,969.83	\$366.85
Contos, Harris	Substitute	\$65.00	
Conway, Carol S	Teacher	\$63,490.17	\$1,163.98
Conway, Hayley G	Assistant - Summer	\$761.67	
Cook, Marjorie L	Assistant Principal	\$80,948.39	
Cooke, Cheryl A	Teacher	\$68,833.99	\$1,395.66
Cooke, Eleanor G	Day Care Worker	\$13,386.14	\$45.00
Cooke, Robert A	Substitute	\$65.00	
Cooke, Sarah K	Substitute	\$2,056.34	
Cooper, Heidi A	Substitute	\$130.00	
Cooper, Kimberly A	Cafeteria Worker	\$1,208.13	\$768.81
Cooper, Phyllis G	Tutor	\$2,685.17	
Copenhaver, Victoria L	Assistant	\$12,387.92	\$1,604.90
Corbett, Danielle K	Cafeteria Worker	\$7,051.55	
Corbett, Patricia A	Nurse	\$17,334.28	
Corcoran, Sandra L	Assistant	\$16,622.32	\$11.38
Corna, Christopher A	Teacher	\$48,023.01	\$3,123.48



Name	Position	Salary	Other Wages
Cornog, Linda L	Teacher	\$62,540.53	\$1,600.00
Cornwell, Diane A	Substitute	\$3,715.02	
Corsi, Nicola A II	Substitute	\$2,354.84	
Costa, Charles C	Teacher	\$65,068.93	\$1,000.00
Cote, Giordana M	Teacher	\$46,206.20	\$1,831.11
Cotell Jr, Joseph S	Custodian	\$36,986.21	\$1,060.00
Coughlan, William P	Sports Personnel	\$190.00	
Couite, Ann Doherty	Nurse	\$21,421.71	
Coute, Ursula T	Teacher	\$14,050.22	\$1,164.52
Coyle Curley, Susan M	Teacher	\$47,436.45	\$27.33
Crafts, Robin L	Assistant	\$15,209.36	\$79.38
Craig, Rebecca K	Teacher	\$41,313.34	\$4,252.07
Criser, Nathan L	Substitute	\$585.00	
Crivelli, Janice G	Teacher	\$60,149.17	\$125.00
Crocker, Daniel E	Naturalist	\$5,167.71	
Croker, Kathleen J	Cafeteria Worker	\$13,032.22	\$920.00
Crook Fones, Celine	Assistant	\$5,281.92	
Crook, Douglas E	Teacher	\$42,221.71	\$2,537.00
Cross, Peter L	Teacher	\$63,490.17	\$470.35
Crossley, Richard	Coach	\$1,953.00	
Croteau, Audrey E	Substitute	\$130.00	
Crowell, Brenda G	Occupational Therapist	\$10,301.06	
Crowell, Peter J	Principal	\$86,275.02	
Crowley, Maureen L	Teacher	\$59,573.41	\$612.97
Crowthr, Deanna	Community Service Coordinator	\$13,897.05	
Cucinotta, Joseph P	Director of Finance and Operations	\$71,946.97	
Curette, Patricia D	Teacher - Summer	\$2,525.00	
Curley Welsh, Jan M	Assistant	\$4,895.52	\$6,096.33
Curley, Jaime L	School Psychologist	\$60,662.27	\$2,220.41
Currier, Vincent M	Shift Leader	\$17,313.38	\$2,041.60
Curry-Waters, Patricia J	Substitute	\$467.29	
Cusick, John J	Substitute	\$2,007.20	
Cutler, Adam S	Teacher	\$13,081.14	\$6,989.76
Cutler, Jane W	Teacher	\$63,840.53	
Cutler, Jonathan L	Sports Personnel	\$2,842.32	
Cutler, Kerry A	Teacher	\$61,942.85	\$2,337.00
Dadmun, Thomas J	Substitute	\$611.84	
Dahlborg, Jon Peter	Coach	\$3,301.00	
Daley, Timothy P	Teacher	\$38,008.06	\$2,637.00
Dalton, Scott M	Teacher - Summer	\$2,425.00	
Danne-Feeney, Shannon M	Teacher	\$13,081.14	\$18,829.08
David, Kimberley S	Substitute	\$2,601.50	
Davidson, Robin S	Coach	\$3,301.00	
Davies, Mary N	Cafeteria Worker	\$7,518.98	
Davis, Briana J	Assistant - Summer	\$891.87	
Davis, Chardell B	Lead Early Literacy Specialist	\$6,137.50	
Davis, Laurie C	Teacher	\$13,081.14	
Dean, Elizabeth M	Administrative Assistant II	\$37,591.70	\$1,400.00
Dean, Maura C	Teacher	\$42,060.63	\$929.22
Debellis, Cynthia	Teacher	\$7,324.31	\$14,043.75
DeBlois, Philip J Jr	Custodian	\$7,033.00	\$200.00
DeConto, David J	Coach	\$1,674.00	
DeCosta, Leo J	Substitute	\$267.42	
DeGroff, Jacqueline A	Teacher	\$18,966.81	
Deleo, Richard	Custodian	\$13,820.83	\$104.00
DelGrego, Lawrence J	Adult Education Instructor	\$192.00	
Delman, Meghan E	Day Care Worker	\$6,514.79	\$11,020.67
DeManche, Catherine M	Teacher	\$69,872.36	\$1,000.00



Name	Position	Salary	Other Wages
DeMango, Jennifer M	Teacher	\$38,792.62	
DeMartino, Betsy K	Substitute	\$5,630.66	
DeMello, Molly M	Assistant	\$6,538.21	\$168.90
DeMeule, Danielle	After School Activities Instructor	\$355.29	
DeOliveira, Maria I	Substitute	\$1,028.16	
Depin, Carole J	Teacher	\$63,490.20	\$1,000.00
Depin, Kevin F	Principal	\$95,095.55	
DePuy, Carl P	Teacher	\$40,144.47	\$1,024.00
D'Errico, Nicole S	Guidance Counselor	\$48,724.10	
Desiata, Nancy A	Manager	\$27,982.54	\$2,609.60
Desmarais, Patricia C	Assistant	\$18,204.19	\$2,409.54
Diaz, Susana A	Adult Education Instructor	\$837.50	
Dion, Judith D	Director of Pupil Services	\$99,112.54	
DiPrete, Sharon A	Substitute	\$3,575.00	
Dirac, John M	Musician	\$240.00	
DiVirgilio, Amy C	Occupational Therapist	\$46,442.21	
Doble, Glenda J	Payroll Clerk	\$4,528.59	
Dolan, Diane M	Assistant	\$23,729.65	
Donnelly, Virginia A	Teacher	\$52,249.98	
Donohue, Neal P	Coach	\$5,571.00	
Donovan, Cindy L	Administrative Assistant II	\$12,605.39	\$409.56
Donovan, Lynne M	Teacher	\$68,833.99	\$2,742.41
Donovan, Marguerite N	Teacher	\$58,348.13	\$2,113.75
Doyle, Judy B	Assistant	\$20,212.05	\$2,463.26
Drake, Barbara J	Teacher	\$60,149.17	\$1,354.66
Drew, James W	Custodian	\$31,660.50	\$720.00
Driscoll, Molly M	Substitute	\$260.00	
Drueke, Renee R	Teacher - Summer	\$2,525.00	
Dudley, Abigail	Day Care Worker - Summer	\$1,902.18	\$193.12
Dudley, Rebecca S	Clerical Specialist	\$19,569.11	\$798.93
Duffy, Gerard N	Substitute	\$5,027.37	
Duggan, Elizabeth E	Teacher	\$66,830.33	\$1,000.00
Dumont, Linda A	Assistant	\$17,495.26	\$460.00
Dunbar, Mary Lou	Teacher	\$59,573.41	\$700.00
Dunn, Michelle E	Teacher	\$61,187.59	\$2,000.00
Dutra, Virginia K	Substitute	\$455.00	
Duty, Dennis P	Custodian	\$18,161.01	
Dwyer, Max	Teacher	\$58,606.66	
Dykeman, Heidi	Substitute	\$622.37	
Dykeman, Margaret L	Assistant	\$4,631.18	\$9,563.06
Dykeman, Rosemarie T	Nurse	\$60,261.60	\$700.00
Eacobacci, Brian P	Guidance Counselor	\$21,931.83	\$3,962.85
Eaton, Taylor A	Substitute	\$325.00	
Edmed, Donald R	Substitute	\$4,763.65	
Edson, Ronald G	Teacher	\$13,081.14	\$985.26
Edwards, Robert K	Substitute	\$3,674.19	
Egan, Joy M	Teacher	\$69,440.53	\$2,321.87
Egan, Judith P	Teacher	\$69,872.36	\$4,381.63
Egan-Walsh, Pamela A	Teacher	\$60,671.90	
Eichner, Andrew W	Tutor	\$221.03	
Eichner, Carole A	Principal	\$95,004.00	
Eisner, William A	Substitute	\$5,877.79	
Eldredge, Colleen A	Teacher	\$53,886.39	
Ellis, Katharine D	Assistant	\$19,935.37	
Ellis, Kelly J	Day Care Worker	\$2,570.21	\$3,688.96
Endres, Melissa J	Substitute	\$846.16	
Eno, Erin R	Teacher	\$13,081.14	
Ervin, Richard R	Substitute	\$835.00	
Esperson-Golden, Jean	Teacher	\$54,968.45	\$640.76



Name	Position	Salary	Other Wages
Esposito, Ronald L	Substitute	\$663.12	
Estey, Denise L	Assistant	\$20,245.33	\$1,000.00
Evans, Angela M	Substitute	\$36.61	
Evans, Ellen M	Substitute	\$1,300.00	
Fain, Donna J	Destination Imagination	\$500.00	
Falco, Eileen B	Cook Manager	\$24,834.22	\$792.11
Fallon, Sandra	Cafeteria Worker	\$11,539.30	\$1,160.00
Fanning, Linda O	Assistant	\$20,019.84	\$1,376.20
Fantaroni, Robert	Teacher	\$54,571.80	
Farnham, Hannah	Teacher	\$25,590.60	
Farnsworth, Ashley E	Day Care Worker	\$1,433.65	
Farrenkopf, Frances G	Substitute	\$524.28	
Fass, Jeffrey I	Tutor	\$100.00	
Fass, Margaret E	Tutor	\$4,152.21	
Faucher, Steven A	Grounds Maintenance Foreman	\$50,104.39	
Fazzina, Paul J	Teacher	\$48,023.02	
Fedele, Molly L	Teacher	\$36,616.57	\$524.19
Fedge, Leslie A	Adult Education Instructor	\$892.00	
Ferguson, Susan J	Substitute	\$8,125.28	
Ferreira, Suzanne M	Teacher	\$45,074.87	
Fierro-MacVeigh, Germania R	Substitute	\$3,522.86	
Filosa-Wills, Justine M	Teacher	\$17,334.28	
Filteau, Shannon D	COTA	\$12,866.85	
Finn, Catherine M	Assistant	\$13,142.01	\$1,283.84
Finnell, A. Francis	Director of Fiscal Affairs	\$47,202.50	
Fisher, Burt	Substitute	\$1,605.62	
Fitch, George P	Teacher	\$53,638.86	\$579.67
Fitzgerald, Beth A	Cafeteria Worker	\$5,726.09	
Fitzgerald, Patricia A	Assistant	\$5,937.12	
Fitzpatrick, Jeanne M	Assistant	\$4,908.54	
Fitzpatrick, Kathleen M	Adult Education Instructor	\$1,683.88	
Fitzpatrick, Robert W	Custodian	\$33,010.58	\$720.00
Fiuza, Elizabeth F	Assistant	\$18,162.87	\$150.32
Flanagan, Darin J	Teacher	\$32,673.33	\$1,612.38
Flanagan, Donna L	Substitute	\$130.00	
Florance, Beverly	Substitute	\$65.00	
Flynn, Thomas J	Crossing Guard	\$170.40	
Fogg, Jane M	Teacher	\$44,544.34	\$6,146.25
Foley, Eileen M	Cafeteria Worker	\$6,788.98	\$50.00
Ford, Emily Ann	Substitute	\$130.00	
Forker, Keith B	Assistant	\$22,641.79	\$5,124.30
Fornoff, Dale A	Guidance Counselor	\$65,664.86	\$1,200.00
Forrister, Julie L	Assistant	\$3,786.45	
Fontaine, Barbara A	Cafeteria Worker	\$11,087.34	\$520.00
Fournier, Mara	Teacher	\$62,882.93	\$700.00
France, Normandie R	Substitute	\$366.10	
Francis, Nancy J	Substitute	\$65.00	
Franklin, Marsha	Cook Manager	\$16,628.76	\$1,143.22
Fratu, Mary Frances	Substitute	\$117.68	
Fredericks, Meredith J	Substitute	\$2,037.00	
Freeman, Mary A	Clerical Specialist	\$23,601.56	\$1,476.40
French, John S	Teacher	\$54,677.28	
French, Susan A	Substitute	\$325.00	
Fruggiero, Lisa N	Substitute	\$487.50	
Fruggiero, Patricia A	Teacher	\$67,230.28	\$1,000.00
Funk, Paul A	Teacher	\$68,575.87	\$12,798.00
Fyfe, Stuart P	Teacher	\$63,578.95	\$1,300.00
Gagliardi, Ellen M	Dean of Students	\$13,913.00	\$9,857.66
Gallagher, Judith E	Substitute	\$6,717.18	



Name	Position	Salary	Other Wages
Gallerizzo, William O	Substitute	\$715.00	
Ganhinhin, Robin J	Assistant	\$15,315.20	\$2,278.89
Ganhinhin, Sean	Substitute	\$940.93	
Garbitt, Gary W	Custodian	\$29,083.48	\$415.00
Gardiner, Janene M	Assistant	\$8,023.53	\$378.61
Gardner, Alan A	Custodian	\$5,144.00	
Garrett, Jay E	Substitute	\$780.00	
Garry-Bourke, Maureen	Tutor	\$16,766.98	
Garulay, Janet E	Substitute	\$427.10	
Gaulrapp, Mark C	Assistant	\$6,028.26	\$6,199.75
Gelmete, Kevin J	Maintenance Laborer	\$28,874.32	\$14.53
Genoa, Anthony M	Substitute	\$4,662.10	
George, Christopher S	Naturalist	\$7,526.45	\$195.00
Ghiz, Kathleen M	Teacher	\$28,187.02	\$300.63
Gibbons, Gordon T	Coach	\$837.00	
Giffee, Susan C	Cafeteria Worker	\$7,529.58	
Gilligan, Karen K	Substitute	\$2,015.00	
Gilrein, Janet C	Teacher	\$55,959.72	\$317.58
Giorgio, Kathleen E	School Social Worker	\$31,713.39	\$643.15
Girouard, Kenneth W, II	Dean of Students	\$27,826.10	\$112.60
Gogol, Gregory L	Teacher	\$52,249.98	
Gogol, Marcy L	Teacher	\$44,374.58	\$1,202.52
Gohring, Geraldine	Teacher	\$62,940.55	\$1,592.98
Golia, Elizabeth E	Substitute	\$1,040.00	
Gonsalves, Carol A	Assistant	\$19,823.10	\$1,020.00
Goode, Michelle J	Teacher	\$53,759.01	\$2,971.62
Goode, Patricia A	Teacher	\$60,164.02	
Gordineer, Sharon J	Cafeteria Worker	\$7,226.48	
Govoni, Jennifer A	Teacher	\$51,724.63	\$3,426.80
Govoni, Mary Jo	Teacher	\$47,623.01	
Grady, Beverly V	Cafeteria Worker	\$7,967.29	
Graf, Scott E	Teacher	\$42,060.70	\$2,266.00
Graf, Susan	Assistant	\$8,086.90	\$2,511.00
Graham, Malcolm Judson, Jr	Teacher	\$57,765.88	\$1,101.08
Graves, Jane T	Substitute	\$1,044.19	
Gray, Robert E	Custodian	\$31,548.00	\$720.00
Green, Gregory	Assistant	\$25,618.29	\$1,248.09
Greene, Linda H	Teacher	\$63,578.97	\$1,400.00
Grefe, Elizabeth H	Teacher	\$44,374.60	
Grenier, Michael P	Assistant Principal	\$82,967.20	\$1,924.46
Griecci, Debra R	Assistant	\$19,347.48	\$983.88
Griecci, Jeffrey	Substitute	\$1,132.36	
Grimm, Elizabeth S	Assistant	\$7,332.94	
Griswold, Donna L	Assistant	\$15,722.42	\$61.52
Groves, Kristin L	Tutor	\$6,745.76	
Gruttadauria, Marissa	Substitute	\$24,566.17	
Guay, Brian D	Maintenance Laborer	\$7,345.16	\$8,814.59
Guay, Christopher M	Shift Leader	\$30,284.55	\$2,749.00
Guay, Margaret A	Substitute	\$125.00	
Gubbins, Susan E	Teacher	\$35,061.32	\$1,277.59
Guilfoyle, Marina A	Teacher	\$57,924.66	\$5,093.59
Gunning, Thomas M	School Social Worker	\$62,222.98	\$2,882.46
Gutermuth, Ellen M	Substitute	\$221.24	
Haddad, Nancy A	Assistant	\$16,486.50	
Haff, Robert N	Teacher/Athletic Director	\$67,474.07	\$14,207.14
Haley, Beverly J	Benefits Administrative Assistant	\$43,154.31	\$1,286.00
Haley, Diane S	Substitute	\$2,822.62	
Hall, Allen N	Shift Leader	\$37,796.80	\$920.00
Hall, Deborah L	Assistant	\$18,981.28	\$1,620.81



Name	Position	Salary	Other Wages
Hall, Erin E	Assistant	\$5,924.10	\$1,953.00
Hamel, Sarah M	Teacher	\$13,081.14	
Hammett, Maureen	After School Activities Instructor	\$163.98	
Hammond, David J	Driver - Summer	\$639.54	
Hannoosh, Sarah C	Substitute	\$149.49	
Hanscom, Lee J	Teacher	\$52,740.75	\$326.00
Hansen, Kristofer A	Teacher	\$54,968.53	\$690.02
Hardigan, Susan T	Assistant	\$21,013.22	\$109.35
Harding, Linda A	Administrative Assistant II	\$20,513.59	\$2,295.72
Harmon, Janet E	Teacher	\$53,638.86	\$751.82
Harriman, Deborah Jean	Substitute	\$254.14	
Harris, Tammie D	Assistant	\$1,726.50	
Harrison, W. John	Teacher	\$40,871.54	\$16,528.75
Hartley, Sharon L	Principal	\$72,235.08	\$8,719.52
Harvey, Joan E	Admin.Assist/Director of Finance & Operations	\$37,223.12	\$5,022.57
Hastings, Carolyn A	Substitute	\$1,161.27	
Hastings, Diane L	Teacher	\$19,146.84	\$2,254.00
Hay, Eloise M	Substitute	\$2,340.00	
Hayden, Kristen L	School Social Worker	\$16,108.99	\$12,844.23
Healy, Mary M	Teacher	\$62,540.55	\$1,750.32
Heenan, Michael F	Assistant	\$2,428.23	\$6,910.83
Hennessey, Beth A	Teacher	\$63,490.20	\$3,752.97
Hennessey, Daniel E	Teacher	\$60,261.60	\$4,100.00
Henshaw, Christopher A	Driver	\$25,917.12	\$2,881.62
Henshaw, Mary	Assistant	\$15,286.32	
Hester, Carol A	Assistant	\$4,615.59	\$913.72
Higgins, Michelle	Assistant	\$14,609.28	\$210.84
Hill, Bruce W	Mentor	\$56.30	
Hill, Mary Jane	Substitute	\$316.17	
Hirsch, Robert T	Substitute	\$1,430.00	
Hoar, Dianne M	Teacher	\$63,490.20	\$1,354.66
Hoar, James P	Teacher	\$67,230.33	\$14,973.00
Hogan, Charles A	Assistant	\$12,129.61	
Holden, William	Coach	\$1,860.00	
Hollingsworth, Pamela L	School Psychologist	\$60,709.67	\$1,409.32
Hollum, Maura Jean	Substitute	\$267.42	
Holt, Lindsay Ann	Assistant	\$5,924.10	\$4,478.83
Holt, Tara N	Administrative Assistant II	\$31,661.84	
Holton-Roth, Emily R	Teacher	\$32,778.14	\$218.64
Hooper, Adele L	Teacher	\$59,598.52	\$500.00
Hoppen, Dale S	Teacher	\$44,544.34	
Horgan, Cynthia A	Parenting Trauma Grant Instructor	\$3,282.00	
Horgan, Danielle E	Substitute	\$36.21	
Horton, Lynne M	Teacher	\$45,702.54	
Horton, Ronda J	Cafeteria Worker	\$8,351.03	
Howard, Sharon A	Teacher	\$68,833.99	\$3,152.52
Howell, Jeffrey S	Teacher	\$59,006.66	\$1,234.60
Hoyt, Sandra L	Substitute	\$5,357.12	
Hubecky, Daniel A	Substitute	\$130.00	
Hudock, Jennifer M	Teacher	\$17,200.17	
Hudson, Fay E	Substitute	\$1,959.74	
Hudson, Melissa M	School Social Worker	\$61,022.60	\$2,108.15
Hundt, Marcia T	Teacher	\$58,606.66	
Hunt, Kathleen G	Clerical Specialist	\$26,569.41	\$1,000.00
Hunt, Wendy W	Substitute	\$4,524.83	
Hurd, Robert G	Custodian	\$36,951.20	\$720.00
Hurd, Scott R	Mechanics Helper	\$35,466.25	\$268.28
Huse, Jessica J	Teacher	\$28,786.08	\$1,064.78



Name	Position	Salary	Other Wages
Iafrate, Alysa S	After School Activities Instructor	\$68.35	
Jackson, Alisha M	Day Care Worker - Summer	\$1,635.07	\$36.21
Jackson, Lisa D	Assistant	\$6,495.90	\$20.00
Jacobs, Candace C	Teacher	\$17,004.15	
Jacobson, John W	Custodian	\$28,714.70	\$520.00
James, Matthew S	Substitute	\$65.00	
James, Thomas A	Construction Supervisor	\$51,199.20	\$620.00
Jamiel, Joseph A	Coach	\$4,669.00	
Jarosz, Christine	Assistant	\$8,539.01	\$664.44
Jasie, Laura P	Teacher	\$68,833.99	\$1,300.00
Jaworski, Meggan L	After School Activities Instructor	\$491.94	
Jenks, Kenneth T	Principal	\$102,499.96	
Jennings, William	Coach	\$5,288.00	
Jesse, Fernanda	Assistant	\$20,227.10	\$1,000.00
Jodice, Kristina B	Teacher	\$32,522.47	\$182.40
Johnson, Ellen J	Substitute	\$1,246.31	
Johnson, Gregory H	Teacher	\$58,632.18	\$2,341.36
Johnson, Jennifer L	Speech Pathologist	\$30,288.69	
Johnson, Julia M	Librarian	\$73,928.12	\$2,885.83
Johnson, Kendra D	Teacher	\$54,677.28	\$54.66
Johnson, Lawrence A	Maintenance Laborer	\$8,512.19	
Johnson, Mary Ellyn H	Teacher	\$62,540.53	\$1,000.00
Johnson, Rebecca L	Teacher	\$40,042.77	
Jolls, Darlene	Assistant	\$1,213.04	
Josselyn, Jacob	Teacher - Summer	\$2,450.00	
Joyce, Sheila J	Teacher	\$49,645.94	
Kalaf, Lana J	Tutor	\$273.30	
Kalivas, Eileen M	Day Care Coordinator	\$35,163.39	
Kane, Sandra M	Substitute	\$1,962.88	
Kapp, Christopher T	Substitute	\$65.00	
Karasczkiewicz, Mary C	Assistant - Summer	\$781.20	\$30.00
Karras, Kevin	Color Guard Advisor	\$6,950.40	
Karras, Mary L	Substitute	\$2,039.16	
Kastli, Patricia	Assistant	\$18,571.71	\$3,054.22
Kean, Dorothy A	Assistant	\$21,496.04	\$1,847.32
Kelley, Carol E	Teacher	\$40,471.54	\$8,857.16
Kelley, Dianne M	Computer Operator	\$37,364.74	\$1,425.00
Kelley, Norma J	Teacher	\$60,149.11	\$2,278.00
Kelly, Judith A	Nurse	\$59,823.85	\$1,627.33
Kenney, Meaghan E	Teacher	\$15,370.29	\$56.30
Kenney, Suzanne R	Assistant	\$15,521.26	\$3,066.99
Kermenski, Wayne Richard	Teacher	\$9,172.31	
Kerr, Thomas G	Substitute	\$195.00	
Kesler, Patricia M	School Social Worker	\$69,139.06	\$2,901.15
Kessler, Maureen M	Teacher	\$49,938.41	\$1,607.30
Keyes, Lindsay D	Substitute	\$465.02	
Kilgallon, Linda J	Substitute	\$130.00	
Kingston, Susan M	Teacher	\$58,606.66	\$438.60
Kmiec, Ariana	Substitute	\$130.00	
Knell, Ann P	Assistant Principal	\$86,984.50	\$1,500.00
Knepper, Robert J	Custodian	\$34,352.10	\$2,625.11
Knowland, Mark G	Teacher	\$60,149.17	\$2,543.79
Knowland, Mary M	Substitute	\$65.00	
Kolb, Karen L	Assistant	\$5,403.30	\$468.72
Kopley, Joan E	Assistant	\$6,573.86	
Koscher, Adeline C	Teacher	\$60,751.32	\$1,267.80
Kostinas, George L	Coach	\$4,669.00	
Koumantzolis, Leeann	Teacher	\$68,833.94	\$2,082.27
Krystofolski, Jason T	Teacher	\$45,302.54	\$2,105.97



<u>Name</u>	<u>Position</u>	<u>Salary</u>	<u>Other Wages</u>
Krystofolski, Patricia S	Substitute	\$352.96	
Krzeminski, Glenn Alan	Substitute	\$130.00	
Kucia, Lisa A	Substitute	\$563.63	
Kunze, Judith C	Substitute	\$2,759.05	
Ladley, Sharon L	Administrative Assistant/ Personnel	\$46,474.96	\$375.00
Laduke, Evelyn M	Substitute	\$3,685.41	
Laferriere, Lynne M	Assistant	\$13,398.19	\$2,581.05
Lafrance, Mary B	Assistant	\$20,029.22	\$36.46
Lammers, Andrea M	Day Care Worker	\$11,278.57	\$2,089.58
Lammers, Kathleen H	Day Care Coordinator	\$21,356.22	\$1,463.96
Lamoureux, Maryellen T	Substitute	\$2,084.64	
Langevin, Suzanne M	Assistant	\$19,960.01	\$1,010.00
Langill, Susan M	Assistant	\$1,112.28	\$1,705.42
Lanoie Fratus, Debbie A	Assistant	\$15,317.82	\$4,002.00
Lassila, Kathleen A	Assistant	\$20,083.91	\$6,280.24
Latimer, Susan A	Teacher	\$62,540.55	\$1,354.66
Laughton, Arthur A	Librarian	\$68,833.97	\$1,300.00
Lauria, Austin T	Substitute	\$65.00	
Lauria, Elizabeth A	Teacher	\$68,833.94	\$1,753.80
Laurie, Harry E	Driver	\$21,734.95	\$1,702.66
Lavallee, Elaine M	Teacher	\$63,721.84	\$2,315.50
Lawlor, Fiona M	Cafeteria Worker	\$2,148.63	\$2,351.91
Lawrence, George	Custodian	\$28,174.35	\$108.00
Lawson, Ellen Lisa	Teacher	\$62,540.55	\$2,173.62
Lazott, Emily K	Substitute	\$859.84	
Leahy, William B	Teacher	\$62,940.55	
LeBoeuf, Kimberly M	Cafeteria Worker	\$7,929.47	
Ledwell, Leo P	Teacher	\$47,420.53	
Ledwith, Dana E	Speech Pathologist	\$9,112.07	
Lee, Audrey	Administrative Assistant I	\$22,947.87	\$2,517.13
Lefave, Christine I	Driver	\$24,530.14	\$4,944.99
Legge, M. Jenifer	Teacher	\$67,569.14	\$655.92
Leidner, Brooke E	Teacher	\$45,790.25	
Leiterman, Adam C	Naturalist	\$8,733.12	
Lemerise, Gloria E	Director of Instruction	\$99,112.52	
Leon-Finan, Patricia A	Teacher	\$69,388.29	\$5,384.01
LePain, Eileen G	Teacher	\$68,175.83	
Levine-Newman, Cheryl H	Assistant	\$21,979.02	\$10,251.49
Levins, Patricia A	Substitute	\$6,357.35	
L'Hommedieu, Lisa J	Assistant	\$17,891.79	\$3,206.33
Liatsos, Leon	Assistant Principal	\$40,474.13	
Linberg, Jennifer M	Teacher	\$65,707.32	\$1,423.69
Lingenheld, Peter B	Naturalist	\$5,167.71	
Livingstone, Judith L	Substitute	\$9,704.49	
Loebig, Mary E	Teacher	\$73,051.88	\$1,000.00
Lohr, Chadchai	Coach	\$1,860.00	
Lombardozi, Sharon M	Cafeteria Worker	\$6,408.09	\$376.95
Lonergan, Elizabeth Ann	Substitute	\$1,990.96	
Lonergan, Thomas J	Assistant	\$23,445.59	\$14,034.00
Loschiavo, Mary	Assistant	\$8,565.87	\$136.65
Loumiotis, Peter T	Custodian	\$26,989.81	
Lucey, Joan M	Substitute	\$763.14	
MacArthur, Kayla K	After School Activities Instructor	\$68.35	
MacArthur, Patricia A	Teacher	\$62,540.55	\$54.66
MacDougall, Joanne	Assistant	\$20,646.40	
Machado, David C	Director of Technology	\$86,405.86	
MacIntosh, Jane G	Teacher	\$60,149.17	\$2,225.66
Mackey, Erinn M	Teacher	\$64,654.35	\$109.32



<u>Name</u>	<u>Position</u>	<u>Salary</u>	<u>Other Wages</u>
Mackoul, Susan K	Teacher	\$32,592.28	
MacNamee, Colleen T	Teacher	\$51,324.63	
Macomb, Elizabeth S	Teacher	\$48,023.01	\$163.98
MacPherson, Louisa J	Teacher	\$60,993.10	\$54.66
Madden, Bernard	Substitute	\$171.12	
Madden, Michael J	Teacher	\$27,286.89	\$8,213.62
Magin, John R	Cook	\$1,230.25	
Mahedy, Carol A	Teacher	\$65,707.32	\$1,218.64
Mahieu, Lauren	Assistant	\$20,138.60	\$1,000.00
Malaquias, Carol D	Teacher	\$69,872.41	\$1,300.00
Malkasian, Kathy J	Teacher	\$60,149.17	\$3,198.97
Mallaghan, Becky	Substitute	\$357.50	
Maloney, Geraldine	Assistant	\$15,317.31	\$1,368.96
Maloy, Rita	Substitute	\$130.00	
Mannella, Cheryl T	Administrative Assistant II	\$37,817.59	\$4,792.09
Manning, Marla M	Teacher	\$50,338.41	\$3,516.00
Manoli, Christine A	Assistant	\$19,552.91	\$1,010.00
Marchese, Noreen L	COTA	\$26,209.52	
Marinos-Sterge, Tiffany	Substitute	\$195.00	
Marona, Rebecca	Substitute	\$32.50	
Marrero, Pedro J	Custodian	\$1,662.96	\$2,457.95
Marsh, Alison Jane	Day Care Worker - Summer	\$1,970.38	\$368.14
Martin, Marilyn G	Nurse	\$60,149.14	\$1,000.00
Martin, Neeley S	Teacher	\$54,568.45	
Martins, Eileen M	Assistant	\$16,330.27	
Martone-Kuntzman, Janice L	Teacher	\$58,606.66	
Marvullo, Anthony F	Substitute	\$209.84	
Mason, Douglas H	Assistant	\$13,815.37	\$3,459.50
Mason, Tara M	Teacher	\$56,886.24	\$571.97
Mastin, Nancy H	Teacher	\$60,149.17	\$1,658.57
Matheson, Janice D	Substitute	\$65.00	
Mauro, Karen S	Day Care Coordinator	\$37,403.66	\$1,170.00
Mauro, Kelly E	Day Care Worker - Summer	\$4,978.13	\$2,481.67
Maxwell, Lauren R	Substitute	\$195.00	
Maxwell, Leila R	Teacher	\$66,370.60	\$948.43
Maxwell, Richard	Substitute	\$165.00	
Mayo, Douglas R	Teacher	\$40,442.71	\$6,740.00
McCaffrey, Kecia L	Substitute	\$2,474.11	
McCarthy, Bryan G	Teacher	\$30,234.02	
McCarthy, Linda R	Teacher	\$63,490.20	\$1,000.00
McCarthy, Pamela J	Substitute	\$2,267.64	
McCauley, Meaghan T	Teacher	\$45,591.17	\$1,508.11
McClenahan, Robert	Substitute	\$780.00	
McCroskery, Janet S	Substitute	\$101.21	
McCuish, Donna M	Teacher	\$58,692.62	\$140.75
McDonnell, Sally A	Teacher	\$42,985.66	
McDonough, Steven P	Dean of Students	\$60,617.74	\$4,017.24
McDowell, Theresa M	Assistant	\$2,812.32	
McEwen, Susan D	Substitute	\$656.60	
McFarland, Leona M	Substitute	\$1,365.00	
McGee, Penny A	Teacher	\$40,131.45	\$1,370.09
McGuinness, James P	Teacher	\$77,306.98	\$332.06
McKenzie, Patricia A	Administrative Assistant I	\$8,342.10	\$5,914.41
McLean-Stead, Constance	Speech Pathologist	\$68,833.99	\$1,300.00
McMahon, Lisa A	Principal	\$96,916.48	
McManus, Michael J	Shift Leader	\$41,923.16	\$1,667.00
McNamara, Cynthia W	Substitute	\$209.84	
McNevin, Maurien A	Assistant	\$1,460.50	
McNulty, Linda M	Cafeteria Worker	\$14,006.43	\$520.00



Name	Position	Salary	Other Wages
McPherson, Louis D	Complex Supervisor	\$66,200.57	\$1,518.44
McShane, William J	Coach	\$2,689.00	
McTague, Mary Ellen	Teacher	\$69,233.94	\$1,300.00
McTeague, Janet C	Substitute	\$214.43	
McWilliams, Barbara D	Teacher	\$33,258.59	\$4,660.54
Mead, Mouna E	Assistant	\$5,308.91	\$117.18
Mealey, Russell E	Mechanics Helper	\$34,398.12	\$1,208.00
Meehan, Karin M	Cook Manager	\$15,947.12	\$4,536.20
Mello, Lyn M	Teacher - Summer	\$3,156.62	
Menard, Suzanne	Assistant	\$9,389.95	\$503.57
Mendles, John A	Assistant	\$3,421.85	\$7,179.42
Meoli, Stephen C	Occupational Therapist	\$62,657.44	
Merck, John J	Substitute	\$12,496.35	
Merlet, Leslie J	Assistant	\$14,001.00	\$2,472.74
Merrill, Susan M	Nurse	\$31,183.44	
Metcalfe, Terence P	Teacher	\$38,800.89	
Meyer, Nina L	Administrative Assistant II	\$38,892.75	\$1,000.00
Meyer, Suzanne L	Administrative Assistant II	\$38,894.74	\$1,351.88
Mezzetti, Emily A	Principal	\$97,602.48	
Michael, David S	Teacher	\$62,540.53	\$3,156.00
Milano, Mark J	Coach	\$4,669.00	
Miller, Clifford	Teacher	\$29,617.79	\$2,202.00
Miller, Lawrence S	Shift Leader	\$39,576.81	\$1,060.00
Miller, Rosemary L	Assistant - Summer	\$637.98	
Mir, Ramon	Teacher	\$33,085.90	\$478.29
Mitchell, Carol T	Teacher	\$21,872.46	
Mitchell, James P	Teacher	\$17,334.28	
Mobilio, Sonja B	Assistant	\$6,021.75	
Mochi, Joseph V	Coach	\$4,669.00	
Monahan, William C	Substitute	\$555.00	
Moody, Eleanor A	NEED Director	\$35,927.24	\$55.70
Moore, Gregory E	Coach	\$2,511.00	
Moore, Jonathan C	Coach	\$2,553.00	
Moorey, Kathryn	Sports Personnel	\$1,052.00	
Moran, Susan M	Assistant	\$17,625.48	
Moree, Thomanda M	Assistant	\$14,670.29	\$1,287.94
Morrison, Ann P	Teacher	\$60,149.24	\$1,300.00
Morrison, George A	Assistant Principal	\$79,853.54	
Mortenson, Maria D	Adult Education Instructor	\$250.00	
Motta, Marineti M	Adult Education Instructor	\$367.00	
Moulton, Patricia E	Assistant	\$1,861.86	
Mucci, Lorraine F	Cafeteria Worker	\$13,081.38	\$920.00
Mudie, Craig E	Teacher	\$69,233.99	\$1,300.00
Mulhearn, Patricia M	Nurse	\$46,690.40	\$2,992.64
Mulhern, Mary Ann	Admin.Assist/ Director of Pupil Services	\$37,325.64	\$3,160.00
Mullen, Kathryn N	Teacher	\$14,553.99	\$10,374.52
Muniz-Dube, Bryony	Substitute	\$130.00	
Murphy, Eva S	Receptionist	\$10,692.10	
Murphy, Gail K	Assistant	\$20,066.21	\$1,000.00
Murphy, Sean G	Teacher	\$15,370.29	
Murray Daniels, Janice L	Instructional Technology Assistant	\$34,614.69	\$1,599.63
Murray, Robert W	Driver	\$24,825.04	\$520.00
Murray, Susan J	Substitute	\$2,643.80	
Muse, Margaret	Substitute	\$195.00	
Myers, Deborah A	Substitute	\$9,229.25	
Nabywaniec, Mary Jo R	Substitute	\$435.57	
Nagle, Allison	Teacher	\$13,081.14	



Name	Position	Salary	Other Wages
Nagle, Sandra L	Teacher	\$63,578.95	\$5,143.21
Naphen, Peter H III	Groundskeeper Leader	\$36,913.34	
Narbonne, Toni-Ann	Speech Pathologist	\$68,571.92	\$891.31
Nastri, Kathy L	Teacher	\$66,830.33	\$1,983.26
Nee, Ruth D	Assistant	\$16,869.92	\$1,627.00
Neitz, Elizabeth B	Tutor	\$1,926.78	
Nelson, James A	Substitute	\$460.71	
Nelson, Mary I	Teacher	\$60,149.11	\$1,191.31
Nelson, Susan M	Administrative Assistant II	\$37,830.17	\$1,400.00
Neter, Tammy A	Teacher	\$52,363.15	\$655.92
New, John E	Teacher	\$74,309.40	\$1,823.05
New, Lisa M	Assistant	\$9,762.89	\$1,556.82
Newcomb, Sarah E	Teacher	\$44,774.60	\$204.90
Nickerson, Jennifer	Assistant	\$15,330.53	\$218.64
Nixon, Karen	Assistant	\$4,563.22	
Nobile, Phillip C	Substitute	\$1,820.00	
Norsworthy, Ronnie C	Math Coordinator	\$25,025.14	
Norton, Bruce	Substitute	\$1,170.00	
Norton, Michael J	Assistant	\$15,244.53	
Norton, Sandra A	Substitute	\$5,536.46	
Norton, Susan F	Cafeteria Worker	\$8,322.42	\$50.00
Nugnes, Catherine P	Teacher	\$63,578.97	\$2,419.90
Nunes, Sarah Forbes	Assistant	\$6,008.73	\$6,784.63
O'Brien, Edward J	Assistant	\$510.71	\$129.84
O'Brien, Kristen F	Assistant	\$14,651.37	
O'Brien, Maureen C	Assistant	\$7,935.83	
O'Connell, Dianne L	Teacher	\$68,089.47	\$9,636.65
O'Connell, Ellen M	Teacher	\$63,578.95	\$1,425.00
O'Connell, Roberta B	Substitute	\$73.22	
O'Connor, Kathleen M	Teacher	\$69,214.25	\$700.00
O'Connor, Margaret A	Teacher	\$54,286.45	\$506.70
O'Connor, Mary B	Teacher	\$59,322.21	\$7,408.00
O'Kane, John A	Teacher	\$40,662.23	\$2,500.00
O'Keefe, Ashley P	Substitute	\$65.00	
Okun, Erin E	Substitute	\$1,674.67	
Olander, Karen L	Teacher	\$64,528.62	\$4,476.00
O'Leary, John E	Construction Liaison	\$2,380.00	
O'Leary, Margaret M	Teacher	\$40,471.54	\$7,000.00
Oliva, Heather M	Assistant	\$16,147.06	\$2,636.29
Oliveira, Camila P	Teacher	\$23,146.90	\$3,038.23
Oliver, Kimberly A	Teacher	\$56,756.46	\$4,919.00
Oikkola, Judith A	Teacher	\$44,398.99	\$700.00
Olson, Mary Beth	Assistant	\$5,950.14	
Olwell, Georgiana H	Adult Education Supervisor	\$5,651.09	
O'Malley, John	Crossing Guard	\$4,918.14	
O'Malley, Robert K	Custodian	\$31,186.05	\$520.00
O'Neil, Matthew W	Substitute	\$65.00	
O'Neil, William S	Cafeteria Custodian	\$12,872.63	\$2,495.89
Orcutt, Erin	Payroll Clerk	\$19,135.81	\$1,540.03
O'Reilly, Melissa H	Teacher	\$51,724.73	\$68.33
Orifice, Sebastian T	Cafeteria Custodian	\$11,024.10	
Ormon, Mary J	Teacher	\$33,382.00	
Ostrom, Tami L	Teacher	\$24,372.06	\$2,095.25
Ota, Brian S	Dean of Students	\$27,826.10	
O'Toole, Diana	Substitute	\$935.93	
Owens, Mary	Substitute	\$65.00	
Paciello, Lauren M	Teacher	\$42,060.63	\$792.58
Padget, Anna E	Naturalist	\$15,786.54	
Palermo, Susan E	Teacher	\$14,879.43	



Name	Position	Salary	Other Wages
Palomba, Diane M	Substitute	\$2,186.36	
Panasci, Carol A	Teacher	\$10,178.70	\$65.00
Pannone, Robert A	Adult Education Instructor	\$2,768.00	
Pantoja, Armando D	Custodian - Summer	\$1,153.92	
Pantoja, Daniel	Custodian	\$27,008.80	\$159.00
Pantoja, Felicia M	Assistant	\$17,541.21	\$3,145.25
Pantoja, Jessica M	Day Care Worker	\$1,271.86	\$2,475.14
Pare, Doris	After School Activities Instructor	\$277.40	
Paschall, Mary L	Day Care Worker	\$6,470.80	\$3,678.58
Pate, Susan D	Assistant	\$5,930.61	
Peace, William E	Teacher	\$69,233.97	\$1,600.00
Pelton, Kathryn L	Teacher	\$68,575.87	
Pementel, Carol A	Teacher	\$58,692.62	\$457.78
Pen, Socheath	Cook Manager	\$11,981.76	
Pendleton, Alexander M	Teacher	\$57,286.22	\$4,029.00
Pendleton, Lisa Ov	Tutor	\$972.95	
Pereira, Shyer	Substitute	\$1,920.38	
Pernick, Matthew B	Coach	\$1,918.00	
Peros, Barbara J	Teacher	\$68,833.94	\$2,441.04
Perry, Kenneth J	Driver	\$24,369.78	\$3,748.89
Persechino, Angela M	Teacher	\$48,112.19	\$2,296.89
Peters, Jessalyn V	Substitute	\$271.13	
Peters, Meredith L	Substitute	\$5,183.74	
Peters, Patricia M	Teacher	\$60,149.17	\$95.66
Peterson, Robert	Custodian	\$30,097.60	\$520.00
Petracca, Garth J	Food Services Coordinator	\$60,494.19	
Petrone, Lorraine R	Substitute	\$65.00	
Phelan, Melissa B	Teacher	\$51,324.63	\$163.98
Piekos, Linda A	Substitute	\$3,120.00	
Piemontese, John T	Teacher	\$34,581.22	\$6,954.00
Pietro, Benjamin T	Substitute	\$130.00	
Pina, Cheryl M	Cafeteria Worker	\$8,087.88	
Pineo, Mary Ann D	Teacher	\$68,833.99	\$1,000.00
Pires, Ramon L	Coach	\$1,156.00	
Pirini, Rooney P	Cook Manager	\$22,155.82	\$168.52
Pironti, Mark V	Substitute	\$1,397.50	
Plouffe, Margaret K	Substitute	\$65.00	
Plucinski, Patricia M	Assistant	\$12,654.42	\$144.84
Pontius, Elizabeth J	Teacher	\$37,127.94	\$1,054.66
Pope, Lesah S	Administrative Assistant I	\$14,575.95	\$8,348.38
Porcaro, Mary Jo	Teacher	\$61,714.31	\$168.90
Porteus, Richard T	Substitute	\$1,430.00	
Potter, Nancy G	Teacher	\$59,573.49	\$54.66
Potzka, Barbara	Teacher	\$38,924.11	\$6,109.66
Pouliot, Gerald J	Assistant	\$28,224.09	\$8,009.28
Powers, Maureen B	Teacher	\$50,348.64	
Proudfoot, Joyce	Bookkeeper	\$43,025.89	\$1,200.00
Provencher, Judith D	Administrative Assistant I	\$21,119.90	\$25.00
Prue, Christiana	Assistant	\$5,982.69	
Pulit, John Jr	Driver	\$23,674.55	\$920.00
Puopolo, Gail A	Administrative Assistant I	\$25,405.57	
Purcell, Karen L	Teacher	\$50,976.83	
Quealey, Eleanor J	Teacher	\$63,490.20	\$1,300.00
Quilty, Carolyn E	Teacher	\$63,490.17	\$1,000.00
Quink, Diane M	Assistant	\$19,993.29	\$4,117.14
Quirk, Gayle D	Teacher	\$62,540.53	\$1,000.00
Quist, Amy S	Naturalist	\$17,306.86	\$250.00
Rabold, Jennifer C	Teacher	\$20,439.52	
Radley, Maureen	Substitute	\$195.00	



Name	Position	Salary	Other Wages
Ralston, Venessa R	Substitute	\$267.42	
Ramsay, Stephen S	Custodian	\$27,688.62	\$288.00
Randall, Julia A	Teacher	\$55,959.64	\$388.36
Rapacki, Tara J	Substitute	\$81.15	
Raymond, Donna J	Destination Imagination	\$166.67	
Reardon, Jennifer D	Assistant	\$4,779.72	
Rebello, Renee M	Assistant	\$14,450.62	\$27.05
Rector, Dawn R	Substitute	\$65.00	
Redmond, Mary Ellen	Teacher	\$64,528.59	\$2,661.05
Reed, Karen G	Teacher	\$29,461.12	
Reeves, Kim A	Assistant	\$19,545.08	
Reeves-Rowles, Kim M	Teacher	\$59,173.15	\$1,218.64
Reilly, Donna M	Substitute	\$72.42	
Renard, Brian T	Substitute	\$5,332.00	
Renzi, Kelly M	Teacher	\$66,830.28	
Rezendes, Marcella B	Early Literacy Specialist	\$3,902.50	
Ricciardi, Doug	Sports Personnel	\$319.00	
Ricciardi, Jason L	Substitute	\$910.00	
Rice, Thad R	Teacher	\$73,051.77	\$2,417.00
Richards, Cynthia C	Assistant	\$16,143.89	
Richards, Lori A	Assistant	\$13,976.20	
Richardson, Laurie A	School Social Worker	\$57,021.52	\$4,008.84
Richter, Katherine L	Teacher	\$36,289.52	\$3,388.92
Riley, Patrick M	Teacher	\$44,512.87	\$2,395.24
Riley, Stephanie M	Teacher	\$39,744.59	\$2,298.30
Riley, Steven R	Substitute	\$1,235.00	
Ritchie, James	Coach	\$2,876.00	
Robbio, Carol M	Teacher	\$59,198.45	\$1,819.27
Roberts, Lesley E	Substitute	\$463.89	
Roderick, Lindsey C	Day Care Worker	\$5,111.58	
Roderick, Nicole	Teacher	\$29,186.10	\$3,337.00
Rodrigues, Claire J	Substitute	\$6,636.50	
Roney, Susan J	Administrative Assistant I	\$19,689.16	\$4,651.50
Rood, Karen Z	Assistant Treasurer	\$40,362.29	
Roscoe, Christine M	Teacher	\$49,245.94	\$748.57
Rose, Adam A	Coach	\$1,156.00	
Rosner, Rebecca A	Teacher	\$48,112.15	\$136.65
Ross, Diane B	Teacher	\$16,010.70	
Roszell, Joel E	Teacher	\$62,940.55	\$2,780.98
Roza, Tanya G	School Social Worker	\$64,870.00	\$643.15
Ruell, Jacquelyn A	Sports Personnel	\$1,040.00	
Ruffino, Catherine W	Cook Manager	\$15,061.74	\$603.22
Rupnow, Garnet L	Substitute	\$6,113.30	
Russ, Diane E	Adult Education Instructor	\$1,935.00	
Ryan, Francene A	Assistant	\$12,240.76	
Ryan, Jeanne M	Teacher	\$68,833.99	\$1,202.52
Saben, Sandra J	Substitute	\$65.00	
Sabin, Robert C	Teacher	\$13,081.14	
Salas, Anthony	Shift Leader	\$34,609.92	
Salemme, Robert	Coach	\$1,860.00	
Salley, Tracey A	Teacher	\$63,490.20	\$1,300.00
San Angelo, Elizabeth J	Assistant	\$18,689.79	\$1,510.08
Sands, Kathleen	Substitute	\$267.42	
Sanker, Marylou	Teacher	\$38,924.11	
Santerre, Linda M	Special Education Team Leader	\$71,044.14	\$1,858.44
Santiago, Juan	Maintenance Laborer	\$15,524.80	\$10,153.48
Santini, Sherry A	Teacher	\$68,868.70	\$651.00
Sargent, Elizabeth D	Substitute	\$72.42	
Savage, Daniel E	Coach	\$1,156.00	



Name	Position	Salary	Other Wages
Sawyer, Stephanie M	Cafeteria Worker	\$8,440.48	
Scannell, Lucia C	Substitute	\$3,529.49	
Schaefer, Jennifer L	Teacher	\$58,471.47	\$6,984.43
Schleicher, Christy L	Assistant	\$12,201.51	\$89.21
Schuck, Elena C	Librarian	\$54,677.17	\$1,612.47
Schultz, Valerie C	Teacher	\$66,830.28	
Schultz, Wendy L	Teacher	\$24,388.86	
Scichilone, Joseph A	Assistant	\$9,726.48	
Scott-Cash, Judith M	Administrative Assistant II	\$38,815.11	\$1,366.00
Searles, Francine A	Nurse	\$60,149.11	\$1,109.32
Searles, Jennifer F	Teacher	\$13,081.14	\$417.26
Semprini, Erin P	Teacher	\$10,892.83	
Sennott, Colleen T	Substitute	\$1,079.36	
Severdija, Jeanne M	Teacher	\$43,474.45	
Sexton, Richard D	Assistant Complex Supervisor	\$48,574.03	\$918.16
Shaffer, Margaret E	Substitute	\$8,599.50	
Shanahan, Cheryl A	Teacher	\$24,622.83	\$377.19
Shanahan, Patrick D	Substitute	\$2,223.73	
Shaughnessy, Pamela J	Teacher	\$68,833.99	\$1,300.00
Shea, Debra Ann	Speech Pathologist	\$33,782.54	\$2,655.00
Sheasley, Sonja J	Tutor	\$1,196.51	
Sheedy, Adriana M	Administrative Assistant II	\$30,337.48	\$25.00
Sheehan, Lisa M	Assistant	\$5,950.14	
Sherman, David G	Plumber	\$63,581.38	\$520.00
Sherwood, Lynn T	Teacher	\$54,568.53	
Shevory, Leanne M	Assistant	\$4,469.33	
Shrake, Linda B	Teacher	\$66,191.64	\$700.00
Sidoli, Christopher J	Substitute	\$195.00	
Siegel, Tracie C	Teacher	\$68,833.94	\$1,454.66
Silva, Larissa	Teacher Assistant	\$15,555.99	\$402.03
Silva, Roberta H	Assistant	\$17,411.07	
Silva, Trisha L	Assistant	\$15,385.86	\$1,263.15
Silvia, Janine L	Teacher	\$50,890.07	
Simpson, Courtney W	Teacher	\$47,324.42	
Sinkiewicz, Mary Ellen	Tutor	\$1,680.80	
Sinopoli, John J	Teacher	\$62,540.53	\$2,186.04
Sisson, Dru V	Coach	\$2,637.00	
Skala, Renee G	Administrative Assistant I	\$27,131.60	\$1,234.00
Slattery, Anita L	Teacher	\$44,374.53	
Slavin, Sharon E	Assistant	\$14,752.23	
Slevin, Elizabeth G	Assistant	\$19,260.90	\$50.00
Slovak, Jennifer	Cafeteria Worker	\$1,587.46	\$2,562.70
Smigielski, Jennifer	Assistant	\$6,893.54	\$3,548.64
Smith, Cathie A	Teacher	\$66,830.33	\$1,300.00
Smith, Laura M	Teacher	\$15,370.29	\$237.60
Smith, Richard	Custodian	\$27,571.44	
Smith, Robert S	Teacher	\$18,149.22	\$112.60
Smith, Shirley L	Teacher	\$75,097.39	\$16,140.20
Sobelman, Lewis	Substitute	\$715.00	
Soper, Ronald J	Teacher	\$21,449.07	\$262.51
Soszek, Carol S	Tutor	\$1,011.21	
Spignese, John J	Custodian	\$26,609.10	
Sprague, Margaret A	Teacher	\$42,060.63	\$1,270.85
Springer, Daniel	Teacher	\$67,540.30	\$6,536.67
St Onge, Christine	Substitute	\$195.00	
St Pierre, Linda L	Cook Manager	\$5,678.65	\$554.80
Staff, Ariana B	Assistant	\$14,725.96	
Stafford, Rita M	Cafeteria Worker	\$12,142.50	
Staiti, Jo Ann	Teacher	\$20,596.84	



<u>Name</u>	<u>Position</u>	<u>Salary</u>	<u>Other Wages</u>
Starkey, Erin M	Assistant	\$5,787.39	
Stavrinou, Linda A	Teacher	\$59,573.49	
Stein, Frederick J	School Psychologist	\$75,097.39	\$3,227.96
Stella, Rita D	Teacher	\$60,195.87	\$1,000.00
Stewart, Loretta A	Director of Instructional Technology	\$86,469.41	\$5,200.00
Stewart, Nancy R	Teacher	\$68,833.99	\$2,064.61
Stewart, Virginia T	Teacher	\$74,309.45	\$2,870.85
Still, Judith M	Teacher	\$16,434.48	\$478.29
Stoecker, Catherine M	Assistant	\$19,694.51	\$1,030.00
Stokinger, Jean E	Substitute	\$1,878.47	
Stone, Leah M	School Psychologist	\$52,961.09	\$341.63
Storer, Donna M	Assistant	\$1,513.57	
Street, Suzanne D	Teacher	\$66,830.33	\$700.00
Streeter, George	Substitute	\$997.00	
Sugermeyer, Doreen M	Teacher	\$59,924.44	\$4,795.65
Sullivan, Courtney L	Administrative Assistant I	\$20,778.63	\$515.00
Sullivan, Donald J	Substitute	\$1,444.11	
Sullivan, Francis	Tutor	\$16,251.53	
Sullivan, Judith G	Day Care Worker	\$5,069.68	
Sullivan, Kelly L	Assistant	\$4,596.06	\$88.12
Sullivan, Kim P	Teacher	\$66,830.33	\$1,150.00
Sullivan, Maureen M	Assistant	\$20,346.36	\$1,010.00
Sullivan, Michael J	Special Education Team Leader	\$20,100.60	
Sutter, Cheryl J	Teacher	\$65,761.95	\$1,600.00
Sweeney, Deborah D	Librarian	\$43,099.12	\$491.94
Swidler, Grace E	Substitute	\$130.00	
Tarala, Carol M	Substitute	\$292.50	
Tasha, Carol A	Cafeteria Worker	\$8,270.70	
Taylor, Alik F	Coach	\$5,571.00	
Taylor, Kimberly	Day Care Worker - Summer	\$3,763.78	\$1,201.03
Terasconi, Celeste M	Substitute	\$318.99	
Theoharides, Victoria A	Teacher	\$43,081.88	
Therien, Anne R	Teacher	\$44,374.60	\$1,790.12
Therrien, Sylvie	Adult Education Instructor	\$192.00	
Thiele, Jutta M	Teacher	\$59,527.50	\$1,760.00
Thomas, Christine M	Assistant	\$1,467.53	\$58.59
Thompson, Benjamin L	Teacher	\$40,144.59	\$163.98
Thulin, Mary S	Librarian	\$55,959.72	\$218.64
Tiedeman, John S	Technology Maintenance Specialist	\$45,128.03	\$1,040.00
Tierney, John P	Teacher	\$39,744.59	\$3,080.66
Tighe, Gayle	Cafeteria Worker	\$16,027.72	\$1,060.00
Timoney, Nancy J	Speech Pathologist	\$44,402.05	\$747.21
Timper, Susan J	Cook Manager	\$13,752.15	
Tolley, Jennifer R	Teacher	\$6,522.67	\$245.97
Totten, Barbara A	Assistant	\$21,969.90	\$1,488.78
Trott, Kelly A	Substitute	\$2,013.12	
Tucker, Andrew S	After School Activities Instructor	\$54.68	
Tucker, Jane M	Teacher	\$63,578.97	
Tuohy-Bedford, Maureen P	Assistant	\$4,800.40	\$57.55
Turner, Craig S	Teacher	\$13,081.14	\$17,561.38
Twarog, Karin A	Teacher	\$5,756.40	\$5,748.75
Vail, Megan	Assistant	\$5,663.70	
Valentine, D Shea	Substitute	\$195.00	
Valentine, Melissa A	Teacher	\$66,830.33	\$273.30
Valle, Jeannine L	Teacher	\$46,690.40	\$136.65
Van Gaasbeck, Linda P	Extra Duty	\$553.16	
Van Gaasbeck, Robert C	Tutor	\$25,977.47	



<u>Name</u>	<u>Position</u>	<u>Salary</u>	<u>Other Wages</u>
Vath, Eileen E	Teacher	\$29,411.21	
Verani, Marybeth	Teacher	\$28,705.95	\$700.00
Violet, Mary J	Teacher	\$43,751.53	\$111.78
Visceglia, Amelia M	Cafeteria Worker	\$1,757.28	
Visceglia, Laurel A	Cook Manager	\$24,565.76	\$1,050.80
Voutour-Waldron, Nancy	Substitute	\$611.24	
Waldo, Donald Lee	Substitute	\$10,636.50	
Walker, Kathryn H	Teacher	\$58,692.62	
Walker, Wendy M	Teacher	\$60,149.17	\$1,817.31
Wallace, Cinthia L	Assistant	\$23,727.44	\$50.00
Wallace, Joan F	Assistant	\$18,272.03	
Wallin, Randall W	Principal	\$66,588.11	\$18,666.44
Walsh, Dennis M	Electrician	\$47,445.21	\$200.00
Walsh, John N	Custodian	\$29,296.80	\$1,133.00
Warren, Cheryl A	Teacher	\$56,583.00	
Warren-Stein, Carolynne J	Teacher	\$64,654.33	\$500.00
Watson, Joanna M	Teacher	\$65,212.32	\$1,101.40
Watson, Patricia A	Teacher	\$53,393.65	\$4,131.32
Watters, Betsy A	Assistant	\$7,922.76	\$1,270.85
Watts, Carolyn	Cafeteria Worker	\$16,398.49	\$1,160.00
Weingart, Michelle K	Substitute	\$1,301.75	
Whalen, Eileen M	Administrative Assistant II	\$38,271.60	\$1,025.00
Whalen, Elizabeth K	Assistant	\$15,489.03	\$453.81
Whalen, Lisa M	Substitute	\$17,405.00	
Wheaton, Sarah G	Librarian	\$62,875.62	\$2,298.95
Whelan, Lisa M	Principal	\$33,297.48	
Whinnem, Reade S	Teacher	\$62,352.56	\$1,030.00
White, Kelley A	Substitute	\$1,183.72	
White, Kelly P	Teacher	\$45,790.25	
White, Rachel P	Teacher	\$30,688.73	\$136.66
Whitecloud, Jean-Pierre	Substitute	\$65.00	
Whitelaw, Catherine M	Assistant	\$16,194.19	\$2,939.00
Whitelaw, Graham	Teacher	\$6,540.58	
Whitney, Kristen P	Substitute	\$32.31	
Whynott, Jessica	Assistant	\$8,973.25	\$158.15
Whynott, Stephen R	Teacher	\$46,690.32	\$2,837.00
Wilkey-Farrell, Valerie S	Assistant	\$8,277.78	
Williams, Dawn	Driver	\$23,048.96	\$1,462.19
Williams, Margaret O	Assistant	\$20,105.43	
Williams, Rickey L	Shift Leader	\$39,832.59	\$3,738.00
Williams, Tristan H	Teacher	\$47,090.40	\$1,581.00
Wiseman, Troy A	Custodian	\$2,145.00	
Witham, David P	Substitute	\$130.00	
Wolf, Ann B	Teacher	\$68,833.99	\$1,648.30
Wollak, Mary C	Principal	\$81,199.48	
Woodbury, Carol A	Superintendent of Schools	\$142,665.51	
Wright, Jessica Anne	Substitute	\$195.00	
Wright, Stefanie E	Teacher	\$46,924.42	\$232.05
Wytrwal, Marcia J	Teacher	\$39,324.11	\$6,414.00
Xiarhos, Lisa A	Substitute	\$4,621.04	
Yaldatel, Judith	Substitute	\$1,007.50	
Yocom, Barbara J	Substitute	\$3,842.42	
York, Edward M	Teacher	\$56,209.95	\$1,225.00
Zaineh, Abir	Teacher	\$48,867.47	
Zellers, Carolyn M	Teacher	\$60,149.17	\$1,273.30
Zinck, Lisa L	Assistant	\$14,222.23	\$1,834.00
Zopatti, Carl	Sports Personnel	\$1,414.00	
Zurowick, Mary K	Substitute	\$1,762.82	



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT
SOUTH YARMOUTH, MASSACHUSETTS
ANNUAL FINANCIAL STATEMENTS
JUNE 30, 2007





DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

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HAGUE, SAHADY & CO., P.C.

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Independent Auditors' Report

School Committee
Dennis-Yarmouth School District

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Dennis-Yarmouth Regional School District (District) as of and for the year ended June 30, 2007, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. 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 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we express no such opinion. 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit, 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 District as of June 30, 2007, 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.

The management's discussion and analysis on pages 3 through 10 and the schedule of revenues, expenditures and changes in fund balances - budgetary basis - general fund on pages 37 through 38 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 inquires of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2007 on our consideration of the District's internal control over financial reporting and on 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.





DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual nonmajor fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, local Governments, and Non-Profit Organizations, and is also not a required part of the basic financial statements of the Dennis-Yarmouth Regional School District. The combining and individual nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Hague, Sabadino & Co. PC

December 12, 2007





DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Management's Discussion and Analysis

Year Ended June 30, 2007

The discussion and analysis of the Dennis-Yarmouth Regional School District's (District) financial statements provides an overall review of the District's financial activities for the fiscal year ended June 30, 2007 and 2006. The intent of this discussion and analysis is to look at the District's financial performance as a whole; readers should also review the notes to the basic financial statements and the financial statements to enhance their understanding of the District's financial performance.

Financial Highlights

Key financial highlights for 2007 are as follows:

- General revenues accounted for \$34,782,594 in revenue or 43.4% of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions accounted for \$45,446,732 or 56.6% of total revenues of \$80,229,326.
- The District had \$55,402,848 in expenses; \$45,446,732 of these expenses were offset by program specific charges for services, grants and contributions. General revenues (primarily member assessments and state aid) were adequate to provide for the remaining expenses.
- Among the major funds, the General Fund had \$51,953,111 in revenues and \$49,755,330 in expenditures. The General Fund's fund equity balance increased \$2,368,817 over 2006. Town assessments of \$34,141,019 were the major portion of general fund revenue.

Comparisons to the prior year are as follows:

- General revenues increased over the prior year by \$2,026,170 or 6.2% primarily due to increased earnings on investments of \$35,143 and Town Assessments of \$2,002,742.
- Program specific revenues in the form of charges for services, and operating and capital grants and contributions increased over the prior year by \$24,131,215 or 113.2% primarily due to the reimbursement received from the Massachusetts School Building Authority totaling \$21,443,771 and increased intergovernmental revenue in the General Fund.

Overview of the Financial Statements

This annual report consists of five parts: (1) management's discussion and analysis (this section), (2) the basic financial statements, (3) the required supplementary information, (4) supplementary information and (5) the single audit reports. The basic financial statement include two kinds of statements that present different views of the District:

- The first two statements are district-wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
- The governmental funds statements tell how basic services like regular and special education were financed in the short term as well as what remains for future spending.

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DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Management's Discussion and Analysis (Continued)

Year Ended June 30, 2007

- Proprietary fund statements consist of *internal service funds* which are an accounting device used to accumulate and allocate the costs internally among the District's various functions such as workers' compensation. The services provided by the internal service fund predominately benefit the governmental rather than the business-type functions. This fund has been included within *governmental activities* in the government-wide financial statements.
- Fiduciary fund statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison on the District's budget for the year.

In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information combining non-major governmental funds.

Major Features of District-Wide and Fund Financial Statements

	District-wide Statements	Fund Financial Statements	
		Governmental Funds	Fiduciary Funds
Scope	Entire District	The activities of the district that are not proprietary or fiduciary, such as regular education, special education and building maintenance.	Instances in which the district administers resources on behalf of someone else, such as scholarship programs and student activity monies
Required financial statements	1. Statement of net assets 2. Statement of activities	3. Balance Sheet 4. Statement of revenues, expenditures, and changes in fund balance	5. Statement of fiduciary net assets 6. Statement of changes in fiduciary net assets
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All asset/liabilities both financial and capital, short-term and long-term	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can.
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All additions and deductions during the year, regardless of when cash is received or paid



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Management's Discussion and Analysis (Continued)

Year Ended June 30, 2007

The major features of the District's financial statements are summarized in the above table, including the portion of the District's activities they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis highlights the structure and content of each of the statements.

District-wide Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net assets and how they have changed. One way to measure the District's financial health or position is the difference between the District's assets and liabilities (i.e., net assets).

- Over time, increases or decreases in the District's net assets are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, additional non-financial factors should be considered such as changes in the District's assessment base and the condition of the school buildings.

In the district-wide financial statements, all the District's activities are reported as governmental activities. Town assessments and federal and state aid finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (like repaying its long-term debts) or to show it is properly using certain revenues (like federal and state grants)

The District is reporting all fund types:

- Governmental Funds – All of the District's services except those accounted for in other funds are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus in the district-wide statements, additional information is provided with the governmental funds statements that explain the relationship or difference between them.

DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Management's Discussion and Analysis (Continued)

Year Ended June 30, 2007

- Proprietary Funds – All of the District's internal services, such as workers' compensation, is accounted for in the proprietary fund. This fund uses the same measurement focus as the ones used in the government-wide financial statements. However, these statements provide more detail and additional information, such as the cash flow statement.
- Fiduciary Funds – The District's fiduciary funds are comprised of agency funds and private purpose funds which consist of scholarship funds. Fiduciary funds are excluded from the government-wide financial statements because the District cannot use these assets to finance its' operations.

Financial Analysis of the District as a whole

As noted earlier, the net assets may serve over time as a useful indicator of a District's financial position. At the close of the fiscal year ended June 30, 2007 and 2006, the District's assets exceeded liabilities by \$36,982,032 and \$12,155,954, respectively (restated).

	<u>2007</u>	<u>2006</u>
Current and other assets	\$ 8,713,810	\$ 9,742,242
Capital assets	<u>44,866,703</u>	<u>41,866,053</u>
Total assets	<u>\$ 53,580,513</u>	<u>\$ 51,608,295</u>
Current liabilities	\$ 6,993,158	\$ 28,586,846
Long-term liabilities	<u>9,605,323</u>	<u>10,865,495</u>
Total liabilities	<u>\$ 16,598,481</u>	<u>\$ 39,452,341</u>
Net assets:		
Invested in capital assets, net of related debt	\$ 34,941,741	\$ 40,070,574
Reserved for debt service		484,120
Reserved for next year's appropriations	1,000,000	1,200,000
Unrestricted	<u>1,040,291</u>	<u>(29,598,740)</u>
Total net assets	<u>\$ 36,982,032</u>	<u>\$ 12,155,954</u>

The investment in capital assets represents its' investment in the school buildings (owned by the District), improvements, furniture and equipment (in all buildings), less any related debt (Bond Anticipation Notes) used to acquire the assets that is still outstanding. The District uses these capital assets to provide services to students; consequently these assets are not available for future spending. Although the District'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.

The total net assets of the District increased by \$24,826,078 during the current fiscal year. The total net assets of the District decreased by \$31,627 in 2006. These increases and decreases were primarily due to the results of operations in the general fund. (i.e., the payment of long term liabilities). The current year increase was primarily caused by the increase in the cash balance caused by a current year Massachusetts School Building Authority receipt of \$21,443,771.

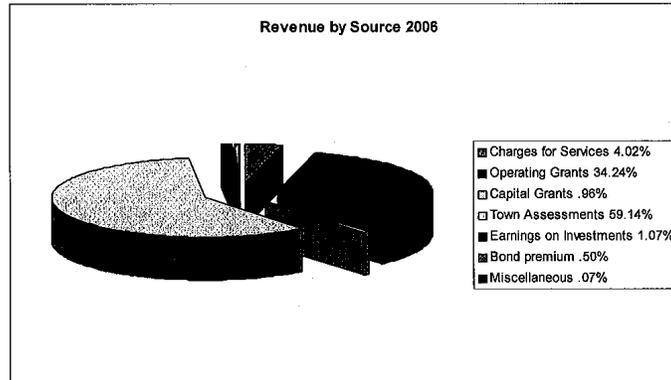
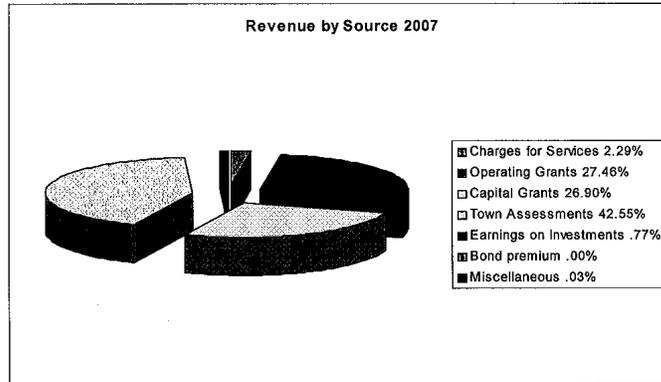


DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Management's Discussion and Analysis (Continued)

Year Ended June 30, 2007

Revenues by Source – Governmental Activities

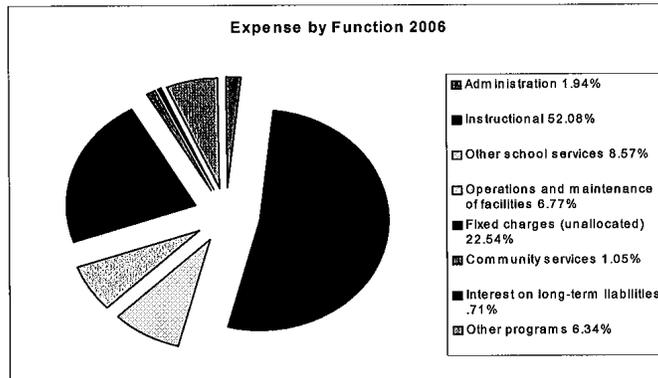
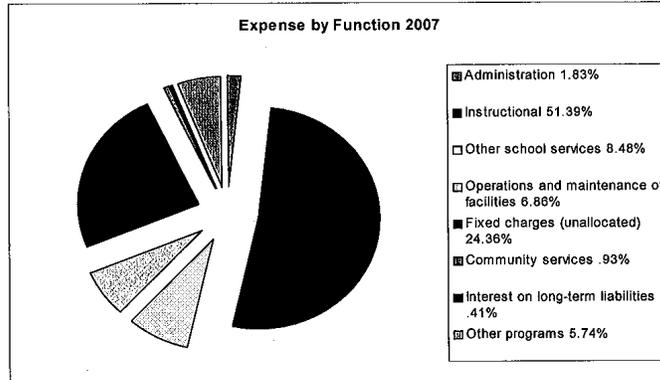


DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Management's Discussion and Analysis (Continued)

Year Ended June 30, 2007

Expenses by Function – Governmental Activities





DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Management's Discussion and Analysis (Continued)

Year Ended June 30, 2007

Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financial requirements. The unreserved fund balance is divided between designated balance and undesignated balances.

General fund. The general fund is the chief operating fund of the District. At the end of 2006, unreserved and undesignated fund balance was \$1,461,268 while the total fund balance was \$2,929,705. The total fund balance decreased \$285,064 during 2006. At the end of 2007, unreserved and undesignated fund balance was \$2,118,508 while the total fund balance was \$5,298,522. The total fund balance increased \$2,368,817 during 2007.

Expenditures for general District purposes totaled \$49,755,330 for 2007 and \$47,500,432 for 2006. The increase is primarily due to increases in fixed charges and debt service.

Capital Projects. The High School Renovation project was considered a major program and has a total fund deficit of \$2,558,401 for 2007 and \$21,581,369 for 2006. This fund deficit is a result of the expenses for renovations of the school building which is funded with short-term bond anticipation notes. The current year decrease in the total fund deficit was caused by the state receipt of \$21,443,771 from the Massachusetts School Building Authority.

General Fund Budgetary Highlights

While the District adopted a balanced budget for the general fund, the actual results for 2007 showed a surplus of \$2,497,964 and a surplus of \$1,037,351 for 2006.

- Actual revenues were \$2,469,632 more than expected for 2007 and \$1,028,019 more than expected for 2006. The 2007 favorable variance was due to \$265,156 of more revenues received than anticipated in Regular Day Transportation Aid, \$1,779,076 favorable variance in School Building Assistance Aid, \$12,884 favorable variance in other revenues and \$414,891 more received than budgeted of investment income. The 2006 favorable variance was due to \$171,052 of more revenues received than anticipated of Chapter 70 General School Aid, \$337,120 favorable variance in Regular Day Transportation Aid, \$430,748 more received than budgeted of investment income and \$73,386 favorable variance in other revenues.
- Actual expenditures were \$1,468,196 lower than expected in 2007 and \$150,061 lower than expected in 2006, due primarily to the strict control of discretionary expenses and favorable variance in operations and maintenance totaling \$730,863 and a favorable variance in fixed charges totaling \$239,611.
- Other financing sources and uses of \$28,264 were under budget. \$28,264 of costs were transferred to the Internal Service Fund to cover the workers comp deficit.

Capital Assets and Debt Administration

Capital Assets. By the end of the fiscal year the District has invested in a broad range of capital assets, including school buildings, administration building, library books and textbooks, vehicles, computer and audiovisual equipment used in all of the buildings throughout the District. Total depreciation expense for 2007 and 2006 was \$864,165 and \$814,050 respectively. (See Note 5 page 31)

Debt Administration. The District has general obligation bonds outstanding in the amount of \$9,550,000 and bond anticipation notes outstanding of \$3,460,847 with a payment schedule through 2026. (See Notes 8 and 9 pages 32 and 33)



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Management's Discussion and Analysis (Continued)

Year Ended June 30, 2007

Economic Factors Bearing on the District's Future

During 2007, construction was nearly completed on the \$33,400,000 renovation project at the High School. However, punch list items are still underway. The District anticipates the final audit to be completed by September 2008 and we expect to be under budget.

The School Committee and Administration continue to implement and assess the five-year capital budget plan, which addresses the needs for short and long term facility objectives and is responsible for keeping school district facilities functional, safe and attractive.

In April 2006, Yarmouth voted at the annual Town Meeting to fund \$463,000 for the capital needs of its buildings. As part of this project, MacArthur Elementary School had asbestos removed from the facility; M.E. Small Elementary School had a generator replaced as well as an upgrade to the handicap access ramp and Mattacheese Middle School had a generator replaced. All of these projects were completed by September 2007.

In FY08, the District is looking to reassess the needs of our facilities. We will be conducting a Request for Proposal for Designer Services.

The Towns of Dennis and Yarmouth approved the fiscal year 2008 operating budget of \$45,674,385. This 1.6% increase was \$719,359 over the fiscal year 2007 budget, which required an override of \$242,000 in Dennis to support the educational initiatives and goals of the District.

Although a minimal increase in revenue from the State is anticipated in 2008, additional increases are not projected for the future. Any increases will be funded through increases in assessments to the Towns. The District has received less grant allocations from Title I and 94-142 in the amount of \$207,736.

Because of this reduction in funds from the Federal Government Grants, the District had to reallocate resources from its regular budget to support these programs and services.

The District had to use its unreserved fund balance in order to support the FY2008 budget. This will serve as a temporary fix for basic educational services, which could suffer as a result of expected significant increases in fixed and mandated costs.

The District continues to utilize any opportunity to save monies (i.e. through joint purchasing with other municipalities). The District continues to focus on health and safety issues to reduce future liabilities and to improve the working and learning environment.

Requests for Information

This financial report is designed to provide a general overview of the Dennis-Yarmouth Regional School District's finances for all those with an interest in the government's finances. Questions concerning any information provided in this report or requests for additional financial information should be addressed to Joseph Cucinotta, Director of Finance and Operations, Dennis-Yarmouth Regional School District, 296 Station Avenue, South Yarmouth, MA 02664.

DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Statement of Net Assets

June 30, 2007

	Primary Government	
	<u>Governmental Activities</u>	<u>Total</u>
ASSETS		
Cash and investments	\$ 8,477,894	\$ 8,477,894
Intergovernmental receivable	73,103	73,103
Other receivable, net	141,658	141,658
Inventories	<u>21,155</u>	<u>21,155</u>
Total current assets	<u>8,713,810</u>	<u>8,713,810</u>
Capital assets:		
Construction in progress	35,092,010	35,092,010
Building and improvements, net	7,517,589	7,517,589
Library books and textbooks, net	326,657	326,657
Computer equipment, net	138,208	138,208
Automobiles, net	114,103	114,103
Machinery and equipment, net	<u>1,678,136</u>	<u>1,678,136</u>
Total capital assets	<u>44,866,703</u>	<u>44,866,703</u>
Total assets	<u>\$ 53,580,513</u>	<u>\$ 53,580,513</u>
LIABILITIES		
Current liabilities:		
Accounts payable and withholdings	\$ 340,424	\$ 340,424
Accrued payroll and payroll withholdings	1,683,378	1,683,378
Retainage payable	9,255	9,255
Due to federal and state governments	19,427	19,427
Accrued interest	250,235	250,235
Other liabilities	5,000	5,000
Long-term liabilities:		
Portion due or payable within one year:		
Bonds and notes payable	4,446,247	4,446,247
Capital leases	114,355	114,355
Compensated absences	<u>124,837</u>	<u>124,837</u>
Total current liabilities	<u>6,993,158</u>	<u>6,993,158</u>
Long-term liabilities:		
Portion due or payable in more than one year:		
Bonds and notes payable	8,565,000	8,565,000
Capital leases	16,586	16,586
Compensated absences	<u>1,023,737</u>	<u>1,023,737</u>
Total long term liabilities	<u>9,605,323</u>	<u>9,605,323</u>
Total liabilities	<u>\$ 16,598,481</u>	<u>\$ 16,598,481</u>
NET ASSETS		
Invested in capital assets, net of related debt	\$ 34,941,741	\$ 34,941,741
Restricted for next year's appropriations	1,000,000	1,000,000
Unrestricted	<u>1,040,291</u>	<u>1,040,291</u>
Total net assets	<u>\$ 36,982,032</u>	<u>\$ 36,982,032</u>

The accompanying notes are an integral part of this statement

DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Statement of Activities

For the Year Ended June 30, 2007

Functions	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Assets
					Total Governmental Activities
Governmental activities:					
Administration	\$ 1,014,881	\$	\$	\$	\$(1,014,881)
Instruction	28,473,216	1,144,898	11,973,671		(15,354,647)
Other school services	4,697,558	677,631	1,073,984		(2,945,943)
Operations and maintenance of facilities	3,799,119	13,542	2,253,265	21,578,113	20,045,801
Fixed charges (unallocated)	13,497,490		6,600,353		(6,897,137)
Community services	515,641				(515,641)
Interest on long-term liabilities	226,632				(226,632)
Other programs	3,178,711		131,275		(3,047,436)
Total school district	\$ 55,403,248	\$ 1,836,071	\$ 22,032,548	\$ 21,578,113	(9,956,516)
General revenues:					
					34,141,019
					614,891
					26,684
					<u>34,782,594</u>
					Proceeds from bond premiums
					Changes in net assets
					24,826,078
					Net assets - beginning of year, restated
					<u>12,155,954</u>
					Net assets - end of year
					<u>\$ 36,982,032</u>

The accompanying notes are an integral part of this statement

DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Balance Sheet

Governmental Funds

June 30, 2007

	Major Funds			Non-Major Governmental Funds	Total Governmental Funds
	General	High School Renovation	MMS/JSE Improvements		
Assets					
Cash and investments	\$ 7,021,412	\$ 248,171	\$ 15,300	\$ 1,118,948	\$ 8,403,831
Receivables:					
Federal and state governments	14,709			58,394	73,103
Other				141,658	141,658
Inventories				21,155	21,155
Total assets	\$ 7,036,121	\$ 248,171	\$ 15,300	\$ 1,340,155	\$ 8,639,747
Liabilities and Fund Balance					
Liabilities:					
Accounts payable	\$ 49,221	\$ 83,765	\$	\$ 133,375	\$ 266,361
Accrued payroll	1,552,240				1,552,240
Payroll withholdings	131,138				131,138
Retainage payable				9,255	9,255
Due to federal and state governments				19,427	19,427
Other liabilities	5,000				5,000
Bond anticipation notes		2,722,807	585,000	153,440	3,461,247
Reserved for inventories				21,155	21,155
Deferred revenue				112,835	112,835
Total liabilities	1,737,599	2,806,572	585,000	449,487	5,578,658
Fund balance:					
Reserved for appropriations	1,000,000				1,000,000
Reserved for expenditures	2,163,848				2,163,848
Reserved for encumbrances	16,166				16,166
Unreserved	2,118,508	(2,558,401)	(569,700)		(1,009,593)
Unreserved reported in non-major:					
Special revenue funds				1,339,394	1,339,394
Permanent funds				42,484	42,484
Capital project funds				(491,210)	(491,210)
Total fund balance	5,298,522	(2,558,401)	(569,700)	890,668	3,061,089
Total liabilities and fund balance	\$ 7,036,121	\$ 248,171	\$ 15,300	\$ 1,340,155	\$ 8,639,747

The accompanying notes are an integral part of this statement

DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For the Year Ended June 30, 2007

	<u>Major Funds</u>			<u>Non-Major</u>	<u>Total</u>
	<u>General</u>	<u>High School Renovation</u>	<u>MMS/JSE Improvements</u>	<u>Governmental Funds</u>	<u>Governmental Funds</u>
Revenues:					
Town assessments	\$ 34,141,019	\$	\$	\$	\$ 34,141,019
Intergovernmental revenue	16,579,921	21,443,771		5,186,673	43,210,365
School lunch receipts				587,296	587,296
Departmental and other revenue	617,280			1,122,070	1,739,350
Investment income	614,891				614,891
Total revenues	51,953,111	21,443,771		6,896,039	80,292,921
Expenditures:					
Administration	1,113,447				1,113,447
Instructional	24,028,227			4,308,139	28,336,366
Other school services	2,892,153			1,690,672	4,582,825
Operations and maintenance of facilities	3,605,976			82	3,606,058
Fixed charges	13,267,190			271,509	13,538,699
Community services	21,600			494,041	515,641
Capital outlay	34,667	2,945,103	(24,068)	555,360	3,511,062
Debt service	1,613,359	400			1,613,759
Other programs	3,178,711				3,178,711
Total expenditures	49,755,330	2,945,503	(24,068)	7,319,803	59,996,568
Excess (deficiency) of revenues over expenditures	2,197,781	18,498,268	24,068	(423,764)	20,296,353
Other financing sources (uses):					
Transfers between funds	171,036	524,700		(784,000)	(88,264)
Total other financing sources (uses)	171,036	524,700		(784,000)	(88,264)
Excess of revenues and other sources over expenditures and other uses	2,368,817	19,022,968	24,068	(1,207,764)	20,208,089
Fund balances, July 1, 2006, restated	2,929,705	(21,581,369)	(593,768)	2,098,432	(17,147,000)
Fund balances, June 30, 2007	\$ 5,298,522	\$ (2,558,401)	\$ (569,700)	\$ 890,668	\$ 3,061,089

The accompanying notes are an integral part of this statement

DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Reconciliation of the Governmental Funds Balance Sheet Total
Fund Balances to the Statement of Net Assets

For the Year Ended June 30, 2007

Total governmental fund balances	\$ 3,061,089
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	44,866,703
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	112,835
In the statement of activities, a reserve for inventories does not exist and, therefore, is an expenditure, whereas in governmental funds a reserve for inventories is recorded.	21,155
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(250,235)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Bonds and notes payable	(9,550,000)
Compensated absences	(1,148,574)
Capital leases	(130,941)
Net assets of governmental activities	<u>\$ 36,982,032</u>

The accompanying notes are an integral part of this statement

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DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Government Funds to the Statement of Activities

For the Year Ended June 30, 2007

Net change in fund balances - total governmental funds		\$ 20,208,089						
<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. This is the amount by which capital outlays exceeded depreciation in the current period.</p>								
	<table border="0"> <tr> <td>Capital Outlay</td> <td align="right">\$ 3,864,815</td> <td></td> </tr> <tr> <td>Depreciation</td> <td align="right"><u>(864,165)</u></td> <td align="right">3,000,650</td> </tr> </table>	Capital Outlay	\$ 3,864,815		Depreciation	<u>(864,165)</u>	3,000,650	
Capital Outlay	\$ 3,864,815							
Depreciation	<u>(864,165)</u>	3,000,650						
In the statement of activities, a reserve for inventories does not exist and, therefore, is an expenditure, whereas in governmental funds a reserve for inventories is recorded.		(5,720)						
In the Statement of Activities, all governmental transfers are eliminated, whereas in the governmental funds all transfers are reported. As a result, the change in net assets differs from the change in fund balance by the transfers made between governmental funds and proprietary/fiduciary funds.		88,264						
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 (i.e., real estate and personal property, motor vehicle, excise, etc.) differ between the two statements. This amount represents the net change in deferred revenue.		(63,595)						
The issuance of long-term debt (e.g., bonds and leases) 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 transaction, however, 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. This amount is the net effect of these differences in the treatment of long-term debt and related items.		1,060,000						
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest, is not reported until due.		327,127						
Some expenses reported in the Statement of Activities, such as capital leases, do not require the current financial resources and, therefore, are not reported as expenditures in the governmental funds.		168,162						
Some expenses reported in the Statement of Activities, such as compensated absences, do not require the current financial resources and, therefore, are not reported as expenditures in the government funds.		131,365						
Internal service funds are used by management to account for health insurance and workers' compensation activities.								
The net activity of internal service funds is reported with Governmental Activities		<u>(88,264)</u>						
Change in net assets of governmental activities		<u>\$ 24,826,078</u>						

The accompanying notes are an integral part of this statement



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Statement of Fund Net Assets

Proprietary Fund

June 30, 2007

Governmental Activities -
Internal Service Funds

Assets:

Current assets:

Cash and investments	\$ 74,063
Total current assets	<u>\$ 74,063</u>

Liabilities:

Current liabilities:

Claims payable	\$ 74,063
Total current liabilities	<u>\$ 74,063</u>

Net assets:

Unrestricted	\$ _____
Total net assets	<u>\$ _____</u>

The accompanying notes are an integral part of this statement



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT
 Statement of Revenues, Expenses and Changes in Fund Net Assets
 Proprietary Fund
 For the Year Ended June 30, 2007

	<u>Governmental Activities - Internal Service Funds</u>
Operating expenses	
Services and supplies	\$ (88,264)
Total operating expenses	(88,264)
Operating income (loss)	(88,264)
Transfers	
Transfers in	<u>88,264</u>
Total transfers	<u>88,264</u>
Change in net assets	
Total net assets - beginning	_____
Total net assets - ending	\$ <u> </u>

The accompanying notes are an integral part of this statement

DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Statement of Fund Cash Flows

Proprietary Fund

For the Year Ended June 30, 2007

Governmental Activities -
Internal Service Funds

Cash flows from operating activities:

Payments to participants and employees	\$(122,770)
Net cash provided (used) by operating activities	<u>(122,770)</u>

Cash flows from noncapital financing activities:

Transfers in	<u>88,264</u>
Net cash provided by noncapital financing activities	<u>88,264</u>

Net increase (decrease) in cash and cash equivalents (34,506)

Balances - beginning of the year 108,569

Balances - end of the year \$ 74,063

Displayed as:

Cash and investments	<u>\$ 74,063</u>
----------------------	------------------

Reconciliation of operating income (loss) to net cash provided (used) by operating activities:

Operating income (loss)	\$(88,264)
-------------------------	-------------

Adjustments to reconcile operating income to net cash provided (used) by operating activities:

Change in assets and liabilities:

Increase (decrease) in accounts payable and accrued expenses	<u>(34,506)</u>
--	------------------

Net cash provided (used) by operating activities	<u>\$(122,770)</u>
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The accompanying notes are an integral part of this statement



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Statement of Net Assets

Fiduciary Funds

June 30, 2007

	Agency Funds					Total
	Private Purpose Trust Funds	NEED Collaborative Fund	Band Parents Fund	Chapter 773 Fund	Student Activity Funds	
Assets:						
Cash and investments	\$ 337,637	\$ 30,844	\$(1,222)	\$ 43,880	\$ 181,034	\$ 592,173
Receivable other		14,925				14,925
Total assets	<u>\$ 337,637</u>	<u>\$ 45,769</u>	<u>\$(1,222)</u>	<u>\$ 43,880</u>	<u>\$ 181,034</u>	<u>\$ 607,098</u>
Liabilities:						
Accounts payable	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Net assets:						
Held in trust for student groups					181,034	181,034
Held in trust for other purposes	<u>337,637</u>	<u>45,769</u>	<u>(1,222)</u>	<u>43,880</u>		<u>426,064</u>
Total liabilities and net assets	<u>\$ 337,637</u>	<u>\$ 45,769</u>	<u>\$(1,222)</u>	<u>\$ 43,880</u>	<u>\$ 181,034</u>	<u>\$ 607,098</u>

The accompanying notes are an integral part of this statement



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Statement of Changes in Net Assets

Fiduciary Funds

For the Year Ended June 30, 2007

	<u>Private Purpose Trust Funds</u>
Additions:	
Other	\$ 120,564
Investment income	<u>12,864</u>
Total additions	<u>133,428</u>
Deductions:	
Scholarship expenses	<u>31,170</u>
Total deductions	<u>31,170</u>
Changes in Net Assets Held in Trust:	102,258
Net assets, beginning of year	<u>235,379</u>
Net assets, end of year	<u>\$ 337,637</u>

The accompanying notes are an integral part of this statement



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Notes to the Basic Financial Statements

June 30, 2007

Summary of Significant Accounting Policies

Dennis-Yarmouth Regional School District (the District), South Yarmouth, Massachusetts, was formed by the towns of Dennis and Yarmouth through an agreement dated June 15, 1954, to build and operate a high school facility to serve the towns. At special town meetings held in Dennis and Yarmouth on February 27, 1975, the voters amended this agreement whereby, beginning July 1, 1975, the District assumed responsibility for operating elementary and middle schools within the towns in addition to the high school.

The financial statements of the Dennis-Yarmouth Regional School District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to local government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District are described below.

Reporting Entity

Primary Government – The District is governed by a seven-member, representative School Committee from its member towns of Dennis and Yarmouth.

Component Units – Component units are included in the District’s reporting entity if their operational and financial relationships with the school district are significant. No component units are identified for the year ended June 30, 2007, which meet the criteria for inclusion in the accompanying basic financial statements.

Joint Ventures – Municipal joint ventures pool resources to share the costs, risks, and rewards of providing services to its participants, the public, or others. The District is a participant in the following joint venture:

Name	Purpose	Address	2007 Assessment
Cape Cod Municipal Health Group	To provide employee insurance benefits	c/o Group Benefits Strategies 27 Midstate Office Park Suite 204 Auburn, MA 01501	\$ 4,966,617

Cape Cod Municipal Health Group (the Group) is governed by a representative steering committee. The School District is indirectly liable for debt and other expenditures of the Group and is assessed monthly for its subscribing employees based on premiums determined prior to the start of the fiscal year for each type of policy.

Financial statements of the Group may be obtained by contacting the Group at the above address.



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Notes to the Basic Financial Statements (Continued)

June 30, 2007

Summary of Significant Accounting Policies (Continued)

The School District is also a participant in the Cape Cod Collaborative and the N.E.E.D. Collaborative. The Cape Cod Collaborative, 5700 LeMay Avenue, Otis ANGB, MA 02542, provides special education services for eligible pupils, pre-kindergarten through grade 12. The N.E.E.D. Collaborative, Dennis-Yarmouth Regional School District, 296 Station Avenue, South Yarmouth, MA 02664, provides environmental education for the School District's fifth grades. The payments to the Cape Cod Collaborative and the N.E.E.D. Collaborative were \$1,038,745 and \$107,214, respectively, for fiscal 2007. Financial information may be obtained from the collaboratives by contacting them at the above addresses. The School District has no equity in the joint ventures.

Government-wide and fund financial statements – The *government-wide financial statements* (the statement of net assets and the statement of changes in net assets) display information about the primary government (the District). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a function and, therefore, are clearly identifiable to a particular function. Depreciation expense for capital assets that can specifically be identified with a function are included in its direct expenses. Depreciation expense for "shared" capital assets (for example, a school building is used primarily for instructional, school administration, operation and maintenance of facilities, and school lunch services) are ratably included in the direct expenses of the appropriate functions. Fixed costs have been included as a function and not allocated for the statement of activities. Interest on general long-term liabilities is considered an indirect expense and is reported in the statement of activities as a separate line. Program revenues include 1) fees and charges paid by students and other recipients of goods or services offered by a given function, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Revenues that are not classified as program revenues, including member assessments, are presented as general revenues.

The *fund financial statements* provide information about the District's funds, including its fiduciary funds. Separate statements for each fund category (governmental and fiduciary) are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

- The *general fund* is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *capital projects fund* accounts for resources accumulated and payments made for the acquisition and improvement of sites, construction and remodeling of facilities, and procurement of equipment necessary for providing education programs for all students within the District.





DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Notes to the Basic Financial Statements (Continued)

June 30, 2007

Summary of Significant Accounting Policies (Continued)

Additionally, the District reports the following fund types:

- The *fiduciary funds* represent private purpose trust funds and agency funds. Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.
- *Internal service funds (proprietary funds)* account for workmen's compensation insurance, provided to other funds of the District on a cost-reimbursement basis.
- The *student activities agency fund (a fiduciary fund)* accounts for monies held on behalf of student groups.

Measurement focus, basis of accounting, and financial statement presentation – The *government-wide and fiduciary fund financial statements* are reported using the economic resources measurement focus. The government-wide and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District receives value without directly giving equal value in exchange, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. The member assessments and interest are considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when the district receives cash. Expenditures generally are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, early retirement and postemployment healthcare benefits and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions under capital leases are reported as other financing sources.

Budgetary Data – Budgets are presented on the modified accrual basis of accounting for all governmental funds. All annual appropriations lapse at fiscal year-end with the exception of those indicated as a fund balance reserve. The following procedures are used in establishing the budgetary data reflected in the financial statements.

- During the Spring of each year, the District superintendent submits to the Board a proposed operating budget for the next fiscal year commencing July 1st. This budget includes proposed expenditures and the means of financing them. Included for comparison is the final budget for the current year ended June 30th.
- Copies of the proposed budget are made available for public inspection and review by the any interested party.

DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Notes to the Basic Financial Statements (Continued)

June 30, 2007

1. Summary of Significant Accounting Policies (Continued)

- Once approved by the school committee, the member towns are assessed in accordance with the terms of the agreement. The amounts apportioned to each town are certified by the School District treasurer to the treasurers of the towns. Each town appropriates the amounts so certified at the next annual meeting.
- Once adopted, the budget cannot be amended without member town approval. However, interim adjustments may be made by transfer of money from one category of appropriation to another within any given fund.
- Certain interim adjustments in expenditures during the year ended June 30, 2007, have been included in the final budget, as presented in the financial statements.
- Expenditures may not legally exceed budgeted appropriations at the fund level.

Encumbrance accounting is employed in the governmental funds and the internal service funds. Encumbrances (e.g., purchase orders and contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

Deposits and Investments – The cash balances of substantially all funds are pooled and invested by the District for the purpose of increasing earnings through investment activities and providing efficient management of temporary investments. The pool's investments are reported at fair value at year-end. Changes in the fair value of investments are recorded as investment earnings. Earnings on pooled funds are apportioned and paid or credited to the funds based on the average balance of each participating fund.

Cash and Cash Equivalents – The District considers cash and cash equivalents to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Inventories – Inventories are valued at cost or, if donated, at fair value when received, using the moving average method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Inventory in the Special Revenue Funds consist of expendable supplies of the Food Service Program.

Capital Assets – Capital assets, which include land, building and improvements, and furniture and equipment, are reported in the government-wide financial statements. The District defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at estimated fair value at the date of donation. The cost 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 construction is capitalized.

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DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Notes to the Basic Financial Statements (Continued)

June 30, 2007

1. Summary of Significant Accounting Policies (Continued)

Buildings and improvements and furniture and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	20-40
Library books and textbooks	3-5
Automobiles	5-10
Machinery and equipment	8-10

Compensated Absences – Under terms of employment agreements, employees earn vacation and sick leave in amounts varying with tenure and classification. The following is a summary of the benefits available:

Sick-Leave Benefits

Under terms of contracts covering employees of the School District, covered employees are entitled to between 12.5 and 17 days of paid sick leave annually. Unused sick leave may be accumulated indefinitely up to a maximum amount specified in the employee's applicable employment contract. In the event of death, separation, or retirement of an employee having completed ten years of service, such employee or the employee's estate shall be compensated at one of the following rates:

<u>Bargaining Unit</u>	<u>Sick Leave Buy-Back Rate</u>
Dennis-Yarmouth Secretaries and Assistant	Hourly rate of pay at time of death, Association retirement, or separation times 25% of unused sick (leave) days times hours worked in a day of up to a maximum accumulation of one hundred and eighty days for school year employees or two hundred days for year-round employees.
Dennis-Yarmouth Educators' Association	The rate is \$35 per day of unused sick leave of up to a maximum accumulation of two hundred days.
Dennis-Yarmouth School Administrators' Association	13% of the administrator's daily rate at time of death, retirement, or separation, per day of unused sick leave of up to a maximum accumulation of between two hundred and four hundred days.

DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Notes to the Basic Financial Statements (Continued)

June 30, 2007

1. Summary of Significant Accounting Policies (Continued)

Bargaining Unit

Sick Leave Buy-Back Rate

Service Employees' International Union

\$3.50 per hour of unused sick leave of up to a maximum accumulation of two hundred days.

As of June 30, 2007, the School District estimated the potential, maximum liability for sick pay to be \$1,148,574, which could become payable over future years by the School District. The current portion and long-term liability account in the accompanying balance sheet reflects this amount.

All vacation and sick pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-term Obligations – In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable statement of net assets.

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 restricted purpose. Reserved fund balance also includes encumbrances outstanding at year end. In the government-wide financial statements only funds that are legally restricted are deemed "restricted".

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

2. School District Assessments

Under terms of the agreement, as amended, establishing the Dennis-Yarmouth Regional School District, the School District's costs are apportioned, and assessments are levied against the towns forming the School District. The School District's costs are apportioned as follows:

Costs to be Apportioned

Basis of Apportionment

Principal and interest relating to debt issued subsequent to July 1, 1975

Enrollment of the respective towns in the related building(s) in the preceding year

Special operating costs principally related to providing evening educational programs

Pupil hours of the respective towns relating to such programs in the preceding year



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Notes to the Basic Financial Statements (Continued)

June 30, 2007

2. School District Assessments (Continued)

Costs to be Apportioned

Basis of Apportionment

Operating costs by facility, other than Central Office costs

Enrollment of the respective towns in the facility in the preceding year

Central Office and other district costs

Total enrollment of the respective towns in the preceding year

Massachusetts General Law, Chapter 70, as amended by the Education Reform Act of 1993, specifically states that local and regional school districts must meet their net school spending. Net school spending is made up of the minimum local contribution and Chapter 70 state aid. The School District appropriated sufficient funds in fiscal 2007 and met the net school spending requirements.

The minimum, local contribution is computed by the Commonwealth. The following are the fiscal 2007 minimum local contributions for the School District:

Dennis	\$11,615,750
Yarmouth	<u>16,136,604</u>
	<u>\$27,752,354</u>

This is the minimum each community must contribute to support the net school spending at the School District. Net school spending includes all spending except transportation, debt service, and capital costs.

3. General Fund Operations for Fiscal 2007 and Budgeted Expenditures for Fiscal 2007

Operations of the various School District funds for fiscal 2007 were funded in accordance with the General Laws of Massachusetts, including the operations of the General Fund which are described below:

Revenues and other sources over expenditures and other uses	<u>\$ 2,457,294</u>
Provided by:	
Savings (deficiencies) from budgeted results (see statement of revenues—budget and actual)	\$ 3,868,894
Appropriated from unreserved fund balance	<u>(1,411,600)</u>
	<u>\$ 2,457,294</u>

DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Notes to the Basic Financial Statements (Continued)

June 30, 2007

3. General Fund Operations for Fiscal 2007 and Budgeted Expenditures for Fiscal 2007 (Continued)

School District expenditures budgeted for fiscal 2007 totaled \$44,955,026 at June 30, 2007, to be funded as follows:

<u>Provided by</u>	<u>Operating Expense</u>	<u>Debt Service</u>	<u>Total</u>
Assessments to member towns	\$ 32,443,254	\$ 1,698,361	\$ 34,141,615
Estimated revenues	8,726,811		8,726,811
Transfer from other funds	675,000		675,000
Transfer from unreserved fund equity	<u>1,411,600</u>		<u>1,411,600</u>
	<u>\$ 43,256,665</u>	<u>\$ 1,698,361</u>	<u>\$ 44,955,026</u>

The transfer of \$1,411,600 from unreserved fund equity is included in the accompanying basic financial statements as fund equity reserved for expenditure as of June 30, 2007.

As of December 12, 2007, in accordance with the General Laws of Massachusetts, the Director of the Bureau of Accounts has not certified the amount of unencumbered excess and deficiency funds available July 1, 2007. The excess generally represents the portion of unreserved fund balance of the General Fund which may be used by the School District to fund current appropriations.

4. Cash, Cash Equivalents, and Investments

Cash and Cash Equivalents

Cash and investments as of June 30, 2007 are classified in the accompanying financial statements as follows:

Cash and investments - Governmental Activities	\$ 8,403,831
Cash and investments - Proprietary Funds	74,063
Cash and investments - Private Purpose Trust Funds	337,637
Cash and investments - Agency Funds	<u>254,536</u>
Total Cash and Investments	<u>\$ 9,070,067</u>

Cash and Cash Equivalents

Deposits are in various financial institutions and are carried at cost or fair value in the case of pooled deposits for trust funds. The carrying value is separately displayed on the statement of net assets as "Cash and Investments."

DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Notes to the Basic Financial Statements (Continued)

June 30, 2007

4. Cash, Cash Equivalents, and Investments (Continued)

Custodial credit risk for deposits is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

At year end, the District's carrying amount of deposits was \$ 9,070,067, and the bank balance was \$11,389,835. Of the bank balance \$400,000 was covered by Federal Depository Insurance and \$5,292,409 was covered by Depositors Insurance Fund. The remaining balance of \$5,697,426 was held in uncollateralized accounts. The District has not experienced any losses of funds in excess of federally insured limits held in any financial institutions. Management feels that the District is not exposed to any significant credit risk related to cash.

5. Capital Assets

Capital asset activity for the year ended June 30, 2007 is as follows:

	<u>Restated Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Construction in progress	\$ 31,749,956	\$ 3,342,054		\$ 35,092,010
Total capital assets, not being depreciated	31,749,956	3,342,054		35,092,010
Capital assets, being depreciated:				
Buildings and improvements	12,987,377	134,342		13,121,719
Library books and textbooks	1,399,281	135,344		1,534,625
Computer equipment		165,850		165,850
Automobiles	357,407	34,667		392,074
Machinery and equipment	<u>2,555,600</u>	<u>52,558</u>		<u>2,608,158</u>
Total capital assets, being depreciated	17,299,665	522,761		17,822,426
Accumulated depreciation for:				
Buildings and improvements	5,277,294	326,836		5,604,130
Library books and textbooks	1,001,714	206,254		1,207,968
Computer equipment		27,642		27,642
Automobiles	232,726	45,245		277,971
Machinery and equipment	<u>671,834</u>	<u>258,188</u>		<u>930,022</u>
Total accumulated depreciation	<u>7,183,568</u>	<u>864,165</u>		<u>8,047,733</u>
Total capital assets, being depreciated, net	<u>10,116,097</u>	<u>(341,404)</u>		<u>9,774,693</u>
Governmental activities capital assets, net	<u>\$ 41,866,053</u>	<u>\$ 3,000,650</u>	<u>\$</u>	<u>\$ 44,866,703</u>



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Notes to the Basic Financial Statements (Continued)

June 30, 2007

5. Capital Assets (Continued):

For the year ended June 30, 2007, depreciation was charged to the following functions:

Governmental activities:	
Administration	\$ 58
Instruction	491,479
Other school services	21,989
Operation and maintenance of facilities	<u>350,639</u>
Total governmental activities depreciation expense	<u>\$ 864,165</u>

6. Leased Facilities

The School District leases four elementary and two middle schools within the towns of Dennis and Yarmouth. The School District has the use of these facilities through June 30, 2008. Under the terms of the agreement the School District is responsible for the cost of operations including utilities, insurance, and maintenance of these facilities.

7. Employee Benefit Plans

Retirement Benefits

Teachers and certain administrative and other professional employees of the School District participate individually in a contributory retirement plan administered by the Massachusetts Teachers' Retirement Board (MTRB). The School District does not contribute to this plan. The Commonwealth of Massachusetts contributes to the plan on behalf of cities, towns, and districts of the Commonwealth. In accordance with GASB 24, the amount contributed by the Commonwealth on behalf of the Dennis-Yarmouth Regional School District to the MTRB should be disclosed. During fiscal 2007 MTRB paid retirees, the amount of \$6,600,353 which was recorded as intergovernmental revenues and fixed costs in the accompanying combined statement of revenues, expenditures, and changes in fund equities in the General Fund.

Substantially all other School District employees are members of the Barnstable County Retirement Association (the Association), a cost-sharing, multiple-employer, defined-benefit, public-employee retirement system governed by provisions of Chapter 21 of the Massachusetts General Laws. The Association issues a publicly available financial report which can be obtained through the Commonwealth of Massachusetts, Public Employee Retirement administration Commission (PERAC), One Ashburton Place, Boston Massachusetts 02108.

The School District is required to pay into the Association its share of the remaining system-wide, actuarially-determined contributions, plus administration costs which are apportioned among the employers based on active covered payroll. The Commonwealth of Massachusetts reimbursed the Association for a portion of benefit payments for cost-of-living (COLA) increase made prior to July 1, 1997. The Association accepted the provisions of Chapter 17 of the Acts of 1997 providing for the shifting of responsibility of the COLA adjustments from the Commonwealth to the system.

The School District's contributions to the Association, which contributions are governed by Chapter 32 of MGL, were equal to the contribution requirement for the years ended June 30, 2007, 2006, 2005, 2004 and 2003 at \$1,109,677, \$822,438, \$749,893, \$657,799 and \$577,875, respectively.

DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Notes to the Basic Financial Statements (Continued)

June 30, 2007

7. Employee Benefit Plans (Continued)

Other Post-Employment Benefits

In addition to the pension benefits described above, the School District provides health and dental insurance benefits to retirees, their dependents, and beneficiaries in accordance with Chapter 32B of MGL under various contributory plans. Specific benefit provisions and contributions rates are established by collective-bargaining agreements, state law, and School District ordinance. Currently, approximately 337 retirees are eligible to receive such benefits. All benefits are provided through a third-party insurance carrier that administers, assumes, and pays all claims. The School District contributes 60% of the insurance premiums with the remainder funded through pension benefit deductions. During fiscal 2007, other post-employment benefit payments, net of retirees' contributions, were \$1,415,247.

8. Bond Anticipation Notes Payable:

The School District has the following bond anticipation notes payable outstanding at June 30, 2007:

	Issuance Date	Maturity Date	Interest Rate	Balance 06/30/06	Additions Renewals	Retirements	Balance 06/30/07	Interest Paid	Accrued Interest Due at 6/30	Less Prem Def	Accrued Interest Due at 6/30
Capital Projects:											
High School Renovations	11/15/05	11/15/06	4.50%	\$12,000,000	\$	\$12,000,000	\$	\$540,000	\$	\$	\$
High School Renovations			4.25%	10,000,000		10,000,000		425,000			
High School Renovations	02/01/06	02/01/07	3.65%	170,000		170,000		6,205			
High School Renovations	02/01/07	07/16/07	3.82%		70,300		70,300		1,112		1,112
High School Renovations	11/15/06	07/17/07	4.00%		2,652,507		2,652,507		66,312		66,312
ME Small Roof & MMS Roof	06/15/06	07/15/07	4.05%	738,440			738,440		29,905		29,905
				<u>\$ 22,908,440</u>	<u>\$ 2,722,807</u>	<u>\$ 22,170,000</u>	<u>\$ 3,461,247</u>	<u>\$ 971,205</u>	<u>\$ 97,329</u>	<u>\$</u>	<u>\$ 97,329</u>

The School District used premiums deferred in the prior year totaling \$272,520 to pay current year interest on short-term debt.



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Notes to the Basic Financial Statements (Continued)

June 30, 2007

9. Long-Term Debt

The School District's outstanding indebtedness consists of the following at June 30, 2007.

	Balance 06/30/06	Additions	(Reductions)	Balance 06/30/07	Interest Paid	Principal Due	Amount Due in 2008 Interest Due	Total
General Improvement, 5.15%, due 2007	\$ 70,000	\$	\$(70,000)	\$	\$ 3,605	\$ 110,000	\$ 2,475	\$ 112,475
ME Small School exterior renovation, 4.599%, due 2008	225,000	(115,000)	(115,000)	770,000	7,537	385,000	38,500	423,500
Station Ave. Elementary School, 4.699%, due 2009	1,155,000	(385,000)	(385,000)	770,000	56,788	40,000	4,740	44,740
MMS Fire Alarm, 3.95%, due 2010	160,000	(40,000)	(40,000)	120,000	6,320	450,000	358,538	808,538
High School Renovations, 4.00% - 5.00%, due 2026	9,000,000	(450,000)	(450,000)	8,550,000	479,109			
Total	\$10,610,000	\$	\$(1,060,000)	\$ 9,550,000	\$ 553,359	\$ 985,000	\$ 404,253	\$ 1,389,253

The annual requirements to amortize all general obligation bonds outstanding as of June 30, 2007, including interest payments are listed as follows:

Debt principal and interest are payable as follows:

Fiscal Year	Principal	Interest	Total
2008	\$ 985,000	\$ 404,253	\$ 1,389,253
2009	875,000	358,447	1,233,447
2010	490,000	315,118	805,118
2011	450,000	292,725	742,725
2012	450,000	273,881	723,881
2013-2017	2,250,000	1,093,500	3,343,500
2018-2022	2,250,000	635,793	2,885,793
2023-2026	1,800,000	159,920	1,959,920
Total	\$ 9,550,000	\$ 3,553,637	\$ 13,083,637

At June 30, 2007, loans authorized and unissued totaled \$2,956,229 for Dennis-Yarmouth High School renovations, \$153,440 for the M.E. Small Roof, and \$585,000 for the Mattacheese Middle School Roof.

	HS	ME Small Roof	MMS Roof	Total
Loans authorized and unissued at 6/30/2006	\$ 24,400,000	\$ 153,440	\$ 585,000	\$ 25,138,440
MSBA reimbursement in FY 2007	(21,443,771)			(21,443,771)
	<u>\$ 2,956,229</u>	<u>\$ 153,440</u>	<u>\$ 585,000</u>	<u>\$ 3,694,669</u>



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Notes to the Basic Financial Statements (Continued)

June 30, 2007

10. Other Commitments

The School District is obligated under certain leases accounted for as capital leases. The leased assets and related obligations are accounted for in the government-wide financial statements. The assets duplicating equipment and school buses, are included with capital assets and depreciated accordingly. Assets under capital leases totaled \$557,927 at June 30, 2007. Lease payments for the year totaled \$178,962, including interest of \$10,801.

<u>Year Ending June 30, 2007</u>	<u>Obligation Under Capital Leases</u>
2008	\$ 119,700
2009	<u>16,925</u>
Minimum lease payments	136,625
Less: Amount representing interest at the School District's incremental borrowing rate	<u>5,684</u>
Present value of minimum lease payments	<u>\$ 130,941</u>

The following represents future minimum lease payments to be paid for rental of a postage machine as of June 30, 2007:

<u>Year Ending</u>	<u>Amount</u>
2008	\$ 8,484
2009	<u>8,484</u>
	<u>\$ 16,968</u>

11. Reserve Fund Balance

The School District records several types of reserves, which indicates that a portion of the fund balance is segregated for a specific use.

	<u>General Fund</u>	<u>Total Governmental Funds</u>
Reserved:		
Appropriations from excess and Deficiency	\$ 1,000,000	\$ 1,000,000
Expenditures:		
For debt service adjustments	155,359	155,359
For Town of Dennis debt service	402,532	402,532
For Town of Yarmouth debt service	758,464	758,464
From interest received on excluded debt	847,493	847,493
Encumbrances	<u>16,166</u>	<u>16,166</u>
	<u>\$ 3,180,014</u>	<u>\$ 3,180,014</u>

12. Litigation

There are several lawsuits pending in which the District is involved. The District's counsel and insurance carriers estimate that the potential claims against the District, not covered by insurance, resulting from such litigation would not materially effect the financial statements of the District.



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Notes to the Basic Financial Statements (Continued)

June 30, 2007

13. Grants

The District receives significant financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the District's independent auditors and other governmental auditors. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable fund. Based on prior experience, District administration believes such disallowance, if any, would be immaterial.

14. Risk Management

The School District is exposed to various risks of loss related to general liability, property and casualty, workers' compensation, unemployment, and employee health claims.

The School District purchases general liability insurance and insures buildings and property through insurance policies. Losses are insured to the extent the losses exceed the deductibles.

The School District provides employee health insurance benefits through participation in the Cape Cod Municipal Health Group. The Group had net assets of \$18,476,288 at June 30, 2007.

The School District is self-insured for workers' compensation claims. Aggregate stop-loss insurance is carried to cover annual claims in excess of \$300,000. The School District has on deposit at June 30, 2007, cash of \$74,063 which is available to pay claims.

Government Accounting Standards Board Statement No. 10 requires that liabilities for self-insured claims be reported if it is probable that a loss has been incurred and the amount can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. The School District records its liabilities for claims in an expendable trust fund. The School District established a liability for workers' compensation claims based on estimates of future costs for open claims. Changes in the self-insurance expendable liability account for fiscal 2007 are as follows:

Liability at beginning of year	\$ 108,569
Claims and administrative costs incurred for current year	88,264
Payment for current year	<u>(122,770)</u>
Liability at end of year	<u>\$ 74,063</u>



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Notes to the Basic Financial Statements (Continued)

June 30, 2007

15. Interfund Transactions

The following represents other financing sources and uses between the School District's funds:

Transfers:	<u>Fund transferred to</u>	<u>Fund transferred from</u>	<u>Amount</u>
	Internal Service	General Fund	\$ 88,264
	Capital Projects	General Fund	99,700
	Special Revenue	General Fund	316,000
	General Fund	Special Revenue	675,000

16. Restatement

Governmental Funds

	<u>Major Funds</u>			<u>Non-Major Governmental Funds</u>
	<u>Food Services</u>	<u>High School Renovations</u>	<u>MMS/ISE Improvements</u>	
Net assets, end of year per June 30, 2006 financial statements	\$ 274,135	\$(21,557,817)	\$	1,220,633
To move food services fund to non-major governmental funds	(274,135)			274,135
To adjust for expenses on high school renovations project which should have been recorded in June 30, 2006		(23,552)		
To reclass MMS/ISE improvements to major fund			(593,768)	593,768
To adjust for prior year other receivables not recorded				9,896
Net assets, beginning of year June 30, 2006 financial statements, restated	<u>\$</u>	<u>\$(21,581,369)</u>	<u>\$(593,768)</u>	<u>\$ 2,098,432</u>

DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Notes to the Basic Financial Statements (Continued)

June 30, 2007

16. Restatement (Continued)

Government-Wide Financial Statements - Governmental Activities

Net assets, end of year per June 30, 2006 financial statements	\$ 12,214,162
Adjustments made above in fund financial statements	(13,656)
To adjust capital lease to RISO missed in the prior year	<u>(44,552)</u>
Net assets, beginning of year, June 30, 2006, financial statements, restated	<u>\$ 12,155,954</u>

17. Fund Deficits

The following individual funds had a deficit fund balance as of June 30, 2007:

Capital Projects:

High School Renovations	\$ 2,558,001*
Yarmouth Capital Projects	343,146*
ME Small Roof	148,064*
MMS/JSE Improvements	<u>569,700*</u>
Total Capital Projects	<u>3,618,911</u>

Agency Funds:

Band Parents Fund	<u>1,222**</u>
Total Agency Funds	<u>1,222</u>
Total Fund Deficits	<u>\$ 3,620,133</u>

* This fund deficit will be eliminated by future bond issuances.
** This fund deficit will be eliminated by a future administrative plan.

18. Subsequent Events

The Dennis-Yarmouth Regional School District entered into a lease agreement with Blue Bird Corporation Leasing Department for 3 Special Needs Buses. The total lease is for \$158,196. Annual payments are \$11,556 with an interest rate of 4.79%.

On August 15, 2007, the Estate of Nina Riley sent a check in the amount of \$175,000 to the Dennis-Yarmouth Regional School District for the purposes of a private purpose scholarship fund, in memory of George H. Riley and Nina L. Riley for the Beneficiaries of the Arts and Humanities.



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Required Supplementary Information

General Fund - Budget and Actual

June 30, 2007

	Carry Over Encumbrances	Original Budget	Amendments	Amended Budget	Total Available	Actual	Carry-Over Encumbrances	Favorable (Unfavorable) Variance
Revenue:								
Assessment to Participating Towns:								
Foundation Assessment		\$ 27,752,354	\$	\$ 27,752,354	\$ 27,752,354	\$ 27,752,354	\$	\$
Non-Foundation Assessment		4,638,664		4,638,664	4,638,664	4,638,664		
Special operation Assessment		6,000		6,000	6,000	6,000		(596)
Capital Assessment		1,744,597		1,744,597	1,744,001	1,744,001		
Other Intergovernmental Aid:								
General School Aid - Chapter 70		6,653,394		6,653,394	6,653,394	6,652,319		(1,075)
Regular Day Transportation Aid		808,828		808,828	808,828	1,075,984		265,156
School Bussing Assistance Aid		439,448		439,448	439,448	2,111,904		1,779,904
Capital Services		13,100		13,100	13,100	13,296		(196)
Other Revenue		592,000		592,000	592,000	604,884		12,884
Investment Income		200,000		200,000	200,000	614,891		414,891
Total Revenue		42,868,426		42,868,426	42,868,426	45,338,058		2,469,632
Expenditures:								
Administration		1,054,479	14,342	1,068,821	1,068,821	1,094,139	8,477	(33,795)
Instruction	14,750	24,616,115	(101,208)	24,514,907	24,529,657	24,056,796	6,105	485,756
Other School Services	39,767	3,089,255	44,658	3,133,913	3,133,913	3,161,026	300	(27,413)
Operations and Maintenance	2,319	4,226,731	41,014	4,267,745	4,307,512	3,575,365	1,284	730,863
Fixed Charges		6,963,797	332	6,964,129	6,964,129	6,726,837		239,911
Community Services		44,745	862	45,607	45,607	44,607		1,000
Capital Expenditures						34,667		10,940
Total Debt Service:		1,145,000		1,145,000	1,145,000	1,145,000		2
Principal		553,361		553,361	553,361	553,359		2
Interest		3,237,543		3,237,543	3,237,543	3,178,711		58,832
Other Programs		44,955,026		44,955,026	45,011,862	43,527,500	16,166	1,468,196
Total Expenditures	(56,836)	(2,086,600)		(2,086,600)	(2,143,436)	1,810,558	(16,166)	3,937,328
Excess of revenue over expenditures								
Other Financing Sources (Use):								
Prior Year Surplus		1,411,600		1,411,600	1,411,600	675,000		(1,411,600)
Transfers from other funds		675,000		675,000	675,000	(28,264)		(28,264)
Transfers to other funds								
Excess of revenue and other sources over expenditures and other uses								
Fund balance - beginning	\$ (56,836)					2,457,294	\$ (16,166)	\$ 2,497,964
Fund balance - ending					\$ (56,836)	3,656,933		\$ 6,114,227

See Independent Auditors' Report
See Notes to Required Supplementary Information

DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Required Supplementary Information

Notes to Required Supplementary Information

General Fund - Budget to GAAP Reconciliation

June 30, 2007

State law requires the District to prepare budgets for certain funds - general fund. Budgets are prepared on the modified accrual basis. Revenues are recorded when received in cash as opposed to when susceptible to accrual. Expenditures are recorded when incurred. Encumbrance accounting is utilized in the budget process. Encumbrances outstanding at year end are treated as a commitment to the current year budget and carried over for payment in the next fiscal year.

The following is a summary of differences resulting from budget and GAAP accounting methods:

Revenue:

Revenue and Other Financing Sources - Budgetary Basis \$ 46,013,058

Adjustments:

MTRB "On behalf payments" 6,600,353
MSBA Interest used to pay short term HS debt 14,700

Revenue and Other Financing Sources - GAAP Basis \$ 52,628,111

Expenditures and Other Financing Uses - Budgetary Basis \$ 43,555,764

Adjustments:

MTRB "On behalf payments" 6,600,353
MSBA Interest used to pay short term HS debt 14,700
Current year Accrued Payroll 88,478
Rounding (1)

Expenditures - GAAP Basis \$ 50,259,294

See Independent Auditors' Report



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Required Supplementary Information

Notes to the Budget and Actual

Excess of Expenditures Over Appropriations

Notes to Required Supplementary Information

June 30, 2007

The legal level of control for which expenditures can not exceed appropriations is at the category level with the School District (i.e., administration, instruction, other school services, etc.).

For the year ended June 30, 2007, expenditures exceeded the budget in the general fund as follows:

Administration	\$ 33,795
Other School Services	<u>27,413</u>
Total General Fund	<u>\$ 61,208</u>

See Independent Auditors' Report



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Supplementary Information

Balance Sheet

Combining Non Major Governmental Funds

June 30, 2007

	<u>Special Revenue</u>	<u>Permanent Funds</u>	<u>Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
Assets				
Cash and investments	\$ 1,500,419	\$ 42,484	\$(423,955)	\$ 1,118,948
Receivables:				
Federal and state governments	58,394			58,394
Other	7,316		134,342	141,658
Inventories	<u>21,155</u>			<u>21,155</u>
 Total assets	 <u>\$ 1,587,284</u>	 <u>\$ 42,484</u>	 <u>\$(289,613)</u>	 <u>\$ 1,340,155</u>
Liabilities and Fund Balance				
Liabilities:				
Accounts payable and payroll withholdings	\$ 94,473		\$ 38,902	\$ 133,375
Retainage payable			9,255	9,255
Due to federal and/or state governments	19,427			19,427
Bond anticipation notes			153,440	153,440
Reserved for inventories	21,155			21,155
Deferred revenue	<u>112,835</u>			<u>112,835</u>
 Total liabilities	 <u>247,890</u>		 <u>201,597</u>	 <u>449,487</u>
Fund balance:				
Unreserved:				
Undesignated	<u>1,339,394</u>	<u>42,484</u>	<u>(491,210)</u>	<u>890,668</u>
 Total fund balance	 <u>1,339,394</u>	 <u>42,484</u>	 <u>(491,210)</u>	 <u>890,668</u>
 Total liabilities and fund balance	 <u>\$ 1,587,284</u>	 <u>\$ 42,484</u>	 <u>\$(289,613)</u>	 <u>\$ 1,340,155</u>

See Independent Auditors' Report

DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Supplementary Information

Statement of Revenues, Expenditures and Changes in Fund Balance

Combining Non Major Governmental Funds

For the Year Ended June 30, 2007

	<u>Special Revenue</u>	<u>Permanent Funds</u>	<u>Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues:				
Federal and state grant income	\$ 5,186,673	\$	\$	\$ 5,186,673
School lunch receipts	587,296			587,296
Departmental and other revenue	<u>940,928</u>	<u>46,800</u>	<u>134,342</u>	<u>1,122,070</u>
Total revenues	<u>6,714,897</u>	<u>46,800</u>	<u>134,342</u>	<u>6,896,039</u>
Expenditures:				
Instructional	4,308,139			4,308,139
Other school services	1,655,488	35,184		1,690,672
Operation and maintenance of facilities	82			82
Fixed charges	271,509			271,509
Community services	494,041			494,041
Capital outlay			<u>555,360</u>	<u>555,360</u>
Total expenditures	<u>6,729,259</u>	<u>35,184</u>	<u>555,360</u>	<u>7,319,803</u>
Excess (deficiency) of revenues over expenditures	(14,362)	11,616	(421,018)	(423,764)
Other financing sources (uses):				
Bond proceeds				
Transfers between funds	(359,000)		(425,000)	(784,000)
Total other financing sources (uses)	(359,000)		(425,000)	(784,000)
Excess of revenues and other sources over expenditures and other uses	(373,362)	11,616	(846,018)	(1,207,764)
Fund balance, July 1, 2006, restated	<u>1,712,756</u>	<u>30,868</u>	<u>354,808</u>	<u>2,098,432</u>
Fund balance, June 30, 2007	<u>\$ 1,339,394</u>	<u>\$ 42,484</u>	<u>\$(491,210)</u>	<u>\$ 890,668</u>

See Independent Auditors' Report



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Supplementary Information

Balance Sheet

Combining Non Major Special Revenue Funds

June 30, 2007

	<u>Federal and State Grants</u>	<u>Food Services</u>	<u>Revolving and Other Funds</u>	<u>Subtotal</u>
Assets				
Cash and investments	\$ 121,914	\$ 106,171	\$ 1,272,334	\$ 1,500,419
Receivables:				
Federal and state governments	57,400	912	82	58,394
Other		7,316		7,316
Inventories		<u>21,155</u>		<u>21,155</u>
Total assets	<u>\$ 179,314</u>	<u>\$ 135,554</u>	<u>\$ 1,272,416</u>	<u>\$ 1,587,284</u>
Liabilities and Fund Balance				
Liabilities:				
Accounts payable and payroll withholdings	\$ 47,052	\$ 9,764	\$ 37,657	\$ 94,473
Due to federal and/or state governments	19,427			19,427
Reserved for inventories		21,155		21,155
Deferred revenue	<u>112,835</u>			<u>112,835</u>
Total liabilities	<u>179,314</u>	<u>30,919</u>	<u>37,657</u>	<u>247,890</u>
Fund balance:				
Unreserved:				
Undesignated		<u>104,635</u>	<u>1,234,759</u>	<u>1,339,394</u>
Total fund balance		<u>104,635</u>	<u>1,234,759</u>	<u>1,339,394</u>
Total liabilities and fund balance	<u>\$ 179,314</u>	<u>\$ 135,554</u>	<u>\$ 1,272,416</u>	<u>\$ 1,587,284</u>

See Independent Auditors' Report

DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Supplementary Information

Statement of Revenues, Expenditures and Changes in Fund Balance

Combining Non Major Special Revenue Funds

For the Year Ended June 30, 2007

	<u>Federal and State Grants</u>	<u>Food Services</u>	<u>Revolving and Other Funds</u>	<u>Subtotal</u>
Revenues:				
Federal and state grant income	\$ 2,829,469	\$ 596,197	\$ 1,761,007	\$ 5,186,673
School lunch receipts		587,296		587,296
Departmental and other revenue			<u>940,928</u>	<u>940,928</u>
Total revenues	<u>2,829,469</u>	<u>1,183,493</u>	<u>2,701,935</u>	<u>6,714,897</u>
Expenditures:				
Administration				
Instructional	2,607,794		1,700,345	4,308,139
Other school services	9,000	1,287,889	358,599	1,655,488
Operation and maintenance			82	82
Fixed charges	212,959		58,550	271,509
Community services			<u>494,041</u>	<u>494,041</u>
Total expenditures	<u>2,829,753</u>	<u>1,287,889</u>	<u>2,611,617</u>	<u>6,729,259</u>
Excess (deficiency) of revenues over expenditures	(284)	(104,396)	90,318	(14,362)
Other financing sources (uses):				
Transfers between funds		<u>(75,000)</u>	<u>(284,000)</u>	<u>(359,000)</u>
Excess of revenues and other sources over expenditures and other uses	(284)	(179,396)	(193,682)	(373,362)
Fund balance, July 1, 2006, restated	<u>284</u>	<u>284,031</u>	<u>1,428,441</u>	<u>1,712,756</u>
Fund balance, June 30, 2007	<u>\$</u>	<u>\$ 104,635</u>	<u>\$ 1,234,759</u>	<u>\$ 1,339,394</u>

See Independent Auditors' Report

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DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Supplementary Information

Balance Sheet

Combining Non Major Permanent Funds

June 30, 2007

	<u>D-Y Reading Recovery Consortium</u>	<u>Toyota Tapestry</u>	<u>Friends of Athletics Fund</u>	<u>D-Y Concession Stand Fund</u>	<u>Total</u>
Assets					
Cash and investments	\$ 39,893	\$ 114	\$ 60	\$ 2,417	\$ 42,484
Total assets	<u>\$ 39,893</u>	<u>\$ 114</u>	<u>\$ 60</u>	<u>\$ 2,417</u>	<u>\$ 42,484</u>
Liabilities and Fund Balance					
Liabilities:					
Accounts payable and payroll withholdings	\$	\$	\$	\$	\$
Total liabilities	_____	_____	_____	_____	_____
Fund balance:					
Unreserved:					
Undesignated	<u>39,893</u>	<u>114</u>	<u>60</u>	<u>2,417</u>	<u>42,484</u>
Total fund balance	<u>39,893</u>	<u>114</u>	<u>60</u>	<u>2,417</u>	<u>42,484</u>
Total liabilities and fund balance	<u>\$ 39,893</u>	<u>\$ 114</u>	<u>\$ 60</u>	<u>\$ 2,417</u>	<u>\$ 42,484</u>

See Independent Auditors' Report



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Supplementary Information

Statement of Revenues, Expenditures and Changes in Fund Balance

Combining Non Major Permanent Funds

June 30, 2007

	<u>D-Y Reading Recovery Consortium</u>	<u>Toyota Tapestry</u>	<u>Friends of Athletics Fund</u>	<u>D-Y Concession Stand Fund</u>	<u>Total</u>
Revenues					
Departmental and other revenue	\$ 46,800	\$ _____	\$ _____	\$ _____	\$ 46,800
Total revenues	<u>46,800</u>	_____	_____	_____	<u>46,800</u>
Expenditures:					
Other school services	<u>35,184</u>	_____	_____	_____	<u>35,184</u>
Total expenditures	<u>35,184</u>	_____	_____	_____	<u>35,184</u>
Excess (deficiency) of revenues over expenditures	11,616				11,616
Other financing sources (uses): Transfers between funds	_____	_____	_____	_____	_____
Excess of revenues and other sources over expenditures and other uses	11,616				11,616
Fund balance, July 1, 2006	<u>28,277</u>	<u>114</u>	<u>60</u>	<u>2,417</u>	<u>30,868</u>
Fund balance, July 30, 2007	<u>\$ 39,893</u>	<u>\$ 114</u>	<u>\$ 60</u>	<u>\$ 2,417</u>	<u>\$ 42,484</u>

See Independent Auditors' Report



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Supplementary Information

Combining Balance Sheet

Capital Projects

Combining Non Major Governmental Funds

For the Year Ended June 30, 2007

	<u>Yarmouth Capital Projects</u>	<u>ME Small Roof</u>	<u>Dennis Capital Improvements</u>	<u>Baker Capital Improvements</u>	<u>Total</u>
Assets					
Cash	\$(294,989)	\$ 5,376	\$(134,342)	\$	\$(423,955)
Receivables:					
Other			134,342		134,342
Total revenue	<u>\$(294,989)</u>	<u>\$ 5,376</u>	<u>\$</u>	<u>\$</u>	<u>\$(289,613)</u>
Liabilities:					
Accounts payable	\$ 38,902	\$	\$	\$	\$ 38,902
Retainage payable	9,255				9,255
Bond anticipation notes payable		153,440			153,440
Total liabilities	<u>48,157</u>	<u>153,440</u>	<u></u>	<u></u>	<u>201,597</u>
Fund balance:					
Unreserved	<u>(343,146)</u>	<u>(148,064)</u>	<u></u>	<u></u>	<u>(491,210)</u>
Total fund balance	<u>(343,146)</u>	<u>(148,064)</u>	<u></u>	<u></u>	<u>(491,210)</u>
Total liabilities and fund balance	<u>\$(294,989)</u>	<u>\$ 5,376</u>	<u>\$</u>	<u>\$</u>	<u>\$(289,613)</u>

See Independent Auditors' Report

DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Supplementary Information

Statement of Revenues, Expenditures and Charges in Fund Balance

Capital Projects

Combining Non Major Governmental Funds

For the Year Ended June 30, 2007

	<u>Yarmouth Capital Projects</u>	<u>ME Small Roof</u>	<u>Dennis Capital Improvements</u>	<u>Baker Capital Improvements</u>	<u>Total</u>
Revenues:					
Other	\$	\$	\$ 134,342	\$	\$ 134,342
Total revenues	_____	_____	134,342	_____	134,342
Expenditures:					
Capital outlay	343,146	77,872	134,342	_____	555,360
Total expenditures	343,146	77,872	134,342	_____	555,360
Excess (deficiency) of revenues over expenditures	(343,146)	(77,872)			(421,018)
Other financing sources (uses): Transfers between funds	_____	_____	_____	(425,000)	(425,000)
Total other financing sources (uses)	_____	_____	_____	(425,000)	(425,000)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(343,146)	(77,872)		(425,000)	(846,018)
Fund balance, July 1, 2006, restated	_____	(70,192)	_____	425,000	354,808
Fund balance, July 30, 2007	<u>\$ (343,146)</u>	<u>\$ (148,064)</u>	<u>\$</u>	<u>\$</u>	<u>\$ (491,210)</u>

See Independent Auditors' Report

DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Supplementary Information

Statement of Changes in Assets and Liabilities — Student Activity and Agency Funds

For the Year Ended June 30, 2007

	<u>NEED Collaborative Fund</u>	<u>Student Activity Funds</u>
Additions:		
Students, net of deductions	\$ 26,215	\$
Other	18,550	
Intergovernmental	<u>166,653</u>	
Total additions	<u>211,418</u>	
Deductions:		
Operating expenses, net of additions*	<u>240,224</u>	<u>4,119</u>
Total deductions	<u>240,224</u>	<u>4,119</u>
Changes in Net Assets Held in Trust	(28,806)	(4,119)
Net assets, beginning of year	<u>74,575</u>	<u>185,153</u>
Net assets, end of year	<u>\$ 45,769</u>	<u>\$ 181,034</u>

* Information relating to additions and deductions was unavailable

See Independent Auditors' Report



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DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Independent Auditors' Report over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

The School Committee
Dennis-Yarmouth Regional School District

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Dennis-Yarmouth Regional School District (the "School District"), as of and for the year ended June 30, 2007, which collectively comprise the School District's basic financial statements and have issued our report thereon dated December 12, 2007. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the School District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the School District's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the School District's financial statements that is more than inconsequential will not be prevented or detected by the School District's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the School District's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.





DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Independent Auditors' Report over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards* (Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Dennis-Yarmouth Regional School District in a separate letter dated December 12, 2007.

This report is intended solely for the information and use of the School Committee, management and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Hague, Sabady & Co. PC

December 12, 2007



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DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Independent Auditors' Report on Compliance With Requirements Applicable
to Each Major Program and Internal Control Over Compliance in Accordance
With OMB Circular A-133

Year Ended June 30, 2007

To the School Committee of
Dennis-Yarmouth Regional School District

Independent Auditor's Report

Compliance

We have audited the compliance of Dennis-Yarmouth Regional School District with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2007. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questions Costs. Compliance with the requirements of laws, regulations, contracts and grant agreements applicable to each of its major federal programs is the responsibility of the School District's management. Our responsibility is to express an opinion on the School District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the School District's compliance with those requirements.

In our opinion, Dennis-Yarmouth Regional School District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2007. However, the results of our auditing procedures disclosed instances of non-compliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 07-1, 07-2 and 07-3.

Internal Control Over Compliance

The management of the School District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grant agreements applicable to federal programs. In planning and performing our audit, we considered the School District's internal control over compliance with requirements that could have a direct and material effect on a major federal program, in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

**Independent Auditors' Report on Compliance With Requirements Applicable
to Each Major Program and Internal Control Over Compliance in Accordance
With OMB Circular A-133 (Continued)**

Year Ended June 30, 2007

We noted no matters involving the internal control over compliance and its operation that we considered to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the School District's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts, grants and other matters.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We noted no matters involving the internal control over compliance that we considered to be material weaknesses.

This report is intended for the information of the school committee, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Hague, Sabaduy & Co. PC



December 12, 2007





DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Schedule of Federal Awards Expenditures (Continued)

For the Year Ended June 30, 2007

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Federal Expenditures</u>
U.S. Department of Agriculture:				
Passed through State Department of Education:				
National School Lunch Program	10.555		\$ 1,158,358	<u>\$ 1,158,358</u>
Total U.S. Department of Agriculture				<u>1,158,358</u>
U.S. Department of Education:				
Passed through State Department of Education:				
Title I Distribution FY06	84.010	305-178-6-0645-G	1,056,558	51,399
Title I Distribution FY07	84.010	305-055-7-0645-H	899,145	877,976
Title V FY06	84.151	302-084-6-0645-G	14,460	939
Title V FY07	84.151	302-089-7-0645-H	6,991	5,159
Drug Free Schools - Distribution FY04	84.186	331-208-4-0645-E	27,537	504
Drug Free Schools - Distribution FY05	84.186	331-011-5-0645-F	26,486	3,359
Drug Free Schools - Distribution FY07	84.186	331-067-7-0645-H	21,431	5,361
McKinney-Vento Homeless FY06	84.196	310-011-6-0645-G	25,750	5,451
McKinney-Vento Homeless FY07	84.196	310-022-7-0645-H	30,000	22,124
Enhanced Education through Technology FY06	84.318	160-067-6-0645-G	17,337	1,292
Enhanced Education through Technology FY07	84.318	160-085-7-0645-H	8,001	8,001
LEP Support FY06	84.365	180-029-6-0645-G	41,069	3,358
LEP Support FY07	84.365	180-026-7-0645-H	27,471	26,179
Teacher Quality FY06	84.367	140-175-6-0645-G	198,669	5,894
Teacher Quality FY07	84.367	140-067-7-0645-H	191,637	<u>168,780</u>
Subtotal				<u>1,185,776</u>

The accompanying notes are an integral part of this schedule



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Schedule of Federal Awards Expenditures

For the Year Ended June 30, 2007

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Federal Expenditures</u>
U.S. Department of Education (Continued):				
Special Education Cluster (IDEA):				
Passed through State Department of Education:				
SPED 94-142 Allocation FY05	84.027	240-049-5-0645-F	842,577	364
SPED 94-142 Allocation FY06	84.027	240-106-6-0645-G	870,636	1,031
SPED 94-142 Allocation FY07	84.027	240-170-7-0645-H	853,239	841,806
SPED: Electronic Portfolios for MCAS Alternate Assessment FY06	84.027	242-006-6-0645-G	1,500	1,300
Special Assistance & Mentoring FY07	84.027	256-032-7-0645-H	4,500	4,500
SPED Program Improvement FY06	84.027	274-199-6-0645-G	15,000	6,560
SPED Program Improvement FY07	84.027	274-374-7-0645-H	34,417	7,289
SPED Early Childhood Allocation FY05	84.173	262-063-5-0645-F	24,884	185
Passed through Department of Early Education and Care:				
SPED Early Childhood Allocation FY06	84.173	262	24,776	2,407
SPED Early Childhood Allocation FY07	84.173	262	24,468	<u>22,604</u>
Total Special Education Cluster (IDEA)				<u>888,046</u>
Total U.S. Department of Education				<u>2,073,822</u>
Total Federal Expenditures				<u>\$ 3,232,180</u>

The accompanying notes are an integral part of this schedule



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Notes to Schedule of Federal Awards Expenditures

June 30, 2007

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Dennis-Yarmouth Regional School District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. Major Programs

Dennis-Yarmouth Regional School District has defined its major programs for OMB Circular A-133 (the circular) reporting purposes by using the required risk-based approach after classifying the programs as Type A or Type B as provided in Section 520 of the Circular. The determination was based on an overall evaluation of the risk of non-compliance occurring, which could be material to the federal program. All SPED grants are considered one program as it is a cluster.



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

1. Summary of our Audit Results:

i. Type of Report on the Financial Statements:

We have audited the basic financial statements of the Dennis-Yarmouth Regional School District, as of and for the year ended June 30, 2007, 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* and have issued our unqualified report thereon dated December 12, 2007.

ii. Disclosure of Reportable Conditions in Internal Controls over Financial Reporting:

We noted no matters involving internal controls over financial reporting and its operations that we considered to be a reportable condition.

iii. Material Noncompliance:

The results of our tests of compliance disclosed no material instances of noncompliance.

iv. Disclosure of Reportable Conditions in Internal Controls over Major Program:

We noted no matters involving internal controls over financial reporting and its operations that we considered to be a reportable condition.

v. Type of Report on Compliance for Major Programs:

We have audited the compliance of Dennis-Yarmouth Regional School District with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that were applicable to each of the major programs and have issued our unqualified report thereon dated December 12, 2007.

vi. Disclosure of Audit Finding:

The results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 on the schedule of findings and questioned costs.

vii. Programs Tested as Major Programs:

National School Lunch Program	CFDA #10.555
Title I	CFDA #84.010

viii. The Threshold Used for Distinguishing Between Type A and Type B Programs:

\$300,000



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Schedule of Findings and Questioned Costs (Continued)

For the Year Ended June 30, 2007

1. Summary of our Audit Results (Continued):

ix. Auditee Qualification for Low Risk:

The School District does not qualify as a low-risk auditee.

2. Findings and Questioned Costs for Financial Statements which are Required to be Reported in Accordance with GAGAS:

None



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Schedule of Findings and Questioned Costs (Continued)

For the Year Ended June 30, 2007

3. Findings and Questioned Costs for Financial Statements Which are Required to be Reported Over Major Programs

US Department of Agriculture
 Pass Through Massachusetts Department of Education
 National School Lunch Program
 Grant Year June 30, 2007

<u>Reference Number</u>	<u>Program</u>	<u>Finding</u>	<u>Questioned Costs</u>
07-1	10.555	The School Department Failed To Follow Procurement Standards For The Purchase Of Certain Food Products	\$441,021

Information on the Federal Programs:

Department of Agriculture, passed through the Massachusetts Department of Education, National School Lunch Program - CFDA No. 10.555, Grant Period: Year Ended June 30, 2007.

Condition:

In some instances in which a procurement for goods or services was required, the School District did not perform a procurement.

Criteria:

OMB Circular A-110 requires that any purchases from a vendor that are expected to exceed \$25,000 be procured through a formal bidding process.

Cause:

Currently there is no policy in place for procurement related to the purchase of food products.

Effect:

Non-compliance with the Federal regulations over procurement.

Recommendation:

We recommend that client implement policies and procedures for procurement that comply with all Federal regulation.

Responses and Corrective Action Plan:

The Dennis-Yarmouth Regional School District will solicit quotes, implement policies and procedures to comply with Chapter 30B and all Federal regulations.



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Schedule of Findings and Questioned Costs (Continued)

For the Year Ended June 30, 2007

3. Findings and Questioned Costs for Financial Statements Which are Required to be Reported Over Major Programs

US Department of Agriculture
 Pass Through Massachusetts Department of Education
 National School Lunch Program
 Grant Year June 30, 2007

<u>Reference Number</u>	<u>Program</u>	<u>Finding</u>	<u>Questioned Costs</u>
07-2	10.555	<p>The School Department's Listing of Equipment Did Not Include All Of The Equipment Utilized by the Food Service Program, And Also Did Not Contain Certain Elements Required By Federal Regulations</p> <p>Information on the Federal Programs: Department of Agriculture, passed through the Massachusetts Department of Education, National School Lunch Program - CFDA No. 10.555, Grant Period: Year Ended June 30, 2007.</p> <p>Condition: The equipment listing maintained by the School Department did not include date of acquisition, acquisition cost, condition of equipment, who holds title (school district or government), disposal information, or funding source. In addition Hague & Sahady noted that there were several pieces of equipment omitted from the list while performing tests of equipment management.</p> <p>Criteria: 7 CFR 3016.32 (formerly included in A-102 common rule) states that "property records must be maintained that include a description of the property, a serial number or other identification number, the source of property (vendor, donor, manufacturer, etc.), who holds title, the acquisition and the and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property." The regulation continues with further requirements as well, which should be reviewed by the District's management.</p> <p>Cause: A lack of awareness of the specific regulations. The School District attempted to comply with equipment management regulations, but did not include all of the required elements.</p> <p>Effect: The equipment listing fails to provide information that would identify equipment that was purchased with Federal funding, the acquisition date and cost of the equipment, and the general condition of the equipment.</p> <p>Recommendation: We recommend that the School District improve its equipment listing for the Food Service program such that it is in full compliance with 7 CFR 301632.</p> <p>Responses and Corrective Action Plan: The School District will implement a capital equipment list for the Food Service Program to fully comply with 7 CFR 301632.</p>	NONE



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

3. Findings and Questioned Costs for Financial Statements Which are Required to be Reported Over Major Programs

US Department of Agriculture
 Pass Through Massachusetts Department of Education
 National School Lunch Program
 Grant Year June 30, 2007

<u>Reference Number</u>	<u>Program</u>	<u>Finding</u>	<u>Questioned Costs</u>
07-3	10.555	<p>The Financial Figures Presented On The Financial Status Report Do Not Agree To The District's General Ledger</p> <p>Information on the Federal Programs: Department of Agriculture, passed through the Massachusetts Department of Education, National School Lunch Program - CFDA No. 10.555, Grant Period: Year Ended June 30, 2007.</p> <p>Condition: The revenues and expenditures presented on the financial status report are both overstated compared to the general ledger.</p> <p>Criteria: The Commonwealth of Massachusetts requires a financial status report to be submitted annually.</p> <p>Cause: Management did not compare the figures to the general ledger prior to submitting.</p> <p>Effect: Information furnished to the Commonwealth does not agree to information presented in the audited financial statements.</p> <p>Recommendation: We recommend that the School District compare information presented on the financial status report to the general ledger and resolve discrepancies prior to submitting the report to the Commonwealth.</p> <p>Responses and Corrective Action Plan: The School District will compare information from the Treasurer and the general ledger to match the revenues and expenditures reported to the state.</p>	\$ 82,017



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Summary Schedule of Prior Year Audit Findings (Continued)

For the Year Ended June 30, 2007

**US Department of Agriculture
Passed through the Massachusetts Department of Education:**

National School Lunch Program

Finding 06-1: The School District failed to obtain payroll certifications for employees who work for a single federal award program.

Condition: The finding was a compliance finding stating that the School District does not require all employees who work solely on a single Federal award to periodically provide certifications signed by the employee or supervisor.

Recommendation: It was recommended that the School District should develop a system to ensure signed certifications are obtained from all employees who work in a single federal award at least semi-annually.

Current Status: The recommendation was adopted during 2007. No similar findings were noted in the 2007 audit.

Finding 06-2: The School District did not maintain an equipment inventory record for equipment purchased with school lunch funds.

Condition: The finding was a compliance finding stating that the School District did not maintain a tracking device or equipment inventory listing. The listing should include categories such as: a description of the major equipment purchased, model number, invoice number, purchase order date, cost basis, disposal data and the condition of the asset.

Recommendation: It was recommended that the School District implement a policy which requires the criteria as stated above to be included on an equipment listing schedule.

Current Status: The recommendation was adopted during 2007. See finding 07-2, which has been modified in the current year indicating components missing on equipment listing.



DENNIS-YARMOUTH REGIONAL SCHOOL DISTRICT

Summary Schedule of Prior Year Audit Findings

For the Year Ended June 30, 2007

**US Department of Agriculture
Passed through the Massachusetts Department of Education:**

National School Lunch Program

Finding 06-3: The School District has not performed a physical inventory of equipment which is required once every two years.

Condition: The finding was a compliance finding stating that the School District indicated that they had not performed a physical inventory of equipment within the last two years.

Recommendation: It was recommended that the School District implement a system to monitor and conduct a physical inventory of equipment purchased with National School Lunch funds. The result from the physical inventory should have been compared to the equipment listing and any differences should be investigated and documented.

Current Status: The recommendation was adopted during 2007. No similar findings were noted in the 2007 audit.

Finding 06-4: The School District failed to follow procurement standards for the purchase of certain food products.

Condition: The finding was a compliance finding stating that there was no procurement conducted for the purchase of food from the vendor Cirelli but a blanket purchase order was issued for \$139,000.

Recommendation: It was recommended that the client obtain backup for all state approved vendors and review all contracts and purchase orders to ensure that the procurement regulations are being followed and documented properly.

Current Status: The recommendation was adopted during 2007. See finding 07-1, which has been modified in the current year indicating some instances in which procurement was not followed properly.



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