Town of Wayne
Board of Selectmen

MEMBERS: Gary Kenny, Carroll Paradis, Stephanie Haines, Stephen Saunders and Peter Ault

Regular Meeting Agenda

Date: Tuesday, January 28, 2014
Time: 6:30 PM
Place: Wayne Elementary School - Gymnasium

Call Meeting to Order.

Pledge of Allegiance.

Selectmen Present / Quorum.

Meeting Minutes.

a. **Consider approving of meeting minutes of the Board of Selectmen – January 14, 2014.**

MOTION: Move the Board to approve meeting minutes of the Board of Selectmen – January 14, 2014.

Warrants.

a. **Consider approving of Warrant #26 (Payroll).**

MOTION: Move the Board to approve Warrant #26 (Payroll).

b. **Consider approving of Warrant #27 (Accounts Payable).**

MOTION: Move the Board to approve Warrant #27 (Accounts Payable).

Business Agenda.

a. **Pettengill Tax-Acquired Property-Community Forest**
(Executive Session, if needed, 1 MRSA §405 (C) Real Estate Sale)

MOTION: Move the Board to:_____

b. **Fire Chief Report**

MOTION: Discussion Only

c. **Authorize the Town Manager to sign Draft Independent Financial Audit**

MOTION: Move to authorize the Town Manager to sign Draft Independent Financial Audit

d. **Review Proposed Amendments Purchasing Policy**

MOTION: Move to approve recommended amendments to Purchasing Policy.

e. **Review Town Manager Role and Responsibilities (Executive Session, if needed, 1 MRSA §405 (C) Personnel)**

MOTION: Discussion Only

Supplements / Abatements.

Town Manager Report.

Board Member Reports.

Public Comments.

Adjourn.

The next regularly scheduled **Board of Selectmen Meeting** is scheduled for **Tuesday, February 11, 2014** at **6:30 PM** at the **Wayne Elementary School - Gymnasium**.

Town of Wayne, Maine
Select Board Meeting Minutes
Tuesday January 14, 2013
Wayne Elementary School

Regular Meeting Agenda

The Board convened at 6:30 PM with the following members present: Peter Ault, Stephanie Haines, Gary Kenny, Carroll Paradis and Stephen Saunders. Aaron Chrostowsky, Town Manager and Cathy Cook, Town Clerk.

Audience: Vernice Brooks , Gary Carr, Mary Farnham, Bruce Mercier, Bob Stephenson, and James Welch

Pledge of Allegiance

Opened Meeting – determined quorum

a. A motion was made to approve the meeting minutes of the December 17, 2013 Wayne Board of Selectmen meeting. (Paradis/Haines) (5/0)
b. The Board approved Warrant #22 (Payroll) in the amount of $5,568.26. (Paradis/Haines) (5/0)
c. The Board approved Warrant #23 (Accounts Payable) in the amount of $14,637.16. (Paradis/Haines) (5/0)
d. The Board approved Warrant #24 (Payroll) in the amount of $5659.83. (Paradis/Haines) (5/0)
e. The Board approved Warrant #25 (Accounts Payable) in the amount of $189,331.96 (Paradis/Haines) (5/0)

Business Agenda

a. Discussion of Fire Truck Repairs. Jim Welch explained the brake system has failed on the 1976 Fire Truck # 71, and repair estimate is $6300. After a lengthy, very long and boring discussion the Board made a motion to not repair Fire Truck # 71 and to discontinue the use of it. (Paradis/Haines) (5/0) The Board asked Jim to look into purchasing and installing a ladder lift on another of Wayne's fire trucks, because the Fire Truck # 71 has been carrying the longest ladder. Also the Board agreed for Jim to continue to get specifications on a new, specifically designed smaller fire truck which will be able to travel the camp roads in Wayne, to replace #71.
b. Vernice Brooks, auditor for RHR Smith & Co., gave a review Draft Independent Financial Audit.
c. The Board asked for amendments to the Amendments Purchasing Policy. The Board made a motion to allow the Fire Department to spend their annual budget, and to be exempt the Fire Department from the Proposed Purchasing Policy, (Paradis/Haines) (5/0). The Board also made a motion for the Road Commissioner to be exempt from the Proposed Purchasing Policy and for the Town Manager to report to the Board if any line items were expected to be exceeded, except in case of an emergency (Saunders/Paradis) (5/0).
d. A review of the Sand Pile Policy, and discussion on the issue of the depleted sand pile, due in part because of the recent unusual ice storms and lingering icy conditions, but also due to some people who have taken truckloads of sand illegally. It was decided to allocate the Town $1000. to purchase additional sand, and to continue to have it available at the Fairbanks Road for residents. The Board asked to have a sign placed stating the 2- 5 gallon bucket limit, and to place jersey barriers to discourage people from being able to load a truck with sand.
e. Discussed the recent Ice Storm. The Town Manager will search for the latest Emergency Plan, and update it.
f. Reviewed Town Manager Role and Responsibilities. The Board tabled the review until next meeting due to time restraint.

Supplements / Abatements:

a. **Supplement- Marek Pakulski-Map 3, Lot 19-A-$1,334.80-2013**
b. **Supplement- Marek Pakulski-Map 3, Lot 19-A-$1,320.70-2012**
c. **Supplement- Marek Pakulski-Map 3, Lot 19-A-$1,320.70-2011**
d. **Abatement-Peter Ault-Map 3, Lot 19-1-$727.04-2013**
e. **Abatement-Peter Ault-Map 3, Lot 19-1-$719.36-2012**
f. **Abatement-Peter Ault-Map 3, Lot 19-1-$719.36-2011**

There was a motion to accept Supplements a., b., and c. (Paradis/Haines) (4/1) Ault abstained
There was a motion to accept Abatements d., e., and f. (Paradis/Haines) (4/1) Ault abstained

Town Manager Report:

Christmas Thank You

On behalf of the Town staff, I would like to thank the Board of Selectmen for the generous gift cards to Hannaford's to all employees. This was very appreciated by all. Thanks.

Holiday Closings

In observation of Martin Luther King, Jr. Holiday, Monday January 20, 2014, the Town Office will be closed.

Dog License

Don't forget to license your dog. Dog tags are available at the Town Office. Later charges will be assessed February 1, 2014. Contact the Town Office for details.

Assessor Agent

The Town's Assessor Agent Matt Caldwell from RJD Appraisal will be available by appointment on Monday January 27, 2014 to answer any questions you might have about your assessment or tax bill. Please contact, the Town Office to schedule an appointment.

Tax Foreclosure

The Town mailed out 45-30 day Notices of Impending Foreclosure on December 20, 2013 to property owners and lienholders of 2011 tax lien properties. The foreclosure date is Sunday February 2, 2014. The last date to prevent foreclosure is Friday January 31st, 2014 at 4:30 PM.

Archival Board "The Hommage"

This week I met with the Archival Board and Judy Danielson, Chair of the Library Board of Trustees to discuss the joint restoration of the painting given to Anne Louis Cary called the "The Hommage." The Library has agreed to support half of the cost of restoration.

Water Quality

I met with the Planning Board last week to discuss a process to maintain/ preserve/ protect the water quality in Wayne. At this meeting, Liddie Robbins, Executive Director of 30-Mile River Watershed Association was invited to speak with us about impact fees, fines, enforcement, use of Maine Youth Conservation Corps.

Committee Vacancies

The Board of Selectmen created the Village Center Development Advisory Committee. This new advisory committee will assist the Board of Selectmen with several initiatives including but not limited to studying the feasibility of making the

village center more accessible and safe for pedestrians, to maintain the rural historic charm of the village center, and assess the parking needs for the village center.

The Board of Selectmen created the Facilities Advisory Committee. This new advisory committee will assist the Board of Selectmen with several initiatives including developing a report to present to the Board of Selectmen/ Town Meeting outlining options for a new town office.

The Board of Selectmen is still looking for a qualified individual to become Wayne's Representative to the Joint Readfield-Wayne Solid Waste Recycling Committee. After many years of public service, David Criss stepped down as Wayne's representative to the Joint Readfield-Wayne Solid Waste Recycling Committee. Many thank for his public service. If you are interested, please contact the Town Office.

Comprehensive Plan Committee
The Comprehensive Plan Committee will be meeting on Wednesday January 15 to discuss Municipal Finances.The Comprehensive Plan Committee is looking to set-up a public community forum seeking public input on a tentative draft outlining a number of themes in March 2014.

Town Manager's Schedule

Next Meeting Agenda

- Budget Development Timeline & Priorities
- Fire Department Payroll
- Town Forest

Reminder Upcoming Meetings

Comprehensive Plan Meeting	January 15, 2014	@6:00 PM
Board of Selectmen Meeting	January 28, 2014	@6:30 PM

Board Member Reports: None

Public Comments: None

Motion to Adjourn 9:15 PM. (Paradis/Saunders) (5/0).

The next Select Board Meeting is scheduled for Tuesday, January 14, at 6:30 p.m. at the Wayne Elementary School Gym.

Recorded by:
Cathy Cook, Town Clerk

Select Board Members

Gary Kenny	Carroll Paradis

Peter Ault

Stephanie Haines

Stephen Saunders

To: Board of Selectmen
From: Aaron Chrostowsky, Town Manager
Re: Pettengill Tax Acquired Property – Community Forest
Date: 1/24/2013

Last week Mr. Pettengill visited the Town Office wishing to pay three years of property taxes. I did not accept his payment. I explained that the Town foreclosed on his property on April 30, 2013 and he no longer owns the property. I pointed out that a lot of people are interested in the Town keeping this property as a Community Forest. He explained that he didn't care, he wanted his property back. He admitted to receiving the notices and not doing anything about it. I told him, that he would have to speak with the Board of Selectmen at our next meeting, Tuesday January 28, 2014.

After speaking with Town Attorney Lee Bragg, he feels comfortable that the Town owns the property. They are two options:

1. The Town holds a tax sale where Mr. Pettengill may redeem his property;
   Estimated Minimum Bid Price: $32,051.62 (Back taxes since 2009)
2. The Town keeps the property as a community forest;

Below is Town Attorney Lee Bragg's email response to my concerns regarding the Pettengill property:

This will confirm our recent conversations regarding the Pettengill property (Map 3, Lot 37 on the Houser Road). I have reviewed the file material and made a preliminary examination of some of the Registry records. IT appears that the Town has completed a valid tax lien foreclosure process whereby the Town has acquired title to the subject property. This being the case, the Board now must be guided by the Ordinance on Tax-Acquired Property in its handling of the property. The Ordinance essentially contains two options: Retain the property for Town use or solicit bids for the sale of the Town's interest.

I might mention that a tax foreclosure results in title to the property passing to the Town, but the quality of the Town's title is not "good and merchantable" (i.e. certifiable in a subsequent sale) until a court has reviewed the lien process and determined that all of the statutory requirements have been met. In other words, the Town owns the property and call sell its interest by quitclaim deed, but a buyer could not get a bank mortgage until the Town or the buyer obtains court confirmation of the process in an action known as a complaint to quiet title.

You mentioned possible road issues in your email. Camp owners may, and likely do, have rights of way over the property, either by deed or by prescription after many years of continuous use. Any such rights of way would continue to exist, but the Town would not have an obligation to contribute to maintenance activities. The property may have been encumbered by third-party liens prior to the Town's foreclosure, but any such liens would have been erased at the time that the Town acquired title.

As the Board considers the future of the property, it may become advisable to confirm the boundaries with a survey, and to have the voters endorse any plan for the future use of the property. Both of these steps, along with an action to quiet the title, would become necessary in the event that the proposed use of the property required funds for development.

I hope these thoughts are helpful, and I will look forward to discussing the matter in more detail after the Board has had an opportunity to consider its options.

Town of Wayne
Ordinance Regarding Tax Acquired Property

This Ordinance is adopted under authority of 30-A M.R.S.A. Sections 3001 et seq., and shall govern the maintenance, administration, and disposition of Tax Acquired Property in the Town of Wayne.

ARTICLE 1. General

1.1 Purpose: The purpose of the Ordinance is to establish and direct the procedures for the management and disposition of real estate acquired under the real estate tax lien procedures set forth in 36 M.R.S.A. Sections 942 and 943, as amended.

1.2 Definitions. For the purposes of this Ordinance, the following definitions shall apply:

1.2.1 "Foreclosed Tax Lien" means a tax lien mortgage that has automatically foreclosed pursuant to 36 M.R.S.A Sections 942 and 943.

1.2.2 "Just Value for the Current Year and Past Year Taxes not Assessed" means the amount of real estate taxes that would have been assessed to a property if not owned by the Town of Wayne on April 1st of the year in which it is sold or transferred by the Town. The intent of this definition and its application herein is to establish the amount of taxes which would have been assessed to the property if it had been subject to tax on each April 1st of the years in which the property is or has been owned by the Town as tax acquired property so when the property is sold or transferred, the Town will be reimbursed for taxes that would otherwise have accrued but for the Town's ownership at the time of a sale or transfer.

1.2.3 "Land or Lands" mean real property interests in land as also included as part of the definition and term "Real Estate" below.

1.2.4 "Mail" means the use of the regular, first class and certified mail return receipt requested mail services through any U.S. Post Office.

1.2.5 "Manufactured Real Estate Property" means any structure, building or dwelling, constructed or fabricated elsewhere and then transported, in whole or in part, to and placed, set or installed permanently or temporarily upon land within the Town. For the purpose of the Ordinance, Manufactured Real Estate Property is also included as part of the definition and term "Real Estate" below.

1.2.6 "Minimum Bid Price" means the sum total of all outstanding taxes, interest and related charges assessed and taxed against a parcel of Real Estate, together with the sum representing the Just Value for the Current Year and Past Year Taxes not Assessed, and the sum of all lien related filing and recording fees, registry filing fees, property casualty and liability insurance costs, costs of public sale, including a set administrative fee established to cover costs of overseeing the Town's costs in transferring the property, notice and advertisement charges, and all other costs including the Town's personnel costs incurred in maintaining, securing or selling a property.

1.2.7 "Municipality" means the Town of Wayne, Maine.

1.2.8 "Municipal Officers" means the Board of Selectmen of the Town of Wayne, Maine.

1.2.9 "Former Owner" means the person or persons, entity or entities, heirs or assigns to whom property taxes were most recently assessed for a tax acquired property.

1.2.10 "Municipal Tax Release Deed" means the form of release and quitclaim deed and instrument releasing the Town's tax acquired rights, title and interests in tax acquire real property acquired under foreclosed tax liens.

1.2.11 "Real Estate" means all land or interests in land, structures, buildings, tenements and hereditaments and Manufactured Real Estate Property as may be located in or on any tax acquired property.

1.2.12 "Tax-Acquired Property" means Real Estate acquired by the Town through the real estate tax lien procedures under 36 M.R.S.A Sections 942 and 943, as amended.

1.2.13 "Tax Lien" shall mean the Town or Wayne's statutory lien rights securing the rights to collect property taxes assessed against real property under 36 M.R.S.A Section 552.

ARTICLE 2. MANAGEMENT OF TAX ACQUIRED PROPERTY

2.1 Management. Following statutory foreclosure of a tax lien mortgage on a property, management of the property shall become the sole responsibility and under the sole direction of the Municipal Officers, subject to the provisions of state law and Town Ordinances.

2.1.1 Insurance. The Municipal Officers may purchase fire loss insurance for tax-acquired properties with structures or buildings thereon with coverage amounts at least adequate to cover then outstanding taxes, liens, costs and other Town incurred expenses.

2.1.2 Occupants or Tenants. The Municipal Officers shall determine when and if any occupants or tenants of tax-acquired property shall be required to vacate a tax acquired property and are authorized to proceed with all required legal actions to enforce occupants or tenants to peacefully quit the premises.

2.1.3 Disposition of Tax Acquired Properties. The Municipal Officers, after review, shall be authorized to decide to retain the ownership for public use or dispose of any tax acquired properties in accordance with the terms in this Ordinance.

2.1.4 Retained Ownership. If the Municipal Officers determine that tax-acquired property is to be retained for Town or for other public use, the Municipal Officers may pursue an action for equitable relief to clear title to the property in accordance with the provisions of 36 M.R.S.A. Section 946, as amended.

2.1.5 Option to Allow Tenancies and Insurance during such Occupancy. The Municipal Officers may, at their discretion, allow persons occupying tax acquired properties to remain as tenants on a month to month basis. For such privilege the Municipal Officers shall charge a monthly fee to the occupants. The fee shall be set according the circumstances and shall be in an amount that the Municipal Officers deem to be in the best interest of the Town. While person are occupying tax acquired property during the period when a monthly fee

is charged, the Municipal Officers shall have in place and maintain a comprehensive general liability insurance policy covering the property with coverage amounts equal or exceeding the limits on liability under the Maine Tort Claims Act, codified at 14 M.R.S.A Section 8101 et seq.

2.1.6 Insurance on Vacant Tax Acquired Property. The Municipal Officers shall, in the event that a tax acquired property is or becomes vacant, secure and maintain insurance coverage for the property with a comprehensive general liability insurance policy for the property with coverage amounts equal or exceeding the limits on liability under the Maine Tort Claims Act, codified at 14 M.R.S.A Sections 8101 et seq.

ARTICLE 3. SALE OR TRANSFER OF TAX ACQUIRED PROPERTY

3.1 Sale or Transfer. In the event that the Municipal Officers determine that the best interests of the Town will be served to offer for sale or for the transfer tax-acquired property, the following procedures shall be followed:

3.1.1 Sale or Transfer for Other Public Related Uses. The Municipal officers may determine that it is in the best interests of the Town to sell or transfer interests in a tax acquired property to another entity for a public related uses such as uses by a quasi-municipal entity (water, sewer districts, etc.), a land conservation organization (land trust, etc.) or a civic, charitable or educational organization. Sales and transfers under this provision shall be according to terms and conditions the Municipal Officers determine fair and reasonable and which serve the public interest, and subject also to approval by the legislative body of the Town of Wayne at a Town Meeting.

3.1.2 Public Bid Sale. The Municipal Officers shall offer properties they deem are best disposed by sale through a public sale under the following sale terms. Properties will be cataloged and summarized in a Notice of Sale which includes the tax map and lot number, street address, property description, most recent assessed value, the Minimum Bid Price and the schedule and summary of other terms of the public sale. The Notice of Sale shall be posted and advertised for ten or more days using newspapers, other media or real estate listings so as to provide sufficient notice and advertising of the sale. The advertisement shall be at a minimum for two successive weekends in the Kennebec Journal and the Lewiston Sun Journal, and the last notice published at least seven days prior to the advertised sale date. The sale shall be by a sealed bid process open to the public in which the Municipal Officers will receive within a specified time frame and certain additional terms, all bids, bids to be accompanied by a required bid deposit, and bids opened and read publicly, with the Municipal Officers thereafter authorized to accept or reject any bid.

3.1.3 Redemption by Former Owners. The Municipal Officers shall also send notice of a sale of tax acquired property to the Former Owners of each tax acquired property to be sold and all abutting property owners. The notice to former owners shall be sent by first class mail at least 45 days before bids are due in the sale. Former Owners shall have the option to repurchase their former property within the period of 30 days immediately following the Town's issuance of the notice of sale by tendering full payment in certified funds or by bank check in the amount totaling the same sum as the Minimum Bid Price.

3.1.4 Bid Responses. The Municipal Officers shall follow and require persons submitting bid responses in the public bid sale process described herein to submit and comply with the following additional terms and conditions:

a. Bidders must at the time they submit a bid must include a completed bid sheet for each parcel bid upon. Bid sheets shall including the description (by Map and Lot #) of the property being bid upon, and clearly state a firm bid amount in United States Dollars. Conditionals bids are not allowed and will not be accepted.

b. Bidders must at the time they submit a bid must include a separate bid deposit for each parcel bid upon in the form of a certified check, bank check or money order drawn to the Town of Wayne as payee in an amount equal to or exceeding 10% of the bid price for each parcel bid upon. Failure to submit bid deposits in the proper amount or form of payment in the bid package will cause the bid to be automatically rejected.

c. Bidders must deliver completed bid sheets and bid deposits to the Town for each property bid upon in a single and sealed plain envelope marked only on the outside of the envelope "Tax-Acquired Property Bid" and with the identification of the specific parcel or parcels parcel identification on the exterior of the envelope.

d. All bid responses must either hand delivered to the municipality, or mailed. If mailed, the bid response envelope shall be enclosed within a second envelope addressed to the Board of Selectmen, Town of Wayne, Maine.

e. As bids are received, the Town Office will note the time and date of receipt on the bid envelope. To qualify all bids must be received on or before the deadline and date stated in the Notice of Sale.

3.1.5 Acceptance of Bids-Limitations. The Municipal Officers may in their sole discretion accept or reject any bids that they determine are or are not in the best interests of the Town but in any case may not accept any bid for an amount less than the Minimum Bid Price. Acceptance of a bid for a lesser amount, except in the case of unbuildable lots offered for sale for more than one year, must be approved by the voters at a duly called Town Meeting.

3.1.6 Right to Accept or Reject Bids. The Municipal Officers retain the right to accept or reject any and all bids as they determine to be in the best interests of the Town, and shall cause the same terms and disclaimer to be included in all Notices of Sale and in materials soliciting bids under this Ordinance. The Municipal Officers shall notify, via mail, any successful bidder. Should the Municipal Officers reject all bids in a public bid sale, they may then cause the subject property to be scheduled for sale again through a sealed bid public sale without notice to any former owner or owners.

3.1.7 Rejection of All Bids or No Bids. Should there be no successful bidder in a public bid sale, the Municipal Officers may thereafter retain or dispose of the tax acquired properties on such terms and conditions as they determine to be in the best interests of the Town, including through another sealed bid sale, open auction, listing the property through a realtor or through a closed sale.

3.1.8 Credit and Return of Bid Deposits. The Municipal Officers shall credit successful bidders bid deposits to the purchase price of the related property and after completion of a sale, return bid deposits to the unsuccessful bidders.

3.1.9 Payment and Completion of Sales. Successful bidders must complete the sale and transfer by paying the balance due and completing the transfer within 30 calendar days following date when a bid is accepted. In the event that a successful bidder fails to complete a sale within 30 days after a bid is accepted, the Town will retain

the bid deposit and the Municipal Officers may thereafter offer the property to other bidders or pursue the process set forth in Section 3.1.7. In the event other bidders become successful bidders due to the default of abider, the other bidders must complete the sale within 30 days or similarly will forfeit their bid deposits.

3.1.10 One Time Extension. The Municipal Officers may, subject to a show of good faith and circumstances reasonably beyond the control of a bidder, extend the time limit to complete a sale for a one-time-only additional 20 days during which extended period the bidder must complete the sales.

3.1.11 Transfer Documents and Purchaser's Release. The Municipal Officers will convey the Town's tax acquired interests in a property under a Municipal Tax Release Deed and as conditions of such transfer, successful bidders shall agree to be responsible for the proper removal and disposition of any and all personal property at a property and for the peaceful and proper removal of any occupants remaining at a purchased tax-acquired property and in furtherance thereof, in writing, indemnify and hold harmless the Town from any and all claims arising out of the sale and transfer of the tax-acquired property.

ARTICLE 4. WAIVER OF FORECLOSURE OF TAX LIEN.

The Municipal Officers, upon request of the Treasurer, may without need of further approval of the legislative body of the Town of Wayne, if they determine such course to be in the best interests of the Town, proceed to file notices in the registry of deeds to waive the foreclosure of a then pending real property tax lien.

ARTICLE 5. SEVERABILITY

Any provision in this Ordinance or the application thereof to any person or circumstances determined by a court of law to be unenforceable or invalid shall not affect the application or validity of any other provision of this Ordinance.

ARTICLE 6. ADOPTION

This ordinance shall be amended by vote of the Town of Wayne's legislative body at Town Meeting or Special Town Meeting.

Wayne Board of Selectmen

Gary Kenny, Chair

Carroll Paradis, Vice-Chairman

Peter Ault, Selectmen

Stephen Saunders, Selectmen

Stephanie Haines, Selectmen

Proven Expertise and Integrity

December 27, 2013

Mr. Aaron J. Chrostowsky
Town Manager
Town of Wayne
P.O. Box 400
Wayne, Maine 04284

Dear Aaron:

Enclosed is a draft of your audited financial statements for the year ended June 30, 2013.

Please review these statements and return this letter to us within 20 business days of the date above, indicating whether you have questions or corrections, or whether you have accepted this draft as an adequate result of our engagement, and understand the contents well enough to take responsibility for them.

☐ Please call me with questions I have on page(s) _____.

OR

☐ I have reviewed this draft, understand the financial information it represents and accept it as the final result of our engagement.

Subsequent Events:

In connection with your audit of the Town of Wayne's financial statements, you were provided with a representation letter dated October 16, 2013. Your signature below is assurance that no information has come to your attention since that date which would cause you to believe that any of those previous representations should be modified. In addition, no events have occurred subsequent to June 30, 2013 and through the date of this letter that would require adjustment to or disclosure in the financial statements. If events have occurred that should be disclosed, a separate attachment has been enclosed with a signed copy of this letter.

SIGNED_____

(Print Name) _____

If you have any questions or comments, please do not hesitate to call.

Very Best,

Ron H.R. Smith, C.P.A.

RHRS/bae

Enclosures

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

Town of Wayne
Maine

Purchasing Policy

Effective date:
November 23, 2010

Amended on:
January 28, 2014

Town of Wayne, Me
Purchasing Policy
(for all Town Departments except for the Fire Department)

Section 1. Purpose

Municipalities expend substantial sums of money each year carrying out the many functions and services that they provide. They also must dispose of surplus property from time to time. Taxpayers have a right to expect that the municipality's operations be carried out efficiently and expeditiously with adequate financial control and accountability. At the same time vendors should have a reasonable right to equal opportunity to provide the goods and services that are used by the government if they can provide an equivalent product or service and a competitive price.

The objective of this policy is to attempt to strike a balance between the need for department operating efficiency and flexibility, the need for financial control and accountability and the need to provide reasonable opportunity for all qualified vendors and citizens to compete for the Town's business and/or purchase its surplus materials or property. It is also the purpose of this policy to encourage joint and bulk purchasing among departments, agencies and other municipalities wherever such purchasing practices achieve better pricing without significantly degrading quality or operational efficiency.

This policy shall be known as the "Town of Wayne, Me Purchasing Policy" and may be cited as such.

Section 2. Definitions

For the purposes of this Policy, the following terms, phrases, words and their derivations shall have meanings ascribed to them in this section:

2.1 PURCHASE – is a good or service provided from a vendor of supplies or services needed for day –to-day operation.

2.2 BID MOST ADVANTAGEOUS TO THE TOWN – Not necessarily the low bid; in addition to price, the quality of the commodity's warrantee, speed of delivery, and the demonstrated service record of the vendor must be considered in determining the "bid most advantageous to the town."

2.3 COMPETITIVE BIDDING – The documented process of achieving the lowest bid or the bid most advantageous to the town for the good and services desired by the town as described in Section 7.

2.4 EMERGENCY PURCHASE - A purchase necessitated by a threat to public health, safety or to property.

2.5 FIELD PURCHASES - The direct purchase by a department head from a vendor of supplies or services needed in small quantities for day-to-day operation.

2.6 GOODS AND SERVICES - The complete array of purchases of the town, including but not limited to; supplies, commodities, equipment, construction materials and labor, consulting services, and training.

2.7 INFORMAL PRICE QUOTES - Quotations, written and oral, received from a vendor by means other than a formal Request for Proposal (RFP) or Request for Quotation (RFQ) process.

2.8 LIST OF APPROVED VENDORS - The list of vendors who have qualified to bid on town purchases on the basis of responsibility, quality, delivery and performance.

2.9 PURCHASE AMOUNT- The total cost of goods or service including all determinable associated costs, e.g. construction, engineering, delivery, setup and training. Where the purchase consists of small frequent charges, the aggregate twelve-month cost of goods or services shall be used to determine the amount of a purchase and the applicability of the specific sections of the Purchasing Policy. For multi-year lease agreements, the total cost shall determine the applicability of the specific sections of the Purchasing Policy.

2.10 Qualified Vendor- A Road Construction vendor list has been drafted and those on the list have been reviewed and approved by the Select Board of the Town of Wayne, Me and demonstrate quality, timely delivery, and quality performance.

2.11 SEALED FORMAL BIDS - Quotations from all vendors that are submitted in sealed envelopes, properly labeled and received by the Town prior to any specified deadline.

2.12 SPECIFICATIONS - The qualitative standards set by the Town Manager or his/her designated entity as a guide to the Board of Selectman and as a measure of quality and quantity that successful vendors must achieve to be considered for award. Specifications shall not restrict purchases as to trade name or eliminate bids being submitted on items that have the same specifications but not as to a specific trade name.

SECTION 3. Appropriations

3.1 No purchases shall be made until such time as the Town of Wayne has approved the necessary appropriation at town meeting or in the case of federal or state grants to the Town, the grant award has been received, and Select Board so informed.

3.2 Field Purchases for up to five hundred dollars ($500) may be executed by informal, direct purchasing as directed by the Town Manager.

3.3 Field Purchases up to One Thousand dollars ($1,000) may be made by the Department Head or his/her designee, except for the Road Commissioner ($5,000) because of the size and nature of many of their purchases

3.4 All requests for goods and services in an amount greater than One Thousand dollars ($1,000), except for the Road Commissioner ($5,000) shall be submitted by the Department Head or his/her designee to the Town Manager either by email, verbally or in writing for approval prior to the purchase. The Town Manager must respond by email, verbally or in writing to the Department Head or his/ her designee within 48 hours of the purchase of his/ her decision. In the case of the Road Commissioner, any expense over $5,000 must be approved by the Board of Selectmen.

3.5 In addition, Purchase Orders may be executed for emergency purchases up to, but not exceeding five thousand dollars ($5,000) by the Department Head. A report of such emergency purchases must be sent to the Town Manager within seventy-two (72) business hours of the emergency. Emergency is defined as those issues that will likely impact public health and/or safety.

3.6 With the exception of "field purchases" described in section 3.3 all purchases must be made or requested on approved Purchase Order forms.

3.7 The Town Office copy of the Purchase Order shall always be turned into the Accounts Payable folder within seventy-two (72) hours of the time the purchase is made.

3.8 Purchase Orders should not be used for small frequent purchases of the same commodity if it is known or estimated that the aggregate twelve-month cost of such purchases would exceed one thousand dollars ($1,000). Re: Purchase Amount definition.

3.9 Department Heads shall take the appropriate steps to attain the best pricing practical when using Purchase Order.

4.0 Department Heads will not divide or separate purchases, into smaller increments in order to avoid sections of this policy.

Section 4. Bidding Requirements

4.1 INFORMAL PRICE QUOTE REQUIREMENTS.

The Department Head shall conduct and document informal, competitive price quotes for purchases over five thousand dollars ($5,000). These price quotes will be documented in a brief memo attached to the PO. A minimum of three informal quotes with contact information by e-mail or otherwise if practicable will be solicited in all cases where the expenditure is anticipated to exceed $5,000.00. A formal written quote from at least three vendors shall be required for purchases from five thousand dollars ($5,000) and under fifteen thousand dollars ($15,000) if practicable. The informal price quotations will be submitted by the Department Head when required by the Town Manager for review and approval. Formal bidding will be employed by the Department Head or Board of Selectmen where the purchase price is less than fifteen thousand dollars ($15,000), if the process can be used effectively and to ensure the Town of Wayne is securing the best price possible.

4.2 FORMAL BIDDING REQUIREMENTS

Each Department Head in conjunction with the Town Manager shall advertise and conduct competitive, formal, sealed bidding pursuant to specifications on file in their office for purchases of goods and services of fifteen thousand dollars ($15,000) or more in accordance with section 7 of the Purchasing Policy.

4.3 OPTIONAL PURCHASING METHODS

Notwithstanding any other provision of this policy, the following methods may be employed for the purpose of purchasing goods and services.

4.3.1 EMERGENCY WAIVER OF BIDDING REQUIREMENTS- The bidding procedures may be waived by the Board of Selectman when there exists an emergency as determined by the Town Manager and/or Board of Selectmen. All attempts shall be made to obtain the most competitive price within the time available.

4.3.2 PURCHASES MADE THROUGH STATE; STATE BID PRICES -The Department Head may, with approval by the Town Manager, waive bidding procedures when purchasing through the State of Maine or at State bid prices but not superseding Section 6.1. The bid requirements may apply, at the discretion of the Town Manager and/or Board of Selectmen.

4.3.3 BLANKET PURCHASES – The Town Manager is empowered to bid and award blanket purchase orders for goods and services at an agreed price and/or quantities, but in quantities delivered and paid for as needed, subject to other provisions of the Purchasing Policy.

4.3.4 CHANGE PURCHASE ORDERS – The Town Manager is empowered to issue change purchase orders for changes in scope or quantity of an existing purchase. The change purchase amount is subject to other provisions of the Purchasing Policy.

4.3.5 REQUESTS FOR PROPOSALS (RFP) – The Town Manager may solicit competitive proposals if he/she determines that compiling detailed technical specifications is not feasible or advantageous and when the solicitation and award of RFPs is subject to other provisions of the Purchasing Policy.

4.3.6 REGIONAL PURCHASING – The Town Manager and Department Heads may participate in solicitations to bid conducted by the Town or another town or Town Manager where the goal is to bid for goods and services for one or more towns , or town subject to other provisions of the Purchasing Policy and approval of the Board of Selectmen.

Section 5. Exceptions

5.1 EXCEPTION REPORTING – The Department Head shall report apparent exceptions to the bidding and award requirements to the Town Manager who will inform the Select Board of the exception.

5.2 EXEMPTIONS TO BIDDING AND APPROVAL REQUIREMENTS - Payments exempt from the bidding and Town Manager approval requirements due to their nature or other statuary provisions include:

5.2.1 Utility consumption costs including electrical, natural gas, fuel, heating oil, water and sewer.

5.2.2 Telephone and cell phone call charges.

5.2.3 Advertising.

5.2.4 Postage.

5.2.5 Federal, state and local taxes.

5.2.6 Court judgments.

5.2.7 Workers Compensation claims.

5.2.8 Debt service payments.

5.2.9 Legal and professional services.

5.2.10 Tipping fees and other disposal fees.

Section 6 Review of Purchases by the Board of Selectmen

6.1 The Department Head's recommendations for all bid purchases of goods and services of fifteen thousand dollars ($15,000) or more shall be reviewed by a majority of the Board of Selectman at a public meeting, prior to the awarding of such bids by the Town Manager. The Board may, by a majority vote, direct the Manager to reject all bids, rebid, or award the bid as directed by the Board.

Section 7 Competitive Bidding Procedure

7.1 Competitive bidding will open with notice from the Town Manager by notice of solicitations for bids, which shall be sent to vendors, and/or by advertising. The notice shall contain specifications as to the quantity and quality, date and time at which bidding shall be closed and the date and time at which bids shall be opened and read and the purchase awards made. All solicitations shall note that all purchases are subject to the conditions set forth in the Town Purchasing Policy. A pre-bid meeting should be held by the Town Manager and prospective bidders whenever possible, to discuss the bid specifications, as appropriate.

7.2 The Town Manager or his/her designee shall solicit at least three (3) vendors on every purchase requiring bidding; provided, however, that in all cases a bid most advantageous to the town be awarded. In the event that less than three (3) bids shall be received, the Town Manager may either award the purchase on the basis of the best bid of those submitted or shall order a re-bid on that prospective purchase.

7.3 Technical specifications for bids shall state information as broadly as practicable, yet shall be specific enough to describe the requirements of the department. Non-technical specifications for bids shall state the quality required in general terms.

7.4 Formal, sealed bids shall be submitted by qualified vendors before the stated deadline, and may be withdrawn by any bidder before the deadline. After the deadline, the Town Manager shall receive no further bids, and no bidder shall withdraw a bid. The town shall have custody of all bids submitted pursuant to this policy.

7.5 Town Manager shall require security from vendors for construction projects estimated to be in excess of $50,000. The elements of a purchase to be secured include, but not limited to, the following:

7.5.1 **BID PRICE** – To insure a margin above the bid price, from the time of bid opening until signing of the contract, in case of default by the bidder. The amount is used to offset the cost of accepting the next lowest qualified bidder. Minimum of 10% of bid price.

7.5.2 **PERFORMANCE** – To insure compliance with and completion of the contract. 100% of contract.

7.5.3 LABOR AND MATERIAL PAYMENT – To insure payment to suppliers and subcontractors by the contractor. 100% of contract.

7.6 The form of the security will be prescribed by the Town Manager and acceptable by the Town Attorney and Board of Selectman and can consist, but is not limited to, bonds issued by surety Companies licensed within the United States, certified checks and irrevocable letters of credit at banks acceptable to the Town.

7.7 The Town Manager may include security requirements for projects less than $50,000 and in Other types of purchases where doing so is determined to be in the best interests of the Town.

7.8 In the event of a tie for low bid by equally qualified bidders where one bid is not considered a bid most advantageous, the following rules shall apply to the tied bidders:

7.8.1 Preference for award shall be given first to any bidder who is located within Wayne. If none of the bidders are located in Wayne, preference shall then be given to any bidder located within the State of Maine.

7.9 All bids should be open in public and read aloud for the public record. In determining the low bid or the bid most advantageous, the Town Manager shall be given a reasonable time, whenever possible, to analyze the bids so that the bids are compared on an equal basis and award the bid most advantageous to the Town as described in section 2.1. In cases of bids in excess of fifteen thousand dollars ($15,000), the Town Manager shall submit his /her recommendation to the Board for comment as described in section 6.1 of this policy.

7.10 The competitive bid procedure may be waived by a majority vote of the Board of Selectmen upon the request of the Town Manager.

Section 8. Re-bidding

8.1 The Town Manager is authorized to solicit the re-bid for any or all items that have been noticed for bidding where less than three bids have been received, notwithstanding solicitations seeking the same the same, or where no bid most advantageous to the town has been received.

Section 9. Contract Processing

9.1 The Town Manager is designated as the contracting officer of the town as authorized by town ordinance or by vote of the Board of Selectmen. Execution of a contract or contract change order accompanying a purchase order or purchase change order greater than five thousand dollars ($5,000) shall occur only after the contract has been reviewed as to form by the Town Attorney and funding confirmed by the Town Manager. Purchases involving contrast are subject to all other provisions of the Purchasing Policy.

9.2 Contracts requiring monthly installment payment plans should be negotiated whenever possible, to be paid on the second warrant of each month.

Section 10. Conditions of Purchase

10.1 All purchases made by the town shall be subject to the following condition:

10.1.1 All purchases shall be awarded on the basis of the lowest bid meeting specifications or the bid most advantageous to the town and meeting specifications. As determined by the Town Manager and subject to the Select Boards review.

10.1.2 All purchases shall be subject to the reservation of the right by the town to accept or reject any or all bids.

10.1.3 When an award of purchase shall be recommended to other than the lowest qualified bidder as the bid most advantageous to the town, the Town Manager shall submit such recommendation to the Board of Selectman for approval or disapproval. Should the Board of Selectman reject such recommendation, the award shall be made to the bid deemed to be the next most advantageous to the Town, unless all bids are rejected.

Section 11 Duties of Department Heads

11.1 All Department Heads shall:

11.1.1 Determine acceptable quality and quantity of commodities and supplies to be purchased.

11.1.2 Assist the Town Manager in establishing lists of approved specifications and vendors.

11.1.3 Share knowledge of special factors that will implement a policy designed to enable the town to minimize cost and maximize quality.

11.1.4 Supply the Town Manager with a list of estimated annual requirements of frequently used supplies, thereby fostering group purchasing.

11.1.5 Prepare requisitions with a view toward group purchasing and keep Corresponding records to facilitate debiting on town financial records.

11.1.6 Be empowered to reject any unacceptable supply or commodity on Grounds including high cost or low quality, and provide the Town Manager with a Detailed written report explaining the reasons for such rejection.

11.1.7 Ensure that the policy is followed and that they are not dividing up Purchases or separating them with the intent of avoiding the conditions of this Policy.

Section 12 Obsolete Fixed Assets

12.1 All department heads shall report, annually (or other such deadlines as determined By the Town Manager) to the Town Manager obsolete and excess fixed assets, including:

12.1.1 Items beyond use.

12.1.2 Items being replaced or to be replaced and are not traded.

12.1.3 Obsolete items.

12.2 The Town Manager will determine if the item has value and usefulness to another department within the town.

12.3 In the event the item cannot be used by another department, the Town Manager will, upon approval of the Board, advertise a list of items that will be available for public auction by sealed bid.

12.4 The Notice shall include

12.4.1 A description of each item
12.4.2 Location and time available for inspection of items to be auctioned
12.4.3 Minimum bid required (if appropriate)
12.4.4 Bid requirements
12.4.5 Date of bid opening
12.4.6 Payment, pick up and purchase requirements

Section 13 Exchange for Goods and services

13.1 Any transfer of town assets, waiving or abatement of fees, or performance of town services in exchange for goods and services to be received by the town shall be deemed a purchase and shall be subject to the provisions of the Purchasing Policy as determined by the fair market value of the town assets, and /or services being exchanged.

Section 14 Conflicts of Interest

14.1 No employee of the town shall solicit the favorable treatment of himself or others with Vendors customarily bidding for town purchase awards, nor shall any employee accept any gift from any vendor interested in obtaining town purchases, except for an advertising token of insignificant value.

Section 15 Implementation

15.1 To facilitate conduct in accordance with this policy, a copy of this policy shall be made available to town officials, employees, volunteers, board and commissions upon hiring, appointment or election to office, the outside auditors and at such other times as may be necessary.

Adopted by vote of the Board on this date,

_____

_____

_____

_____

_____

Received and Recorded: _____, 2014

_____
Town Clerk

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
100 - General Admin	239,818.00	140,357.28	99,460.72	58.53
01 - Salaries	**149,924.00**	**81,538.91**	**68,385.09**	**54.39**
01 - Selectmen	7,162.00	2,387.40	4,774.60	33.33
05 - Town Manager	44,500.00	27,192.18	17,307.82	61.11
10 - Bookkeeper	6,500.00	2,490.00	4,010.00	38.31
15 - Treasurer	3,000.00	1,000.00	2,000.00	33.33
20 - Tax Collector	20,800.00	5,262.32	15,537.68	25.30
25 - Town Clerk	20,800.00	13,059.44	7,740.56	62.79
30 - Office Clerk	1,000.00	9,049.25	-8,049.25	904.93
35 - Meeting Clerk	1,156.00	236.28	919.72	20.44
40 - Special Project Clerk	2,000.00	0.00	2,000.00	0.00
70 - Med/Fica	8,026.00	4,951.79	3,074.21	61.70
75 - Health Insurance	30,964.00	15,592.30	15,371.70	50.36
80 - Retirement	3,265.00	99.05	3,165.95	3.03
81 - Income Protection plan	751.00	218.90	532.10	29.15
02 - Operating Expense	**30,350.00**	**15,692.94**	**14,657.06**	**51.71**
01 - Office Expense	4,000.00	2,411.84	1,588.16	60.30
05 - Travel expenses	2,500.00	1,324.56	1,175.44	52.98
10 - Training Expense	4,000.00	590.00	3,410.00	14.75
15 - Maintenance and Repairs	2,000.00	58.99	1,941.01	2.95
20 - Dues	2,200.00	0.00	2,200.00	0.00
25 - Computer Repairs	4,000.00	683.50	3,316.50	17.09
30 - Computer Software	7,000.00	7,647.64	-647.64	109.25
35 - Website	750.00	617.76	132.24	82.37
40 - Town Report	1,200.00	0.00	1,200.00	0.00
45 - Sunshine Fund	200.00	152.95	47.05	76.48
50 - Tax Administration	2,500.00	2,205.70	294.30	88.23
03 - Contractual	**48,744.00**	**38,016.36**	**10,727.64**	**77.99**
01 - Legal Services	15,000.00	7,590.71	7,409.29	50.60
05 - Audit Services	4,800.00	4,700.00	100.00	97.92
10 - Banking	500.00	0.00	500.00	0.00
15 - Insurance	19,044.00	16,779.50	2,264.50	88.11
20 - Rent	6,900.00	6,656.00	244.00	96.46
25 - Copier lease	2,500.00	2,290.15	209.85	91.61
05 - Utilities	**2,800.00**	**2,791.14**	**8.86**	**99.68**
01 - Telephone	2,800.00	2,791.14	8.86	99.68
65 - Unclassified	**8,000.00**	**2,317.93**	**5,682.07**	**28.97**
01 - Contigent	4,000.00	1,972.00	2,028.00	49.30
05 - Capital	4,000.00	345.93	3,654.07	8.65
101 - Debt Service	60,000.00	60,000.00	0.00	100.00
15 - Debt Service	**60,000.00**	**60,000.00**	**0.00**	**100.00**
05 - North Wayne Road	60,000.00	60,000.00	0.00	100.00
102 - Elections & Hearings	4,245.00	992.09	3,252.91	23.37
01 - Salaries	**2,045.00**	**873.30**	**1,171.70**	**42.70**
41 - Elections clerk	1,900.00	849.17	1,050.83	44.69
70 - Med/Fica	145.00	24.13	120.87	16.64
02 - Operating Expense	**2,200.00**	**118.79**	**2,081.21**	**5.40**
01 - Office Expense	2,200.00	118.79	2,081.21	5.40
103 - General Assistance	7,077.00	424.35	6,652.65	6.00

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
103 - General Assistance CONT'D				
01 - Salaries	**1,077.00**	**15.45**	**1,061.55**	**1.43**
45 - General Assistance clerk	1,000.00	14.54	985.46	1.45
70 - Med/Fica	77.00	0.91	76.09	1.18
10 - Social Services/Community Serv	**6,000.00**	**408.90**	**5,591.10**	**6.81**
85 - General Assistance	6,000.00	408.90	5,591.10	6.81
104 - Fire Department	46,459.00	15,448.14	31,010.86	33.25
01 - Salaries	**6,459.00**	**2,152.98**	**4,306.02**	**33.33**
50 - Chief Officers stipends	6,000.00	1,999.98	4,000.02	33.33
70 - Med/Fica	459.00	153.00	306.00	33.33
02 - Operating Expense	**40,000.00**	**13,276.11**	**26,723.89**	**33.19**
60 - Fire Dept Operations	22,000.00	11,385.03	10,614.97	51.75
61 - Fire Communications	4,000.00	1,327.47	2,672.53	33.19
62 - Fire Capital	14,000.00	563.61	13,436.39	4.03
05 - Utilities	**0.00**	**19.05**	**-19.05**	**----**
05 - Electricity	0.00	19.05	-19.05	----
105 - Assessing	19,500.00	13,533.31	5,966.69	69.40
02 - Operating Expense	**300.00**	**0.00**	**300.00**	**0.00**
70 - Tax Maps	300.00	0.00	300.00	0.00
03 - Contractual	**19,200.00**	**13,533.31**	**5,666.69**	**70.49**
30 - Assessing/Mapping	13,600.00	7,933.31	5,666.69	58.33
35 - Quarterly review	5,600.00	5,600.00	0.00	100.00
106 - Animal Control	5,130.00	2,021.76	3,108.24	39.41
01 - Salaries	**3,230.00**	**1,076.50**	**2,153.50**	**33.33**
55 - Animal control officer	3,000.00	1,000.00	2,000.00	33.33
70 - Med/Fica	230.00	76.50	153.50	33.26
10 - Social Services/Community Serv	**1,900.00**	**945.26**	**954.74**	**49.75**
90 - Humane Society	1,900.00	945.26	954.74	49.75
107 - Code Enforcement	13,169.00	8,022.86	5,146.14	60.92
01 - Salaries	**12,269.00**	**7,695.36**	**4,573.64**	**62.72**
56 - Code Enforcement Officer	11,397.00	7,277.76	4,119.24	63.86
70 - Med/Fica	872.00	417.60	454.40	47.89
65 - Unclassified	**900.00**	**327.50**	**572.50**	**36.39**
10 - Planning Board	300.00	97.50	202.50	32.50
15 - Board of Appeals	300.00	0.00	300.00	0.00
20 - Conservation Commission	300.00	230.00	70.00	76.67
108 - Public Safety	31,648.00	19,940.17	11,707.83	63.01
03 - Contractual	**24,648.00**	**16,765.00**	**7,883.00**	**68.02**
40 - Ambulance	8,917.00	4,458.75	4,458.25	50.00
45 - Sheriff Dept	4,000.00	2,420.00	1,580.00	60.50
50 - PSAP Dispatching	11,731.00	9,886.25	1,844.75	84.27
05 - Utilities	**7,000.00**	**3,175.17**	**3,824.83**	**45.36**
20 - Street lights	7,000.00	3,175.17	3,824.83	45.36
109 - Roads	322,783.00	192,672.81	130,110.19	59.69
03 - Contractual	**155,933.00**	**79,458.40**	**76,474.60**	**50.96**

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
109 - Roads CONT'D				
55 - Parking lot Plowing	1,900.00	949.99	950.01	50.00
60 - Road Plowing	149,533.00	74,766.30	74,766.70	50.00
75 - Roadside mowing	3,500.00	3,566.49	-66.49	101.90
80 - Landfill mowing	1,000.00	175.62	824.38	17.56
05 - Utilities	**400.00**	**222.10**	**177.90**	**55.53**
05 - Electricity	400.00	222.10	177.90	55.53
25 - ROADS	**166,450.00**	**112,992.31**	**53,457.69**	**67.88**
01 - Roads Administration	3,000.00	340.00	2,660.00	11.33
05 - Brush/Tree removal	14,000.00	8,303.50	5,696.50	59.31
10 - Calcium chloride	9,000.00	0.00	9,000.00	0.00
15 - Sweeping	5,000.00	0.00	5,000.00	0.00
20 - Patching	8,500.00	2,586.50	5,913.50	30.43
25 - Paving preparation	25,000.00	9,200.00	15,800.00	36.80
30 - Signs	3,000.00	1,316.53	1,683.47	43.88
40 - Culverts	6,500.00	15,497.43	-8,997.43	238.42
45 - Gravel	15,500.00	14,154.38	1,345.62	91.32
46 - Winter salt	18,000.00	16,020.22	1,979.78	89.00
50 - Washouts	4,000.00	1,519.00	2,481.00	37.98
55 - Crack sealing	11,000.00	7,300.00	3,700.00	66.36
60 - Footbridge	200.00	0.00	200.00	0.00
65 - Cross walk painting	750.00	0.00	750.00	0.00
70 - Grading	12,000.00	4,346.00	7,654.00	36.22
75 - Ditching	30,000.00	32,408.75	-2,408.75	108.03
80 - Catch Basin	1,000.00	0.00	1,000.00	0.00
110 - Transfer Station	112,500.00	39,762.88	72,737.12	35.34
02 - Operating Expense	**4,500.00**	**1,183.50**	**3,316.50**	**26.30**
80 - Hazardous waste	1,000.00	0.00	1,000.00	0.00
85 - Backhoe rentalTransfer station	3,500.00	1,183.50	2,316.50	33.81
03 - Contractual	**108,000.00**	**38,579.38**	**69,420.62**	**35.72**
65 - Transfer Station	108,000.00	38,579.38	69,420.62	35.72
111 - Outside Agencies	27,084.00	26,512.00	572.00	97.89
10 - Social Services/Community Serv	**27,084.00**	**26,512.00**	**572.00**	**97.89**
01 - Library	5,000.00	5,150.00	-150.00	103.00
05 - Library Renovation fund	5,000.00	5,000.00	0.00	100.00
10 - Archival board	500.00	278.00	222.00	55.60
15 - Messenger	1,200.00	1,200.00	0.00	100.00
20 - Cemetery Association	3,500.00	3,500.00	0.00	100.00
25 - Community Action	3,300.00	3,300.00	0.00	100.00
30 - Senior Spectrum	1,004.00	1,004.00	0.00	100.00
35 - Hospice	1,000.00	1,000.00	0.00	100.00
40 - Family Violence	1,025.00	1,025.00	0.00	100.00
45 - Public Broadcasting	100.00	100.00	0.00	100.00
50 - Kennebec Mental health	1,600.00	1,600.00	0.00	100.00
60 - Red Cross	1,100.00	1,100.00	0.00	100.00
65 - Crisis Spport	755.00	755.00	0.00	100.00
70 - Big Brother	500.00	500.00	0.00	100.00
75 - United Cerebal	1,000.00	1,000.00	0.00	100.00
80 - Healthy futures	500.00	0.00	500.00	0.00
112 - Recreation	16,350.00	14,125.16	2,224.84	86.39

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
112 - Recreation CONT'D				
03 - Contractual	**2,700.00**	**1,775.16**	**924.84**	**65.75**
70 - Park Mowing	2,700.00	1,775.16	924.84	65.75
10 - Social Services/Community Serv	**13,150.00**	**12,350.00**	**800.00**	**93.92**
91 - Kennebec Land Trust	250.00	250.00	0.00	100.00
92 - Friends of Cobbossee Watershe	1,000.00	1,000.00	0.00	100.00
93 - Memorial Day	300.00	0.00	300.00	0.00
95 - Ladd Recreation	6,600.00	6,600.00	0.00	100.00
96 - Athletic League	500.00	0.00	500.00	0.00
97 - Andro Lake Improve Corp	1,000.00	1,000.00	0.00	100.00
98 - Andro Yacht club	500.00	500.00	0.00	100.00
99 - 30 Mile Wateshed	3,000.00	3,000.00	0.00	100.00
65 - Unclassified	**500.00**	**0.00**	**500.00**	**0.00**
25 - Lake Protection	500.00	0.00	500.00	0.00
113 - Land and Buildings	1,000.00	769.36	230.64	76.94
02 - Operating Expense	**1,000.00**	**769.36**	**230.64**	**76.94**
95 - NW Schoolhouse	200.00	596.89	-396.89	298.45
96 - NW Building	600.00	99.30	500.70	16.55
97 - Town House	200.00	73.17	126.83	36.59
114 - Capital Reserves transfers	74,500.00	74,500.00	0.00	100.00
52 - CAPITAL RESERVE	**74,500.00**	**74,500.00**	**0.00**	**100.00**
05 - Fire Truck	15,000.00	15,000.00	0.00	100.00
25 - Footbridge Replacement Fund	1,500.00	1,500.00	0.00	100.00
30 - Cemetery Stone Cleaning Fund	2,500.00	2,500.00	0.00	100.00
45 - Land and Buildings	10,500.00	10,500.00	0.00	100.00
50 - ROAD /PAVING/ GRAVEL	30,000.00	30,000.00	0.00	100.00
65 - Future Town Office	15,000.00	15,000.00	0.00	100.00
115 - School RSU #38	1,708,722.00	996,754.45	711,967.55	58.33
60 - INTER GOVERNMENT	**1,708,722.00**	**996,754.45**	**711,967.55**	**58.33**
15 - RSU #38	1,708,722.00	996,754.45	711,967.55	58.33
116 - County Tax	200,390.00	200,133.30	256.70	99.87
60 - INTER GOVERNMENT	**200,390.00**	**200,133.30**	**256.70**	**99.87**
20 - Kennebec County Tax	182,790.00	182,789.62	0.38	100.00
21 - six month budget instl 5yr pay	17,600.00	17,343.68	256.32	98.54
117 - Cobbossee Watershed District	2,127.00	1,418.00	709.00	66.67
60 - INTER GOVERNMENT	**2,127.00**	**1,418.00**	**709.00**	**66.67**
25 - Cobbossee Watershed District	2,127.00	1,418.00	709.00	66.67
118 - Overlay	25,254.55	1,683.68	23,570.87	6.67
60 - INTER GOVERNMENT	**25,254.55**	**1,683.68**	**23,570.87**	**6.67**
30 - Overlay	25,254.55	1,683.68	23,570.87	6.67
Final Totals	2,917,756.55	1,809,071.60	1,108,684.95	62.00

Revenue Summary Report

Fund: 1
ALL

Account	Budget Net	YTD Net	Uncollected Balance	Percent Collected
100 - General Admin	2,847,949.55	2,708,496.95	139,452.60	95.10
01 - Banking Interest	1,800.00	651.26	1,148.74	36.18
02 - xxxxxxx	0.00	0.00	0.00	----
03 - Lien costs	2,000.00	1,059.36	940.64	52.97
04 - Interest on taxes	10,000.00	5,799.82	4,200.18	58.00
05 - MV Agent fees	4,000.00	2,361.00	1,639.00	59.03
06 - IFW Agent fees	1,000.00	288.50	711.50	28.85
07 - Motor Vehicle excise	187,000.00	111,968.36	75,031.64	59.88
08 - Boat Excise	4,000.00	1,206.90	2,793.10	30.17
09 - Vitals	300.00	129.60	170.40	43.20
10 - Cash Short/ Over	0.00	-0.13	0.13	----
13 - Cable TV Franchise	4,300.00	0.00	4,300.00	0.00
14 - Misc revenue	10,000.00	4,300.41	5,699.59	43.00
15 - Surplus	20,000.00	0.00	20,000.00	0.00
21 - State revenue sharing	47,769.00	24,951.97	22,817.03	52.23
25 - Tax Committment	2,555,780.55	2,555,779.90	0.65	100.00
103 - General Assistance	3,000.00	0.00	3,000.00	0.00
01 - GA Reimbursement	3,000.00	0.00	3,000.00	0.00
105 - Assessing	30,915.00	23,666.60	7,248.40	76.55
01 - Tree Growth	4,100.00	4,066.60	33.40	99.19
02 - Homestead Exemption	25,915.00	19,600.00	6,315.00	75.63
03 - Veteran reimbursement	900.00	0.00	900.00	0.00
106 - Animal Control	1,000.00	584.00	416.00	58.40
01 - Dog fees	700.00	584.00	116.00	83.43
02 - Dog late fees	300.00	0.00	300.00	0.00
107 - Code Enforcement	1,600.00	330.00	1,270.00	20.63
01 - Building permits	1,600.00	330.00	1,270.00	20.63
109 - Roads	33,292.00	33,292.00	0.00	100.00
01 - Local Road Assist Program	33,292.00	33,292.00	0.00	100.00
Final Totals	2,917,756.55	2,766,369.55	151,387.00	94.81

General Ledger Summary Report

Fund(s): ALL
ALL

Account	Beg Bal Net	YTD Debits	YTD Credits	YTD Net	Pending Activity	Balance Net
1 - General Fund	0.00	9,890,809.01	9,890,809.01	0.00	8,487.42	8,487.42
Assets	**1,160,703.36**	**5,056,910.32**	**3,943,493.72**	**1,113,416.60**	**4,732.16**	**2,278,852.12**
100-00 Cash / Checking	975,066.75	1,966,921.85	2,097,097.55	-130,175.70	244,949.34	1,089,840.39
110-00 Debit Card Account-Androscogg	2,030.92	0.00	0.00	0.00	0.00	2,030.92
110-01 Cash Drawers	375.00	75.00	0.00	75.00	0.00	450.00
110-03 Andro Savings 1600191314	242,698.40	29.32	0.00	29.32	0.00	242,727.72
110-04 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
110-05 GF Sweep - Andro - 45107469	31.18	0.00	0.00	0.00	0.00	31.18
120-01 ACCOUNTS RECEIVABLE	7,126.00	1,508.04	7,126.00	-5,617.96	0.00	1,508.04
150-05 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
150-06 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
150-07 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
150-08 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
150-09 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
150-10 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
150-11 xxxxxxxx	0.00	564.13	564.13	0.00	0.00	0.00
150-12 2012 Real Estate Taxes	5,470.79	8,876.13	8,681.97	194.16	0.00	5,664.95
150-13 2013 Real Estate Taxes	-1,883.63	2,546,544.02	1,200,413.90	1,346,130.12	-231,003.28	1,113,243.21
150-14 2014 Real Estate Taxes	0.00	36.81	804.24	-767.43	0.00	-767.43
155-04 2004 pp Taxes	4,088.36	0.00	0.00	0.00	0.00	4,088.36
155-05 2005 pp Taxes	168.81	0.00	0.00	0.00	0.00	168.81
155-06 2006 pp Taxes	250.19	0.00	0.00	0.00	0.00	250.19
155-07 2007 pp Taxes	261.02	0.00	0.00	0.00	0.00	261.02
155-08 2008 pp Taxes	421.05	0.00	0.00	0.00	0.00	421.05
155-09 2009 pp Taxes	554.20	0.00	0.00	0.00	0.00	554.20
155-10 2010 pp Taxes	1,012.74	0.00	132.07	-132.07	0.00	880.67
155-11 2011 pp Taxes	1,955.53	0.00	132.05	-132.05	0.00	1,823.48
155-12 2012 pp Taxes	2,160.95	0.00	132.12	-132.12	0.00	2,028.83
155-13 2013 pp Taxes	-80.14	9,932.91	5,970.46	3,962.45	-426.43	3,455.88
155-14 2014 pp Taxes	0.00	0.00	0.02	-0.02	0.00	-0.02
160-09 09/10 Liens	5,411.87	0.00	0.00	0.00	0.00	5,411.87
160-10 10/11 Liens	6,659.96	0.00	32.05	-32.05	-1,016.34	5,611.57
160-11 11/12 Liens	48,969.09	0.00	22,949.48	-22,949.48	-10,960.25	15,059.36
160-12 11/12 Liens	71,595.33	0.00	12,802.21	-12,802.21	0.00	58,793.12
170-01 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
170-05 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
170-07 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
199-02 Due to/from Ladd Rec	-8,776.37	39,825.10	37,689.91	2,135.19	3,189.12	-3,452.06
199-03 Due to/from Special Revenues	-16,661.60	9,659.67	3,267.24	6,392.43	0.00	-10,269.17
199-04 Due to/from Capital Projects	-188,203.07	471,212.69	543,234.92	-72,022.23	0.00	-260,225.30
199-05 Due to/from Trust Funds	0.00	1,724.65	2,463.40	-738.75	0.00	-738.75
Liabilities	**159,868.50**	**113,483.12**	**84,354.67**	**-29,128.45**	**-3,755.26**	**126,984.79**
300-05 xxxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
310-01 BMV	5,133.60	47,752.76	45,178.61	-2,574.15	434.69	2,994.14
310-02 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
310-03 State Vital Fees	36.00	36.00	98.40	62.40	-30.80	67.60
310-04 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
310-05 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
310-10 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
310-15 IFW	3,310.50	9,276.25	8,833.00	-443.25	-3,690.08	-822.83
310-18 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00

General Ledger Summary Report

Fund(s): ALL
ALL

Account	Beg Bal Net	YTD Debits	YTD Credits	YTD Net	Pending Activity	Balance Net
1 - General Fund CONT'D						
310-20 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
310-25 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
310-30 Dog License State	6.00	415.50	633.00	217.50	-211.00	12.50
310-35 State Plumbing Fee 25%	321.50	125.00	322.50	197.50	0.00	519.00
310-36 DEP Plumbing Fee $15.00	0.00	75.00	75.00	0.00	0.00	0.00
320-00 Accounts Payable	24,491.84	24,491.84	0.00	-24,491.84	0.00	0.00
320-01 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
320-05 LPI Plumbing Fee 75%	-34.13	1,092.50	1,092.50	0.00	0.00	-34.13
320-10 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
330-05 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
330-10 Federal withholding	0.00	9,224.87	9,224.87	0.00	0.00	0.00
330-15 Fica withholding	0.00	11,244.82	11,244.82	0.00	0.00	0.00
330-20 Medicare withholding	0.00	2,630.04	2,630.04	0.00	0.00	0.00
330-25 State withholding	0.00	2,498.64	2,498.64	0.00	0.00	0.00
330-31 Vision Withholding	0.00	0.00	118.17	118.17	-411.42	-293.25
330-40 Retirement withholding	0.00	411.57	411.57	0.00	0.00	0.00
330-45 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
330-50 MMEHT with holding	0.00	4,208.33	1,993.55	-2,214.78	153.35	-2,061.43
340-05 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
340-07 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
340-08 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
340-10 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
350-15 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
350-25 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
350-35 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
350-40 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
350-45 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
350-50 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-05 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-10 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-15 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-26 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-30 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-35 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-40 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-45 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-60 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-65 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-70 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-75 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
400-00 Deferred Tax Revenues	126,603.19	0.00	0.00	0.00	0.00	126,603.19
Fund Balance	**1,000,834.86**	**4,720,415.57**	**5,862,960.62**	**1,142,545.05**	**0.00**	**2,143,379.91**
500-00 Expense control	0.00	1,617,690.53	2,923,064.35	1,305,373.82	0.00	1,305,373.82
510-00 Revenue control	0.00	3,101,818.03	2,938,989.26	-162,828.77	0.00	-162,828.77
520-00 Undesignated fund balance	1,000,834.86	0.00	0.00	0.00	0.00	1,000,834.86
530-00 Designated fund balance	0.00	0.00	0.00	0.00	0.00	0.00
540-00 xxxxxxxxxxx	0.00	907.01	907.01	0.00	0.00	0.00
2 - Ladd Rec Operations	0.00	88,058.49	88,058.49	0.00	-3,189.12	-3,189.12
Assets	**8,776.37**	**37,689.91**	**39,825.10**	**-2,135.19**	**-3,189.12**	**3,452.06**

General Ledger Summary Report

Fund(s): ALL
ALL

Account	Beg Bal Net	YTD Debits	YTD Credits	YTD Net	Pending Activity	Balance Net
2 - Ladd Rec Operations CONT'D						
199-01 Due to/from	8,776.37	37,689.91	39,825.10	-2,135.19	-3,189.12	3,452.06
Liabilities	**0.00**	**450.33**	**450.33**	**0.00**	**0.00**	**0.00**
330-10 Federal Taxes	0.00	180.29	180.29	0.00	0.00	0.00
330-15 FICA	0.00	178.84	178.84	0.00	0.00	0.00
330-20 Medicare	0.00	41.82	41.82	0.00	0.00	0.00
330-25 State Taxes	0.00	49.38	49.38	0.00	0.00	0.00
Fund Balance	**8,776.37**	**49,918.25**	**47,783.06**	**-2,135.19**	**0.00**	**6,641.18**
500-00 Expense Control	0.00	49,918.25	0.00	-49,918.25	0.00	-49,918.25
510-00 Revenue Control	0.00	0.00	47,783.06	47,783.06	0.00	47,783.06
520-00 Fund Balance	8,776.37	0.00	0.00	0.00	0.00	8,776.37
3 - Special Revenues	0.00	39,154.93	39,154.93	0.00	0.00	0.00
Assets	**23,692.20**	**3,268.71**	**10,694.02**	**-7,425.31**	**0.00**	**16,266.89**
101-00 SNOWMOBILE CASH ANDRO 7768	5,964.90	1.47	0.00	1.47	0.00	5,966.37
102-00 FARMERS MARKET ANDRO 6785	65.70	0.00	34.35	-34.35	0.00	31.35
120-01 Accounts Receivable	1,000.00	0.00	1,000.00	-1,000.00	0.00	0.00
199-01 Due to/from	16,661.60	3,267.24	9,659.67	-6,392.43	0.00	10,269.17
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**23,692.20**	**35,886.22**	**28,460.91**	**-7,425.31**	**0.00**	**16,266.89**
500-00 Expense Control	0.00	9,674.02	0.00	-9,674.02	0.00	-9,674.02
510-00 Revenue Control	0.00	1,020.00	26,960.91	25,940.91	0.00	25,940.91
521-00 Fire Ponds	1,633.00	1,633.00	0.00	-1,633.00	0.00	0.00
522-00 Comp Plan	125.00	125.00	0.00	-125.00	0.00	0.00
523-00 Perambulation	966.00	966.00	0.00	-966.00	0.00	0.00
524-00 ADA Compliance	1,450.00	1,450.00	0.00	-1,450.00	0.00	0.00
525-00 Animal Control	2,244.00	2,244.00	0.00	-2,244.00	0.00	0.00
526-00 Pandemic	5,000.00	5,000.00	0.00	-5,000.00	0.00	0.00
527-00 Conservation	812.00	812.00	0.00	-812.00	0.00	0.00
528-00 Snowmobile	6,540.84	6,540.84	0.00	-6,540.84	0.00	0.00
529-00 Wayne Rescue	200.00	200.00	0.00	-200.00	0.00	0.00
530-00 Municipal Building	800.00	800.00	0.00	-800.00	0.00	0.00
531-00 Farmers Market	572.40	572.40	0.00	-572.40	0.00	0.00
532-00 Wayne History Project	3,973.42	3,973.42	0.00	-3,973.42	0.00	0.00
533-00 Andro Lake Improvements	875.54	875.54	0.00	-875.54	0.00	0.00
534-00 TOWN BOAT LAUNCH	-1,500.00	0.00	1,500.00	1,500.00	0.00	0.00
4 - Capital Reserves	0.00	1,467,140.89	1,467,140.89	0.00	0.00	0.00
Assets	**452,689.66**	**543,238.54**	**477,712.69**	**65,525.85**	**0.00**	**518,215.51**
104-00 ROADS - ANDRO - 45107581	259.39	0.07	0.00	0.07	0.00	259.46
105-00 Fire Truck - Andro 45107522	10,687.64	2.64	0.00	2.64	0.00	10,690.28
106-00 Salt/Sand - Andro - 45107821	630.15	0.16	0.00	0.16	0.00	630.31
107-00 Bld Maint - Andro - 45107733	151.94	0.04	0.00	0.04	0.00	151.98
108-00 Land/Bldg - Andro - 45107792	2,846.72	0.71	0.00	0.71	0.00	2,847.43
109-00 Fire Truck - WAFCU - 24852-00	25.00	0.00	0.00	0.00	0.00	25.00

General Ledger Summary Report

Fund(s): ALL
ALL

Account	Beg Bal Net	YTD Debits	YTD Credits	YTD Net	Pending Activity	Balance Net
4 - Capital Reserves CONT'D						
110-00 Fire Truck - WAFCU - 24852-64	243,385.75	0.00	0.00	0.00	0.00	243,385.75
120-01 Accounts Receivable	6,500.00	0.00	6,500.00	-6,500.00	0.00	0.00
199-01 Due to/from	188,203.07	543,234.92	471,212.69	72,022.23	0.00	260,225.30
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**452,689.66**	**923,902.35**	**989,428.20**	**65,525.85**	**0.00**	**518,215.51**
500-00 Expense Control	0.00	471,212.69	224,934.92	-246,277.77	0.00	-246,277.77
510-00 Revenue Control	0.00	0.00	764,493.28	764,493.28	0.00	764,493.28
521-00 Transfer Station	73,572.00	73,572.00	0.00	-73,572.00	0.00	0.00
522-00 Voting Machine	6,500.00	6,500.00	0.00	-6,500.00	0.00	0.00
523-00 Road Reserve	1,469.04	1,469.04	0.00	-1,469.04	0.00	0.00
524-00 Fire Truck Reserve	279,070.20	279,070.20	0.00	-279,070.20	0.00	0.00
525-00 Sand Salt Shed	2,918.23	2,918.23	0.00	-2,918.23	0.00	0.00
526-00 Footbridge	3,000.00	3,000.00	0.00	-3,000.00	0.00	0.00
527-00 Paving Reserve	21,855.15	21,855.15	0.00	-21,855.15	0.00	0.00
528-00 Town House Reserve	4,206.66	4,206.66	0.00	-4,206.66	0.00	0.00
529-00 Building maintenance	152.42	152.42	0.00	-152.42	0.00	0.00
530-00 Fire Station Addition	1,591.74	1,591.74	0.00	-1,591.74	0.00	0.00
531-00 Lord Road Paving	30,410.48	30,410.48	0.00	-30,410.48	0.00	0.00
532-00 Hardscrabble Road	2,810.53	2,810.53	0.00	-2,810.53	0.00	0.00
533-00 Lovejoy Pond Dam	20,167.97	20,167.97	0.00	-20,167.97	0.00	0.00
534-00 Land/Building Reserve	65.24	65.24	0.00	-65.24	0.00	0.00
535-00 Cemetery Stone Cleaning	4,900.00	4,900.00	0.00	-4,900.00	0.00	0.00
5 - Trust Funds	0.00	4,203.13	4,203.13	0.00	0.00	0.00
Assets	**62,711.07**	**3,845.94**	**1,724.65**	**2,121.29**	**0.00**	**64,832.36**
101-00 Jaworski Andro 45107709	1,136.72	0.28	0.00	0.28	0.00	1,137.00
103-00 Ruth Lee Andro 45107645	8,448.43	2.07	0.00	2.07	0.00	8,450.50
104-00 Ladd Worthy Poor Andro 4510761	21,056.91	5.19	0.00	5.19	0.00	21,062.10
105-00 Ladd WAFCU 25542-ID 00	25.00	0.00	0.00	0.00	0.00	25.00
106-00 Ladd WAFCU 25542-ID 10	14,655.89	0.00	0.00	0.00	0.00	14,655.89
107-00 Ladd WAFCU 25542-ID 64	17,388.12	1,375.00	0.00	1,375.00	0.00	18,763.12
199-01 Due to/from	0.00	2,463.40	1,724.65	738.75	0.00	738.75
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**62,711.07**	**357.19**	**2,478.48**	**2,121.29**	**0.00**	**64,832.36**
500-00 Expense Control	0.00	349.65	0.00	-349.65	0.00	-349.65
510-00 Revenue Control	0.00	7.54	2,478.48	2,470.94	0.00	2,470.94
521-00 Jaworski Fund Balance	1,136.72	0.00	0.00	0.00	0.00	1,136.72
522-00 Ladd Recreation Capital FB	32,069.01	0.00	0.00	0.00	0.00	32,069.01
523-00 Ruth Lee FB	8,448.43	0.00	0.00	0.00	0.00	8,448.43
524-00 Ladd Worthy Poor FB	21,056.91	0.00	0.00	0.00	0.00	21,056.91
Final Totals	0.00	11,489,366.45	11,489,366.45	0.00	5,298.30	5,298.30

Maranacook Area School District
Regional School Unit No. 38
A Caring School Community Dedicated to Excellence

Donna H. Wolfrom, Ed.D.
Superintendent of Schools

Ryan Meserve
Special Education Director

Nancy Harriman, Ph.D.
Director of Curriculum, Instruction & Assessment

Brigette Williams
Finance Manager

Tel. 207-685-3336

Fax. 207-685-4703

January 24, 2014

FY 15 RSU #38 Budget Update #2

At the January 8, 2014 budget meeting the RSU #38 School Board identified the following goals for the FY #15 budget:

1. No budget increase

2. Continued progress toward the educational commitment of the RSU #38 Board

3. Maintenance of the quality of the RSU #38 schools.

At the January 8 RSU #38 School Board meeting RSU #38 administrators presented the School Board with an **Original Request** budget. This budget represented supplies, materials, programs, and personnel that administrators believed were necessary to provide an optimal educational experience for their students in RSU #38.

As a result of the RSU #38 School Board identified goals administrators were asked to make budget cuts that would result in a 0% district expenditure increase while still meeting goal 2 and 3. These cuts are reflected in the **First Draft** FY 15 budget.

The **First Draft** (Jan.22) of the FY15 RSU #38 Budget was presented to the School Board on January 22, 2014 by administration. Principals from the district's 6 schools described the major changes to their proposed budgets. This **First Draft** represents a cut from the **Original Request** budget of $375,720. Cuts were made by administrators using the lens of the three identified goals.

This First Draft represents a $34,945 increase (less than 1%) from the FY14 budget, but does not reflect anticipated revenues as that information has not been made available by the state at this time. Administrators will continue to review the budget and make adjustments in order to meet the expected 0% increase.

The following represent considerations as we continue to develop the FY15 RSU #38 budget:

- We predict raises in the cost of health insurance (10%), Dental insurance (7%), unemployment (14%), and Workers' Compensation (20%).
- Two buses have been approved by the state. The initial cost for the year's lease for those buses has been included in the FY15 budget. One of the older buses will be paid off this year. The state reimburses for the lease, but we have to budget the expenditure.

- Maintenance projects for the FY 15 were analyzed. Safety and maintenance served as lenses for decisions and many Original Request projects were eliminated in the First Draft.
- The co-curricular budget at the middle school has been reduced to reflect a change in the middle school athletic program to an inter-mural program. This would allow more students to participate as it eliminates the participation fee yet would still provide training in the skills needed to participate in high school athletics.
- We have no information about state subsidy to date.
- Personnel decisions will be made based on student enrollment needs with the realization that these needs change from day to day based on students moving in and out of the district.
- RSU #38 administrators will be expecting no raises in FY15 in order to meet the goal of 0% district budget increase.

At the February 5th RSU #38 School Board meeting administrators will present information on the FY15 Special Education, English Language Learners, and Gifted and Talented budget. There will be a time for citizen comment regarding the FY15 budget at this and every meeting until the budget is passed. Please make every attempt to attend these meetings. A schedule of RSU #38 budget meetings is posted on the RSU #38 website.

Please visit the RSU #38 website for detailed FY15 budget information that is current to the most recent RSU #38 School Board meeting.

Sincerely,

Donna H. Wolfrom,
Superintendent of Schools

Town of Wayne

P.O. Box 400
Wayne, ME 04284
Phone: (207) 685-4985 Fax: (207) 685-3836
Email: townmanager@waynemaine.org

Testimony of Aaron Chrostowsky,
Wayne Town Manager

Before the Joint Standing Committees on Appropriations and Financial Affairs
Public Hearing regarding Bill to Preserve the Budgeted FY 2015 Revenue Sharing Distribution

January 22, 2014

Good morning Senator Hill, Representative Rotundo, and members of the Joint Standing Committees on Appropriations and Financial Affairs, my name is Aaron Chrostowsky and I am the Town Manager of Wayne, Maine.

I am testifying in opposition to any additional state revenue sharing cuts. These cuts dramatically shift the burden of funding state government to property tax payers.

Wayne is a small rural community of about 1,200 residents. Wayne is located in the heart of the Winthrop Lakes Region. Wayne is wealthy compared to many Maine communities, it has a great quality of life, it has a low tax rate[1], it has a low debt burden, and great public services. Wayne values its natural resources and it is home to many seasonal camps, it is a "Vacationland"

However, the proposed elimination of state municipal revenue sharing endangers, the Wayne way of life! The further erosion of revenue sharing will cost Wayne another $30,000 in state revenue sharing, if you allow this piece of legislation to pass. It will cost the average Wayne property taxpayer around $30 per year on their property taxes.[2] This will further exacerbate the burden placed on property tax payers (both seasonal and homesteaders) have to run municipal government in Wayne.[3] This will make many of our multi-generational camp owners reconsider owning a piece of Maine and force elderly out of life-long homes due to the high cost of property taxes. With already tight budgets, this loss of state revenue sharing will force Municipal Officers to consider dramatic cuts in services and/ or years deferred maintenance on roads. The Town has a small office staff that provides essential state services such motor vehicle registration and IF&W licensing/ registrations which might be eliminated to offset the state's lack of commitment toward municipalities and numerous unfunded mandates.

Wayne like other municipalities in Maine has been working hard to control costs. For example in Wayne we work with other communities to provide vital services including education services through RSU#38 with the Towns of Readfield, Manchester, and Mount Vernon; solid waste disposal with the Town of Readfield; roadside mowing and calcium chloride treatment to gravel roads with the Town of Readfield; ambulance services from Winthrop; volunteer fire services with Lakes Region Mutual Aid; traffic and speed control from Kennebec County Sheriff's Office; animal shelter from the Kennebec Valley Humane Society; contracted code enforcement and assessing services is shared with a number of municipalities; highway maintenance services are outsourced to private contractors; our town office is rented from RSU #38; and emergency 911 dispatching from the state, Somerset county and Winthrop.

Town of Wayne

P.O. Box 400
Wayne, ME 04284
Phone: (207) 685-4985 Fax: (207) 685-3836
Email: townmanager@waynemaine.org

Please don't further shift the tax burden back to property tax payers. The Wayne property taxpayers and voters are counting on you to balance the state budget, through other means, rather on the backs of ***hardworking voting property taxpayers*** by increasing user fees/ taxes that tax everyone more fairly and other strategic spending cuts to the state budget.

I understand that you have a tough decision ahead of you; if I can be of any assistance, please don't hesitate to contact me. Thank you for your time and attention to this matter.

Respectfully Submitted,

Aaron Chrostowsky
Town Manager

Notes:

1- Wayne FY '13-14 Mill Rate: $14.20
2- 2010 U.S Census Bureau, Median Home Value for Wayne, $182,900
3- Property taxes are the largest single source of municipal revenues, amounting to 87% of all revenues in FY 2013/2014.

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Sincerely,

Donna H. Wolfrom,
Superintendent of Schools

A Caring School Community Dedicated To Excellence

RSU No. 38 - Budget Workshops
Maranacook Community High School
Student Center
6:30 – 8:30 p.m.

SCHEDULE

January 8*	Regular Business Meeting and Budget Overview
January 22	Budget Workshop – Elementary, Middle & High Schools
February 5*	Regular Business Meeting and Budget Workshop - Special Education, English Language Learners (ELLS), Gifted & Talented
February 26	Technology, Co and Extra Curricular, Operations & Maintenance, Transportation, Miscellaneous Cost Centers/Accounts (Adult Education, Food Service, Health, Professional Development/Curriculum, Systems Administration, Debt Service)
March 5*	Regular Business Meeting; Joint Meeting with Local Select Boards re: draft FY15 budget
March 19	Budget deliberations, follow-up and decision making
March 26	Budget deliberations, follow-up and decision making
April 2*	Regular Business Meeting, budget deliberations, follow-up and decision making
April 9	Budget deliberations, follow-up and decision making
April 16	Budget Approval at regular Board meeting
May 7	Budget Annual Meeting, HS gymnasium, 7:00 p.m.
June 10	Budget Validation Referendum at individual town's polling locations

* Regular RSU Board Meeting in addition to budget workshop

Budget documents may be obtained by visiting www.maranacook.org/budget