

# Town of Wayne Board of Selectmen

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

## Regular Meeting Agenda

**Date:** Tuesday, April 8, 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 – March 25, 2014.**

**MOTION:** Move the Board to approve meeting minutes of the Board of Selectmen – March 25, 2014.

**Warrants.**

- a. **Consider approving of Warrant #36 (Payroll).**

**MOTION:** Move the Board to approve Warrant #36 (Payroll).

- b. **Consider approving of Warrant #37 (Accounts Payable).**

**MOTION:** Move the Board to approve Warrant #37 (Accounts Payable).

**Business Agenda.**

- a. **Meet with School Representatives to discuss the potential to move the 5<sup>th</sup> Grade to Maranacook Middle School.**

**MOTION:** Take any action

- b. **Consider changing tax payment schedule and/ or adopting a tax club.**

**MOTION:** Discussion Only.

- c. **Consider adopting Resolution to FEMA to change their Ice Storm policy.**

**MOTION:** Move the Board to adopt Resolution to FEMA to change their Ice Storm policy.

- d. **Consider accepting RHR Smith & Co. auditing proposal.**

**MOTION:** Move the Board to accept three-year fixed price contract extension proposal from RHR Smith & Co.

**e. Review Transfer Station Budget Proposal.**

MOTION: Discussion Only

**f. Review correspondence from Pettengill's attorney.**

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, April 22, 2014 at 6:30 PM** at the **Wayne Elementary School - Gymnasium.**

**Town of Wayne, Maine  
Select Board Meeting Minutes  
Tuesday March 25, 2014  
Wayne Elementary School**

**Call Meeting to Order/ Selectmen Present**

Chairman Kenny determined quorum and called meeting to order at 6:30 PM with the following members present: Peter Ault, Stephanie Haines, Gary Kenny, Carroll Paradis, and Stephen Saunders.

Others Present: Aaron Chrostowsky, Town Manager and Cathy Cook, Town Clerk

Audience: Mary Farnham and Robert Stephenson

**Pledge of Allegiance**

**Meeting Minutes**

- a. A motion was made to approve the meeting minutes of the March 11, 2014 Board of Selectmen meeting, with the correction: "Paradis determined quorum." (Paradis/Haines) (4/1) Kenny abstained

**Warrants**

- b. The Board approved Warrant #34 (Payroll) in the amount of \$5,129.16. (Paradis/Haines) (5/0)
- c. The Board approved Warrant #36 (Accounts Payable) in the amount of \$8,791.21. (Ault/Haines) (5/0)

**Business Agenda**

- a. The Board authorized the Town Manager to Advertise for Bids for Mowing. (Paradis/Haines) (5/0)
- b. The Board opened and reviewed Bids for Winter Sand Removal for Street/Lot "Sweeping" and Storm Drain "Vacuuming," and awarded this year's contract to Ellis Construction, lowest bidder at \$90 /Hour. (Paradis/Haines) (5/0)
- c. The Board voted to sign the Town Manager Employment Agreement. (Paradis/ Saunders) (5/0)
- d. Discussion about 2014-2015 Roadwork.
- e. Discussed participating in a Joint Selectboard Meeting with Fayette, tentatively scheduled for Wednesday, April 30, at the Ladd Center.
- f. Pettengill Property update.
- g. Discussion of Annual Town Report Dedication and Spirit of America Foundation Award

(Executive Session, 1 MRSA §§405 (6) A Personnel)

The Board moved to enter into Executive Session, 1 MRSA §§405 (6) A Personnel at 7:45 PM. (Paradis/Saunders) (5/0)

The Board moved to exit the Executive Session, 1 MRSA §§405 (6) A Personnel at 8:15 PM. (Paradis/Haines) (5/0)

The Board developed a consensus around several candidates to dedicate to the Annual Town Report Dedication and Spirit of America Foundation Award, which will be kept confidential for the time being.

**Supplements / Abatements:** None

**Town Manager Report:** None

**Board Member Reports:** None

**Public Comments:** None

**Adjourn.**

Motion to Adjourn at 8:16 PM. (Paradis/Haines) (5/0)

The next Select Board Meeting is scheduled for Tuesday, April 8, 2014 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

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

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

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

Tel. 207-685-3336

Ryan Meserve  
Special Education Director

Brigette Williams  
Finance Manager

Fax. 207-685-4703

March 24, 2014

To All Parents of RSU #38 4<sup>th</sup> Grade Students,

In order to support the needs of the RSU #38 community members the School Board has adopted the following three goals for the FY15 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.

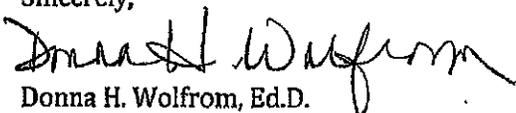
At this point in the budget process we are approximately \$126,000 over the 0% increase goal and are exploring ideas for meeting this goal. In addition, due to increased enrollment in the elementary schools we are facing a space issue in those schools. Administrators have been meeting to discuss changes in programming that would solve the space issue and decrease expenditures, while still providing an excellent education for our students. Many of the options we have discussed would save money, but would cut valuable programs and have a negative impact on programming. At the March 19<sup>th</sup> RSU #38 School Board meeting administration proposed moving district 5<sup>th</sup> graders to a self-contained wing in the middle school. We believe that this would expand the opportunities for those students while at the same time have a positive impact on the budget and open up space in our elementary schools. We feel those expanded opportunities would greatly benefit students. The benefits would include providing the opportunity for grade 5 students to have access to increased programming such as:

- chorus,
- band,
- accelerated math classes,
- possibly foreign language,
- increased GT services,
- increased opportunities for physical education and art,
- access to expanded media services for research purposes,
- access to participation in drama experiences,
- expanded learning and social experiences with a larger group of students their own age.

In addition this would provide opportunities for teachers to work as a team and possibly teach in their specialized areas of expertise, being able to coordinate content curriculum and share resources.

There is a budget deliberation on Wednesday, March 26, 2014 at 6:30 pm at the high school. I would like to invite you to come and listen to the deliberation on this topic. There will be an opportunity for citizens to speak at this meeting. At our previous meetings we have had groups come with comments about budget plans as well as helpful suggestions for addressing expenditure reductions in the FY15 budget. We hope to see you at the meeting.

Sincerely,



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

March 27

## Many parents in RSU 38 object to plan to move fifth-graders

**A proposal to relocate fifth-graders to Maranacook Community Middle School drew some support but more opposition at a school board meeting.**

By Susan McMillan [smcmillan@centralmaine.com](mailto:smcmillan@centralmaine.com)  
Staff Writer

READFIELD — A proposal to move fifth-graders from four elementary schools to Maranacook Community Middle School is drawing strong opposition but also some support from the public.

Regional School Unit 38 administrators have presented the idea to the school board as a way to save \$63,000 in personnel costs without layoffs, provide more programming to fifth-graders and ease crowding at the Manchester, Mount Vernon, Readfield and Wayne elementary schools.

Several parents and other residents of towns in the district spoke against the proposal at a school board meeting this week. The school board didn't take a vote.

The administrators' plan calls for fifth-graders to have their own wing, have their own lunch period and not become part of the multigrade teams at the middle school. However, Mount Vernon mother Diana Dearborn is worried her daughter would have too much exposure to older students, including students at the high school, which is next door.

"What I'm hearing from all of you (is) this is about money," she said. "This isn't about our children and what's best for them."

Representatives of Manchester Elementary School's advisory committee said the committee wants more study and input on the proposal before the school board votes. Sue Belz said committee members are concerned about the loss of fifth-graders as role models at the elementary schools, their access to support services at the middle school and the effects of adding about 90 students on the staff and students already at the middle school.

Michelle Delisle, who has children in both fourth and fifth grades at Manchester Elementary, said this year's fourth-graders would be cheated of their chance to celebrate their last year of elementary school and don't have enough time to prepare for the transition academically, socially and emotionally.

"The fourth-graders love school, but they can't wait to be in fifth grade as the leaders of their school," Delisle said.

Mount Vernon fourth-grader Claire Holman, however, said she and her peers would benefit from the middle school environment, citing the potential for access to foreign language classes and performing arts programs.

“Also, from what I’ve seen, everybody when they move from fifth grade to the middle school is really nervous and scared,” she said. “This would split the transition in school — going to the middle school, and then becoming a middle schooler (in sixth grade).”

Before the school board meeting, Superintendent Donna Wolfrom said the proposal emerged from the administrative team’s efforts to meet one of the goals the school board had set for the 2014-15 budget: to have no increase in spending.

“The budget passed last year by 34 votes,” board Chairman David Greenham, who represents Readfield, said at the meeting. “We definitely heard the voters, so we’re working very hard to try to solve this.”

Their target, however, is \$150,000 lower than the \$15,724,787 budget the RSU has this year because the district is no longer educating residents of Phoenix House, an adolescent substance abuse treatment center in Augusta. RSU 38 spent \$150,000 to educate those students, which was reimbursed fully by the state.

Moving the fifth grade to the middle school would allow the district to eliminate two teaching jobs by balancing the cohorts of students from different towns, which range from nine in a combined fourth-and-fifth-grade class in Wayne to 24 in a single class in Manchester. The RSU would add an education technician at the high school, for net savings of \$63,000.

Wolfrom said the elementary schools are beginning to become crowded, another problem that moving the fifth grade could help. If projections hold, the elementary schools will have 587 students, up from 535 last year. To keep class sizes manageable, they would have to add a kindergarten classroom in Mount Vernon and a fifth-grade classroom in Manchester.

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Check the box to include the list of links referenced in the article.

*A Caring School Community Dedicated To Excellence*

**Regular Meeting  
Regional School Unit No. 38  
Board of Directors  
Maranacook Community High School  
April 2, 2014  
Minutes of Meeting**

Members present: Chair David Greenham, Vice Chair Lynette Johnson, Michael Apolito (6:40), David Guillemette, Stephen Hayes, Jason Morgan, Melissa O'Neal (7:00) Bonnie Simcock, Madeline Snow, Richard Spencer, Jessica West

Members excused: Russell Evans, Marie Rodriguez

Student Reps: Benjamin Tyler, Carrington Brennan, Taylor Cray, Colleen Wright

Administrators: Superintendent Donna Wolfrom, Principals Jeff Boston, Dwayne Conway, and Cathy Jacobs, Finance Manager Brigette Williams, Director of Curriculum, Assessment & Instruction Nancy Harriman, Technology Director Jan Kolenda, Special Education Director Ryan Meserve, Literacy Coordinator/Coach Barbara Bourgoine, Adult and Community Education Director Steve Vose

1. Call to order: Chair Greenham called the meeting to order at 6:32 p.m.
2. Recognition:  
The RSU 38 Board of Directors recognized the Boys Alpine and Nordic Ski Teams and their coaches for their successful year and earning the State Championship for 2014.
3. Consent Agenda:
  - a. Approval of Minutes of March 26, 2014  
MOTION by S.Hayes, second by J.Morgan to accept the minutes of March 26, 2014 as presented. **Motion Carried: 9 in favor, 0 opposed.**
4. Student Representatives Reports:
 

High School representatives Taylor Cray and Colleen Wright reported that the Math Team placed third in all of Central Maine. Teen Issues will be held on April 8 for students and there will be a Parents' Night on April 7<sup>th</sup> which includes a lasagna dinner and babysitting services for families. The Civil Rights Team will be preparing a mural for Autism Awareness Month. Seniors are being accepted to colleges - please visit the guidance page on the high school website for a listing. The High School play, "Tom Jones" begins Thursday and runs through Saturday. Show times are Thursday and Friday at 7:00 p.m. and Saturday at 2:00 p.m. Tickets are being sold at the door. (Michael Apolito arrived during this report)

Middle School representatives Benjamin Tyler and Carrington Brennan reported that the middle school held a talent show last night. In recognition of Autism Awareness everyone wore blue today. The middle school is enforcing the iPad use guidelines and the students reported on the middle school Team projects.
5. Citizens comments: non budget related - none
6. Additions/adjustments: none
7. Action/Discussion/Informational Items:
  - a. Policy Second Readings: DFA, Revenues From Investments; KDB, Freedom of

Access/Public's Right To Know

**MOTION** by B.Simcock, second by R.Spencer to accept Policies DFA and KDB as presented.  
**Motion Carried:** 10 in favor, 0 opposed.

b. Policy First Reading: EFE. Competitive Food Sales – Sales of Foods in Competition With the School Food Service Program (currently entitled, Food and Beverage Offerings)

B.Simcock reported that the Policy Committee reviewed the various policies currently in place that date back prior to the RSU being formed. They decided to streamline the policies into one for the District, using the guidelines suggested by MSMA, being careful to keep the language pertaining to offering nutritional alternatives.

L.Johnson asked about the exclusion of the specific mention of the sale of soda being prohibited and whether this was intentional. She also asked if the Policy Committee had input from the health leadership. B.Simcock responded that the specific language pertaining to soda was not kept, but they made sure to keep the language of having nutritional alternatives available. Superintendent Wolfrom added that the Wellness Committee is currently working on a revised Wellness Policy and the Policy Committee obtained a copy of that draft to make sure the two policies compliment each other. The Wellness Committee has been asked to review this draft. Any other comments on the proposed policy should be forwarded to the Superintendent's Office for the Policy Committee's review. The next meeting is April 30, 6:15 p.m. at the Superintendent's Office.

8. Budget Workshop:

a. Update

Superintendent Wolfrom thanked everyone who attended the meeting last week. The Board is still in the deliberation stage of budget development; to date no final decisions have been made. Superintendent Wolfrom and administrators focused the first part of the update section of the agenda on responding to the questions put forth last week (Attachment A).

The Superintendent reported the health insurance rates for next year have come in and we have been notified that we will see a zero percent increase. We originally budgeted 10% and decreased that amount to 8% a couple weeks ago. With all the cuts we are down below the (\$150,000) mark, actually \$62,703 below that mark. The "blue" revenue sheet represents the goal. The General Fund School Summary budget sheet shows the bottom line dollar change at (\$212,704) compared to the current year. The Summary of Budget Reductions From Original Requests sheet shows the change from the original request budget down \$539,629. This does include a couple increases: one is to technical support at the high school increased to 20 hours a week, and the addition of one educational technician at the middle school for special education. Also the Board reinstated the middle school interscholastic sports program at the March 26 meeting. All the reductions are reflected in the current budget.

b. Deliberations, follow-up and decision making

Given the information provided there are two options being presented to the Board: leave the budget as is with negative \$212,703, the Administrative Team does not recommend this option; or add back approximately \$63,000 to the budget to bring expenditures to a negative \$150,000. If you choose this option you will need to decide what to put back in. To put the technology integration position back in the budget as it currently stands would increase the budget about \$40,000.

The budget approval date for the board is April 16. The administrators need a firm idea of the Board's commitment to the budget and what your decisions are.

c. Board questions

Chair Greenham added as a clarification that the school does not set the mil rate, although the school budget does affect the towns' budgets.

Are there any unknown variables other than the legislature hasn't recessed? Finance Manager Williams responded not that she knows of.

In terms of transition services for 4<sup>th</sup> graders – how much time is needed; when do you need the board's decision? Superintendent Wolfrom responded it would be very nice to have a decision by next week; the vote on the budget is in 2 weeks.

What is administration's recommendation at this time? Superintendent Wolfrom responded that the Administrative Team met again today and they do believe moving the 5<sup>th</sup> grades to the middle school is in the best interest of students; whether we do it at this point or next year is the board's decision; the middle school staff is ready and eager at this point. Another concern raised was the technology position.

What languages would be offered? German, French and Spanish.

d. Citizens Comments

Tom Oliver, Manchester Selectman is against the move but is here to talk about the budget. Do you have a budget reflecting no move? Yes. Update letter of March 31, #6 is a little confusing – looking for at this time \$122,207 and in 4<sup>th</sup> paragraph reduced a high school teacher and two elementary school teachers. The figure that should be reduced is not the \$93,000 but the \$143,000, so you will already have the \$113,000? If correct, then there may be an argument that you are already at the budget figure you need.

Frank Florek, Manchester resident and parent of 4<sup>th</sup> grader at Manchester. Disagree with proposal. Two questions about financial information. In letter #6, you indicate that there is \$150,000 required because we are doing away with Phoenix House expenditure; but if you are losing the revenue and the expense is going away, why do you need to reduce that amount? In terms of \$70,000 roof for Wayne Elementary; what do you have to do to a roof that would cost 70,000?

Dan Holman – Wayne resident and father of a 4<sup>th</sup> grader and a son who went through the system, supports the proposal; love our elementary schools but its not the only forum for providing education to our 5<sup>th</sup> graders. Collaborating opportunities never available before to our 5<sup>th</sup> grade teachers. Allows for better grouping and opportunity for more than one teacher. There is nothing in this proposal that takes away the rituals and trips. Concerned about change in technology program at the high school.

Ireland Webb and Marilyn Branagan, High School students from Wayne spoke against the cuts in the technology portion of the budget and believe they will have a negative impact on students. Understand trying to save money, but cutting the teacher position and technology program is not in students' best interest. At least consider keeping their advisee group together.

Matt Galletta – Manchester resident has expressed in email conversation with a couple board members and Dr. Wolfrom to provide a copy of a document presented a few years ago by the former Superintendent that showed cuts made over several years. Mr. Galletta continues to advocate for full time principals at the elementary schools. Consider part time superintendent, part time curriculum coordinator; reduce dean positions at high school, or combining some of these positions into one position. Look at behavior program at elementary schools. Each cut weakens the Maranacook community; continue to do the important work you agreed to do and listen to your community when making decisions.

Patricia Morris, Mt. Vernon resident and business technology teacher at the high school. Due to the proposed cuts in the technology budget at the high school there will be a loss of some classes, and echoed the students concerns in the loss of a staff members, Mr. Wasson, as well as reducing Nate Savage's time, even with the slight increase in other support personnel. Clarification question – one of the options was to add back the technology integration person, what about the teacher? Also the cut of one section of yearbook – this is run as a business and would severely cut back the workforce in the production of the yearbook. It is pretty much a self funded enterprise and you just cut the workforce in half. The book is expensive for kids now at \$60 need to find more sources of revenue.

Terri Watson, Manchester resident asked if the opinion on moving the 5<sup>th</sup> grades to the middle school is a legal opinion. The previous Drummond Woodsum opinion was for a different configuration; it was not about moving grade 5 from the mix, this is not entirely free from doubt. She asked that the Board seek a clarifying amendment to the plan. If you decide to move 5<sup>th</sup> graders without a referendum you could get an idea about what the voters think. Take your time and give members of the community more time to reflect on all the good things you have to say.

Christopher Montagna – Manchester resident. Observation is that this proposal was made in a vacuum, evaluate the pros and cons of the plan to see if this is in the best interest of our students.

Leah Hayes, mother of 2 children from Mt. Vernon. Letting go of speaking on a K-8 school, but is in support of the proposal if this move is made to combine the 5/6 graders to keep them separate from 7/8. Developmentally the 5/6 graders are very different from 7/8 and strongly believe they would do better.

Flo Clauson, Readfield resident – Readfield doesn't support this proposal, submitted a letter to school board stating some alternative perspective in support of moving the 5<sup>th</sup> grade. She asked that the Board honor the RSU agreement. Her husband, Henry Clauson was chairman of the Readfield Selectmen at the time and this was the number one concern of creating the RSU. Just by ethics, trust and honoring our communities we have the right to maintain our individual identities. Citizens of a town should be able to make that decision. Fundamentally she and her husband recognize the goal, but the concept of 0% increase is an unrealistic model and an unrealistic concept for the citizens. Has not spoken to a teacher at the elementary school that supports this. If you really want us to look at this, give people time to digest it, plan it well, put together a proposal we can get behind.

Jeff Herman, Mt. Vernon – oppose move of 5<sup>th</sup> graders to the middle school, but not speaking in objection of proposal, but object to process. In Mt. Vernon the elementary school is very important; what is happening right now is what the major concern was back then. Until plan is changed that is the vision that people voted for it. No sense why the 5<sup>th</sup> grade going to the middle school would not be a vote to the people; wait a year and send it out to the people.

Susan Herman, Mt. Vernon resident – elementary schools are Pre-K to 5, would like some clarification that the local advisory boards would still have some authority over the 5<sup>th</sup> grade even if they are at the middle school. Questions how that would work, how could they provide extra funding for 5<sup>th</sup> grade for the individual towns if they are at the middle school. Space is not a reason to bring the 5<sup>th</sup> grade to the middle school. Mt. Vernon Elementary was designed to accommodate 180 plus; plenty of room there.

Lenny Reay, Readfield resident, graduated from Readfield 8<sup>th</sup> grade, there are not more students than there were back in 1970. Can remember having 28 kids in a classroom. What happens here at the RSU does affect our mil rate. Do we get revenue for the town office being at Wayne Elementary? The towns lost a lot when we signed over our elementary schools; maybe we should consider pulling out and having our own schools in our own towns.

Sue Spalding, Wayne resident – you have a tough job and appreciate the difficult work you have to do; impressed with staffs' presentation; but is opposed to moving 5<sup>th</sup> grade to middle school. Does not believe it would be educationally beneficial. Attending a small elementary school outweighs moving the 5<sup>th</sup> grade to middle school. The next step would be close the Wayne school, and believe that would be devastating to the town. Also have concern about the process; local advisory committee wasn't even advised about this? Believe teachers have a lot of great ideas and to propose a proposal such as this without getting teacher input is very short sighted.

Jim Perkins, Wayne resident and member of budget committee of Wayne but is not speaking for the budget committee. Changes in policy should not be disguised as budget process. This policy is a big change and should be handled as a big change. Zero is not a meaningful number. Not a good policy to set your standard at zero. Maybe a grade 5/6, grade 7/8 could be something. Sounds like we could cope next year and get our act together and do 5/6, 7/8 for the following year; think about what two, two year academies would look like.

Gene Carbona, Readfield resident and parent spoke of his experience as a small non profit company with 54 employees that work with him; bottom line is very close to the entire budget of RSU 38. Look at the health care benefits, maybe in the 133 budget pages there are other areas to save a little money so we can have everything.

e. Board discussion

The Board discussed when the time will be to vote on this. Plan will be to answer additional questions and possible vote next week.

Superintendent Wolfrom reported that she did speak with the attorney today, it was a verbal response. The attorney reviewed the RSU agreement again, and stands by the last judgment made about the ability of the RSU to do this without a referendum vote.

What is the option if this isn't done? Chair Greenham responded that the Board established a goal of 0% increase and it looks like at the moment we are below that. Looks like we have 2 options on the table if we stay with the original goal: reinstate the 5<sup>th</sup> grade move and the other option deals with the technology ramifications. We would have to get an answer on how that would actually work.

Superintendent Wolfrom responded there are two separate items in terms of technology. The technology teacher at the high school with a cost of \$50,000. The other is the technology integration person, which is Nate Savage's position. To add another technology integration person back in, when Diane was hired to replace the technology director, is about a net of \$42,000.

B.Simcock – if we keep the 5<sup>th</sup> grade as is, the \$63,000 would make that, with the technology position back in we are at an increase of 3/10 of one percent, that is also an option.

J.Morgan -- multi media web design; these are critical classes for 21 century kids; CATC has had a lot of these classes also cut, so those options will not be available to our students.

Chair Greenham's list:

Clarification on bottom line

Math question regarding the \$150,000 and Phoenix House. Explanation – on the expenditure side we had to take out the \$150,000 we spent last year; on the revenue side we had to remove the revenue of \$150,000 for next year. When looking at the bottom line of the expenditures only, in order for the budget to budget to be zero, we had to subtract out the \$150,000 to make it a zero increase to the budget. To keep it zero you have to come in at a negative \$150,000

Clarification on Wayne roof – G&E roofing company oversees all our roofs, they keep us in a rotation of what needs to be done. The Wayne roof has a lot of work to be done, there is a lot of rot and we have been told it is a \$70,000 job. More information will be provided.

Part time administration.

Behavior specialist at elementary school.

Proposal that would combine 5/6 at middle school and make two groups.

Ryan Meserve reported that as far as the behavior specialist for the elementary school, the program being planned at Readfield Elementary School includes a behavior specialist.

Assume teachers at Readfield school do not support this – disconnect here for him.

Can we put up a slide about the fixed and negotiated costs against other costs in the district?

Is it possible for the answers to the questions to be posted? Superintendent Wolfrom responded the plan is to post the answers given tonight in a Q&A format. We will incorporate new questions from tonight.

Our proposal is a zero % increase year after year; that's clearly not the case. Choice for this year was to work toward 0%. Goals are necessary.

S.Hayes is it possible to present the chart about what has happened to our budget in the past 10 years and make it a little more accessible on the website?

9. Informational Items: no questions or additions
10. Adjournment: **MOTION** and second to adjourn at 9:22 p.m. Motion Carried.

Respectfully submitted,

Donna H. Wolfrom, Superintendent/Secretary  
Recorded by: D.Foster

**Questions and Answers from March 26 and April 2, 2014  
RSU 38 Board Budget Workshops**

**1. Proposal developed solely on costs, based on an arbitrary goal of 0% increase.**

The 0% increase is a goal that was set by the RSU #38 School Board on January 8, 2014 in an effort to be fiscally responsible to the economic impact of an increased budget on the citizens of RSU #38. This goal was determined based on citizen input, the input of the four town Select Boards, and on the message sent by the FY14 budget referendum. There are also needs of a school district such as space and resources, and thirdly, as administrators talked about this and began planning we became convinced that this plan would benefit our students.

**2. Has it been studied if this can be done under the RSU agreement? Pre-K -5 and you are proposing to change that which is different than what the voters approved.**

I spoke with Richard Spencer from Drummond and Woodsum and he advised that there would not be legal impediment to moving the 5<sup>th</sup> grade; this is a policy matter that the Board can decide. The local advisory boards would still play an advisory role in the 5<sup>th</sup> grade regardless of where they are located but that the RSU Board has jurisdiction over where they are located. This was the same determination that was made several years ago when a similar matter was studied by Drummond and Woodsum.

**3. Can we put K-6 in the middle school?**

This would be a population of approximately 700 students and we don't have space for that many classrooms at the middle school.

**4. What's the research on 5<sup>th</sup> graders in the middle school?**

Educational Partnerships, Inc. states that "the research on grade configuration is inconclusive at best and there is no research that shows one configuration is better at improving student learning." The article goes on to say that configuration is not the most important thing to consider in a student's education but rather the educational experiences that are provided, and that "grade configuration is not a predictor of student academic success." (EPI Research Into Practice, <http://www.educationpartnerships.org>)

Nancy McEntire of the Early Childhood and Parenting (ECAP) Collaborative agrees. Research has not provided definitive answers to the myriad of possible questions about grade span, but the questions have never gone away. The research on the "best" grade configuration is inconclusive. At best it indicates factors to be considered in deciding on a school's grade span or a community's configuration of grades within its elementary and secondary school system." (Grade Configuration in K-12 Schools, <http://ecap.crc.illinois.edu/poptopics/gradeconfig.html>)

In *Do Middle Schools Make Sense?* Mary Tamer provides a brief history of the development of middle schools. She states that until the early 20<sup>th</sup> century most elementary schools were K-8. By the mid century, in response to growing enrollment, many districts created junior highs. In the 1960s there was a movement to the creation of middle schools which started in grades 5 or 6. (<http://www.gse.harvard.edu/news-impact/2012/09/do-middle-schools>)

While research on grade configuration is not conclusive, there is agreement that the number of transitions does impact academic achievement. However, *The Review of Literature on Grade Configuration and School Transitions*, March 2011 by the Center of Applied Research and Education Improvement at the University of Minnesota states that students transitioning to middle schools using the Turning Points philosophy scored higher on academic testing than did students transitioning to junior highs. While K-8 schools are not an option at this point in our district, the movement of the 5<sup>th</sup> grade to

the middle school would not create any additional transitions for our students, and our middle school philosophy was created based on Turning Points.

After looking at eight schools with different grade spans, researchers at Northwest Regional Educational Laboratory suggest that districts consider some of the following factors:

- Cost and length of student travel
- Possible increase or decrease of parent involvement
- Number of students at each grade level
- Effect of school setting on achievement
- Effect on whether the neighborhood schools close or remain open
- The number of school transitions for students
- The opportunities for interaction between age groups
- The influence of older students on younger students
- The building design-is it suitable for only a few or for several grade levels?

NELMS, the New England League of Middle Schools has prepared a position paper entitled School Grade Configuration: What's best for young adolescents? This paper states "what a middle level school is called or how the grades are configured is not as important as the programs, practices, and relationships found within the grades that house young adolescents." The elements as described in Turning Points 2000 are as follows:

- True middle level schools are divided into smaller communities for learning
- A core of common knowledge grounded in robust standards is at the center of middle level schools.
- Middle level schools implement interdisciplinary teams that develop and facilitate meaningful learning opportunities.
- Success for all students is the philosophy of well organized middle level schools
- Teachers and principals have the major responsibility to make decisions about their student's learning
- Good health development and academic strength run parallel to ensure all students are supported
- Families are allied with school staff through mutual respect, trust, and communication
- Schools and communities are partners in educating youth.

Based on the research that I explored, I could find no findings against the movement of the 5<sup>th</sup> grade class to the middle school, except those that supported K-8 schools. This research rather supported the elimination of transitions at any age before 9<sup>th</sup> grade and I don't believe that this is an option for our district at this time.

(<http://www.gse.harvard.edu/news-impact/2012/09/do-middleschools>)

#### **5. Have costs to moving been calculated?**

Moves would be carried out by our summer custodians. This is an expected part of the summer workload so would not result in additional costs to the district.

#### **6. A couple years ago there was talk about closing a school because of low enrollment and now they are talking high enrollment?**

There are no plans to date to close a school. According to the RSU #38 agreement there is a process for closure which would take approximately 2 years ending with a town vote. At this time no school could assimilate the numbers of any elementary school. Any closure plans would result in having to re-draw town school lines. While many citizens look at the number of classrooms in each school, there

are many programs such as Speech and Language, Occupational Therapy, Special Education resource rooms and self-contained programs, Math and Literacy interventions, and Response to Intervention (RTI) which require spaces in a building. Additionally, some of our elementary schools house special programs that generate tuition revenue from out of district students who attend our schools.

### 7. What are other options, alternative ideas?

An idea that was discussed was the elimination of the JV sports program at the high school. If we added this elimination of \$17,420 to the elimination of Pre-K bussing the total would equal the \$63,000 necessary to replace moving the 5<sup>th</sup> grade.

Another cost saving idea was to eliminate K-8 Art. This would result in a cost-savings of approximately \$93,000. As you know there are Visual and Performing Arts standards in Maine's Learning Results. We are required by law to teach the skills in knowledge so that students can meet those standards. This would require that our classroom teachers teach those standards within their programs. Not all elementary teachers have the knowledge that this instruction would require so intense professional development would be necessary. In addition this would impact our Gifted and Talented program and might impact our compliance with these laws. After discussion, our Administrative team did not support the elimination of K-8 art programs.

### 8. Can we eliminate Pre-K?

While the research on grade configuration at the middle school is inconclusive, research about Pre-K programs overwhelmingly supports the benefits of pre-school programs for our students. A 2007 study by the National Institute for Early Education Research ([www.nieer.org](http://www.nieer.org)) shows the following impacts of quality early education:

#### *Increased Educational Success and Adult Productivity*

Impacts on:

- Achievement test scores
- Special education and grade repetition
- High school graduation
- Behavior problems, delinquency, and crime
- Employment, earnings, and welfare dependency
- Schooling costs
- Social services costs
- Crime costs
- Health care costs (teen pregnancy and smoking)

#### *New Results*

- Reduced abuse and neglect
- Less smoking
- Less depression
- College attendance
- Maternal earnings from employment

Substantial gains from Pre-K sustained through kindergarten year:

- The Pre-K group closed more than 50% of the achievement gap versus 18% for the no Pre-K group.
- Gains from two years of Pre-K nearly double for language and 70% larger for math.

#### **Additional benefits to Pre-K for All**

Can reach all disadvantaged children

are many programs such as Speech and Language, Occupational Therapy, Special Education resource rooms and self-contained programs, Math and Literacy interventions, and Response to Intervention (RTI) which require spaces in a building. Additionally, some of our elementary schools house special programs that generate tuition revenue from out of district students who attend our schools.

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- Achievement test scores
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- High school graduation
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- Employment, earnings, and welfare dependency *Decreased Costs to Government*
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##### **Additional benefits to Pre-K for All**

Can reach all disadvantaged children

Produces larger gains for disadvantaged  
 Produces gains for all children  
 Raises everyone and reduces gap  
 More costly, but larger net benefit

Source: Barnett (2004). Maximizing returns from pre-kindergarten education. Federal Reserve Bank of Cleveland Research Conference

#### **9. Can we eliminate Pre-K bussing?**

The savings for eliminating Pre-K bussing would be \$35,192. While we eliminated this service in Manchester, I worry that eliminating it in any of our towns, especially the far reaching towns would mean that some of our neediest students, those students that would benefit the most from the program, would not be able to attend. I know that as a working mother my children would not have been able to attend. In addition, those families who have only 1 car or who have no transportation would not come. This presents an equity issue. I worried about this with Manchester and I worry about it with all the students in the district.

#### **10. What programs that we like can we do without?**

The administrative team discussed this issue at length and determined that eliminating programs would have a negative impact on students. Many special education programs are required in a student's Individual Education Plan (IEP). Others are in place to accommodate our students so we do not have to pay to send students with special needs to expensive out of district schools. The elimination of programs affects students and the administration felt that moving the fifth grade would create benefits for students and would not necessitate the elimination of programs.

Another program that the administrative team discussed was elementary art. Upon investigation into state regulations I found that we are required to provide an art program that addresses the Maine Learning Results Visual and Performing Arts Standards. Elementary teachers would be required to be Highly Qualified in order to teach art and I am sure that most of our teachers would not have the qualifications. In addition I was advised that the elimination of art teachers would quite likely impact our Essential Programs and Services funding allocation.

#### **11. Heard faculty and staff have not been involved.**

With the charge of developing a budget with a 0% increase and as a result of past cuts at budget time, we are down to cutting programs and personnel. Some decisions in a school district are made by the leadership team with teacher input, Type C decisions; some are made with input from the leadership teams and the administrators, Type B decisions; and some need to be made by administration, Type A decisions. It is important to understand which type of decision is appropriate in what circumstance. In the case of personnel, this is a Type A decision that must be made by administration. It would be inappropriate to ask teachers to determine which of their colleagues' positions needed to be cut.

During budget deliberations within the A-team we examined ideas for budgeting as a team, discussing what we could cut without having a huge negative impact on students. In personnel cases this year we were able to identify cuts that would benefit the budget but that would not totally eliminate programs or services to students. The cuts would require a reorganization of programs, but not an elimination of those programs.

#### **12. No social issues or concerns were not addressed by the Superintendent.**

The administrative team and I talked at length about the benefits of moving grade 5 students to the middle school. This is a group of educators who each have many years of educational experience and who have focused their careers on what is best for students while also being cognizant of the needs of the organization.

Part of the conversation centered around the need to expand the educational opportunities of our older elementary students and of the benefits of having grade 5 students interact with a larger group of students their age. Those of us who have had children in small schools where they have been with the same small group of students for at least 6 years found that our own children were ready at this age to be with a larger group of students their age.

**13. Wells Middle School has 5<sup>th</sup> grade. What research did they use to make the split?**

I spoke to Chris Chessie, principal of Wells Middle School, a 5-8 middle school. Moving 5<sup>th</sup> graders occurred about 16 years ago. In education we look at research going back 10 years, so we would consider the research they used to be outdated, although doing a historical search, the research was similar to current findings.

What work was done with the community? Parent meetings were held. Transition meetings with parents and students, similar to our transition meetings at the middle school were held. We could begin holding these meetings for grade 4 students as soon as the decision is made.

Are there any challenges with having grade 5 students join students in grade 6, 7, and 8? Mr. Chessie said that the 5<sup>th</sup> graders do not present any additional challenges. They are in their own wing of the school, as are the other grades, and interact with only other 5<sup>th</sup> graders for recess, lunch, and unified arts.

They do have 8<sup>th</sup> graders do some peer tutoring with the 5<sup>th</sup> graders and that has been a huge success. While 5<sup>th</sup> graders are not allowed to participate in middle school sports they have an intramural program before school for students in grades 5 and 6 and that has been a success. While they are in their own wing so there is separation, he does not feel that they regard themselves as isolated from the rest of the school.

In talking with Chris Chessie, principal of Wells Middle School he says that there has not been a problem with having the 5<sup>th</sup> grade in the middle school.

I also spoke to Cindy Roache who teaches grade 5 in Wells and went through the transition as a parent. The concerns in Wells were with 5<sup>th</sup> grade students riding the bus with the older students. That is already happening with our students.

Cindy shared her schedule with me. The students start with her in homeroom and have Math. Then they go to another teacher for Science or Social studies, then to snack/recess, then back to homeroom for a period of ELA-reading, then a break for lunch, and back to homeroom for writing. They have unified arts at the end of the day.

**14. Explain the 5% G/T?**

According to state guidelines we should not be identifying more than 5% of students as Gifted and Talented. However, it is our goal to differentiate instruction for all students who are high achievers. In the current fourth grade approximately 20% of the students scored in the Proficient with Distinction range in mathematics. This suggests there is a group of students who would benefit from working together in accelerated math grouping. These kinds of opportunities are easier to provide when those students are all in one building and can work together.

**15. We are on the path of aligning the curriculum in a way that parents will be more supportive of; afraid approving this would be an impediment to this work at this time.**

Fifth grade teachers throughout the district currently meet together about once per month to plan curricular units, score common assessments, and share student work. They find this collaborative time very helpful, as the new grade 5 curriculum standards are rigorous in multiple content areas. If fifth grades were all in one school the teachers could share their professional expertise in specific content areas and instructional resources like books across classes.

**16. Have teachers been involved in proposal?**

No, this was an administrative team decision.

**17. 5<sup>th</sup> graders isolated; does this take away from their experience?**

When it is discussed as isolating the 5th grade, this indicates a negative connotation. If there are opportunities (academic/social/emotional) to assist 5th grade students with their transition into middle school throughout the school year, the experience is not isolating but instead a gradual integration (advisor/advisee, 5th/6th grade band and chorus, academic opportunities to work with 6th grade students/teams, etc.)

**18. Teacher:student ratios and impact?**

At this point in time, the teacher configuration is yet to be determined. If you have a team of four teachers, who are content specific, the teacher/student ratio would be based on current 5th grade enrollment: 79 students/ 4 teachers = 20 per classroom

Or, following a middle school model: two teams (two teachers per team teaching two content areas sharing 40 students) would provide the same classroom ratio of 20 per classroom, but a smaller learning environment of building relationships with 40 students instead of 80.

**19. Are they ready for this transition?**

It depends on the individual student but transitions are difficult in general whether it be transitioning from elementary to middle school, middle school to high school or high school to college. Currently, the 5th grade has 3-4 opportunities to assist in their transition to the middle school during the spring.

**20. Guessing classroom sizes will be bigger?**

Current 5th grade class sizes at the four elementary schools:

MES - 24

RES - 15 (total of 30 students)

MTV - 16

WES - 9 (While there are only 9 students, the class configuration is 4th/5th grade for a total of 19 students)

**21. 5<sup>th</sup> grade promotion activities worked hard to prepare – no time for these 4<sup>th</sup> graders to have a promotion to the ms - leaders of their schools.**

This statement is correct. Our current 4th grade students would not have the opportunity to be leaders in their school or to participate in a promotional ceremony/celebration as their peers at the 5th grade level. With this being said, some of these activities, which occur at the 5th grade level can continue to occur through the middle school such as: end of the year 5th grade trip, 5th grade celebration at the LADD center, academic award assemblies, etc.

**22. What would elementary schools look like if we don't move the 5<sup>th</sup> graders?**

Refer to maps of the elementary schools. (attached)

**23. Would like to see a 5-6 and 7-8 separate programming.**

We believe it would be beneficial for the students and teachers with this configuration as it would assist in building a culture of inclusion and collaboration other than having the 5th grade in their own wing of the building.

**24. Heard faculty and staff have not been involved.**

This statement is correct. It has been an administrative team decision.

**25. Please provide a slide of floor plan for middle school (attached)**

**26. How will children have expanded art if the MS already only gets 6 weeks?**

Currently at the elementary schools, students receive 40 minutes a week of Art, which is equal to 1140 minutes over the year. At the middle school they would have 64 minutes every day for 6 weeks, which is equal to 1920 minutes over the year. (see attached slide)

**27. Plans for unified arts next year?**

Possibility of 6 weeks every day of Art, Music, Foreign Language, and PE. Library/Research skills class once a week for 64 minutes. Computer one day a week.

**28. Possible foreign language:**

Foreign Language would fit into the UA rotation. It will be an exploratory class for 5th graders, the same way it is now for 6<sup>th</sup> graders. For strong foreign language students, it could open the possibility of them starting their level one class in 6<sup>th</sup> grade instead of 7<sup>th</sup> grade, which will help to address the graduation requirement. We can do this because currently our enrollment is such that our exploratory foreign language classes are quite small and even without this move, we will be combining classes. The following year our enrollment will be even lower, so there will be increased options for foreign language.

**29. Access to guidance and nursing; RTI?**

This is an area where we would hope to be able to share the resources across the district to accommodate the needs. We need to look at their schedule and determine the needs.

**30. Creating a different school. Have not seen a model of how this will be accomplished**

Gray New Gloucester Middle School 5-8

Monmouth Middle School 4-8

**From Wells Jr. High (5-8) website: *Fifth Grade at Wells Junior High School***

*Here in the 5<sup>th</sup> grade at Wells Junior High School we serve as the gateway to your child's middle school experience. Our role is to make your child's transition as seamless and positive as possible. The home/school partnership is a vital component to your child's success.*

From Cape Elizabeth Middle School 5-8 website: Foreign Language Instructional time: 5th grade - 20 minutes 3 times a week, 6th grade - 30 minutes 4 times a week, 7th & 8th grades - 45 minutes 5 times a week, CHORUS: 5<sup>th</sup> & 6<sup>th</sup> grade chorus meets 2 mornings per week before school at 7:00 am

**31. Has to affect staff at the MS?**

The staff at the middle school has embraced this idea as a wonderful opportunity for students. The move would have very little impact on classroom teachers. Teams will remain the same. The folks who will be impacted the most would be art, music, PE, Health, Foreign Language teachers, media, reading, math and behavior interventionists, nurse, guidance, special education, office administration assistant, and administration. All of these folks have expressed the willingness and flexibility to examine their practice and become more efficient in delivery of services in order to meet the needs of all students.

**32. If middle school increases by 90 students, will all their needs be met as well as they are now? How will moving 5<sup>th</sup> graders impact middle schoolers?**

This move will have very little impact on the middle school students, other than opening up further possibilities for them to be mentors and take on leadership roles in the school.

**33. Have teachers been involved in proposal? Heard faculty and staff have not been involved.**

The original proposal was presented by the A-team. Since then, MS staff has been asked for input of ideas around how to make this a positive experience for all students. There have been discussions at our Team Leader meetings, which then go back to all teams. Our staff is open to making this work...as opposed to cutting programs that will harm kids...art, music, Foreign Language, etc.

**34. Teacher:student ratios and impact?**

The current middle school student to teacher ratio will not be impacted by this move at all. Our class sizes will be bigger next year due to the loss of a teacher and 2 ed techs, but this will happen regardless of the move.

**35. 5<sup>th</sup> graders isolated; does this take away from their experience**

5<sup>th</sup> graders will have their own area in the school, just as all teams have their own area in the school. We may be able to adjust the schedule so that they have some UA classes with 6<sup>th</sup> graders and there is a possibility that they could have lunch with 6<sup>th</sup> graders. They will have band and chorus with 6<sup>th</sup> graders and some could be in GT or other advanced classes with 6<sup>th</sup> graders as well. This is a great opportunity for this group of children to start some new traditions as an entire class.

**36. Well being and safety of the 5<sup>th</sup> graders at the middle school.**

We work hard at the middle school to ensure the safety and well being of all of our students. We use the PBIS model. We have a behavior rubric that we use all the time and follow the district policy around bullying. We work with the 7<sup>th</sup> and 8<sup>th</sup> graders on how to be good role models and mentors to younger students, which helps to increase positive interactions among them. Because of our pro active approach, we often see the older students helping and mentoring younger students in ways very similar to how older students at the elementary schools interact with younger students there.

**37. What will technology look at for the 5<sup>th</sup> graders?**

The 5<sup>th</sup> graders will not have the MLTI devices the current middle school students have. They will have 32 Macbooks to share in 4 classrooms, which will give them 8 in each classroom, they currently have 5; they will have 3 iPads in each classroom, they currently have 1, with a few other devices available to them. With some reconfiguring, we may be able to provide some technology ed tech support one day a week at the middle school to work with the teachers or provide some sort of occasional pullout model.

**38. Will high school classroom sizes be bigger next year?**

Yes, class sizes will increase next year, but they will still be manageable. The greatest impact on the high school will be creating an RTI process that is long overdue. This will benefit our movement towards proficiency-based diplomas. The largest classes would be in the low to mid 20's, with most classes remaining in the 10-20 student range.

**39. What will the structure of the tech team be at the high school next year?**

Next year, the tech team will consist of Nate Savage, for 2.5 days, Jeff Tracey, for twenty hours per week, and a full time classroom teacher. Mr. Tracey will be scheduled at the high school when Mr. Savage is not here. There will always be a tech person at the high school.

**40. What will computer technology look like at the high school next year?**

It will be our second year using iPads at the high school. Teachers will have help from Nate and Jeff when computer issues arise. Teachers will still receive help implementing their lessons, if requested. They will also receive help from the Apple Tech Team, which is free. We will continue to showcase faculty members who are skilled with technology at our staff meetings. We also have a part time Media Specialist at the high school, who has voiced willingness to go into the classroom to present online learning resources and opportunities.

**41. Are we losing courses offered at the high school due to the changes in the technology department?**

Yes, looking at current enrollment we will lose a computer science elective, and possibly one section of yearbook. Our remaining technology teacher will not have a study hall as an assignment and will teach a technology elective instead. The remaining technology courses will have more students in them, but be manageable.

It's important to note that some classes are not being offered next year due to lack of student interest. Our threshold at the high school is to have a minimum of ten students in a class. Eleven students are currently signed up for Intro to Computer Science, but that number is expected to drop to nine, once all scheduling is done.

2013-14 classes offered: Business Management, Software Applications, Yearbook, OdysseyWare, Personal Finance, Web Design, Multimedia Production, and Tech & Career, Introduction to Computer Science

2014-15 projected classes offered: Personal Finance, Multimedia Production, Yearbook, Tech & Career, and Accounting. Please note that Accounting will be a dual enrollment course, in which students receive credit at MCHS and Thomas College.

**42. Technology loss at the HS – are we going back to the 20<sup>th</sup> century?**

We are absolutely not moving backwards. It won't be easy, but we will make greater use of our resources. It would have been difficult to absorb this loss this past year, due to the newness of the iPads. Our tech and career teacher will not have a study hall as an assignment and will each teach one more elective. Our students will have to be empowered, and their expertise used, as Apple has suggested to us. I am confident we can move forward as a school. With the new tech schedule, we will always have someone in the building to help with technology when teachers need assistance.

**43. Have faculty and staff been involved with this decision?**

The issue of eliminating positions was discussed at leadership team. It's a burden that the leadership team does not want and should not have to bear. I discussed this particular decision with the high school Deans and we agreed that if a position had to be eliminated, with the idea of still moving the high school forward, then this was a position to eliminate.

**44. What will dual enrollment look like next year at the high school?**

A few years ago, we did not offer any dual enrollment courses. Since last year we have offered two dual enrollment courses. Next year, we believe we will be able to offer 17 dual enrollment courses, that's 51 credits. That means a student graduating from Maranacook Community High School could have almost 2 years of college completed. This will make college more affordable for students, because they will only need to pay for an additional two years to complete their bachelor degree. Also, they will likely be more invested in their high school career. The upside is tremendous. We are currently in talks with area colleges and I am optimistic that next year students will have the potential to graduate from Maranacook Community High School with their Associates Degree in Arts and Sciences.

**45. Are there ways of getting cheaper health insurance options for staff?**

Health insurance is something that would have to be changed through negotiations with the staff associations.

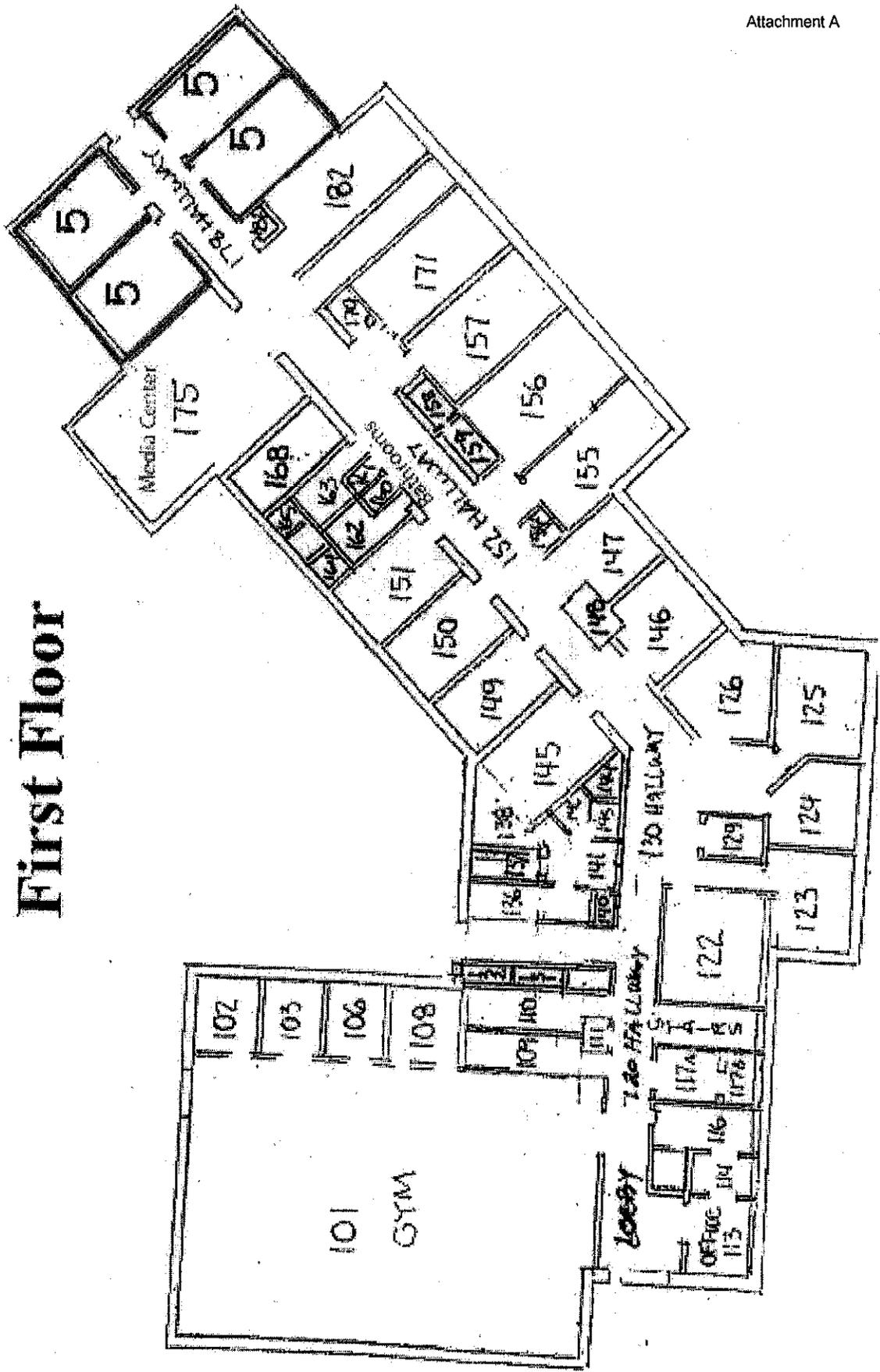
**46. Why do some towns have a much lower mil rate?**

The school district does not set the town mil rates. Each individual town sets their own mil rate based on a calculation that includes assessments for the school district, county tax, and municipal appropriation (funds needed to operate the town), reduced by allowable revenues, and divided by the total valuation base. All of the previously mentioned factors play a part in determining the mil rate and could cause the mil rate to increase or decrease differently in each town.

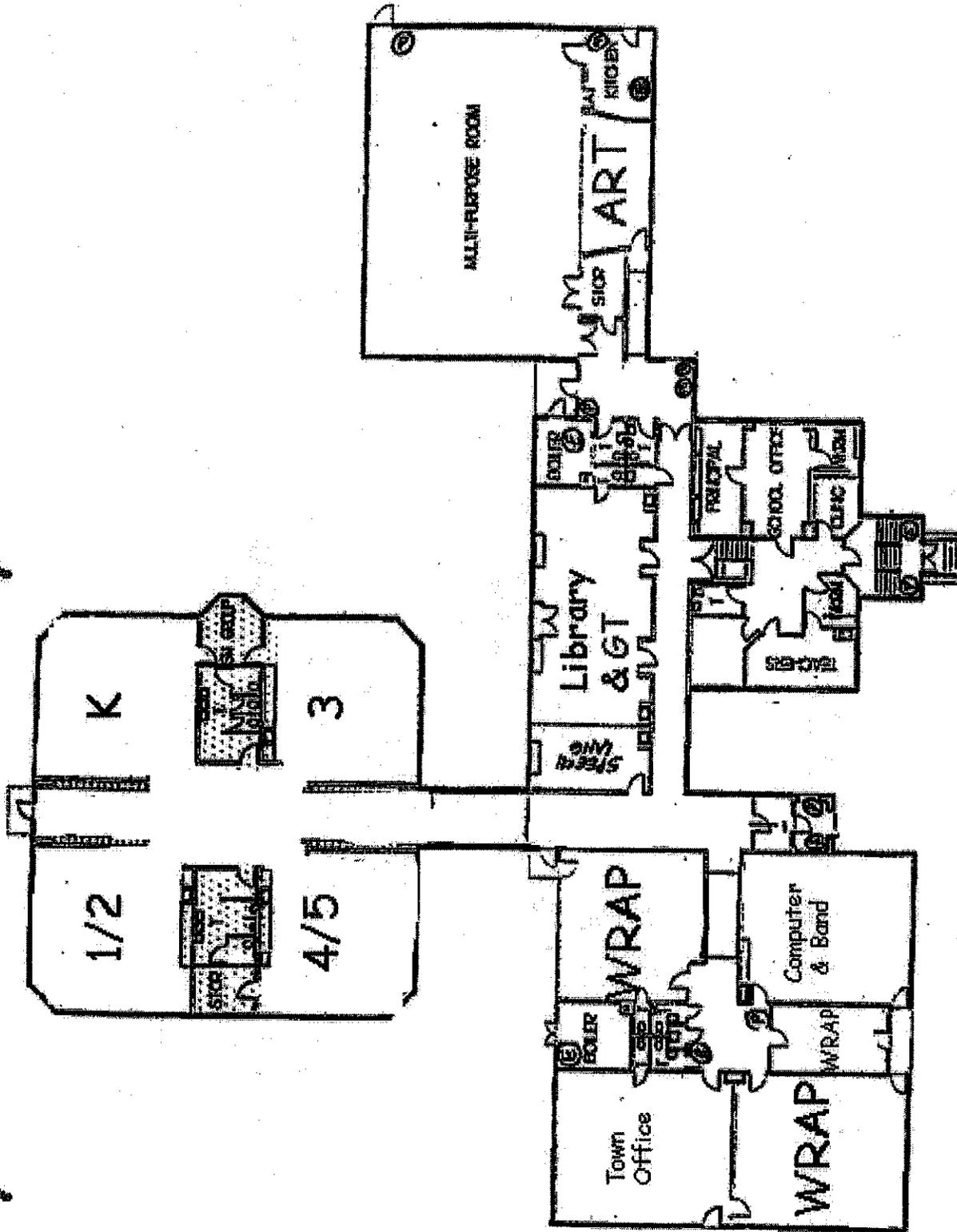
The assessment each town receives from the school district is a combination of two calculations. The first calculation is part of the State of Maine Essential Program & Services (EPS) funding formula that mandates a specific mil rate be raised in a town, unless their student count is so low the specific mil rate would cause the town to raise more than what is needed for that town's percentage of EPS for their students. The second calculation is part of the RSU #38 consolidation plan that requires each town to raise "additional appropriations", above EPS, through a formula based on three year rolling averages for valuation and student population.

# Middle School with Gr. 5

## Main Level First Floor



# Wayne Elementary with Gr. 5



# RSU#38 Plan to move Grade 5 to Middle School

United Arts for Grade 5	Currently in Elem School	With move to Middle School
Art	1440 minutes per year	1920 minutes per year
Music *	1440 minutes per year	1920 minutes per year
PE	1440 minutes per year	1920 minutes per year
Library	1440 minutes per year	1920 minutes per year
Computer	1440 minutes per year	2304 minutes per year
Foreign Language	0 minutes per year	1920 minutes per year

\*Classroom music...band and chorus are optional and are in addition to this time.

**REGIONAL SCHOOL UNIT NO. 38  
2014-2015 BUDGET PROGRESSION**

BUDGET VERSION	DATE PRESENTED	BUDGET	FY15 vs FY14	\$ CHANGE	NOTES
Initial Budget Version	January 8, 2014	\$ 16,135,541	\$ 410,755		Original Requests from all Administrators
Version 1 First Draft	January 22, 2014	\$ 15,759,732	\$ 34,945	\$ (375,809)	Reductions: 1 FTE Technology Integration, 2 FTE Music, 1 FTE MS Teacher, 2 FTE MS Ed Tech III, MS Interscholastic Sports, Contracted Services, Supplies, Books, Equipment, Building Repair Projects, 1 Bus Run
Version 2 Second Draft	March 19, 2014	\$ 15,696,756	\$ (28,027)	\$ (62,976)	Reductions: 1 FTE Art, 1 FTE Sp Ed Ed Tech III, 2% Health Insurance Reduction
Version 3 Third Draft	March 28, 2014	\$ 15,602,580	\$ (122,207)	\$ (94,176)	Reductions: 1 FTE HS Teacher, 2 FTE Elementary Teachers (move 5th Grade to MS), 4 FTE HS Secretary Added: MS Interscholastic Sports, 1 FTE Sp Ed Ed Tech III (move 5th Grade to MS)
Version 4 Fourth Draft	April 2, 2014	\$ 15,512,084	\$ (212,704)	\$ (90,496)	8% Health Insurance Reduction (FY15 Insurance Premium 0% Increase)
<b>Total Budget Reductions</b>				<b>\$ (623,457)</b>	

**Maranacook Area School District**  
**Regional School Unit No. 38**

*A Caring School Community Dedicated to Excellence*

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April 4, 2014

**Budget Update #7**

Again, many thanks to those citizens that attended the recent budget meetings, to those who spoke, and to those who have provided input through email, phone calls, and personal contacts. The development of an RSU budget is dependent on Board goals, the study and formulation of proposals in order to meet those goals, and public input on proposals. During this time the Board is charged (according to the Maine School Board Association Handbook, 2011, pg. 8-2) with "the need to actively seek input, listen carefully to all viewpoints, and keep your finger on the pulse of your community...to learn as much as you can about issues before the board, listen to and analyze arguments, interests, and priorities, and then use your best judgment to decide what is in the best interest of the students and the educational program."

The next phase of the budget development process will be Board deliberation. During this phase, which will begin at the RSU #38 Board meeting on Wednesday, April 9, 2014, the Board will discuss the proposals and make decisions that will lead to the Board approval of the FY15 budget on April 16, 2014.

On April 1, 2014 we received the letter from MEA/Anthem Blue Cross and Blue Shield stating our increase of insurance costs for FY15. We had originally included an expected 10% increase in the General Fund School Summary Budget and then decreased the expected increase to 8% in recent publications of the summary budget. Our actual increase will be 0%, which, after taking into consideration changes by employees in insurance needs as a result of recent health insurance legislation, resulted in a savings of \$90,000. This savings is reflected in the General Fund School Summary Budget and on the 4/2/2014 Revenue Sheet in the total budget line that will be posted on the web site. This brings the budget to \$62,703 below the goal of (\$150,000) a 0% increase in the FY15 budget.

I would like to extend my appreciation to the Administrators of RSU #38 who have spent countless hours developing and revising their budgets based on the RSU #38 Vision, Mission, Strategic Plan, and Guiding Principles, and always through the lens of what is best for students. Our proposals were made through this lens in an attempt to honor the fiscal needs of the citizens of RSU #38.

Although we have completed the public input phase of the budget development process please continue to attend the RSU #38 budget meetings in order to remain current on Board deliberations.

Sincerely,

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

**Maranacook Area School District**  
**Regional School Unit No. 38**

*A Caring School Community Dedicated to Excellence*

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

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

Tel. 207-685-3336

Ryan Meserve  
Special Education Director

Brigette Williams  
Finance Manager

Fax. 207-685-4703

March 31, 2014  
Budget Update #6

First, many thanks to all of the parents and citizens who attended the March 26 RSU #38 School Board Meeting. It was very helpful to hear the comments and questions. Those questions will be addressed at the April 2 RSU #38 School Board meeting during the Budget Update portion of the meeting by RSU #38 administrators. Questions and answers will be published on the web site following the April 2 RSU #38 School Board meeting.

On our latest expenditure sheet entitled Third Draft and dated 3/26/14 you will notice that our total expenditures have dropped from (\$28,025) on the second version to (\$122,207). In order to honor the Board's commitment of a 0% increase we must have a reduction of \$150,000 below the zero line due to the closing of Phoenix House.

The (\$122,207) represents a reduction of the high school receptionist from full time to part time as was voted on at the last meeting.

With the hiring of a new Director of Technology we have eliminated a position from and reconfigured the technology team for a total savings of \$42,785, including funding for an increase in tech support at \$7,381. This is included in the personnel line on the Summary of Budget Reductions sheet.

Additionally we have reduced one high school teacher (\$50,000) and reduced two elementary teachers (\$93,000) should the plan to move 5<sup>th</sup> grade be approved. Moving the grade would necessitate an additional special education ed. tech at the middle school for approximately \$30,000, so the total savings would be approximately \$63,000. Also at the March 19 meeting the Board voted to reinstate middle school interscholastic sports so that amount of \$21,500 has been added back in. Additional revenue from raising the activity fees have been added to the revenue sheet.

So with the changes, including the plan to move 5<sup>th</sup> grade which reduces the budget by \$63,000, the budget stands at (\$122,207). To get to the goal of (\$150,000) we would need to reduce another \$27,793. We are hoping that with further reduced insurance increases, this will take us to the goal of 0% increase.

While proposals for change are sometimes difficult for parents and staff to imagine, I hope all members of the RSU #38 learning community realizes that we have an administrative team with years of experience and their prime concern is what is best for our students. The members of the Board and district administrators take very seriously our responsibility to thoroughly investigate all proposals and ideas through the lens of what is best for students, what will help us move forward toward our district goals, and what is fiscally responsible to the community. As you will see if you come to the RSU #38 School Board meeting on Wednesday night, a great deal of study and thought go into decisions, knowing that those decisions will affect our students and our community.

Sincerely,  
Donna H. Wolfrom,  
Superintendent of Schools

**Maranacook Area School District**  
**Regional School Unit No. 38**

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FY15 Update #5

March 21, 2014

The Administrative Team and the School Board continue discussions toward the development of the RSU #38 FY15 budget using the following three goals as our filters.

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.

The district has received the preliminary 279 report of state subsidy and we are thrilled that our projected subsidy (although preliminary) has increased from FY14 by \$291,678. With expenditure projections to date this leaves us with the need to cut approximately \$126,000 from the draft FY15 budget in order to arrive at a 0% budget to budget increase. The Administrative Team and RSU #38 School Board continue to work toward this goal. Each suggestion that is brought to the Board has been carefully analyzed by the Administrative Team using the three budget goals, and the RSU #38 Guiding Principles, Vision, and Mission.

At the March 19, 2014 RSU #38 School Board meeting, an alternative plan to our original proposal to replace interscholastic sports with intramural sports at the middle school while still maintaining the \$21,500 savings in the budget was presented. This included reducing the receptionist position in the front office of the high school to part time and raising activity fees to \$50 per activity at the middle school and \$75 at the high school. The RSU #38 Board approved this plan as a replacement for the plan to change the sports program at the middle school.

Additionally at the March 19 meeting, administration introduced a plan to move grade 5 students into 4 classrooms at the middle school. Not only would this plan reduce the over-crowded conditions caused by increased enrollment in three of the four elementary schools, but in addition the plan would provide expanded opportunities for our 5<sup>th</sup> grade students in the areas of art, music, and possibly foreign language, access to drama activities, expanded media services, and opportunities to learn with a larger group of students their own age. This plan would offer 5<sup>th</sup> grade teachers the opportunity to work as a team and possibly teach in their specialized areas of expertise, being able to coordinate content curriculum and share resources. Students would be housed in their own wing of the school and would have their own lunch and recess period. This plan would eliminate two teaching positions, although none of our teachers would lose their jobs, and would save RSU #38 approximately \$63,000. Discussion about this plan will continue at the next RSU #38 School Board meeting on March 26. Further plans for cutting the additional \$63,000 needed to meet the 0% increase will also be discussed at the meeting. I would encourage citizens to attend the remaining budget meetings in order to keep informed and to express support and/or concerns at those meetings.

Sincerely,

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

# Maranacook Area School District

## Regional School Unit No. 38

*A Caring School Community Dedicated to Excellence*

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

Tel. 207-685-3336  
Fax. 207-685-4703

Ryan Meserve  
Special Education Director

Brigette Williams  
Finance Manager

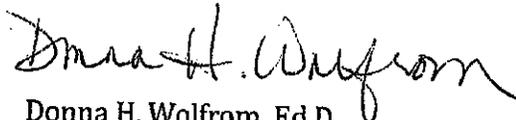
March 19, 2014

To the Select Board Members and Town Managers of Manchester, Mount Vernon, Readfield, and Wayne:

Traditionally the RSU #38 School Board has contacted a candidate to be nominated as moderator at the RSU #38 Annual Budget Meeting. The moderator has the challenging duty to recognize all parties who wish to speak and to facilitate the voting process. This year Attorney Richard A. Spencer will be nominated as a candidate for this position. The process of nominating a moderator will be, as usual, the first warrant article. It is the desire of the Board to provide citizens with the name of at least one experienced moderator for consideration. Certainly all nominations from the floor will be recognized and considered for vote by the citizens of RSU #38 and the majority vote will elect the moderator.

I would like to thank members of your Select Board for attending and participating in the RSU #38 School Board budget meetings to date and would encourage you to continue to attend the deliberation meetings. An understanding of the budget and the budget process is crucial to strengthening the ties between the Select Boards and the RSU #38 School Board in order to provide a quality education for our students and ensure the future of our towns.

Sincerely,



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

DHW/df

# Maranacook Area School District

## Regional School Unit No. 38

*A Caring School Community Dedicated to Excellence*

Donna H. Wolfrom, Ed.D.  
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March 7, 2014

### FY15 Budget Update #4

On behalf of the RSU #38 School Board and administrators I would like to thank the members of the area Select Boards who attended the joint RSU #38 School Board/Select Board meeting on March 5, 2014. This meeting provided both boards the opportunity to discuss budget implications and ask questions regarding the FY15 RSU #38 budget.

Although we have still not received any information on RSU #38 subsidy for FY15, in order to predict where we might stand with revenues, we have prepared two versions of how FY15 revenues might appear. In these versions revenues are based on FY14 figures with and without the \$204,000 revenue which is included in our subsidy this year (FY14). Another frustration in building the FY15 budget is the lack of information from DHHS regarding our MaineCare billing. Ryan Meserve, Special Education Director for RSU #38 and some of his staff met at the end of January with DHHS representatives at our request with the hope of confirming procedures around the billing process. To date we have received no word back from the DHHS team. As a result we have taken a very conservative stance for MaineCare billing for FY14, resulting in the prediction of drastic reduction in MaineCare revenues for FY15.

While we continue to work on reducing expenditures in the FY15 budget, our predicted shortfalls range from \$478,373 in Version 2 to \$682,510 in Version 1. We are expecting to receive our 279 report outlining our state subsidy by mid March and hope that the report will provide a brighter picture for our FY15 budget. Meanwhile RSU #38 administrators will continue to explore budget saving measures in order to produce a budget that meets the RSU #38 budget goals:

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.

With the possibility of such large shortfalls looming, the RSU #38 administrators and School Board will be working to make budget cuts in the areas of personnel and programs, while attempting to meet the above goals. There may have to be some unpopular decisions made to preserve the district and we request that RSU #38 citizens attend the budget deliberations that will begin March 19, 2014 and review materials on the newly organized budget link on our web site in order to keep apprised of budget developments. There will be an opportunity for citizen input at each meeting.

On the bright side, we have just received word that the highest percentage of increase that we can expect in health care costs will be 9.5% instead of our predicted 10%. Our increase is based on experience and we are hoping that when we receive our final percentage increase it will be well below 9.5%. In addition, with state subsidy based on student enrollment and property valuation, our slightly increased student enrollment and a decrease in the valuations of property in three of our four towns, at least a small subsidy increase might be expected.

Again, many thanks to Select Board members who attended the March 5 School Board meeting. The opportunity to communicate and the expressed joint concerns about budget development from the School Board and the Select Boards resulted in another demonstration that RSU #38 is a caring community dedicated to excellence!

Sincerely,

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

# Maranacook Area School District

## Regional School Unit No. 38

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March 3, 2014

### FY15 Budget Update #3

The RSU #38 administrators and School Board continue to examine the FY15 budget through the lens of the three goals that were identified at the start of the budget development process:

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 February 26, 2014 RSU #38 School Board meeting the Board examined the RSU #38 Regular Education Instruction Staff graph. This graph includes budget cuts made to date in the FY15 budget. The graph shows that the number of regular education ed techs is down from FY13 and 14, the number of high school teachers remains the same, the number of middle school teachers is down to the lowest point since FY05, and the number of elementary teachers is up due to increased enrollment at the elementary level.

Also discussed at the meeting was the summary of proposed reductions with added dollar amounts, and EPS fund formula charts for the district and for individual schools. When looking at EPS ratios of classroom and special subject teachers it is important to remember that art, music, physical education teachers, and other specialists are included in these numbers. The ratios do not reflect the actual numbers of students in classrooms. For these numbers please refer to school and classroom projection numbers that have been posted previously.

Administrators continued to present their FY 15 budgets at the February 26<sup>th</sup> RSU #38 School Board meeting in the areas of English Language Learners, Gifted and Talented, Special Education, Operations & Maintenance, Transportation, Technology, Co & Extra Curricular, Adult Education, Food Service, Health, Professional Development, Curriculum Assessment, Systems Administration, and Debt Service. Many community members attended the meeting and provided comments and questions for the RSU #38 School Board. The Board and administrators will continue to work on the budget and will take into consideration the comments of those community members. We very much appreciate our citizens taking time from their busy schedules to attend these meetings as they gain information and provide input in the budget process. Please visit [www.maranacook.org](http://www.maranacook.org) for all the budget documents referred to above.

We still have no subsidy projections from the state. In addition we have been in contact, and have met with MaineCare representatives to try to determine our eligibility for reimbursement for FY15. We have had no feedback from them on this matter or on the status of our reimbursement for FY13.

With no information from the state or from MaineCare and with budget deadlines looming we are attempting to create a revenue projection based on last year's subsidy figures and an estimate of MaineCare reimbursements. Revenues based on these figures will be shared at the March 5 meeting.

Sincerely,

Donna H. Wolfrom,  
Superintendent of Schools

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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 5<sup>th</sup> 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

**Maranacook Area School District**  
**Regional School Unit No. 38**  
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January 13, 2014

**FY15 RSU #38 BUDGET UPDATE #1**

At the January 8, 2014 public meeting of the RSU #38 School Board there was an in depth discussion about the Board's priorities and goals for the FY15 budget. Community members John Harker and David Hepfner expressed their desires and concerns regarding the FY15 budget. Board discussion centered on expressed concerns by community members and the survey that was completed by Board members prior to this meeting.

The RSU #38 Board identified the following goals for the FY15 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.

Also at the January 8 meeting an Original Request document was presented to the RSU #38 School Board. This document presented baseline requests from administrators based on need and represented a 3% increase to the FY14 budget. This Original Request document is based solely on expenditures as we have no information on revenues to date.

In the next week, administrators will reexamine their requests in order to meet the no budget increase goal. Reductions will be made through the lens of goals 2 and 3, continued progress toward educational commitment and maintenance of the quality of our schools.

Administrators will begin budget presentations at the January 22, 2014 RSU #38 School Board meeting. Community members and staff are urged to attend budget meetings to further their understanding of the RSU #38 FY15 budget.

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

Subject **Property Tax Payments**  
From Dorian Edwin <dorianedwin62@gmail.com>  
To <townmanager@waynemaine.org>  
Date 2014-03-28 14:11



Dear Mr. Chrostowski,

I am writing to ask you if any consideration has been given to changing the payment schedule for Wayne property taxes.

This has been a concern of mine for many years now. The January 31st payment is a tough one given it comes so close after the holidays and during heating season. The third installment, on April 1st, comes only two months after the January payment, and again, during heating season.

We own a small rental property in South Portland, and our tax payments there are evenly spaced falling on the 15th of August, November, February, and May. We find this to be a very tolerable schedule.

I am not suggesting the town needs to move to a four installment plan. However, I believe most homeowners would find it more convenient if the three installments were spaced more evenly apart and possibly at a better time during the year.

I thank you for taking your time to consider this suggestion.

Dorian Edwin  
286 Pond Road  
Wayne

## Chapter 2

# Duties and Liabilities of the Tax Collector

### Duties

The aim of the tax collector is to collect as much cash as possible in accordance with the commitment issued by the assessor(s). The amount collected in cash depends largely on the collector's common sense, ingenuity and local conditions. There are few statutory provisions governing the collector's choice of methods to collect non-delinquent taxes. The choice of most collectors is to send a timely and easily understood tax bill.

### Payment of Taxes

**When Taxes are Due and Payable (36 M.R.S.A. § 505).** At any meeting, when it votes to raise a tax or at any subsequent meeting held before commitment, a municipality may, with respect to such tax, vote to determine: (1) the date when the assessors shall commit the tax lists to the collector; (2) the date or dates when property taxes shall become due and payable; (3) the date or dates from and after which interest shall accrue, which shall also be the date or dates on which taxes shall become delinquent; (4) the rate of interest to be charged on delinquent taxes committed during the taxable year; (5) the date or dates prior to which all taxpayers who have paid their taxes are entitled to a discount; and (6) the rate of the discount. Unless the municipality so votes, there is no definite time within which taxes must be committed to the collector. The commitment is made whenever the assessment is completed and the tax lists and collector's warrant are delivered to the collector. In the absence of a vote of the municipality fixing the date or dates on which taxes shall be payable, taxes become payable just as soon as the collector receives his or her warrant and the tax lists. (For a discussion regarding a fiscal year change and multiple collection dates, refer to a 1989 *Maine Townsman* article on that subject at Appendix 4a.)

**Tax Bills.** The first step to be taken by the collector is mailing tax bills. This should be done as soon as possible after the commitment is received.

In Maine, property tax bills are not required by law but are sent by common practice. *Clark v. Gray*, 113 Me. 443, 94 A. 881 (1915). Property owners are presumed to know that taxes will be due on their land each year. *McNaughton v. Kelsey*, 1997 ME 182, 698 A.2d 1049. Thus, the claim that no tax bill was sent, or none received, will not constitute a defense to any action to enforce a delinquent tax.

For the same reason, except as stated in the next paragraph, there generally is no fixed rule as to what information should be included in the tax bill. It should be clear enough so that the taxpayer will know how much the tax is and what it is for. It also should contain any information as to discounts, delinquency dates and interest rate, if these have been voted by the municipality. Since a tax bill is not required by law to be sent, any error or omission in the bill will have no effect on the validity of the tax itself.

However, State law **does** require that tax bills (if sent) contain certain information. Title 36 M.R.S.A. § 507 (which was revised effective 9/20/07), requires that the following information be included in any tax bill issued for tax years after April 1, 2008:

- The due date and date interest will begin to accrue on delinquent taxes;
- A statement or calculation that demonstrates the amount or percentage by which the taxpayer's tax has been reduced by the distribution of state-municipal revenue sharing, state reimbursement for the Maine resident homestead property tax exemption and state aid for education.
- The percentage of property taxes distributed to education and local, county and state government; and
- The outstanding bonded indebtedness of the issuing municipality as of the date the bill is issued.

The State Tax Assessor is directed to annually provide each municipality with the amount of state-municipal revenue sharing and state aid for education needed to comply with the law. In addition, the Maine Revenue Services (M.R.S.) has prepared guidance on the calculations required under the law. That guidance is attached as Appendix 1j and is also available on the Property Tax "Publications" page of the M.R.S. website (<http://www.maine.gov/revenue/forms/property/appsformspubs.htm>). Sample tax bills are included at Appendix 1a.

**Multiple Tax Bills.** A municipality may establish multiple billing dates so that taxpayers may pay in installments. However, if a municipality does this, its legislative body must establish multiple due dates and interest dates, and should be careful to set these so that they occur before the time when the tax lien certificate may be recorded.

Some municipalities have established "tax clubs" for payment of property taxes over a period of time; call Legal Services for samples of plans and warrants for tax clubs. Due dates must be set as for multiple billings.

## TAX CLUBS

*Question:* We're thinking about starting a tax club. Any suggestions?

*Answer:* Yes. A monthly installment plan or "tax club" can be a very effective way for taxpayers to budget their property tax payments and avoid incurring interest charges. It can also help level out municipal cash flow.

The club should be established by vote of the municipal legislative body (town meeting or town or city council) authorizing the tax collector to enter into a standard form agreement with taxpayers who wish to participate. The agreement should provide for equal monthly installments based on the actual or estimated annual assessment. If payments are made on time, no interest is charged. If any payment is late, the agreement is automatically terminated, and the participant is then subject to the same due date(s) and interest penalties as non-participating taxpayers.

Interested taxpayers should be required to join annually by a specified date. Participation also should be limited to taxpayers who are current on their tax obligations. Some municipalities also restrict participation to residential taxpayers. A coupon booklet for each participant is also advisable.

For more information, including sample tax club agreements and related materials, contact MMA's Legal Services. *(By R.P.F.)*

Subject **RE: resolution**  
From Mark Robinson <fayette@myfairpoint.net>  
Sender <MTCMA-Members-owner@imail.memun.org>  
To <MTCMA-Members@imail.memun.org>  
Cc Chris Lockwood <clockwood@memun.org>  
Reply-To <MTCMA-Members@imail.memun.org>  
Date 2014-04-02 13:25



Dear Fellow Managers:

Important to note for your Boards and Councils, this resolution effort is about correcting an omission that FEMA made when they changed their policies back in 2009. This little ice storm revealed that flaw. If we fail to effect a change to correct the error then the next time we have a significant ice storm event there will be nothing in policy to help Town's that may be faced with significant burden.

Not all communities were as impacted as others by the December ice storm. It is very unlikely that FEMA would make any action retro-active to cover Maine's costs from the past event. For those uncomfortable with the reference to the Dec 21 to Jan storm delete it from your resolution and proceed. This is more about correcting a mistake that was made by FEMA in 2009 and MEMA was unaware until this event occurred and they need our assistance.

We are not whining with our hands outstretched to the FED's, rather there is a bigger more important issue here that will help Towns someday in the future.

Kind regards, Mark

Mark Robinson, Town Manager  
Town of Fayette  
2589 Main Street  
Fayette Maine 04349

office 207-685-4373  
cell 207-512-0949  
facsimile 207-685-9391

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**From:** MTCMA-Members-owner@imail.memun.org [mailto:MTCMA-Members-owner@imail.memun.org] **On Behalf Of** Kristal A. Flagg  
**Sent:** Wednesday, April 02, 2014 1:42 PM  
**To:** MTCMA-Members@imail.memun.org  
**Subject:** resolution

Livermore Falls board of selectmen signed the FEMA Resolution at their meeting last night. It is in the mail to our EMA office in Androscoggin. Thank you Mark and John for getting the ball rolling.

Sincerely,

Kristal A. Flagg, Town Manager  
Town of Livermore Falls  
2 Main Street  
Livermore Falls, Maine 04254  
Ph: (207) 897-3321

**Town of Wayne, Maine**  
**Board of Selectmen Resolution**

WHEREAS, The Town of Wayne in the County of Kennebec and State of Maine has been recognized by representatives of the Kennebec County Emergency Management Agency "KCEMA" and Maine Emergency Management Agency "MEMA" as having experienced extraordinary costly ice storm impacts to its road infrastructure as the result of the unabated winter storms that occurred during the period of December 21<sup>st</sup>, 2013 thru January 1<sup>st</sup>, 2014.

WHEREAS, Governor LePage of the State of Maine submitted a request for disaster assistance to the Federal Emergency Management Agency "FEMA" that would serve to support municipal and state depleted winter maintenance funding for emergency winter road maintenance and repair.

WHEREAS, The Federal Emergency Management Agency "FEMA" denied said request after designating road treatment costs as ineligible based on FEMA Snow Assistance and Severe Winter Storm Policy 9523.1 that excludes sand, salt and snow and ice road treatment expenditures, unless there is record or near-record snowfall.

WHEREAS, The FEMA definition of a severe winter storm means an event that occurs during the winter season and includes one or more of the following conditions: snow, ice, high winds, blizzard conditions and other wintry conditions and that causes substantial physical damages or loss to property where Municipal and State governments demonstrate that the capabilities to effectively respond to the event are or will be exceeded.

WHEREAS, the Town disagrees with FEMA's interpretation of this policy application of Policy 9523.1 to ice storms and advocates for an "ice storm" policy addendum, and that this policy is to be effective for the requested dates December 21, 2013 thru January 1, 2014.

WHEREAS, the original, understandable, intent of FEMA Policy 9523.1 is that northern States such as Maine which are equipped for and budget for winter snowstorms should have to meet a very high standard to have a snowstorm qualify as a disaster. However, an ice storm with prolonged power outages in freezing conditions poses a more extreme threat to public safety in northern states than in a southern state where temperatures are likely to quickly moderate. Therefore, the application of Policy 9523.1 to ice storms has unintended negative consequences for northern states.

WHEREAS, FEMA policy in other types of disasters, such as floods or hurricanes, is that maintenance of all roads during and after the event for the purpose of emergency vehicle access is eligible for disaster assistance. In freezing temperatures, roads must be treated with sand and salt in order to carry out the emergency function of power restoration. Therefore, Policy 9523.1 is actually in conflict with other FEMA policies

BE IT THEREFORE RESOLVED that the Wayne Board of Selectmen expresses its great support for the Maine Emergency Management Agency, MEMA in its advocacy for an amendment to the FEMA storm policy

BE IT FURTHER RESOLVED That the Wayne Board of Selectmen will exercise its appointed authority to engage other Maine municipalities in a united effort to bring national attention to the extent necessary and put on notice, our Congressional representatives that the ice storm damage experienced in these communities are very real and are worthy of their support and attention.

IN WITNESS WHEREOF, We have hereunto set our hands and caused the Seal of the Town of Wayne, Maine to be affixed at Wayne, Maine this 8<sup>th</sup> day of April, 2014.

Wayne Board of Selectmen of the Town of Wayne, Maine:

\_\_\_\_\_  
Gary Kenny, Chair

\_\_\_\_\_  
Carroll Paradis, Vice Chair

\_\_\_\_\_  
Stephen Saunders

\_\_\_\_\_  
Stephanie Haines

\_\_\_\_\_  
Peter Ault

Subject **Auditor's proposal**  
From Brigette Williams <Brigette\_Williams@maranacook.org>  
To <townmanager@manchesterme.org>,  
<townmanager@waynemaine.org>  
Date 2014-03-28 10:48



Sorry I missed you both at the meeting that was scheduled with Ron Smith of RHR Smith & Co. on Wednesday afternoon about extending the audit contract.

Ron gave us a proposal on a three year extension to our contracts. His proposal was for a 5% increase from what we paid this past year for year one, and the price will be frozen for year two & three.

Please contact Ron directly to let him know your town's decision.

Thanks, Brigette

\*\*\*\*\*

Brigette Williams  
Finance Manager  
Regional School Unit No. 38  
Maranacook Area Schools  
Voice 207-685-3336

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If you have received this electronic transmission in error, please notify me by telephone (207-685-3336) or by electronic mail ([brigette\\_williams@maranacook.org](mailto:brigette_williams@maranacook.org)) immediately.



*Proven Expertise and Integrity*

April 4, 2014

Mr. Aaron Chrostowsky  
Town Manager  
Town of Wayne  
PO Box 400  
Wayne, Maine 04284

Dear Mr. Chrostowsky :

We are pleased to confirm our understanding of the services we are to provide the Town of Wayne, for the year ended June 30, 2014. We will audit the financial statements of the governmental activities, major funds, any business type activities, any discretely presented component units, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Town of Wayne as of and for the year ended June 30, 2014. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Wayne's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. As part of our engagement, we will apply certain limited procedures to the Town of Wayne's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis

Supplementary information other than RSI may also accompany the Town of Wayne's financial statements. We will subject supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

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

## **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

## **Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You agree to assume all management responsibilities for any nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information for the government available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

You are responsible for the preparation of any supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for the presentation of supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods, measurement or presentation have not changed from those used in the prior period (or if they have changed, reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your web site, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because of the inherent limitation of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the entity and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Wayne's compliance with the provisions of applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### **Audit Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

Ronald H.R. Smith is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$5,040, broken down as follows:

June 30, 2014 Audit:   \$5,040

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the Town of Wayne, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very Best,

*RHR Smith & Company, CPAs*

RHR Smith & Company, C.P.A.'s  
RHRS/13

RESPONSE:

This letter correctly sets forth the understanding of the Town of Wayne.

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

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Subject **monthly recycling report and budget proposal**  
From Stefan Pakulski <readfield.tmgr@roadrunner.com>  
Aaron Chrostowsky <townmanager@waynemaine.org>, Darcy  
and Henry Whittemore <hdkswhit@roadrunner.com>,  
Kathryn Mills Woodsum <kmwoodsum@myfairpoint.net>,  
To Larry Dunn - Select Board <selectboard.ld@ne.twcbc.com>,  
Pamela Grimshaw <pamela.grimshaw@maine.gov>,  
Stephanie Haines <sharradon@gmail.com>  
Date 2014-03-14 09:55



- Municipal Recycling Report Feb 2014.pdf (~27 KB)
- Transfer Station proposed revenues 03-13-2014.pdf (~30 KB)
- Transfer Station proposed expenses 03-13-2014.pdf (~38 KB)

To the SWRC:

Please see the attached monthly recycling report from ecomaine, showing 196.63 tons sent to ecomaine fiscal year-to-date. For comparison, we sent the following:

204.7 tons by Feb. 2011,  
213.88 tons by Feb. 2012, and  
195.79 tons by Feb. 2013.

So we're about on track for recent history, but still shy of where we might be. That's a good reason to keep working on the education/outreach the SWRC has talked about for this year.

Please also see the attached proposed budget (expenses and revenues) for the Transfer Station in the next fiscal year, 2014-15, as reviewed with the Budget Committee last night. Kathryn Woodsum spoke as an SWRC rep at the meeting about the intent to do more recycling education, and recommended the signs/supplies expense line 70-10-80-80 at \$500 to provide support for more education materials.

A couple of other items to note in the budget proposal:

- we have no more lease payments for the recycling compactor and containers
- the personnel costs will be subject to the outcome of possible union negotiations, so all wages and benefits are tentative only
- universal waste expenses are cut, and so should universal waste fees (as we no longer pay for disposal)
- fees under revenues are increased as a goal to better match collections with disposal costs for demolition, shingles and wood. Demolition debris and shingles alone cost about \$25,000/yr to dispose (hauling plus tipping), but we've never collected close to that amount in fees for those materials.
- There may also be a revised or additional number for internet service either through the existing station phone line or as a cable connection, and possibly a security camera system operating cost (if a system gets installed as a capital improvement).

Please let me know if anyone has questions.

Stefan Pakulski, Town Manager  
Town of Readfield  
8 Old Kents Hill Road  
Readfield, ME 04355  
ph: 207-685-4939  
fax: 207-685-3420

cell: 207-242-5437

email: [readfield.tmgr@roadrunner.com](mailto:readfield.tmgr@roadrunner.com)

This electronic mail message and any attachments hereto, as well as any electronic mail message(s) that may be sent in response to it, may be considered public records, and may therefore be subject to public record requests for review and copying under Maine's Right to Know Law (Title 1, §401-§521 of the Maine Revised Statutes).

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**From:** Missi Labbe [mailto:Labbe@ecomaine.org]

**Sent:** Friday, March 14, 2014 9:14 AM

**Subject:** Recycling Report

See attached.

Thanks,

Missi Labbe

Accountant

**ecomaine**

64 Blueberry Road

Portland ME 04102

Telephone (207)773.1738

Direct Line (207)523.3114

Cellular Phone: (207)400.6756

Fascimile (207)773.8296

**ecomaine Municipal Recycling Program  
February 2014**

	Population	Drop Off	Curbside	Monthly Total	Fiscal YTD Total
Andover	893	3.18		3.18	34.09
Bridgton	5218	34.92		34.92	387.79
Cape Elizabeth	8750	77.46		77.46	775.90
Casco	3703	4.93		4.93	144.49
Cornish	1376	3.97		3.97	36.23
Cumberland	7592		56.12	56.12	582.26
Falmouth	10816	25.46	68.47	93.93	946.19
Freeport	8117	43.36		43.36	418.47
Gorham	15644	21.60	61.23	82.83	818.66
Greenland, NH	3549	32.46		32.46	295.58
Hampton, NH	15430	131.41		131.41	1,863.30
Harrison	2397	10.07		10.07	132.40
Hollis	4716		24.66	24.66	211.31
Jay	4828	22.66		22.66	221.54
Limerick	2650	7.89		7.89	72.27
Limington	3732	6.90		6.90	67.19
Livermore Falls	3193	11.56		11.56	98.80
Lyman	4241	14.65		14.65	158.77
Manchester	2584	8.80		8.80	82.68
Monmouth	3897	19.05		19.05	206.18
Naples	3560	6.03		6.03	128.63
Newington NH	753	6.03		6.03	54.69
No. Haven	392			0.00	72.25
No. Yarmouth	3508		23.74	23.74	223.70
Ogunquit	1242	7.49		7.49	66.11
Old Orchard Beach	9423	10.72	24.04	34.76	402.21
Parsonsfield	1743		5.10	5.10	51.71
Poland	5297	23.15		23.15	256.59
Portland	63103	82.68	302.28	384.96	3,778.55
Pownal	1651		9.20	9.20	96.71
Readfield/Wayne	3667	12.40		12.40	196.63
Saco	18108	5.70	97.49	103.19	1,166.11
Sanford	21661	15.38	122.79	138.17	1,231.17
Scarborough	18648	47.96	117.91	165.87	1,656.76
S. Portland	23586	14.07	136.11	150.18	1,531.46
Standish	10070	41.25		41.25	393.72
Stockton Springs	1594	11.44		11.44	78.24
Tri-Town	4467	6.35		6.35	107.42
Waterboro	7326	23.97		23.97	283.91
Windham	16386	9.31	86.26	95.57	1,033.18
Yarmouth	8062	90.32		90.32	691.88
<b>Total</b>	<b>337,573</b>	<b>894.58</b>	<b>1,135.40</b>	<b>2,029.98</b>	<b>21,055.73</b>

**Custom Budget Report**

**Revenue**

Dept: 70 SOLID WASTE	2012	2013	2014	2014	2015	Man Req vs"			
	Actual	Actual	Budget	YTD	Manager	Curr Bud	Change \$	Curr Bud	Change %
7010 TRANSFER STATION FEES	21,240.00	21,799.12	20,000.00	15,399.75	25,000.00	5,000.00		25.00%	
7020 TS REDEMPTIONS	1,769.95	1,811.05	2,000.00	1,126.45	1,800.00	-200.00		-10.00%	
7023 TS RECYCLABLES - METAL	13,871.73	14,595.70	10,000.00	6,997.40	10,000.00	0.00		.00%	
7025 TS RECYCLABLES - OTHER	1,328.52	1,061.54	250.00	551.75	500.00	250.00		100.00%	
7026 TS Single Sort Recycling	5,029.55	473.05	2,000.00	0.00	0.00	-2,000.00		-100.00%	
7030 TS BACKHOE	2,925.00	3,468.38	0.00	1,723.50	0.00	0.00		.00%	
7040 Commercial Haulers Permits	300.00	300.00	300.00	300.00	300.00	0.00		.00%	
7050 TS GRANTS	7,650.00	0.00	0.00	0.00	0.00	0.00		.00%	
7090 TS REVENUES - WAYNES SHARE	86,083.55	92,282.68	107,553.00	57,705.29	106,959.00	-594.00		-55%	
SOLID WASTE	140,198.30	135,791.52	142,103.00	83,804.14	144,559.00	2,456.00		1.73%	
<b>Revenue Totals:</b>	<b>140,198.30</b>	<b>135,791.52</b>	<b>142,103.00</b>	<b>83,804.14</b>	<b>144,559.00</b>	<b>2,456.00</b>		<b>1.73%</b>	

Custom Budget Report

Expense

Dep't/Div: 70-10 SOLID WASTE / TRANSFER STATION	2012		2013		2014		2014		2015		Man Req vs"		Man Req vs	
	Actual	Actual	Budget	YTD	Manager	Change \$	Change %							
ADMINISTRATION														
10-10 ADVERTISING	0.00	81.54	200.00	85.86	100.00	-100.00	-50.00%							
10-25 EDUCATION	39.00	0.00	200.00	0.00	100.00	-100.00	-50.00%							
10-40 Publications	0.00	310.18	0.00	0.00	0.00	0.00	.00%							
10-45 MEMBERSHIPS	428.00	439.00	450.00	179.00	450.00	0.00	.00%							
10-50 MISC.	104.78	57.00	100.00	0.00	100.00	0.00	.00%							
10-55 OFFICE SUPPLIES	240.00	1,499.00	300.00	250.00	325.00	25.00	8.33%							
10-60 POSTAGE	59.00	47.10	50.00	37.29	50.00	0.00	.00%							
10-80 TRAINING & CONFERENCES	265.00	250.00	250.00	0.00	250.00	0.00	.00%							
10-95 Recycling Blns	0.00	983.94	500.00	0.00	500.00	0.00	.00%							
ADMINISTRATION	1,135.78	3,667.76	2,050.00	552.15	1,875.00	-175.00	-8.54%							
INSURANCE														
15-20 HEALTH INSURANCE	22,960.94	23,552.27	25,685.00	16,001.38	26,490.00	805.00	3.13%							
15-60 UNEMPLOYMENT	1,552.09	1,914.12	1,665.00	845.12	1,328.00	-337.00	-20.24%							
15-80 WORKERS COMP	4,399.96	3,674.18	3,032.00	2,329.51	3,625.00	593.00	19.56%							
INSURANCE	28,912.99	29,140.57	30,382.00	19,176.01	31,443.00	1,061.00	3.49%							
PERSONNEL														
20-20 FICA	5,223.35	4,793.81	5,524.00	3,674.22	5,579.00	55.00	1.00%							
20-30 MILEAGE	596.47	632.81	600.00	343.89	600.00	0.00	.00%							
20-40 RETIREMENT	3,915.02	4,602.00	5,440.00	3,750.17	5,405.00	-35.00	-.64%							
20-60 WAGES	65,137.21	58,784.38	66,770.00	44,698.70	67,520.00	750.00	1.12%							
20-65 INCOME PROTECTION PLAN	351.77	333.61	345.00	223.62	350.00	5.00	1.45%							
20-90 CLOTHING ALLOWANCE	181.73	166.56	400.00	0.00	600.00	200.00	50.00%							
PERSONNEL	75,405.55	69,313.17	79,079.00	52,690.60	80,054.00	975.00	1.23%							
RECREATION														
RECREATION	0.00	0.00	0.00	0.00	0.00	0.00	.00%							
UTILITIES														





**Custom Budget Report**

**Expense**

Dept/Div:	2012 Actual	2013 Actual	2014 Budget	2014 YTD	2015 Manager	Man Req vs"	
						Curr Bud Change \$	Man Req vs Curr Bud Change %
BACKHOE	1,571.17	2,530.01	7,600.00	425.10	2,600.00	-5,000.00	-65.79%
SOLID WASTE	242,335.20	223,998.33	257,256.00	166,650.47	254,467.00	-2,789.00	-1.08%
<b>Expense Totals:</b>	<b>242,335.20</b>	<b>223,998.33</b>	<b>257,256.00</b>	<b>166,650.47</b>	<b>254,467.00</b>	<b>-2,789.00</b>	<b>-1.08%</b>

Dept/Div: 70-50 SOLID WASTE / BACKHOE CONT'D

**HOWARD & BOWIE, P.A.**  
*Law Offices*  
One Main Street  
P.O. Box 460  
Damariscotta, Maine 04543

Clayton N. Howard  
Edward G. Dardis  
Harry N. Starbranch  
Douglas Houston  
Nathaniel D. Hussey

Joel F. Bowie of Counsel  
Phone: 207-563-3112  
Fax: 207-563-3110  
e-mail: [hblaw@howardandbowie.com](mailto:hblaw@howardandbowie.com)

March 31, 2014

Town of Wayne  
Board of Selectmen  
Aaron Chrostowsky, Town Manager  
P.O. Box 400  
Wayne, Maine 04384

Re: Robert Pettengill Jr. Tax Acquired Property

Dear Aaron and Selectmen:

Our office represents Mr. Pettengill in connection with the tax acquired property located in Wayne. A review of Board meeting minutes indicates that on January 28, 2014, following public discussion and deliberation, the Board voted to convey tax acquired property to Mr. Pettengill in consideration of his payment of past due taxes and related costs. At a meeting on February 11, 2014 the Board undertook an executive session, then voted to rescind the previous action.

Mr. Pettengill is concerned that the Board of Selectmen ran afoul the executive session law and generally acted inappropriately in addressing the issue in executive session and then compounded the problem by rescinding a vote that was based on proper public discussion.

Title 1 M.R.S.A. Section 405(6)(C) provides that the Town of Wayne could deliberate in secret only if the "premature disclosures of the information would prejudice the competitive or bargaining position of the body or agency..." The Board's action does not fit this exception to the public meeting law.

Please consider this Mr. Pettengill's formal demand that the vote and action taken in executive session on February 11, 2014 be rescinded and the original January 28, 2014 vote to convey the property back to Mr. Pettengill be reinstated. Please also return this matter to the agenda for the next meeting of the Board of Selectmen and advise our office of the date, time and location.

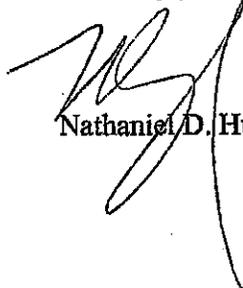
Kindly provide all records justifying entry into executive session, all notes or records made during or in connection with the executive session and any correspondence between any personnel of the Town of Wayne and Kennebec Land Trust in connection with this matter in any way.

I recently spoke to the Wayne Town Manager Aaron Chrostowsky in connection with the Town's agreement to reconvey the parcel to Mr. Pettengill in exchange for full payment of past due property taxes and related charges. At that time, we discussed the prospect of placing some portion of the property under a conservation easement as part of that transaction. Mr. Chrostowsky indicated that the town would be sending a proposal to identify the portion of the land to be restricted and the extent of any restrictions on use and development. To date, neither Mr. Pettengill nor I have received anything to work with.

Mr. Pettengill is willing to consider different options for protecting part of the property and will be happy to work with the town to resolve the matter as a whole.

I look forward to your response. Thank you.

Sincerely yours,



Nathaniel D. Hussey

NDH:cjh  
cc Robert Pettengill

Subject **Bob Pettengill Property**  
From <townmanager@waynemaine.org>  
To <hblaw@howardandbowie.com>  
Cc <lbragg@bersteinshur.com>  
Date 2014-04-04 15:46



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- PettengillOffer.docx (17 KB)

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Dear Mr. Hussey,

I am in receipt of your letter dated March 31, 2014. I can assure you and your client, the Town has acted in good faith. The Town would like to resolve this matter as timely as possible too.

I have 'cc'd this matter to our Town Attorney who is very knowledgeable about these matters and will be able to better assist the Town in this matter.

Attached is the Town's First Offer to Pettengill that you requested during our conversation.

All future, correspondence regarding this matter, should be directed to the Town's Attorney Lee Bragg from Bernstein Shur and 'cc'd to me. He may be reached at phone: (207) 623-1596,  
email: [lbragg@bernsteinshur.com](mailto:lbragg@bernsteinshur.com); mail: 146 Capitol Street, PO Box 5057, Augusta, ME 04332.

Best,  
Aaron Chrostowsky  
Wayne Town Manager

Subject **Pettengill Property**  
From <townmanager@waynemaine.org>  
To <lcirland@gmail.com>, <tkerchner@yahoo.com>  
Date 2014-04-04 14:38



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- PettengillOffer.docx (17 KB)

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Lloyd and Theresa-

Attached is the Town's First Offer to Mr. Pettengill, the Board approved this list to send over to Mr. Pettengill. This is the list that was generated from Lloyd. Please have the Conservation Commission comment on this list.

The Town Attorney will be sending over this list next week to Mr. Pettengill's attorney.

If you have any questions, please dont hesitate to contact me at (207) 685-4983 or [townmanager@waynemaine.org](mailto:townmanager@waynemaine.org).

Best,

-Aaron

**From: Town of Wayne, Maine**  
**To: Mr. Pettengill**  
**Date: 3/25/2014**  
**Re: First Offer to Mr. Pettengill**

- Mr. Pettengill will pay back taxes in the amount of \$32,352.96;
- Mr. Pettengill will be allowed to convey land to existing abutters (i.e. Lane) not in a conservation easement (approximately 20 acres). To allow Mr. Pettengill to generate money from the sale of valuable shoreline property lot to abutters, to eliminate irregular shape to property and lower his property taxes.
- The permanent conservation easement will prevent further development on the majority of the Pettengill property (100 acres) for the purposes of conservation and recreational purposes. Of the 100 acres in a permanent conservation easement to prevent further development - preserve 25 percent of the property from any development or timber harvesting within shoreland zone (forever wild);
- The Town and KLT will not be responsible for the maintenance of the private camp road from the end of the town-owned House Road;
- Mr. Pettengill will allow for a permanent easement on the existing old logging road (access from school bus/ snow plow turnaround at the end of the town-owned portion of House Road) between Folk-Pettengill properties for abutters to access properties for maintenance and recreation purposes only;
- KLT will maintain a parking lot and trailhead at the end of the town-owned portion of House Road. The trail network will be used recreational purposes only that prohibit the following activities: 1) nighttime use, 2) destructive uses, 3) motorized uses (snowmobiles, dirt bikes & ATV's), 3) trail corridor will be located to not interfere with abutting property owners enjoyment of their own property.
- Mr. Pettengill will maintain timber harvesting rights on the property. He must adhere to timber harvesting best management practices – timber harvesting plan must be approved by KLT Forester;
- Mr. Pettengill retains naming rights of KLT Forest approved by KLT;

# Expense Summary Report

Fund: 1  
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
<b>100 - General Admin</b>	<b>239,818.00</b>	<b>171,348.67</b>	<b>68,469.33</b>	<b>71.45</b>
<b>01 - Salaries</b>	<b>149,924.00</b>	<b>104,679.93</b>	<b>45,244.07</b>	<b>69.82</b>
01 - Selectmen	7,162.00	4,774.80	2,387.20	66.67
05 - Town Manager	44,500.00	34,036.98	10,463.02	76.49
10 - Bookkeeper	6,500.00	2,690.00	3,810.00	41.38
15 - Treasurer	3,000.00	2,000.00	1,000.00	66.67
20 - Tax Collector	20,800.00	8,201.57	12,598.43	39.43
25 - Town Clerk	20,800.00	16,250.97	4,549.03	78.13
30 - Office Clerk	1,000.00	9,049.25	-8,049.25	904.93
35 - Meeting Clerk	1,156.00	279.90	876.10	24.21
40 - Special Project Clerk	2,000.00	0.00	2,000.00	0.00
70 - Med/Fica	8,026.00	6,206.85	1,819.15	77.33
75 - Health Insurance	30,964.00	20,784.10	10,179.90	67.12
80 - Retirement	3,265.00	99.05	3,165.95	3.03
81 - Income Protection plan	751.00	306.46	444.54	40.81
<b>02 - Operating Expense</b>	<b>30,350.00</b>	<b>19,959.17</b>	<b>10,390.83</b>	<b>65.76</b>
01 - Office Expense	4,000.00	2,812.45	1,187.55	70.31
05 - Travel expenses	2,500.00	1,365.18	1,134.82	54.61
10 - Training Expense	4,000.00	1,556.00	2,444.00	38.90
15 - Maintenance and Repairs	2,000.00	58.99	1,941.01	2.95
20 - Dues	2,200.00	2,131.00	69.00	96.86
25 - Computer Repairs	4,000.00	801.50	3,198.50	20.04
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	173.95	26.05	86.98
50 - Tax Administration	2,500.00	2,794.70	-294.70	111.79
<b>03 - Contractual</b>	<b>48,744.00</b>	<b>40,143.86</b>	<b>8,600.14</b>	<b>82.36</b>
01 - Legal Services	15,000.00	9,402.21	5,597.79	62.68
05 - Audit Services	4,800.00	4,800.00	0.00	100.00
10 - Banking	500.00	0.00	500.00	0.00
15 - Insurance	19,044.00	16,995.50	2,048.50	89.24
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
<b>05 - Utilities</b>	<b>2,800.00</b>	<b>3,657.78</b>	<b>-857.78</b>	<b>130.64</b>
01 - Telephone	2,800.00	3,657.78	-857.78	130.64
<b>65 - Unclassified</b>	<b>8,000.00</b>	<b>2,907.93</b>	<b>5,092.07</b>	<b>36.35</b>
01 - Contigent	4,000.00	2,562.00	1,438.00	64.05
05 - Capital	4,000.00	345.93	3,654.07	8.65
<b>101 - Debt Service</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>15 - Debt Service</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>0.00</b>	<b>100.00</b>
05 - North Wayne Road	60,000.00	60,000.00	0.00	100.00
<b>102 - Elections &amp; Hearings</b>	<b>4,245.00</b>	<b>992.09</b>	<b>3,252.91</b>	<b>23.37</b>
<b>01 - Salaries</b>	<b>2,045.00</b>	<b>873.30</b>	<b>1,171.70</b>	<b>42.70</b>
41 - Elections clerk	1,900.00	849.17	1,050.83	44.69
70 - Med/Fica	145.00	24.13	120.87	16.64
<b>02 - Operating Expense</b>	<b>2,200.00</b>	<b>118.79</b>	<b>2,081.21</b>	<b>5.40</b>
01 - Office Expense	2,200.00	118.79	2,081.21	5.40
<b>103 - General Assistance</b>	<b>7,077.00</b>	<b>424.35</b>	<b>6,652.65</b>	<b>6.00</b>

## Expense Summary Report

Fund: 1  
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
<b>103 - General Assistance CONT'D</b>				
<b>01 - Salaries</b>	<b>1,077.00</b>	<b>15.45</b>	<b>1,061.55</b>	<b>1.43</b>
45 - General Assistance clerk	1,000.00	14.54	985.46	1.45
70 - Med/Fica	77.00	0.91	76.09	1.18
<b>10 - Social Services/Community Serv</b>	<b>6,000.00</b>	<b>408.90</b>	<b>5,591.10</b>	<b>6.81</b>
85 - General Assistance	6,000.00	408.90	5,591.10	6.81
<b>104 - Fire Department</b>				
<b>01 - Salaries</b>	<b>6,459.00</b>	<b>4,305.96</b>	<b>2,153.04</b>	<b>66.67</b>
50 - Chief Officers stipends	6,000.00	3,999.96	2,000.04	66.67
70 - Med/Fica	459.00	306.00	153.00	66.67
<b>02 - Operating Expense</b>	<b>40,000.00</b>	<b>18,892.36</b>	<b>21,107.64</b>	<b>47.23</b>
60 - Fire Dept Operations	22,000.00	16,109.47	5,890.53	73.22
61 - Fire Communications	4,000.00	1,669.73	2,330.27	41.74
62 - Fire Capital	14,000.00	1,113.16	12,886.84	7.95
<b>05 - Utilities</b>	<b>0.00</b>	<b>19.05</b>	<b>-19.05</b>	<b>----</b>
05 - Electricity	0.00	19.05	-19.05	----
<b>105 - Assessing</b>				
<b>02 - Operating Expense</b>	<b>300.00</b>	<b>0.00</b>	<b>300.00</b>	<b>0.00</b>
70 - Tax Maps	300.00	0.00	300.00	0.00
<b>03 - Contractual</b>	<b>19,200.00</b>	<b>15,799.97</b>	<b>3,400.03</b>	<b>82.29</b>
30 - Assessing/Mapping	13,600.00	10,199.97	3,400.03	75.00
35 - Quarterly review	5,600.00	5,600.00	0.00	100.00
<b>106 - Animal Control</b>				
<b>01 - Salaries</b>	<b>3,230.00</b>	<b>2,153.00</b>	<b>1,077.00</b>	<b>66.66</b>
55 - Animal control officer	3,000.00	2,000.00	1,000.00	66.67
70 - Med/Fica	230.00	153.00	77.00	66.52
<b>10 - Social Services/Community Serv</b>	<b>1,900.00</b>	<b>1,417.89</b>	<b>482.11</b>	<b>74.63</b>
90 - Humane Society	1,900.00	1,417.89	482.11	74.63
<b>107 - Code Enforcement</b>				
<b>01 - Salaries</b>	<b>12,269.00</b>	<b>9,654.00</b>	<b>2,615.00</b>	<b>78.69</b>
56 - Code Enforcement Officer	11,397.00	9,097.20	2,299.80	79.82
70 - Med/Fica	872.00	556.80	315.20	63.85
<b>65 - Unclassified</b>	<b>900.00</b>	<b>327.50</b>	<b>572.50</b>	<b>36.39</b>
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
<b>108 - Public Safety</b>				
<b>03 - Contractual</b>	<b>24,648.00</b>	<b>16,765.00</b>	<b>7,883.00</b>	<b>68.02</b>
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
<b>05 - Utilities</b>	<b>7,000.00</b>	<b>4,291.34</b>	<b>2,708.66</b>	<b>61.30</b>
20 - Street lights	7,000.00	4,291.34	2,708.66	61.30
<b>109 - Roads</b>				
<b>03 - Contractual</b>	<b>155,933.00</b>	<b>121,022.10</b>	<b>34,910.90</b>	<b>77.61</b>

# Expense Summary Report

Fund: 1  
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
<b>109 - Roads CONT'D</b>				
55 - Parking lot Plowing	1,900.00	2,638.33	-738.33	138.86
60 - Road Plowing	149,533.00	114,641.66	34,891.34	76.67
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
<b>05 - Utilities</b>	<b>400.00</b>	<b>391.15</b>	<b>8.85</b>	<b>97.79</b>
05 - Electricity	400.00	391.15	8.85	97.79
<b>25 - ROADS</b>	<b>166,450.00</b>	<b>118,091.78</b>	<b>48,358.22</b>	<b>70.95</b>
01 - Roads Administration	3,000.00	525.00	2,475.00	17.50
05 - Brush/Tree removal	14,000.00	8,303.50	5,696.50	59.31
10 - Calcium chloride	9,000.00	2,964.95	6,035.05	32.94
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	10,522.00	14,478.00	42.09
30 - Signs	3,000.00	1,944.05	1,055.95	64.80
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
<b>110 - Transfer Station</b>	<b>112,500.00</b>	<b>60,029.60</b>	<b>52,470.40</b>	<b>53.36</b>
<b>02 - Operating Expense</b>	<b>4,500.00</b>	<b>1,993.50</b>	<b>2,506.50</b>	<b>44.30</b>
80 - Hazardous waste	1,000.00	0.00	1,000.00	0.00
85 - Backhoe rental Transfer station	3,500.00	1,993.50	1,506.50	56.96
<b>03 - Contractual</b>	<b>108,000.00</b>	<b>58,036.10</b>	<b>49,963.90</b>	<b>53.74</b>
65 - Transfer Station	108,000.00	58,036.10	49,963.90	53.74
<b>111 - Outside Agencies</b>	<b>27,084.00</b>	<b>26,512.00</b>	<b>572.00</b>	<b>97.89</b>
<b>10 - Social Services/Community Serv</b>	<b>27,084.00</b>	<b>26,512.00</b>	<b>572.00</b>	<b>97.89</b>
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
<b>112 - Recreation</b>	<b>16,350.00</b>	<b>14,125.16</b>	<b>2,224.84</b>	<b>86.39</b>

# Expense Summary Report

Fund: 1  
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
<b>112 - Recreation CONT'D</b>				
<b>03 - Contractual</b>	<b>2,700.00</b>	<b>1,775.16</b>	<b>924.84</b>	<b>65.75</b>
70 - Park Mowing	2,700.00	1,775.16	924.84	65.75
<b>10 - Social Services/Community Serv</b>	<b>13,150.00</b>	<b>12,350.00</b>	<b>800.00</b>	<b>93.92</b>
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 Watershed	3,000.00	3,000.00	0.00	100.00
<b>65 - Unclassified</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00</b>
25 - Lake Protection	500.00	0.00	500.00	0.00
<b>113 - Land and Buildings</b>	<b>1,000.00</b>	<b>840.09</b>	<b>159.91</b>	<b>84.01</b>
<b>02 - Operating Expense</b>	<b>1,000.00</b>	<b>840.09</b>	<b>159.91</b>	<b>84.01</b>
95 - NW Schoolhouse	200.00	615.61	-415.61	307.81
96 - NW Building	600.00	128.35	471.65	21.39
97 - Town House	200.00	96.13	103.87	48.07
<b>114 - Capital Reserves transfers</b>	<b>74,500.00</b>	<b>74,500.00</b>	<b>0.00</b>	<b>100.00</b>
<b>52 - CAPITAL RESERVE</b>	<b>74,500.00</b>	<b>74,500.00</b>	<b>0.00</b>	<b>100.00</b>
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
<b>115 - School RSU #38</b>	<b>1,708,722.00</b>	<b>1,281,541.47</b>	<b>427,180.53</b>	<b>75.00</b>
<b>60 - INTER GOVERNMENT</b>	<b>1,708,722.00</b>	<b>1,281,541.47</b>	<b>427,180.53</b>	<b>75.00</b>
15 - RSU #38	1,708,722.00	1,281,541.47	427,180.53	75.00
<b>116 - County Tax</b>	<b>200,390.00</b>	<b>200,133.30</b>	<b>256.70</b>	<b>99.87</b>
<b>60 - INTER GOVERNMENT</b>	<b>200,390.00</b>	<b>200,133.30</b>	<b>256.70</b>	<b>99.87</b>
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
<b>117 - Cobbossee Watershed District</b>	<b>2,127.00</b>	<b>2,127.00</b>	<b>0.00</b>	<b>100.00</b>
<b>60 - INTER GOVERNMENT</b>	<b>2,127.00</b>	<b>2,127.00</b>	<b>0.00</b>	<b>100.00</b>
25 - Cobbossee Watershed District	2,127.00	2,127.00	0.00	100.00
<b>118 - Overlay</b>	<b>25,254.55</b>	<b>3,849.44</b>	<b>21,405.11</b>	<b>15.24</b>
<b>60 - INTER GOVERNMENT</b>	<b>25,254.55</b>	<b>3,849.44</b>	<b>21,405.11</b>	<b>15.24</b>
30 - Overlay	25,254.55	3,849.44	21,405.11	15.24
<b>Final Totals</b>	<b>2,917,756.55</b>	<b>2,209,554.27</b>	<b>708,202.28</b>	<b>75.73</b>

## Revenue Summary Report

Fund: 1  
ALL

Account	Budget Net	YTD Net	Uncollected Balance	Percent Collected
100 - General Admin	2,847,949.55	2,757,980.78	89,968.77	96.84
01 - Banking Interest	1,800.00	651.26	1,148.74	36.18
02 - xxxxxx	0.00	0.00	0.00	---
03 - Lien costs	2,000.00	1,383.90	616.10	69.20
04 - Interest on taxes	10,000.00	8,545.78	1,454.22	85.46
05 - MV Agent fees	4,000.00	2,993.00	1,007.00	74.83
06 - IFW Agent fees	1,000.00	338.75	661.25	33.88
07 - Motor Vehicle excise	187,000.00	145,807.71	41,192.29	77.97
08 - Boat Excise	4,000.00	1,275.30	2,724.70	31.88
09 - Vitals	300.00	159.40	140.60	53.13
10 - Cash Short/ Over	0.00	-0.13	0.13	---
13 - Cable TV Franchise	4,300.00	4,255.01	44.99	98.95
14 - Misc revenue	10,000.00	5,223.41	4,776.59	52.23
15 - Surplus	20,000.00	0.00	20,000.00	0.00
21 - State revenue sharing	47,769.00	31,567.49	16,201.51	66.08
25 - Tax Commitment	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	844.00	156.00	84.40
01 - Dog fees	700.00	744.00	-44.00	106.29
02 - Dog late fees	300.00	100.00	200.00	33.33
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	2,816,113.38	101,643.17	96.52

# General Ledger Summary Report

Fund(s): 1  
July

Account	Beg Bal	----- Y T D -----		Net	Pending Activity	Balance Net
	Net	Debits	Credits			
<b>1 - General Fund</b>	0.00	3,387,940.63	3,387,940.63	0.00	0.00	0.00
<b>Assets</b>	<b>1,160,703.36</b>	<b>111,598.03</b>	<b>397,926.63</b>	<b>-286,328.60</b>	<b>0.00</b>	<b>874,374.76</b>
100-00 Cash / Checking	975,066.75	111,582.67	268,440.93	-156,858.26	0.00	818,208.49
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	0.00	0.00	0.00	0.00	375.00
110-03 Andro Savings 1600191314	242,698.40	15.36	0.00	15.36	0.00	242,713.76
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	0.00	7,126.00	-7,126.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00
150-12 2012 Real Estate Taxes	5,470.79	0.00	6,325.22	-6,325.22	0.00	-854.43
150-13 2013 Real Estate Taxes	-1,883.63	0.00	0.00	0.00	0.00	-1,883.63
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	132.07	-132.07	0.00	1,823.46
155-12 2012 pp Taxes	2,160.95	0.00	132.07	-132.07	0.00	2,028.88
155-13 2013 pp Taxes	-80.14	0.00	0.00	0.00	0.00	-80.14
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	0.00	0.00	0.00	6,659.96
160-11 11/12 Liens	48,969.09	0.00	5,923.54	-5,923.54	0.00	43,045.55
160-12 11/12 Liens	71,595.33	0.00	4,037.61	-4,037.61	0.00	67,557.72
199-02 Due to/from Ladd Rec	-8,776.37	0.00	22,165.50	-22,165.50	0.00	-30,941.87
199-03 Due to/from Special Revenues	-16,661.60	0.00	1,092.42	-1,092.42	0.00	-17,754.02
199-04 Due to/from Capital Projects	-188,203.07	0.00	81,000.00	-81,000.00	0.00	-269,203.07
199-05 Due to/from Trust Funds	0.00	0.00	1,419.20	-1,419.20	0.00	-1,419.20
<b>Liabilities</b>	<b>159,868.50</b>	<b>40,409.67</b>	<b>23,376.26</b>	<b>-17,033.41</b>	<b>0.00</b>	<b>142,835.09</b>
310-01 BMV	5,133.60	7,917.85	15,213.50	7,295.65	0.00	12,429.25
310-03 State Vital Fees	36.00	36.00	6.40	-29.60	0.00	6.40
310-15 IFW	3,310.50	2,887.00	2,573.00	-314.00	0.00	2,996.50
310-30 Dog License State	6.00	6.00	3.00	-3.00	0.00	3.00
310-35 State Plumbing Fee 25%	321.50	0.00	125.00	125.00	0.00	446.50
310-36 DEP Plumbing Fee \$15.00	0.00	0.00	30.00	30.00	0.00	30.00
320-00 Accounts Payable	24,491.84	24,491.84	0.00	-24,491.84	0.00	0.00
320-05 LPI Plumbing Fee 75%	-34.13	0.00	375.00	375.00	0.00	340.87
330-10 Federal withholding	0.00	1,681.47	1,681.47	0.00	0.00	0.00
330-15 Fica withholding	0.00	2,023.68	2,023.68	0.00	0.00	0.00
330-20 Medicare withholding	0.00	473.34	473.34	0.00	0.00	0.00
330-25 State withholding	0.00	391.51	391.51	0.00	0.00	0.00
330-31 Vision Withholding	0.00	0.00	18.18	18.18	0.00	18.18
330-40 Retirement withholding	0.00	155.48	155.48	0.00	0.00	0.00
330-50 MMEHT with holding	0.00	345.50	306.70	-38.80	0.00	-38.80

# General Ledger Summary Report

Fund(s): 1

July

Account	Beg Bal Net	----- Y T D -----		Pending Activity	Balance Net
		Debits	Credits	Net	
<b>1 - General Fund CONT'D</b>					
400-00 Deferred Tax Revenues	126,603.19	0.00	0.00	0.00	126,603.19
<b>Fund Balance</b>	<b>1,000,834.86</b>	<b>3,235,932.93</b>	<b>2,966,637.74</b>	<b>-269,295.19</b>	<b>0.00 731,539.67</b>
500-00 Expense control	0.00	303,219.87	2,920,406.55	2,617,186.68	0.00 2,617,186.68
510-00 Revenue control	0.00	2,931,806.05	46,231.19	-2,885,574.86	0.00 -2,885,574.86
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 xxxxxxxxxxxx	0.00	907.01	0.00	-907.01	0.00 -907.01
<b>Final Totals</b>	<b>0.00</b>	<b>3,387,940.63</b>	<b>3,387,940.63</b>	<b>0.00</b>	<b>0.00 0.00</b>

# General Ledger Summary Report

Fund(s): 1

July

Account	Beg Bal Net	----- Y T D -----		Pending Activity	Balance Net
		Debits	Credits	Net	
<b>1 - General Fund</b>	0.00	3,387,940.63	3,387,940.63	0.00	0.00
<b>Assets</b>	<b>1,160,703.36</b>	<b>111,598.03</b>	<b>397,926.63</b>	<b>-286,328.60</b>	<b>0.00</b>
100-00 Cash / Checking	975,066.75	111,582.67	268,440.93	-156,858.26	818,208.49
110-00 Debit Card Account-Androscogg	2,030.92	0.00	0.00	0.00	2,030.92
110-01 Cash Drawers	375.00	0.00	0.00	0.00	375.00
110-03 Andro Savings 1600191314	242,698.40	15.36	0.00	15.36	242,713.76
110-05 GF Sweep - Andro - 45107469	31.18	0.00	0.00	0.00	31.18
120-01 ACCOUNTS RECEIVABLE	7,126.00	0.00	7,126.00	-7,126.00	0.00
150-05 xxxxxxxx	0.00	0.00	0.00	0.00	0.00
150-06 xxxxxxxx	0.00	0.00	0.00	0.00	0.00
150-07 xxxxxxxx	0.00	0.00	0.00	0.00	0.00
150-08 xxxxxxxx	0.00	0.00	0.00	0.00	0.00
150-09 xxxxxxxx	0.00	0.00	0.00	0.00	0.00
150-10 xxxxxxxx	0.00	0.00	0.00	0.00	0.00
150-11 xxxxxxxx	0.00	0.00	0.00	0.00	0.00
150-12 2012 Real Estate Taxes	5,470.79	0.00	6,325.22	-6,325.22	-854.43
150-13 2013 Real Estate Taxes	-1,883.63	0.00	0.00	0.00	-1,883.63
155-04 2004 pp Taxes	4,088.36	0.00	0.00	0.00	4,088.36
155-05 2005 pp Taxes	168.81	0.00	0.00	0.00	168.81
155-06 2006 pp Taxes	250.19	0.00	0.00	0.00	250.19
155-07 2007 pp Taxes	261.02	0.00	0.00	0.00	261.02
155-08 2008 pp Taxes	421.05	0.00	0.00	0.00	421.05
155-09 2009 pp Taxes	554.20	0.00	0.00	0.00	554.20
155-10 2010 pp Taxes	1,012.74	0.00	132.07	-132.07	880.67
155-11 2011 pp Taxes	1,955.53	0.00	132.07	-132.07	1,823.46
155-12 2012 pp Taxes	2,160.95	0.00	132.07	-132.07	2,028.88
155-13 2013 pp Taxes	-80.14	0.00	0.00	0.00	-80.14
160-09 09/10 Liens	5,411.87	0.00	0.00	0.00	5,411.87
160-10 10/11 Liens	6,659.96	0.00	0.00	0.00	6,659.96
160-11 11/12 Liens	48,969.09	0.00	5,923.54	-5,923.54	43,045.55
160-12 11/12 Liens	71,595.33	0.00	4,037.61	-4,037.61	67,557.72
199-02 Due to/from Ladd Rec	-8,776.37	0.00	22,165.50	-22,165.50	-30,941.87
199-03 Due to/from Special Revenues	-16,661.60	0.00	1,092.42	-1,092.42	-17,754.02
199-04 Due to/from Capital Projects	-188,203.07	0.00	81,000.00	-81,000.00	-269,203.07
199-05 Due to/from Trust Funds	0.00	0.00	1,419.20	-1,419.20	-1,419.20
<b>Liabilities</b>	<b>159,868.50</b>	<b>40,409.67</b>	<b>23,376.26</b>	<b>-17,033.41</b>	<b>0.00</b>
310-01 BMV	5,133.60	7,917.85	15,213.50	7,295.65	12,429.25
310-03 State Vital Fees	36.00	36.00	6.40	-29.60	6.40
310-15 IFW	3,310.50	2,887.00	2,573.00	-314.00	2,996.50
310-30 Dog License State	6.00	6.00	3.00	-3.00	3.00
310-35 State Plumbing Fee 25%	321.50	0.00	125.00	125.00	446.50
310-36 DEP Plumbing Fee \$15.00	0.00	0.00	30.00	30.00	30.00
320-00 Accounts Payable	24,491.84	24,491.84	0.00	-24,491.84	0.00
320-05 LPI Plumbing Fee 75%	-34.13	0.00	375.00	375.00	340.87
330-10 Federal withholding	0.00	1,681.47	1,681.47	0.00	0.00
330-15 Fica withholding	0.00	2,023.68	2,023.68	0.00	0.00
330-20 Medicare withholding	0.00	473.34	473.34	0.00	0.00
330-25 State withholding	0.00	391.51	391.51	0.00	0.00
330-31 Vision Withholding	0.00	0.00	18.18	18.18	18.18
330-40 Retirement withholding	0.00	155.48	155.48	0.00	0.00
330-50 MMEHT with holding	0.00	345.50	306.70	-38.80	-38.80

# General Ledger Summary Report

Fund(s): 1  
July

Account	Beg Bal Net	----- Y T D -----		Pending Activity	Balance Net
		Debits	Credits	Net	
<b>1 - General Fund CONT'D</b>					
400-00 Deferred Tax Revenues	126,603.19	0.00	0.00	0.00	126,603.19
<b>Fund Balance</b>	<b>1,000,834.86</b>	<b>3,235,932.93</b>	<b>2,966,637.74</b>	<b>-269,295.19</b>	<b>0.00 731,539.67</b>
500-00 Expense control	0.00	303,219.87	2,920,406.55	2,617,186.68	0.00 2,617,186.68
510-00 Revenue control	0.00	2,931,806.05	46,231.19	-2,885,574.86	0.00 -2,885,574.86
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 xxxxxxxxxxxx	0.00	907.01	0.00	-907.01	0.00 -907.01
<b>Final Totals</b>	<b>0.00</b>	<b>3,387,940.63</b>	<b>3,387,940.63</b>	<b>0.00</b>	<b>0.00 0.00</b>