

SELECT BOARD MEETING MINUTES

PRESENT: Select Board: Scott Littlefield, Chris Belanger; Catherine Fisher, Treasurer & Select Board Clerk; Yvonne Shaw, Tax Collector; Matt Sevigny, Road Commissioner; Ben Harris, GMFR; Joan Warran, Mia Judice

ADMINISTRATIVE:

Scott Littlefield *declared the meeting open at 6:04 pm*
Select Board *approved the Agenda,*
The next meeting is Monday June 24, 2024

APPOINTMENT: John Boissonnault, Planning Board Member (renewal)

OLD BUSINESS:

1. Roads – draft letter needed to answer Dennis Emidy re Rt 5 (*Action: Chris to draft*)
 - a. Advice on road sweeping (*July, if budget passes*) see Scott Hilton email
 - b. Municipal Stream Crossing Grant (*ask Jim to attend zoom, is it something we can do?*)
 - c. Email re brush/tree limb pick up (*have to be done under new budget*)
 - d. Email re 60 Apple Blossom Lane (*Matt to look to see if it is town land*)
2. ACO – *Action: SB Clerk to contact Karen Reynolds and ask her to come in to further discuss position with Select Board; Biddeford is also looking for an ACO*
 - a. Engagement letter from BlueStar Accounting & Advising; Discussed needs of reconcile 2022 for the audit; TRIO mapping issues; school imports *Upon Motion of Chris, authorize hiring Blue Star Accounting & Advising to help with the 2022 audit for no more than 90 hours of billable work. Passed 2/0*

NEW BUSINESS:

1. GMFR – request for up to \$4100.00 from dry hydrant account to replace the hydrant at Peirson’s Nursery (current balance \$4265.44) Upon Motion of Chris, approve that GMFR use up to \$4100.00 from the dry hydrant account (AKA Rural Water) to put in a new hydrant by Peirson Nursery. Passed 2/0
2. Treasurer’s report Town Revenue & Expense thru 6/10/24, questions answered regarding the bond payment, APRA funds are expensed from the ARPA account, and the transfer station camera gateway should be covered for the “puck”, but maybe not if a different gateway unit has to be used. Elections are over budget because of the latest state drive to make the election machines work, (okay to order pizza dinner for election workers); R&M is over because of posting new copier to that line (see dfb Mun Cap, move there?); School thru 4/30/24; LRAP revenue answer from the State is “expected to be about the same as last year”; report to Road Commissioner

- 3. Select Board Clerk – re employee jury summons, an FYI that office staff may be shorted for the month of July
- 4. Staff question – It is becoming an issue that staff has to stay up to 45 minutes beyond their shift. Staff would appreciate a policy that the counters close to *new*, never before processed registration transactions 15 minutes before closing. The State closes at 4:30 and cannot be called to answer questions. It puts staff over budget hours. Staff have family obligations and appointments at times after their shift is supposed to end.

PUBLIC FORUM:

Tax Collector asked about if/what the Select Board wants in a donation letter.

Mia Judice questioned Article 5, accessory dwelling units.

Joan Warren spoke to the email list and Town Website. She would like a subcontractor to update the website to make it user friendly. She would also like the School Board meetings linked to the Town Website.

CORRESPONDENCE:

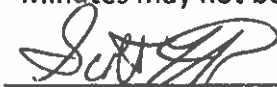
- 1. 6/10/24 letter from Jeremy Ray re FY25 budget
- 2. 6/07/24 email from SB Cleark to Casella re new cart FAQ sheet (the FAQ sheet from Casella needs to be corrected for errors)
- 3. 6/3/24 ACO Log

ITEMS SIGNED:

- 1. GMFR P/R Warrant #125 \$27643.84
- 2. GMFR AP Warrant #124 \$7,471.41
- 3. Town A/P Warrant #126 \$55,513.60
- 4. Town P/R Warrant #123 \$30,395.25
- 5. Town A/P Warrant #122 \$4,054.59
- 6. Select Board Minutes May 28, 2024
- 7. LD2003 document

Motion to adjourn Chris; Passed 2/0; Adjourned at 7:40 pm

*Minutes may not be verbatim; they may have been paraphrased for clarity.

 _____ Scott Littlefield, Chair

 _____ Jarod Harriman

 _____ Chris Belanger

Date: 6/27/24

COPY

TOWN OF DAYTON
33 Clarks Mills Rd.
Dayton, ME 04005
499-7526



Incorporated April 7, 1854

CERTIFICATE OF APPOINTMENT

To: John Boissonnault

The undersigned municipal officers of the Town of Dayton do hereby appoint and confirm you as Planning Board Member.

Your term of office is to expire on 06/30/2027.

Given under our hands on this 10th day of June, 2024.

Scott R. D.
[Signature]

Contact Information

Name: _____

Address: _____

Phone #: (H) _____ (C) _____

Email: _____



BLUE STAR

ACCOUNTING AND ADVISING

COPY

May 15, 2024

Town of Dayton
33 Clarks Mills Road
Dayton, ME 04005

This letter is to confirm the services you have asked Blue Star Accounting and Advising to provide to the Town of Dayton. Please read it carefully, as it outlines the nature, scope, and limitations of the services to be provided.

In general, our municipal consulting services may include the following:

- Assistance with developing annual budgets,
- Assistance with developing and maintaining a capital improvement plan,
- Analyzing and making recommendations to improve business management processes and internal controls,
- Preparing periodic budget-to-actual reports along with analysis and comments,
- Performing bank reconciliations,
- Analyzing journal entries and posting necessary adjustments to keep the accounting records in compliance with governmental accounting standards,
- Preparing annual financial statements and note disclosures to be submitted to the Town's auditor,
- Assistance in collecting and providing supporting documentation, analysis, and responses to the Town's auditor,
- Training the Town's finance staff in general accounting principles, governmental and fund accounting, using accounting software, and developing and preparing decision-useful internal financial reports, and
- Phone, email, and in-person consultations.

The details of any particular service or project (e.g., timing, deliverables, method of delivery, due dates, etc.) will be coordinated and agreed to between Blue Star Accounting and Advising and the Select Board or the Select Board Clerk when the service or project is requested. Other consulting services or projects not listed above may be requested by the Town and performed under this engagement letter. Blue Star Accounting and Advising reserves the right to refuse to perform any requested service. If a requested service does not fall within the scope of a consulting service (defined in the Our Responsibilities section), a separate engagement will be entered into for that service.

Our Responsibilities

Please note that consulting services differ fundamentally from and should not be confused with attest services. In an attest service, an independent practitioner expresses an opinion or conclusion about the reliability of written assertions that are the responsibility of another party, the asserter. By contrast, in a consulting service, the practitioner employs technical skills, education, observations, experiences, and knowledge of the consulting process to develop findings, conclusions, and recommendations that are presented to and for the sole use and benefit of the client. The nature and scope of the work is determined solely by an agreement between the practitioner and the client.

Therefore, we will conduct our engagement in accordance with the Statements on Standards for Consulting Services (SSCS) promulgated by the Management Consulting Services Executive Committee of the AICPA and comply with the AICPA's Code of Professional Conduct.

The general standards of our profession apply to all services and include:

- *Professional competence.* We undertake only those services that we can reasonably expect to complete with professional competence.
- *Due professional care.* We exercise due professional care in the performance of our services.
- *Planning and supervision.* We adequately plan and supervise the performance of our services.
- *Sufficient relevant data.* We obtain sufficient relevant data to afford a reasonable basis for conclusions or recommendations in relation to our services.

The following additional standards apply to consulting services due to the distinctive nature of the services to be performed:

- *Client interest.* We serve the client's interest by seeking to accomplish the objectives established with our clients while maintaining integrity and objectivity.
- *Understanding with the client.* We establish a written or oral understanding about the responsibilities of the parties and the nature, scope, and limitations of the services to be performed, and modify the understanding if circumstances require significant change during the engagement.
- *Communication with the client.* We inform the client of (a) conflicts of interest that may occur pursuant to integrity and objectivity standards, (b) significant reservations concerning the scope or benefits of the engagement, and (c) significant engagement findings or events.

In performing this engagement, we will be relying on the accuracy and reliability of information provided by the Town's personnel. The procedures we will perform will be heavily influenced by the representations, documents, and other information received from Town personnel. Accordingly, false representations, altered or incomplete documentation, and erroneous or omitted information (intentional or not) could cause inaccurate findings and, therefore, inappropriate recommendations may be developed, and critical recommendations may go unidentified. Given these inherent limitations, this engagement cannot be relied on to identify or disclose any fraudulent activity, wrongdoing within the entity, or noncompliance with laws and regulations. However, should we discover, identify, or suspect any fraudulent activity, wrongdoing, or noncompliance, this information shall be brought to the attention of the Town promptly.

Your Responsibilities

You are responsible for providing us with access to all information of which you are aware that is relevant to providing the agreed upon services, such as records, documentation, and other matters, as well as additional information we may request for this engagement. You may restrict our access to information as you deem necessary, but you acknowledge that doing so could have a material effect on the conclusions, findings, and recommendations we provide to you. By signing this agreement, you understand and accept responsibility for the accuracy and completeness of the information provided to us by Town personnel.

You are also responsible for all management decisions, maintaining a system of internal control to detect and prevent errors and fraud, ensuring the Town meets all statutory, regulatory, and contractual requirements, reviewing and assessing the quality of our work, and determining whether to implement any recommendations we may provide to you.

Other Matters

Fees and Billings

Our fees for work will be \$150/hour charged in quarter-hour increments plus out-of-pocket expenses. Should we be required to travel to provide services, travel time will be billed at \$50/hour plus mileage at the standard federal mileage rate plus any related tolls, fares, and parking fees.

Payment for services is due when billed. Billings become delinquent if not paid within 30 days of the invoice date. If billings are delinquent, we may stop all work until your account is brought current or withdraw from this engagement.

The Town acknowledges and agrees that we are not required to continue work in the event of your failure to pay on a timely basis for services rendered as required by this engagement letter. You further acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered, we shall not be liable for any damages that occur as a result of our ceasing to render services.

Electronic Communications

In connection with this engagement, we may communicate with you or others via email or other electronic transmission. We will take reasonable measures to secure your confidential information in our electronic transmissions. However, as these forms of communication can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that electronic transmissions from us will be properly delivered to and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of electronic transmissions, or for the unauthorized use or failed delivery of information transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of electronic transmissions, including any consequential, incidental, direct, indirect, or special damages, or disclosure or communication of confidential or proprietary information.

Third Party Service Providers

We may, from time to time, and depending on the circumstances and nature of the services we are providing, share your confidential information with third-party service providers. We will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others.

In the event that we are unable to secure appropriate confidentiality terms with a third-party service provider, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Although we will use our best efforts to make the sharing of your information with such third parties secure from unauthorized access, no completely secure system for electronic data transfer exists. As such, by your signature below, you understand that we make no warranty, expressed or implied, on the security of electronic data transfers.

Record Retention

It is our policy to keep records of client engagements for at least three (3) years after the termination of services. We will only keep electronic copies of your records, so any original records will be returned to you. It is your responsibility to retain and protect your records (which include any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. Blue Star Accounting and Advising does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data, and records. By your signature below, you acknowledge and agree that upon the expiration of the three-year period, we shall be free to destroy all records related to this engagement.

Dispute Resolution

If any dispute, except for a dispute over fees, arises between Blue Star Accounting and Advising and the Town of Dayton, both parties agree to first try in good faith to settle the dispute through mediation before resorting to litigation. If the parties cannot agree on a mediator, each party will select their own mediator and the selected mediators will be engaged to select a mediator to mediate the dispute. The costs of any mediation proceeding shall be shared equally by all parties.

Both parties agree that any dispute over fees will be submitted for resolution by arbitration. If both parties cannot agree on an arbitrator, the same process as mediator selection above shall be used. Under all circumstances the arbitrator must follow the laws of the State of Maine. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that, in the event of a dispute over fees, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

Limitation of Liability

Except in cases of fraud, embezzlement, or gross negligence on the part of Blue Star Accounting and Advisors, its officers, or employees, the Town of Dayton agrees, to the fullest extent permitted by law, to limit our liability to you for any and all claims, losses, costs, and damages of any nature whatsoever, so that our total aggregate liability to you shall not exceed our total fee for services rendered under this agreement.

The Town also releases and indemnifies Blue Star Accounting and Advising, its officers, and employees from any and all claims, liabilities, costs and expenses attributable to any misrepresentations, omissions, or restricted access to relevant information by Town personnel.

The Town agrees that, to the extent permitted by law, there is a one-year limitation period to bring a claim against Blue Star Accounting and Advising for any act arising out of services rendered pursuant to this agreement by you or on your behalf. The one-year period will begin upon the date of the termination of this engagement.

Termination

The parties agree that this engagement may be terminated by either party at any time and for any reason by providing written notice to the other party. The Town indemnifies and holds harmless Blue Star Accounting and Advising, its officers, and employees for any damages or costs incurred by the Town attributable to the termination of services.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

BLUE STAR
ACCOUNTING & ADVISING

Blue Star Accounting and Advising
Lewiston, Maine

The Town of Dayton agrees to the terms of this engagement letter.



Scott Littlefield, Select Board Chair

6-10-24

Date



Towns of Dayton and Lyman
Goodwin's Mills Fire-Rescue
481 Goodwin's Mills Road
Lyman, Maine 04002-7524
(207) 499-7878

Office of the Fire Chief
Chief Fire Executive
Director, Emergency Medical Services
Forest Fire Warden
Director, Emergency Management

To: Dayton Selectboard
From: Chief Mathiew J. Duross
Date: 06/10/2024
Subject: Dry Hydrant Request

1. I am requesting up to \$4,100 from the dry hydrant account. These funds will be used to repair or replace the non-functioning hydrant on Buzzel Rd. This hydrant is currently on or abuts Pearson's Nursery. I have spoken with them and they will provide the excavation at a reduced rate. Based on the attached quote, this project should not exceed \$4,100.
2. The use of the company Rural Fire Protection of New England is due to the inoperability of the last hydrant at this location. This company has seen the location and has the expertise to guide the installation so that it remains a usable hydrant for the foreseeable future.

Respectfully Submitted,

Mathiew J. Duross
Fire Chief

*Approved
6/10/24*



QUOTE

Rural Fire Protection of New England LLC

Date: 5/2/24
QUOTE: Dayton
Alternative Water Supply



To **Matt Duross**
Goodwins Mills Fire &
Rescue - 481 Goodwins
Mills Road, Lyman, ME
04002

Qty	Description	Unit Price	Line Total
1	Assessment, Survey, Design & Permitting for Alt. Water Supply (Troy Dare)	EA	\$500.00
1	Materials (head, strainer, piping, elbows etc.)	EA	\$2000.00
1	Excavation (possibly donated by locals)	EA	\$3000.00
1	Onsite Installation assistance/guidance (Troy Dare)	EA	\$500.00
1	Contingency/Misc. (10%)	EA	\$600.00
Total			\$6,600.00

Rural Fire Protection of New England LLC - 170 Lower Sumner Hill, Sumner, ME 04292
802-828-4582 - dryhydrantguy@yahoo.com


From the Select Board:

We understand that Article 5 on tomorrow's ballot may cause some confusion, and we want to provide clarity and context on what they are voting on.

Last year, the state passed L.D. 2003, which made several changes to housing and zoning regulations in Maine, especially around Accessory Dwelling Units (begins on page 5 of the linked law above). With this, municipalities were given until July 1st, 2024 to adopt new ordinances that comply with this law. In response to this, Dayton's Planning Board worked on changes to our Zoning Ordinance to ensure that our Ordinance meets the new requirements while taking into account the needs of a small community like ours. The full set of these changes are available on the Town's website.

If Article 5 passes, we will adopt the changes the Planning Board has proposed to our zoning ordinance. If Article 5 fails, we will not be able to enforce the existing ordinance where it does not meet L.D. 2003 - instead, we will fall under the default rules put down by the State, which are much more permissive.

At the end of the day, this is your town, and you should vote whichever way you think is best for the town. We wanted to make sure that everyone was informed as to what the Article is doing and why, and we trust the town to make the decision they feel is right.



Scott Littlefield



Christopher Belanger

Jarod Harriman

SELECT BOARD BUDGET
DEPARTMENT(S): 20
JUNE

*YUCATI
Springs*

ACCOUNT	BUDGET NET	CURR MNTH DEBITS	CURR MNTH CREDITS	YTD UNEXPENDED NET	YTD UNEXPENDED BALANCE	PERCENT SPENT
20 - PUB WORKS	529,700.00	216.06	0.00	561,403.82	-31,703.82	105.99
25 - GENERAL SERV	700.00	0.00	0.00	0.00	700.00	0.00
35 - UTILITIES	3,000.00	216.06	0.00	3,163.98	-163.98	105.47
02 - ELECTRICITY	3,000.00	39.76	0.00	904.88	2,095.12	30.16
04 - STREET LIGHT	0.00	176.30	0.00	2,259.10	-2,259.10	----
54 - PLOWING	334,000.00	0.00	0.00	330,280.19	3,719.81	98.89
55 - ROADS	192,000.00	0.00	0.00	227,959.65	-35,959.65	118.73
01 - BUDGET	192,000.00	0.00	0.00	19,980.99	172,019.01	10.41
05 - RESURFACING	0.00	0.00	0.00	93,528.12	-93,528.12	----
10 - REPR/MAINT	0.00	0.00	0.00	111,376.78	-111,376.78	----
15 - SIGNS	0.00	0.00	0.00	3,073.76	-3,073.76	----
Final Totals	529,700.00	216.06	0.00	561,403.82	-31,703.82	105.99

Over by \$ 35,959.65

*cc Scott
David
Chris*

Exp / Rev Summary Report
ALL Departments
June

Account	Budget	Current Month	Year To Date	Balance	Percent
10 GEN GOVT					
REVENUES					
100 ANT RE TAX	0.00	0.00	3,959,240.43	-3,959,240.43	0.00
105 ANT PP TAX	0.00	0.00	32,153.88	-32,153.88	0.00
110 RE INTEREST	0.00	78.00	9,300.21	-9,300.21	0.00
113 RE COSTS	0.00	0.00	177.48	-177.48	0.00
115 LIEN INT	0.00	5.75	657.69	-657.69	0.00
116 LIEN COSTS	0.00	46.73	773.35	-773.35	0.00
135 AUTO EXCISE	0.00	10,116.89	559,983.76	-559,983.76	0.00
136 TRUCK EXCISE	0.00	0.00	4,117.49	-4,117.49	0.00
140 BOAT EXCISE	0.00	110.00	2,107.10	-2,107.10	0.00
200 DOG LICENSE	0.00	0.00	498.00	-498.00	0.00
205 DOG LATE FEE	0.00	0.00	300.00	-300.00	0.00
206 DOG AGENT FE	0.00	0.00	287.00	-287.00	0.00
210 COPY/FAX FEE	0.00	0.00	65.50	-65.50	0.00
211 CATER/BYOB	0.00	0.00	525.00	-525.00	0.00
212 RETURN CK FE	0.00	0.00	70.00	-70.00	0.00
213 BUSINESS REG	0.00	0.00	10.00	-10.00	0.00
215 MV AGENT FEE	0.00	261.00	9,835.00	-9,835.00	0.00
220 ATV/BT/SNOW	0.00	39.00	699.00	-699.00	0.00
225 H&F FEES	0.00	0.00	138.25	-138.25	0.00
230 CLERK FEE	0.00	0.00	1,082.20	-1,082.20	0.00
300 BLDG PERMIT	0.00	0.00	13,512.00	-13,512.00	0.00
302 PLUMB PERMIT	0.00	135.00	2,765.00	-2,765.00	0.00
305 PB FEE	0.00	0.00	997.97	-997.97	0.00
310 ZBA FEE	0.00	0.00	300.00	-300.00	0.00
320 CONSENT FEE	0.00	0.00	2,500.00	-2,500.00	0.00
330 ORD GRANT	0.00	0.00	5,000.00	-5,000.00	0.00
400 ST REV SHARE	0.00	0.00	297,419.41	-297,419.41	0.00
401 STABLIZATION	0.00	0.00	0.00	0.00	0.00
405 HOMESTEAD	0.00	0.00	151,927.00	-151,927.00	0.00
406 BETE	0.00	0.00	20,905.00	-20,905.00	0.00
410 SNOWMOBILE	0.00	0.00	-900.32	900.32	0.00
414 PILT	0.00	0.00	25.70	-25.70	0.00
415 VETERANS	0.00	0.00	908.00	-908.00	0.00
416 TREE GROWTH	0.00	0.00	1,459.90	-1,459.90	0.00
425 INVEST INT	0.00	0.00	266,920.23	-266,920.23	0.00
426 FIRE TRK INT	0.00	0.00	3,441.64	-3,441.64	0.00
427 CEMETARY INT	0.00	0.00	105.29	-105.29	0.00
428 DEARBORN INT	0.00	0.00	557.20	-557.20	0.00
430 AMB INT	0.00	0.00	0.00	0.00	0.00
432 MOWING	0.00	0.00	250.00	-250.00	0.00
435 BLUEWAVE	0.00	0.00	118,645.22	-118,645.22	0.00
436 FUEL ASSIST	0.00	0.00	200.00	-200.00	0.00
439 FCSALE	0.00	0.00	33,649.35	-33,649.35	0.00
999 MISC	0.00	365.41	6,383.50	-6,383.50	0.00
Revenue Total	0.00	11,157.78	5,508,993.43	-5,508,993.43	0.00
EXPENSES					
10 PERSONNEL	223,544.00	7,735.92	173,252.39	50,291.61	77.50
04 CEO	50,084.00	1,926.38	45,949.35	4,134.65	91.74
06 CLK/REGIST	34,000.00	1,250.62	32,084.21	1,915.79	94.37
07 TAX COLLECT	35,000.00	1,284.78	31,231.64	3,768.36	89.23
10 ACO	4,000.00	163.15	3,549.44	450.56	88.74
20 TREASURER	63,700.00	2,235.99	55,945.75	7,754.25	87.83
21 FD TREAS	0.00	0.00	-15,000.00	15,000.00	0.00

Exp / Rev Summary Report
ALL Departments
June

Account	Budget	Current Month	Year To Date	Balance	Percent
10 GEN GOVT CONT'D					
22 DEPUTY CLERK	27,260.00	875.00	17,640.00	9,620.00	64.71
25 ELECTION STF	4,000.00	0.00	1,852.00	2,148.00	46.30
30 TEMP EE	1,000.00	0.00	0.00	1,000.00	0.00
31 SALARY INCR	4,500.00	0.00	0.00	4,500.00	0.00
11 BOARD & COMM	9,900.00	3,000.00	4,886.99	5,013.01	49.36
11 PLAN BRD	3,400.00	0.00	1,733.99	1,666.01	51.00
12 PLAN BRD SEC	1,200.00	0.00	0.00	1,200.00	0.00
13 ZBA BOARD	300.00	0.00	153.00	147.00	51.00
15 SCHOOL BRD	5,000.00	3,000.00	3,000.00	2,000.00	60.00
12 EE BENEFITS	67,134.53	3,326.45	61,836.94	5,297.59	92.11
60 FICA	15,775.53	1,736.88	15,309.46	466.07	97.05
65 MEDICARE	3,682.00	406.21	3,588.23	93.77	97.45
66 HEALTH INS	47,677.00	0.00	22,000.87	25,676.13	46.15
69 H/INSBUYOUT	0.00	1,183.36	20,938.38	-20,938.38	0.00
13 SALARY BRD	20,500.00	15,916.66	22,999.92	-2,499.92	112.19
02 SELECT BOARD	15,000.00	10,416.66	14,999.92	0.08	100.00
09 GA BOARD	500.00	500.00	500.00	0.00	100.00
19 ROAD COMM	5,000.00	5,000.00	7,500.00	-2,500.00	150.00
14 RISK MGMT	19,250.00	98.00	9,765.87	9,484.13	50.73
02 UNEMPLOYMENT	1,250.00	0.00	2,656.77	-1,406.77	212.54
03 LIABILITY	12,500.00	98.00	9,779.00	2,721.00	78.23
04 WORKERS COMP	5,500.00	0.00	-2,669.90	8,169.90	-48.54
25 GENERAL SERV	110,473.00	2,215.80	89,486.19	20,986.81	81.00
02 MILEAGE	2,500.00	114.71	2,306.80	193.20	92.27
03 TELEPHONE	4,000.00	300.52	3,536.67	463.33	88.42
04 LEGAL ADS	500.00	0.00	1,112.58	-612.58	222.52
05 ATTORNEY	9,000.00	0.00	1,393.59	7,606.41	15.48
06 REG OF DEEDS	1,000.00	19.00	608.00	392.00	60.80
07 AUDITOR	7,500.00	0.00	8,440.00	-940.00	112.53
10 DUES	3,800.00	0.00	3,860.00	-60.00	101.58
11 SMPDC DUES	900.00	0.00	860.00	40.00	95.56
12 SRC	450.00	0.00	0.00	450.00	0.00
13 TRAINING	2,500.00	325.00	2,460.29	39.71	98.41
14 PRINTING	2,000.00	0.00	946.49	1,053.51	47.32
15 COMPUTER	4,000.00	0.00	3,990.77	9.23	99.77
16 TRIO	17,115.00	0.00	17,114.75	0.25	100.00
17 POSTAGE	2,300.00	0.00	2,224.12	75.88	96.70
18 TAX MAPS	5,000.00	0.00	6,000.00	-1,000.00	120.00
19 WEB/INTERNET	4,850.00	0.00	173.00	4,677.00	3.57
→ 20 PHOTOCOPIER	1,200.00	300.00	988.08	211.92	82.34
21 SUPPLIES	2,500.00	0.00	2,269.12	230.88	90.76
22 ELECTION	750.00	785.82	1,703.63	-953.63	227.15
24 ACO MILEAGE	0.00	70.75	1,533.53	-1,533.53	0.00
25 MISC	2,500.00	0.00	796.48	1,703.52	31.86
26 ASSESSING	30,000.00	0.00	22,500.00	7,500.00	75.00
35 PAYROLL OUT	6,108.00	300.00	4,668.29	1,439.71	76.43
30 MUN BLDG	18,700.00	472.77	20,884.62	-2,184.62	111.68
02 CLEANING	6,000.00	230.76	5,541.13	458.87	92.35
03 R&M	12,000.00	242.01	13,969.49	-1,969.49	116.41
04 FIRE & SECUR	700.00	0.00	1,374.00	-674.00	196.29
35 UTILITIES	3,250.00	31.91	3,619.58	-369.58	111.37
02 ELECTRICITY	3,000.00	31.91	3,619.58	-619.58	120.65
03 PROPANE	250.00	0.00	0.00	250.00	0.00
85 CAPITAL IMPR	8,000.00	0.00	5,127.00	2,873.00	64.09

Pizza

Exp / Rev Summary Report
ALL Departments
June

Account	Budget	Current Month	Year To Date	Balance	Percent
10 GEN GOVT CONT'D					
05 MUN CAP IMPR	8,000.00	0.00	5,127.00	2,873.00	64.09
99 GENERAL	53,705.00	0.00	61,391.81	-7,686.81	114.31
06 DEBT BOND 08	28,705.00	0.00	28,704.88	0.12	100.00
15 CONTINGENT	25,000.00	0.00	0.00	25,000.00	0.00
16 FC SALE	0.00	0.00	32,686.93	-32,686.93	0.00
Expense Total	534,456.53	32,797.51	453,251.31	81,205.22	84.81
Net Profit / (Loss)	(534,456.53)	(21,639.73)	5,055,742.12	5,590,198.65	

20 PUB WORKS

REVENUES

100 LRAP PROGRAM	32,324.00	0.00	32,324.00	0.00	100.00
Revenue Total	32,324.00	0.00	32,324.00	0.00	100.00

EXPENSES

25 GENERAL SERV	700.00	0.00	0.00	700.00	0.00
04 LEGAL ADS	700.00	0.00	0.00	700.00	0.00
35 UTILITIES	3,000.00	216.06	3,163.98	-163.98	105.47
02 ELECTRICITY	3,000.00	39.76	904.88	2,095.12	30.16
04 STREET LIGHT	0.00	176.30	2,259.10	-2,259.10	0.00
54 PLOWING	334,000.00	0.00	330,280.19	3,719.81	98.89
05 PLOWING	330,000.00	0.00	330,000.00	0.00	100.00
07 GAS/SALT	4,000.00	0.00	280.19	3,719.81	7.00
55 ROADS	192,000.00	0.00	227,959.65	-35,959.65	118.73
01 BUDGET	192,000.00	0.00	19,980.99	172,019.01	10.41
05 RESURFACING	0.00	0.00	93,528.12	-93,528.12	0.00
10 REPR/MAINT	0.00	0.00	111,376.78	-111,376.78	0.00
15 SIGNS	0.00	0.00	3,073.76	-3,073.76	0.00
Expense Total	529,700.00	216.06	561,403.82	-31,703.82	105.99
Net Profit / (Loss)	(497,376.00)	(216.06)	(529,079.82)	(31,703.82)	

25 BOND

EXPENSES

86 BOND	136,275.00	0.00	136,275.00	0.00	100.00
20 DEBT	136,275.00	0.00	136,275.00	0.00	100.00
99 GENERAL	0.00	0.00	0.00	0.00	0.00
16 FC SALE	0.00	0.00	0.00	0.00	0.00
Expense Total	136,275.00	0.00	136,275.00	0.00	100.00
Net Profit / (Loss)	(136,275.00)	0.00	(136,275.00)	(0.00)	

26 ARPA TOWN

REVENUES

010 ARPA INT	0.00	0.00	158.16	-158.16	0.00
Revenue Total	0.00	0.00	158.16	-158.16	0.00

EXPENSES

87 ARPA TOWN	0.00	2,206.10	3,656.52	-3,656.52	0.00
05 ARPA EXPENSE	0.00	2,206.10	3,656.52	-3,656.52	0.00
Expense Total	0.00	2,206.10	3,656.52	-3,656.52	0.00
Net Profit / (Loss)	0.00	(2,206.10)	(3,498.36)	(3,498.36)	

Exp / Rev Summary Report

ALL Departments

June

Account	Budget	Current Month	Year To Date	Balance	Percent
30 PUB SAFETY CONT'D					
30 PUB SAFETY					
EXPENSES					
80 PUBLIC SAFE	273,918.68	20,943.21	273,550.08	368.60	99.87
10 CONTRACT	77,456.00	6,454.67	77,456.00	0.00	100.00
16 PSAP	19,500.00	0.00	19,161.00	339.00	98.26
20 PERSONNEL	173,862.68	14,488.54	173,862.68	0.00	100.00
30 ANIMAL SHEL	3,100.00	0.00	3,070.40	29.60	99.05
85 CAPITAL IMPR	91,000.00	0.00	59,687.65	31,312.35	65.59
15 GMFDCAP EQP	60,000.00	0.00	55,874.64	4,125.36	93.12
16 RURAL WATER	1,000.00	0.00	1,060.00	-60.00	106.00
17 GMFD FACILITY	14,000.00	0.00	0.00	14,000.00	0.00
18 BLDG CAP	16,000.00	0.00	2,753.01	13,246.99	17.21
Expense Total	364,918.68	20,943.21	333,237.73	31,680.95	91.32
Net Profit / (Loss)	(364,918.68)	(20,943.21)	(333,237.73)	31,680.95	

36 FD PERSONNEL

REVENUES

001 DAYTON PERS	0.00	0.00	159,374.14	-159,374.14	0.00
002 LYMAN PERS	0.00	36,330.67	435,968.04	-435,968.04	0.00
Revenue Total	0.00	36,330.67	595,342.18	-595,342.18	0.00

EXPENSES

10 PERSONNEL	649,230.00	25,120.97	599,040.81	50,189.19	92.27
70 FD PERSONNEL	649,230.00	25,120.97	599,040.81	50,189.19	92.27
12 EE BENEFITS	129,040.00	2,522.87	127,925.13	1,114.87	99.14
60 FICA	30,874.00	801.61	19,190.80	11,683.20	62.16
65 MEDICARE	0.00	345.15	8,201.78	-8,201.78	0.00
66 HEALTH INS	63,416.00	0.00	42,415.03	21,000.97	66.88
67 RETIREMENT	34,750.00	0.00	0.00	34,750.00	0.00
68 MAINEPERS ER	0.00	1,376.11	58,117.52	-58,117.52	0.00
14 RISK MGMT	56,560.00	0.00	33,725.68	22,834.32	59.63
02 UNEMPLOYMENT	5,200.00	0.00	11,243.27	-6,043.27	216.22
03 LIABILITY	1,360.00	0.00	1,136.00	224.00	83.53
04 WORKERS COMP	50,000.00	0.00	21,346.41	28,653.59	42.69
Expense Total	834,830.00	27,643.84	760,691.62	74,138.38	91.12
Net Profit / (Loss)	(834,830.00)	8,686.83	(165,349.44)	669,480.56	

37 FD OPERATION

REVENUES

001 DAYTON OPS	0.00	0.00	71,001.33	-71,001.33	0.00
002 LYMAN OPS	0.00	16,185.25	194,223.00	-194,223.00	0.00
003 AMB SERVICE	0.00	0.00	274,929.69	-274,929.69	0.00
004 MISC INCOME	0.00	0.00	300.00	-300.00	0.00
005 INTEREST	0.00	0.00	1,400.72	-1,400.72	0.00
006 DONATIONS	0.00	0.00	900.00	-900.00	0.00
009 ASSET SALE	0.00	0.00	7,500.00	-7,500.00	0.00
010 RELIEF ASSOC	0.00	0.00	350.00	-350.00	0.00
Revenue Total	0.00	16,185.25	550,604.74	-550,604.74	0.00

EXPENSES

03 MED SUPPLY	9,700.00	581.57	9,338.94	361.06	96.28
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Exp / Rev Summary Report

ALL Departments

June

Account	Budget	Current Month	Year To Date	Balance	Percent
37 FD OPERATION CONT'D					
01 MED SUPPLY	8,200.00	276.82	8,103.29	96.71	98.82
02 OXY SUPPLY	1,000.00	304.75	926.57	73.43	92.66
03 PHARMS	500.00	0.00	309.08	190.92	61.82
10 PERSONNEL	15,000.00	0.00	0.00	15,000.00	0.00
20 TREASURER	15,000.00	0.00	0.00	15,000.00	0.00
14 RISK MGMT	27,000.00	0.00	20,496.00	6,504.00	75.91
03 LIABILITY	27,000.00	0.00	20,496.00	6,504.00	75.91
18 FLEET	62,388.00	2,980.29	58,602.09	3,785.91	93.93
01 FUEL	20,000.00	1,535.05	18,523.11	1,476.89	92.62
02 FLEET MAINT	19,150.00	1,434.66	18,767.25	382.75	98.00
03 UNPLAN MAINT	18,900.00	0.00	17,371.24	1,528.76	91.91
04 FLEET TEST	2,838.00	0.00	2,391.50	446.50	84.27
05 FLEET SUPPLY	1,000.00	10.58	848.99	151.01	84.90
06 TOLLS & TRVL	500.00	0.00	700.00	-200.00	140.00
25 GENERAL SERV	22,037.00	1,929.02	50,996.03	-28,959.03	231.41
07 AUDITOR	4,605.00	0.00	2,477.50	2,127.50	53.80
08 BANK FEES	200.00	0.00	0.00	200.00	0.00
15 COMPUTER	2,200.00	0.00	253.76	1,946.24	11.53
17 POSTAGE	200.00	0.00	146.25	53.75	73.13
19 WEB/INTERNET	112.00	0.00	111.99	0.01	99.99
20 PHOTOCOPIER	525.00	0.00	382.77	142.23	72.91
21 SUPPLIES	3,200.00	124.33	2,767.30	432.70	86.48
28 FD TREASURER	0.00	0.00	15,000.00	-15,000.00	0.00
29 AMB FEES	0.00	1,556.69	19,898.46	-19,898.46	0.00
30 LICENSE FEES	220.00	248.00	468.00	-248.00	212.73
31 SMEMS	1,000.00	0.00	0.00	1,000.00	0.00
32 CHIEF ASSOC	675.00	0.00	530.00	145.00	78.52
33 MIS DATA	8,500.00	0.00	8,360.00	140.00	98.35
34 I AM RESPOND	600.00	0.00	600.00	0.00	100.00
30 MUN BLDG	18,024.00	0.00	18,878.79	-854.79	104.74
03 R&M	7,000.00	0.00	8,301.93	-1,301.93	118.60
04 FIRE & SECUR	600.00	0.00	0.00	600.00	0.00
05 OVERHD DOOR	700.00	0.00	0.00	700.00	0.00
06 HVAC	5,000.00	0.00	6,501.66	-1,501.66	130.03
07 GENERATOR	200.00	0.00	0.00	200.00	0.00
08 FIRE EXT	600.00	0.00	234.00	366.00	39.00
09 FLOORS	500.00	0.00	470.21	29.79	94.04
10 CASCADE SERV	1,000.00	0.00	1,100.79	-100.79	110.08
11 PLM VENT	750.00	0.00	965.00	-215.00	128.67
12 ANSUL HOOD	330.00	0.00	309.20	20.80	93.70
13 SPRINKLER	844.00	0.00	696.00	148.00	82.46
14 SEPTIC	500.00	0.00	300.00	200.00	60.00
35 UTILITIES	33,500.00	864.58	33,707.64	-207.64	100.62
02 ELECTRICITY	10,000.00	0.00	12,314.04	-2,314.04	123.14
03 PROPANE	1,100.00	0.00	1,311.12	-211.12	119.19
06 HEATING OIL	15,850.00	574.31	13,247.92	2,602.08	83.58
07 INTERNET SRV	6,550.00	290.27	6,834.56	-284.56	104.34
36 EQUIP MAINT	57,379.00	986.95	52,431.77	4,947.23	91.38
01 NEW CAPABIL	2,000.00	0.00	1,972.90	27.10	98.65
02 EQUIP REPLAC	40,178.00	467.00	36,921.13	3,256.87	91.89
06 MAINT/SUPPLY	3,500.00	519.95	3,631.08	-131.08	103.75
07 GRND LADDERS	650.00	0.00	740.00	-90.00	113.85
08 SCBA	3,000.00	0.00	1,748.50	1,251.50	58.28
10 DEFIB CERT	3,351.00	0.00	3,274.20	76.80	97.71

Exp / Rev Summary Report
ALL Departments
June

Account	Budget	Current Month	Year To Date	Balance	Percent
37 FD OPERATION CONT'D					
11 HOSE TESTING	3,400.00	0.00	3,493.96	-93.96	102.76
12 JAWS OF LIFE	650.00	0.00	650.00	0.00	100.00
13 NN PPE REPR	650.00	0.00	0.00	650.00	0.00
48 PROGRAMS	14,150.00	129.00	6,220.39	7,929.61	43.96
01 FIRE PREVENT	500.00	0.00	401.84	98.16	80.37
02 RE/RET/INC	900.00	0.00	734.00	166.00	81.56
03 SAFETY	500.00	0.00	356.90	143.10	71.38
04 EE HLTH WELL	8,000.00	129.00	2,245.00	5,755.00	28.06
07 UNIFORMS	4,250.00	0.00	2,482.65	1,767.35	58.42
49 FD TRAINING	10,000.00	0.00	7,316.98	2,683.02	73.17
01 FIREFIGHTER	3,500.00	0.00	2,970.00	530.00	84.86
02 DRIVER OPER	1,400.00	0.00	0.00	1,400.00	0.00
03 MED/EMS	2,500.00	0.00	1,549.00	951.00	61.96
04 TECH/RES	1,100.00	0.00	1,305.00	-205.00	118.64
05 OFFICER	1,000.00	0.00	1,202.62	-202.62	120.26
06 SUPPLIES	500.00	0.00	290.36	209.64	58.07
50 EDUCATION	0.00	0.00	0.00	0.00	0.00
01 BUDGET	0.00	0.00	0.00	0.00	0.00
60 FIRE COMM	2,500.00	0.00	0.00	2,500.00	0.00
01 FIRE COMM	2,500.00	0.00	0.00	2,500.00	0.00
Expense Total	271,678.00	7,471.41	257,988.63	13,689.37	94.96
Net Profit / (Loss)	(271,678.00)	8,713.84	292,616.11	564,294.11	

38 FD CAPITAL

EXPENSES

18 FLEET	18,900.00	0.00	0.00	18,900.00	0.00
03 UNPLAN MAINT	18,900.00	0.00	0.00	18,900.00	0.00
85 CAPITAL IMPR	0.00	0.00	17,499.90	-17,499.90	0.00
01 FIRE TRUCK	0.00	0.00	0.01	-0.01	0.00
10 GMFD BLDG	0.00	0.00	2,499.89	-2,499.89	0.00
15 GMFD CAP EQP	0.00	0.00	0.00	0.00	0.00
21 FDEQUIP	0.00	0.00	15,000.00	-15,000.00	0.00
Expense Total	18,900.00	0.00	17,499.90	1,400.10	92.59
Net Profit / (Loss)	(18,900.00)	0.00	(17,499.90)	1,400.10	

40 WASTE MGMT

REVENUES

100 DUMP STICKER	0.00	40.00	4,426.00	-4,426.00	0.00
105 WHITE GOODS	0.00	0.00	272.00	-272.00	0.00
110 METAL	0.00	0.00	1,476.32	-1,476.32	0.00
Revenue Total	0.00	40.00	6,174.32	-6,174.32	0.00

EXPENSES

45 WASTE MGMT	255,000.00	6,199.58	268,758.66	-13,758.66	105.40
01 BUDGET	0.00	0.00	356.00	-356.00	0.00
02 TS 10YD HAUL	9,540.00	2,915.00	14,045.00	-4,505.00	147.22
03 TS30YDRENTAL	3,600.00	375.00	4,125.00	-525.00	114.58
05 TIPPING	53,378.00	2,833.78	65,542.25	-12,164.25	122.79
10 TRANS STAT	0.00	75.80	10,889.94	-10,889.94	0.00
11 ATTENDANT	47,320.00	0.00	40,120.00	7,200.00	84.78
12 7-10YD RENTA	23,772.00	0.00	27,256.17	-3,484.17	114.66
15 CURBSIDE PU	117,390.00	0.00	106,424.30	10,965.70	90.66

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Account	Budget	Current Month	Year To Date	Balance	Percent
Expense Total	255,000.00	6,199.58	268,758.66	-13,758.66	105.40
Net Profit / (Loss)	(255,000.00)	(6,159.58)	(262,584.34)	(7,584.34)	
50 EDUCATION					
REVENUES					
110 MISC SALES	0.00	0.00	7,344.09	-7,344.09	0.00
112 SUBSIDY	0.00	0.00	2,012,480.77	-2,012,480.77	0.00
116 MED REIMB	0.00	0.00	599.25	-599.25	0.00
118 MISC	0.00	0.00	15,111.90	-15,111.90	0.00
127 RNTLS ELEM	0.00	0.00	210.00	-210.00	0.00
Revenue Total	0.00	0.00	2,035,746.01	-2,035,746.01	0.00
EXPENSES					
50 EDUCATION	0.00	0.00	4,639,565.30	-4,639,565.30	0.00
02 REG INSTRUCT	0.00	0.00	2,546,512.53	-2,546,512.53	0.00
03 SPEC EDUC	0.00	0.00	1,202,261.51	-1,202,261.51	0.00
05 OTHER	0.00	0.00	8,039.60	-8,039.60	0.00
06 STUDENT	0.00	0.00	133,540.91	-133,540.91	0.00
07 SYSTEM ADMIN	0.00	0.00	78,775.96	-78,775.96	0.00
08 SCHOOL ADMIN	0.00	0.00	143,428.51	-143,428.51	0.00
09 TRANS & BUS	0.00	0.00	282,218.19	-282,218.19	0.00
10 FAC MAINT	0.00	0.00	244,788.09	-244,788.09	0.00
Expense Total	0.00	0.00	4,639,565.30	-4,639,565.30	0.00
Net Profit / (Loss)	0.00	0.00	(2,603,819.29)	(2,603,819.29)	
51 EDUC GRANTS					
REVENUES					
015 ESSER II	0.00	0.00	43,074.31	-43,074.31	0.00
017 EDUC 2900	0.00	0.00	85,815.73	-85,815.73	0.00
Revenue Total	0.00	0.00	128,890.04	-128,890.04	0.00
EXPENSES					
51 EDUCATION GR	0.00	0.00	202,791.19	-202,791.19	0.00
50 ESSER II	0.00	0.00	43,074.31	-43,074.31	0.00
53 FED (2900)	0.00	0.00	151,237.72	-151,237.72	0.00
54 FED (2230)	0.00	0.00	712.16	-712.16	0.00
55 STGRT (2627)	0.00	0.00	7,767.00	-7,767.00	0.00
Expense Total	0.00	0.00	202,791.19	-202,791.19	0.00
Net Profit / (Loss)	0.00	0.00	(73,901.15)	(73,901.15)	
60 GEN ASSIST					
REVENUES					
100 GA REFUND	0.00	0.00	2,025.67	-2,025.67	0.00
Revenue Total	0.00	0.00	2,025.67	-2,025.67	0.00
EXPENSES					
70 GEN ASSIST	2,000.00	0.00	2,047.00	-47.00	102.35
01 BUDGET	2,000.00	0.00	0.00	2,000.00	0.00
05 HEAT	0.00	0.00	400.00	-400.00	0.00
10 FOOD	0.00	0.00	545.00	-545.00	0.00
15 RENT	0.00	0.00	975.00	-975.00	0.00
30 UTILITIES	0.00	0.00	127.00	-127.00	0.00

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June

Account	Budget	Current Month	Year To Date	Balance	Percent
Expense Total	2,000.00	0.00	2,047.00	-47.00	102.35
Net Profit / (Loss)	(2,000.00)	0.00	(21.33)	1,978.67	

70 PARKS & REC

REVENUES

001 DONATIONS	0.00	0.00	195.00	-195.00	0.00
110 BASKETBALL	0.00	0.00	680.00	-680.00	0.00
120 GEN ACTIVITY	0.00	0.00	734.00	-734.00	0.00
125 SOCCER	0.00	0.00	2,640.00	-2,640.00	0.00
135 5K RACE	0.00	0.00	0.00	0.00	0.00
140 TBALL	0.00	0.00	410.00	-410.00	0.00
141 MOMNSON DOGE	0.00	0.00	135.00	-135.00	0.00
142 DadDaugDance	0.00	0.00	578.00	-578.00	0.00
Revenue Total	0.00	0.00	5,372.00	-5,372.00	0.00

EXPENSES

35 UTILITIES	0.00	33.67	387.61	-387.61	0.00
05 BALLFIELD	0.00	33.67	387.61	-387.61	0.00
65 PARKS & REC	2,000.00	125.00	2,572.63	-572.63	128.63
00 PARKS & REC	0.00	0.00	49.99	-49.99	0.00
01 BUDGET	2,000.00	0.00	0.00	2,000.00	0.00
05 FIELD MAINT	0.00	0.00	326.90	-326.90	0.00
20 SOCCER	0.00	125.00	1,899.84	-1,899.84	0.00
22 TBALL	0.00	0.00	95.90	-95.90	0.00
30 EVENTS	0.00	0.00	200.00	-200.00	0.00
Expense Total	2,000.00	158.67	2,960.24	-960.24	148.01
Net Profit / (Loss)	(2,000.00)	(158.67)	2,411.76	4,411.76	

80 COMM SERV

EXPENSES

75 COMM SERV	11,889.00	21.55	9,942.99	1,946.01	83.63
10 YCCA	700.00	0.00	700.00	0.00	100.00
13 VETERANS	200.00	0.00	0.00	200.00	0.00
14 FOOD PANTRY	1,000.00	0.00	1,000.00	0.00	100.00
15 COMM LIBR	5,000.00	0.00	5,000.00	0.00	100.00
16 HOLLIS LIBR	850.00	0.00	850.00	0.00	100.00
17 HISTORICAL	2,000.00	21.55	253.99	1,746.01	12.70
19 HOME CARE	500.00	0.00	500.00	0.00	100.00
23 SMAA	1,000.00	0.00	1,000.00	0.00	100.00
25 CARING UNLMT	639.00	0.00	639.00	0.00	100.00
Expense Total	11,889.00	21.55	9,942.99	1,946.01	83.63
Net Profit / (Loss)	(11,889.00)	(21.55)	(9,942.99)	1,946.01	

85 HISTORICAL

REVENUES

005 GENERAL	0.00	0.00	1.00	-1.00	0.00
015 TOTE BAGS	0.00	0.00	10.00	-10.00	0.00
Revenue Total	0.00	0.00	11.00	-11.00	0.00
Net Profit / (Loss)	0.00	0.00	11.00	11.00	

86 EDUC 2300

Exp / Rev Summary Report

ALL Departments
June

Account	Budget	Current Month	Year To Date	Balance	Percent
86 EDUC 2300 CONT'D					
REVENUES					
100 2300 REVENUE	0.00	0.00	14,484.48	-14,484.48	0.00
Revenue Total	0.00	0.00	14,484.48	-14,484.48	0.00
EXPENSES					
51 EDUCATION GR	0.00	0.00	15,439.70	-15,439.70	0.00
05 FED (2300)	0.00	0.00	15,439.70	-15,439.70	0.00
Expense Total	0.00	0.00	15,439.70	-15,439.70	0.00
Net Profit / (Loss)	0.00	0.00	(955.22)	(955.22)	
88 EDUC 2470					
REVENUES					
100 2470 REVENUE	0.00	0.00	38,395.03	-38,395.03	0.00
Revenue Total	0.00	0.00	38,395.03	-38,395.03	0.00
EXPENSES					
51 EDUCATION GR	0.00	0.00	56,011.55	-56,011.55	0.00
10 FED (2470)	0.00	0.00	56,011.55	-56,011.55	0.00
Expense Total	0.00	0.00	56,011.55	-56,011.55	0.00
Net Profit / (Loss)	0.00	0.00	(17,616.52)	(17,616.52)	
91 EDUC 2700					
REVENUES					
100 2700 REVENUE	0.00	0.00	9,588.20	-9,588.20	0.00
Revenue Total	0.00	0.00	9,588.20	-9,588.20	0.00
EXPENSES					
51 EDUCATION GR	0.00	0.00	9,588.20	-9,588.20	0.00
25 FED (2700)	0.00	0.00	9,588.20	-9,588.20	0.00
Expense Total	0.00	0.00	9,588.20	-9,588.20	0.00
Net Profit / (Loss)	0.00	0.00	0.00	(0.00)	
92 EDUC ENTER					
REVENUES					
100 6000 REVENUE	0.00	0.00	72,735.24	-72,735.24	0.00
Revenue Total	0.00	0.00	72,735.24	-72,735.24	0.00
EXPENSES					
51 EDUCATION GR	0.00	0.00	97,144.58	-97,144.58	0.00
40 FED (6000)	0.00	0.00	97,144.58	-97,144.58	0.00
Expense Total	0.00	0.00	97,144.58	-97,144.58	0.00
Net Profit / (Loss)	0.00	0.00	(24,409.34)	(24,409.34)	
93 EDUC 2670					
REVENUES					
100 2670 REVENUE	0.00	0.00	10,925.69	-10,925.69	0.00
Revenue Total	0.00	0.00	10,925.69	-10,925.69	0.00
EXPENSES					

Exp / Rev Summary Report

ALL Departments

June

Account	Budget	Current Month	Year To Date	Balance	Percent
93 EDUC 2670 CONT'D					
51 EDUCATION GR	0.00	0.00	10,925.69	-10,925.69	0.00
17 FED (2670)	0.00	0.00	10,925.69	-10,925.69	0.00
Expense Total	0.00	0.00	10,925.69	-10,925.69	0.00
Net Profit / (Loss)	0.00	0.00	0.00	(0.00)	
94 EDUC 2020					
REVENUES					
100 2050 REVENUE	0.00	0.00	-4,264.98	4,264.98	0.00
105 2050 INSURAN	0.00	0.00	12,158.75	-12,158.75	0.00
Revenue Total	0.00	0.00	7,893.77	-7,893.77	0.00
EXPENSES					
51 EDUCATION GR	0.00	0.00	8,482.50	-8,482.50	0.00
01 FED (2050)	0.00	0.00	1,450.00	-1,450.00	0.00
04 FED (2050)	0.00	0.00	7,032.50	-7,032.50	0.00
Expense Total	0.00	0.00	8,482.50	-8,482.50	0.00
Net Profit / (Loss)	0.00	0.00	(588.73)	(588.73)	
96 FIXED CHARGE					
EXPENSES					
99 GENERAL	130,250.00	0.00	130,793.82	-543.82	100.42
05 COUNTY TAX	130,250.00	0.00	129,940.04	309.96	99.76
13 OVERLAY-ABAT	0.00	0.00	853.78	-853.78	0.00
Expense Total	130,250.00	0.00	130,793.82	-543.82	100.42
Net Profit / (Loss)	(130,250.00)	0.00	(130,793.82)	(543.82)	

*Jim - Take copies
Out of Exp acct?*

To: Dayton Residents & Dayton Selectmen
From: Jeremy Ray, Superintendent of Schools
Date: 6/10/2024
Re: FY 25 Budget

Please accept my apologies for not being able to attend the town meeting on Thursday, June 20, 2024. I planned my time away based on the original meeting date, and arrangements couldn't be changed.

The FY25 Dayton School Department budget was created based on the current grade level configuration and a cautious eye towards the increased costs borne by all organizations and families. The school department, just like residents, is experiencing increased costs in all most all items that are purchased. Items like supplies, materials, furniture, utilities, wages, benefits, tuition, and repairs cost significantly more than ever.

The Maine Department of Education funding formula uses a 3-year average for the land valuation to calculate the state subsidy a school department receives. The premise of the formula is that municipalities with higher land valuations can pay more toward rising educational costs. The following chart outlines our valuation history and percentage of state contribution.

Funding Data

Funding Data	FY 24	FY 25	Difference
PK-12 Subsidy	\$2,392,671.76	\$2,447,514.36	\$54,842.60
Regional Center Subsidy	\$16,945.41	\$17,809.18	\$863.77
Vocational Subsidy	\$0.00	\$0.00	\$0.00
Valuation	\$268,100,000.00	\$287,066,667.00	\$18,966,667.00
Student Count	327.5	335.5	8
Disadvantaged Rate	18.18%	25.49%	7.31%
Required Local	\$1,868,657.00	\$1,900,381.34	\$31,724.34

Property Valuation

Year	Average Valuation	Increase/Decrease from prior year
FY 2015	\$203,950,000.00	\$0.00
FY 2016	\$200,200,000.00	-\$3,750,000.00
FY 2017	\$196,600,000.00	-\$3,600,000.00
FY 2018	\$199,650,000.00	\$3,050,000.00
FY 2019	\$214,125,000.00	\$14,475,000.00
FY 2020	\$217,066,667.00	\$2,941,667.00
FY 2021	\$225,833,333.00	\$8,766,666.00
FY 2022	\$236,733,333.00	\$10,900,000.00
FY 2023	\$252,533,333.00	\$15,800,000.00
FY 2024	\$268,100,000.00	\$15,566,667.00
FY 2025	\$287,066,666.00	\$18,966,666.00
FY 2026	\$321,516,666.67	\$34,449,999.67

Budget Development and Increased Employment Costs

The FY 25Y budget development creates a situation where based on valuation and student count, the K-12 budget will receive **\$55,707.00 more** than the prior school year. As we created the draft budget, we attempted to level all expenditures in supplies while significantly decreasing technology expenditures and additional capital expenditures.

The following are significant changes in the budget:

Item	Increase Costs
Ed Tech Positions (Special Education)	\$77,919.14
Health & Dental Insurance - 8%	\$29,246.00
Tuition (6-12)	\$59,599.12
Contractual Obligations	\$48,545.00

Current Tuition Projections (Non-Special Education)

Itemized below are the tuition payments that Dayton will make for students in grades 6-12

FY 25 Budget Projects Dayton											
Grades 2-8	2	3	4	6	7	8	Add. Std.	Total	Per Stdt Cost	Increase %	Total
OOB	0	1	0	0	1	0	0	2	\$6,671.78	\$333.59	\$14,010.74
SMS				2	4	3	0	9	\$11,873.06	\$593.65	\$112,200.42
TAMS				15	17	22	0	54	\$11,446.16	\$572.31	\$648,997.27
Biddeford MS					2	1	0	3	\$10,538.05	\$526.90	\$33,194.86
Kennebunk								0	\$15,265.92	\$763.30	\$0.00
								68.00			
Grade 9-12	9	10	11	12	Add. Std.	# of Stdts	Per Stdt Cost	Increase %	IVF 6%	Total per student	Total Cost
OOB	0	2	0	1	0	3	\$6,671.78	\$333.59	\$0.00	\$7,005.37	\$21,016.11
TA	23	38	28	24	10	123	\$13,300.12	\$665.01	\$837.91	\$14,803.03	\$1,820,773.13
Kennebunk	0	0	1	0	0	1	\$13,300.12	\$665.01	\$0.00	\$13,965.13	\$13,965.13
Biddeford	0	3	0	3	0	6	\$11,506.36	\$575.32	\$0.00	\$12,081.68	\$72,490.07
MSAD 57	0		1	1		2	\$11,635.55	\$581.78	\$0.00	\$12,217.33	\$24,434.66
					Total	203.00		Total IVF	\$103,062.63		\$2,761,082.37

**Tuition increase of 6% for FY 25*

***MAT rate increased 6.67% for FY 24*

Dayton Consolidated

18 Maplewood Avenue
 Biddeford, ME 04005
 207.282.8280
 daytonschoolept.org

REVENUES			
2023-24		Proposed 2024-25	Difference
\$ 400,000.00	Carryover (previous year)	\$ 329,715.00	\$ (70,285.00)
\$ -	Carryover (current anticipated FY23)	\$ -	\$ -
\$ -	Carryover (Current MaineCare FY21)	\$ -	\$ -
\$ -	Tuition (Sp. Ed. Elem)	\$ -	\$ -
\$ -	Transportation (Non-Public)	\$ -	\$ -
\$ -	Transfer in from other SAU (SMAC)	\$0.00	\$ -
\$ -	State Agency Clients	\$ -	\$ -
\$ -	Miscellaneous	\$ -	\$ -
\$ -	Medicaid	\$ -	\$ -
\$ -	E-Rate	\$ -	\$ -
\$30,570.07	Shared Service with Biddeford/Saco	\$31,688.00	\$ 1,117.93
\$7,000.00	Shared Service with Saco	\$7,000.00	\$ -
\$33,000.00	So. Me Admin Coll Revenue	\$33,000.00	\$ -
\$ 2,299,796.00	State Allocation (General)	\$ 2,354,639.00	\$ 54,843.00
\$ 92,876.00	State Allocation (SMAC Buses)	\$ 92,876.00	\$ -
\$ 16,945.00	State Allocation (Regionalization)	\$ 17,809.00	\$ 864.00
\$ 1,868,657.00	Local Allocation	\$ 1,900,381.00	\$ 31,724.00
\$ -	Local Allocation (Local only debt)	\$ -	\$ -
\$ 1,270,068.44	Additional Local	\$ 1,463,067.51	\$ 192,999.07
	Regional Service Center (SMAC)		\$ -
\$ 6,018,912.51	Total	\$ 6,230,175.51	\$ 211,263.00
State Allocation	55,707.00	2.42%	
*Local Allocation	31,724.00	1.70%	
Additional Local	192,999.07	15.20%	
Total Local	224,723.07	7.16%	
Total Budget	211,263.00	3.51%	
100% EPS Allocation	86,567.00	1.99%	

MEMO

TO: Dayton School Board

CC: Jeremy Ray, Superintendent

FROM: Mandy Cyr, Director of Instruction & Innovation

RE: ESEA FY25

DATE: May 20, 2025

Each year, the Dayton School Department submits a grant application to the Maine Department of Education (MDOE) to apply for grant funds under the Every Student Succeeds Act (ESEA). This federal program provides financial assistance to local educational agencies with a high percentage of children from low-income families to help ensure that all children meet challenging state academic standards. Dayton qualifies for this program, and we receive federal funds based primarily on census poverty estimates and the cost of education in our state.

The grant application includes our goals, outcomes, and other accountability standards. Opportunities are available for educators, administrators, board members, parents, and the public to inform the grant application. I welcome the public's participation in this process, and I encourage anyone interested to register their interest by calling the Superintendent's office or completing this form (<https://forms.gle/YSmhohFps94wUdii6>), also found on the Dayton School Department website. An additional option is for the public to utilize the public comment period at one of the next two School Board meetings. As part of the grant application process, we must complete a Comprehensive Needs Assessment (CNA), which helps to identify the goals and best utilization of federal funds. These documents will be posted on our website shortly, and we welcome public feedback on their contents.

The Dayton School Department is committed to using these funds effectively and efficiently, and we welcome public input and feedback to help us achieve our goals.

Treasurer

From: kristin perkins <parsonsfieidcornishaco@gmail.com>
Sent: Monday, June 3, 2024 10:22 AM
To: Treasurer
Subject: Log

5/21/24 River Rd. Received a call for a stray dog. Picked the dog up and was able to find the owner.

5/24/24 Buzzell Rd. Received a call for someone with an injured looking stray cat. She said the cat is not friendly. Dropped off cat trap.

5/25/24 Buzzell Rd. Cat in trap picked up. TNR

5/29/24 Clarks Mills Rd Received a call from SP about some geese in the road possibly 5. Went to the area and there were 3 close to the road but not in the road went and talked to the owner.

6/1/24 Deer Rd Received a call for the sound of baby kittens. Set a trap to see if we can catch them.