

Town of Wayne Board of Selectmen

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

Regular Meeting Agenda

Date: Tuesday, January 14, 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 – December 17, 2013.**

MOTION: Move the Board to approve meeting minutes of the Board of Selectmen – December 17, 2013.

Warrants.

- a. **Consider approving of Warrant #22 (Payroll).**

MOTION: Move the Board to approve Warrant #20 (Payroll).

- b. **Consider approving of Warrant #23 (Accounts Payable).**

MOTION: Move the Board to approve Warrant #21 (Accounts Payable).

- c. **Consider approving of Warrant #24 (Payroll).**

MOTION: Move the Board to approve Warrant #24 (Payroll).

- d. **Consider approving of Warrant #25 (Accounts Payable).**

MOTION: Move the Board to approve Warrant #25 (Accounts Payable).

Business Agenda.

- a. **Discussion of Fire Truck Repairs**

MOTION: No recommendation

- b. **Review Draft Independent Financial Audit**

MOTION: Discussion Only.

c. Review Proposed Amendments Purchasing Policy

MOTION: Move to approve recommended amendments to Purchasing Policy.

d. Review Resident Sand Pile Policy

MOTION: No recommendation

e. Discuss Ice Storm

MOTION: Discussion Only.

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

MOTION: Discussion Only

Supplements / Abatements.

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

Town Manager Report.

Board Member Reports.

Public Comments.

Adjourn.

The next regularly scheduled **Board of Selectmen Meeting** is scheduled for **Tuesday, January 28, 2014 at 6:30 PM** at the **Wayne Elementary School - Gymnasium.**

**Town of Wayne, Maine
Select Board Meeting Minutes
Tuesday December 17, 2013
Wayne Elementary School**

Regular Meeting Agenda

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

Audience: Anne Huntington, Lloyd Irland, Theresa Kerchner, Dave Petell, Ken Spalding, Richard Spencer, Bob Stephenson, Steve Vose RSU#38 Adult Education.

Pledge of Allegiance

Opened Meeting – determined quorum

- a. A motion was made to approve the meeting minutes of the December 3, 2013 Wayne Board of Selectmen meeting. (Paradis/Haines) (3/0)
- b. A motion was made to approve the meeting minutes of the November 5, 2013 Wayne Board of Selectmen meeting. (Paradis/Haines) (3/0)
- c. The Board approved Warrant #20 (Payroll) in the amount of \$5,692.28. (Paradis/Haines) (5/0)
- d. The Board approved Warrant #21 (Accounts Payable) in the amount of \$24,308.22. (Paradis/Haines) (5/0)

Business Agenda

- a. Presentation from Steve Vose, about the RSU#38 Adult Education.
- b. Discussion about Kennebec Land Trust Proposed Town Forest. Theresa Kerchner explained, as an option, how a conservation easement with KLT, with the Town having ownership, would work. The Town Manager will speak to the Town's Attorney about a Title Search of the property as a next step. The Conservation Commission was present and residents expressed their desire to have a Town Forest.
- c. A motion was made to have the Board authorize the Town Manager submit an application to the Stephen and Tabitha King Foundation for a new bell tower for the historic North Wayne Schoolhouse. (Paradis/Haines) (5/0).
- d. The Board was moved to appoint Richard Spencer, Ph.D. to the RSU #38 Board of Directors until next annual municipal election (June 2014). (Paradis/Haines) (5/0).
- e. The Board was moved to appoint Don Welsh to the Budget Committee for the full, unexpired term, (June, 2016). (Paradis/Saunders) (4/1)Haines abstained.
- f. The Board was moved to appoint Leo Behrendt to the Archival Board. (Paradis/Haines) (5/0).
- g. Discussion FY 2014-2015 Archival Board appropriation request. Carroll Paradis, representing the Archival Board, explained the amount requested is higher than last year because of a restoration project for an Anna Louise Cary item at the library.
- h. The Board approved the Central Maine Power Company's Pole Location Permit in the Town's Right of Way on Lakeshore Road. (Paradis/Haines) (5/0)
- i. The Board was moved to authorize the Town Manager to engage with Androscoggin Bank to begin accepting credit/debit card payments at the Town Office. (Paradis/Saunders) (5/0)
- j. Discussion and review Delinquent Personal Property accounts, discounts potential collection and abatement. The Town Manager will consult with the Town Attorney.

Supplements / Abatements: None

Town Manager Report:

Christmas Party

The Town Office staff will be holding our annual Christmas Party at the Wayne Town Office on December 20, 2013 at 3:00 PM. Light refreshments will be served. Selectmen invited.

Selectmen Meeting

The warrants will be available before the close business of December 30, 2013 at 6:00 PM. Feel free to stop by the Town Office all day to sign the warrants (payroll & accounts payable).

Holiday Closings

In observation of Christmas Holiday, Tuesday December 24, 2013 and Wednesday December 25, 2013 the Town Office will be closed. In observation of New Years' Eve Holiday, Tuesday December 31, 2013, the Town Office will close early at 5:00 PM and be closed for Wednesday January 1st, 2014.

Dog License

Don't forget to license your dog. Dog tags are available at the Town Office. Contact the Town Office for details. A reminder post card was mailed out this week to remind dog owners.

Assessor Agent

The Town's Assessor Agent Matt Caldwell from RJD Appraisal will be available by appointment on Monday December 16, 2013 to answer any questions you might have about your assessment or tax bill. Please contact, the Town Office to schedule an appointment.

Committee Vacancies

The Board of Selectmen created the Village Center Development Advisory Committee. This new advisory committee will assist the Board of Selectmen with several initiatives including but not limited to studying the feasibility of making the village center more accessible and safe for pedestrians, to maintain the rural historic charm of the village center, and assess the parking needs for the village center.

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

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

Comprehensive Plan Committee

The Comprehensive Plan Committee will be meeting on Wednesday December 18, 2013, at 6:00 PM at the Wayne Elementary School Library to public services and facilities. The Comprehensive Plan Committee is looking to set-up a public community forum seeking public input on a tentative draft outlining a number of themes in March 2014.

Town Manager's Schedule

Verbal Judo (MMA workshop)	December 4, 2013
Met w/ Deputy Road Commissioner	
Re: Forthcoming Road Plan	December 5, 2013
Public-Private Sector Projects (MMA workshop)	December 10, 2013
Met w/ Androscoggin Bank Representative	
Re: consolidate cash accounts, credit card, token for Treasurer	December 12, 2013
Met w/ Interim Bookkeeper & Town Treasurer	
Re: Checkbook Reconciliation & Training	December 13, 2013
Meeting w/ representative from Kennebec Soil & Conservation District	
Re: Water Quality Issues (i.e. camp roads, town gravel road rehab.)	December 18, 2013
Christmas Party	December 20, 2013
Out of Office (State) for Christmas Break	December 23-26, 2013

Next Meeting Agenda

- Budget Development Timeline & Priorities
- Draft FY 12-13 Financial Audit
- Personal Property Taxes

Reminder Upcoming Meetings

Comprehensive Plan Meeting	December 18, 2013	@6:00 PM
Solid Waste Recycling Committee	December 18, 2013	@6:00 PM
Board of Selectmen Meeting (warrants only)	December 31, 2013	@5:00 PM
Board of Selectmen Meeting	January 14, 2014	@6:30 PM

Board Member Reports:

1. Gary Kenny asked for a discussion about the purchasing policy between the Fire Department and the Town.
2. Steve Saunders asked the Town Manager about the Comprehensive Planning Committee budget for maps. The Town Manager stated he is currently working on the cost for the maps.

Public Comments: None

Motion to Adjourn 8:25 PM. (Paradis/Haines) (5/0).

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

Recorded by:
Cathy Cook, Town Clerk

Select Board Members

Gary Kenny

Carroll Paradis

Peter Ault

Stephanie Haines

Stephen Saunders

Town of Wayne Purchasing Policy, Section 3. Appropriations

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

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

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

Town of Wayne, Maine

Purchasing Policy

Effective Date:

Adopted November 23, 2010 Page 1

Town of Wayne, ME Purchasing Policy

Section 1. Purpose

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

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

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

Section 2. Definitions

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

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

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

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

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

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

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

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

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

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

2.10 QUALIFIED VENDOR – A Road Construction vendor list has been drafted those on the list have been reviewed and approved by the Select Board of the Town of Wayne, ME and demonstrate quality, timely delivery, and quality performance.

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

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

Section 3. Appropriations

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

3.2 Field Purchases for up to five hundred dollars (\$500) may be executed by informal, direct purchasing as directed by the Town Manager. These purchases may be made without a purchase order made out for the purpose intended.

3.3 Field Purchases in excess of five hundred dollars (\$500.00), but less than one Thousand dollars (\$1,000.00) may be made by the Department Head or his/her designee, without specific pre-approval by the Town Manager, but will require a purchase order that will be filled out and signed by the Department Head and countersigned by the Town Manager prior to being placed on the warrant. Because of the size and nature of many of the purchases made by Deputy Road Commissioner and/or Road Commissioner, the upper limit of the purchasing authority is twenty five hundred dollars (\$2,500.00), but must be pre-approved by the Road Commissioner. The Fire Chief shall have increased limit for purchasing authority up to five thousand dollars (\$5,000), but must be approved by the Town Manager either by email or verbally within 48 hours of the purchase.

3.4 All requests for goods and services in an amount greater than one thousand dollars (\$1,000), (\$2,500 for PWD), (\$5,000 for WFD) but less than five thousand (\$5,000.00) shall be submitted by the employee to the Town Manager for approval prior to purchase. Verbal approval followed by written signature is acceptable.

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

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

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

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

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

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

Section 4. Bidding Requirements

4.1 INFORMAL PRICE QUOTE REQUIREMENTS.

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

4.2 FORMAL BIDDING REQUIREMENTS.

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

4.3 OPTIONAL PURCHASING METHODS.

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

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

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

4.3.3 BLANKET PURCHASES - The Town Manager is empowered to bid and award blanket purchase orders for goods and services at an agreed price

and/or quantities, but in quantities delivered and paid for as needed, subject to other provisions of the Purchasing Policy.

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

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

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

Section 5. Exceptions

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

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

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

5.2.2 Telephone and cell phone call charges.

5.2.3 Advertising.

5.2.4 Postage.

5.2.5 Federal, state and local taxes.

5.2.6 Court judgments.

5.2.7 Workers Compensation claims.

5.2.8 Debt service payments.

5.2.9 Legal and professional services

5.2.10 Tipping fees and other disposal fees

Section 6 Review of Purchases by the Board of Selectmen

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

Section 7 Competitive Bidding Procedure

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

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

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

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

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

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

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

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

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

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

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

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

7.9 The Board of Selectmen shall open bids, read them in public. In determining the low bid or the bid most advantageous, the Town Manager shall be given a reasonable time, whenever possible, to analyze the bids so that the bids are compared on an equal basis and award the bid most advantageous to the Town as described in section 2.1. In cases of bids in excess of fifteen thousand dollars (\$15,000.00), the Town Manager shall submit his or her recommendation to the Board for comment as described in section 6.1 of this policy.

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

Section 8. Re-bidding

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

Section 9. Contract Processing

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

Section 10. Conditions of Purchase

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

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

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

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

Section 11 Duties of Department Heads

11.1 All Department Heads shall:

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

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

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

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

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

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

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

Section 12 Obsolete Fixed Assets

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

12.1.1 Items beyond use.

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

12.1.3 Obsolete items.

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

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

12.4 The Notice shall include

12.4.1 A description of each item

12.4.2 Location and time available for inspection of items to be auctioned

12.4.3 Minimum bid required (if appropriate)

12.4.4 Bid requirements

12.4.5 Date of bid opening

12.4.6 Payment, pick up and purchase requirements

Section 13 Exchange for Goods and Services

13.1 Any transfer of town assets, waiving or abatement of fees, or performance of town services in exchange for goods and services to be received by the town shall be

deemed a purchase and shall be subject to the provisions of the Purchasing Policy as determined by the fair market value of the town assets, fees, and/or services being exchanged.

Section 14 Conflicts of Interest

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

Section 15 Implementation

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

Adopted by vote of the Board on this date, Nov 23, 2010

Harry A. Kenny
Raymond J. Goshie

Received and Recorded: 11-24, 2010

Virgie Bradley
Town Clerk

To: Board of Selectmen
From: Aaron Chrostowsky, Town Manager
Re: Resident Sand/ Salt Pile
Date: 1/9/2014

As a result of a difficult winter and theft of the sand, Bruen Construction has fulfilled his contractual obligation of providing 200 cu. yards of sand for residential use. As a result the Town, will have to purchase more sand for residential use.

I am recommending, at least temporarily, I would like to stop providing sand for residents on the Fairbanks Road. However, provide sand for residents at the Wayne-Readfield Transfer Station. This new location will be secure. Both the Town of Readfield and McGee Construction have agreed with helping us out at this location, as long as we provide the sand.

We, the Town would have to purchase additional sand for either location.

Below are several options:

Option A. Maintain current practice at unsecured location – Fairbanks Road

We can purchase the sand Bruen Construction. Bruen Construction is the Town of Wayne’s “Winter Highway Maintenance “Plowing, Sanding & Salting” contractor.

Bruen Construction

- Sand: \$10.00/ cubic yards x 100 cubic yards = \$1,000
- Total:** = **\$1,000**

Option B. Maintain current practice to a secured location - Wayne/ Readfield Transfer Station

We can purchase the sand/ salt from McGee Construction. McGee Construction is the Town of Readfield’s “Winter Highway Maintenance “Plowing, Sanding & Salting” contractor.

McGee Construction

- Sand: \$11.00/ cubic yards x 100 cubic yards = \$1,100
- Salt: \$85/ ton x 5 tons = \$425
- Total:** = **\$1,525**

Option C. Stop providing service to residents

The strictest interpretation of the law, it is illegal to provide this service to residents, because we are given away public assets for private use. However, most communities provide this service as a courtesy to residents, if it becomes too burdensome or costly, maybe we should reconsider. I am not recommending this option.

No additional Cost.

Option D. Other.

We might consider temporarily option A or B, then we can build something this summer at the Fairbanks Road to make this location more secure and protect the sand from the weather.

To: Board of Selectmen

From: Aaron Chrostowsky, Town Manager

Re: Christmas Week 2013 Ice Storm

Date: January 10, 2014

Thoughts about Ice Storm

Things that worked well

- Removed trees downed during the ice storm and opened the roadway
- Roads cleared and passable early in storm
- Expenses well documented

Things that didn't work well

- Sheltering and warming center operations due to lack of plan and volunteers
Special thanks to the fire department for opening up the North Wayne Fire Station for a couple of hours on Tuesday. Ladd Center was open and available but we didn't know they had emergency power.
- Power restoration slow due to size of town and severity of storm (CMP)

Recommendations

- Form a local Emergency Planning Committee
- Find a copy of Wayne's Emergency Operation, review and potentially update it, and train all parties mention in plan
- Consider purchasing tire chains for the fire trucks
- Consider a regular maintenance service agreement for the North Wayne Generator
- Consider purchasing an automatic standby generator for the Ladd Recreation Center
- Develop a list of homebound individual who could use assistance during a disaster
- Develop a list of volunteers/ individuals who could help in a disaster

Other Items:

- MEMA Form 7: Damage and Injury Assessment completed was submitted to Kennebec County Emergency Management Agency. We are still waiting to find out if Kennebec County qualifies for aid.
- Bruen's Tree Service will be pruning back trees and brush during the week of January 13-17, 2014. This will not qualify for FEMA funding.
- William Pepper will go around this spring and pick up downed limbs, we will likely to pay Bruen Construction to assist William Pepper and spend about an extra day of work than the usual one day of work with just William Pepper. This will not qualify for FEMA funding.

**MAINE EMERGENCY MANAGEMENT AGENCY
DAMAGE and INJURY ASSESSMENT**

FORM 7

June2006

<input checked="" type="checkbox"/> Original <input type="checkbox"/> Revision # _____		Date: 1/3/2014
Type of Disaster: Ice Storm		Date(s) of Occurrence: December 21 st – December 25 th 2013
Jurisdiction (town, county, agency, etc.): Wayne		County: Kennebec
Area Affected (northeast, west side, etc.): Whole town		
Information provided by:		
Name: Aaron Chrostowsky		Title: Town Manager
Address: P.O. Box 400 Wayne, ME 04284		Day Phone: (207) 685-4983
		Evening Phone: (207) 877-1214
PUBLIC DAMAGE		
A	DEBRIS REMOVAL (trees, building wreckage, sand, mud, silt, gravel, vehicles, and other disaster-related material)	\$0
B	EMERGENCY PROTECTIVE MEASURES (sandbagging, barricades, signs, extra police and fire, and emergency health measures)	\$2,765.50
C	ROADS AND BRIDGES (roads, culverts, bridges, and associated facilities)	\$0
D	WATER CONTROL FACILITIES (dams, reservoirs, shore protective devices, pumping and irrigation facilities, drainage channels, and levees)	\$0
E	BUILDINGS AND EQUIPMENT (buildings, supplies, inventory, vehicles, and equipment)	\$0
F	UTILITIES (water treatment plants and delivery systems, power generation and distribution facilities, sewerage collection systems and treatment plants)	\$0
G	PARKS, RECREATIONAL, AND OTHERS (playground equipment, swimming pools, bath houses, tennis courts, boat docks, piers, picnic tables, cemeteries, and golf courses)	\$0
TOTAL		\$2,765.50
PRIVATE NONPROFIT (education, medical, custodial care, emergency [fire departments, search and rescue, and ambulances], utility, and other [museums, community centers, libraries, homeless shelters, senior citizen centers, health and safety services.])		\$0
PUBLIC DAMAGE—GRAND TOTAL		\$2,765.50

NOTE: Report Individual Damage on the other side of this worksheet.

G:\Documents\Web\MEMA\FORMS\KCform7.doc

TOWN OF WAYNE, Town Manager Ordinance

1. Authority - This ordinance is enacted pursuant to the authority granted in Title 30, Section 1917.
2. Town Manager Plan - The Town of Wayne hereby enacts the Town Manager Plan, Title 30, Sections 2311-2325, as modified by this ordinance.
3. Government - The government of the Town of Wayne shall consist of a town meeting, an elected board of selectmen/assessors/overseers of the poor, elected school committee, elected moderator, elected clerk, elected treasurer, elected tax collector, and elected road commissioner. The town manager shall be appointed and other officials and employees may be appointed pursuant to this subchapter, general law, or ordinance.
4. Term, Compensation, and Duties of the Town Manager

The town manager shall hold office for a definite term as specified by contract. The board of selectmen shall determine the compensation of the town manager within the appropriation provided by the town. The board of selectmen shall be the policy-making body for the Town of Wayne. The board of selectmen shall have the exclusive power to appoint all heads of departments, town officials, subordinates, and assistants whom the municipal officers are required or authorized to appoint. They shall be supervised and controlled by the town manager under the direction of the board of selectmen, except members of boards, commissions, committees and single assessors.
5. Severability - If any section of this ordinance is found to be invalid by a Court of competent jurisdiction, no other section shall be invalidated.
6. Effective Date - This ordinance shall become effective at the time of enactment.

DRAFT

Maine Revised Statutes

▼	§2636 PDF
▼	§2636 MS-WORD
▼	STATUTE SEARCH
◀	CH. 123 CONTENTS
◀	TITLE 30-A CONTENTS
◀	LIST OF TITLES
▼	DISCLAIMER
◀	MAINE LAW
◀	REVISOR'S OFFICE
◀	MAINE LEGISLATURE

§2635

Title 30-A:

§2637

MUNICIPALITIES AND COUNTIES

HEADING: PL 1987, C. 737, PT. A, §2 (NEW)

Part 2: MUNICIPALITIES HEADING: PL 1987, C. 737, PT. A, §2 (NEW)

Subpart 3: MUNICIPAL AFFAIRS HEADING: PL 1987, C. 737, PT. A, §2 (NEW)

Chapter 123: MUNICIPAL OFFICIALS HEADING: PL 1987, C. 737, PT. A, §2 (NEW)

Subchapter 2: TOWN MANAGER PLAN HEADING: PL 1987, C. 737, PT. A, §2 (NEW)

§2636. Powers and duties of town manager

The town manager: [1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD).]

1. Executive and administrative officer. Is the chief executive and administrative official of the town;

[1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD) .]

2. Administer offices. Is responsible to the selectmen for the administration of all departments and offices over which the selectmen have control;

[1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD) .]

3. Execute laws and ordinances. Shall execute all laws and ordinances of the town;

[1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD) .]

4. Department head. Shall serve in any office as the head of any department under the control of the selectmen when directed by the selectmen;

[1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD) .]

5. Appoint department heads. Shall appoint, subject to confirmation by the selectmen, supervise and control the heads of

departments under the control of the selectmen when the department is not headed by the town manager under subsection 4;

[1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD) .]

- ▼ §2636 PDF
- ▼ §2636 MS-WORD
- ▶ STATUTE SEARCH
- ◀ CH. 123 CONTENTS
- ◀ TITLE 30-A CONTENTS
- ◀ LIST OF TITLES
- ▶ DISCLAIMER
- ◀ MAINE LAW
- ◀ REVISOR'S OFFICE
- ◀ MAINE LEGISLATURE

6. Appoint town officials. Unless otherwise provided by town ordinance, shall appoint, supervise and control all town officials whom the municipal officers are required by law to appoint, except members of boards, commissions, committees and single assessors; and appoint, supervise and control all other officials, subordinates and assistants, except that the town manager may delegate this authority to a department head and report all appointments to the board of selectmen;

[1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD) .]

7. Purchasing agent. Shall act as purchasing agent for all departments, except the school department, provided that the town or the selectmen may require that all purchases greater than a designated amount must be submitted to sealed bid;

[1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD) .]

8. Attend meetings of selectmen. Shall attend all meetings of the board of selectmen, and the town manager may attend meetings when the manager's removal is being considered;

[1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD) .]

9. Make recommendations. Shall make recommendations to the board of selectmen for the more efficient operation of the town;

[1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD) .]

10. Attend town meetings. Shall attend all town meetings and hearings;

[1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD) .]

11. Inform of financial condition. Shall keep the board of selectmen and the residents of the town informed as to the town's financial condition;

[1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD) .]

12. Collect data. Shall collect data necessary to prepare the budget;

[1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD) .]

13. Assist residents. Shall assist, insofar as possible, residents and taxpayers in discovering their lawful remedies in cases involving complaints of unfair vendor, administrative and governmental practices; and

[1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD) .]

14. Remove appointments. Has exclusive authority to remove for cause, after notice and hearing, all persons whom the manager is authorized to appoint and report all removals to the board of selectmen.

[1987, c. 737, Pt. A, §2 (NEW); 1987, c. 737, Pt. C, §106 (NEW); 1989, c. 6, (AMD); 1989, c. 9, §2 (AMD); 1989, c. 104, Pt. C, §§8, 10 (AMD) .]

SECTION HISTORY

1987, c. 737, §2A,C106 (NEW). 1989, c. 6, (AMD). 1989, c. 9, §2 (AMD). 1989, c. 104, §8,10 (AMD).

Data for this page extracted on 12/03/2013 12:01:24.

**The Revisor's Office cannot provide legal advice or interpretation of Maine law to the public.
If you need legal advice, please consult a qualified attorney.**

**Office of the Revisor of Statutes
7 State House Station
State House Room 108
Augusta, Maine 04333-0007**

- ☒ [§2636 PDF](#)
- ☒ [§2636 MS-WORD](#)
- ☒ [STATUTE SEARCH](#)
- ☒ [CH. 123 CONTENTS](#)
- ☒ [TITLE 30-A CONTENTS](#)
- ☒ [LIST OF TITLES](#)
- ☒ [DISCLAIMER](#)
- ☒ [MAINE LAW](#)
- ☒ [REVISOR'S OFFICE](#)
- ☒ [MAINE LEGISLATURE](#)

CHAPTER 1 - MAINE'S MUNICIPALITIES

What are Municipalities?

Municipalities are local government entities created by “private and special laws” of the Maine State Legislature (i.e., acts of incorporation). Through such laws, a municipality¹ (city and town) becomes a separate legal entity and a political subdivision of the State. Although legal corporations and political subdivisions of a State, municipalities have no inherent authority or responsibilities and derive their powers and duties solely from the State which, is the “sovereign” power.

As a creature of the State, a municipality may only exercise powers delegated to it by the laws of Maine (statutes). Most important to municipalities are the statutory and constitutional provisions providing municipalities with what is known as “Home Rule Authority”—municipal ability to self-govern in areas that are not expressly or by clear implication denied (*30-A M.R.S.A. § 3001*) or which are local and municipal in character (*see Me. Const., Art. VIII, Pt. 2, § 1*).

To appreciate the range of services that State and federal laws require Maine municipalities to provide, see “Statutorily Required Municipal Services and Functions (State and fed law)” in Appendix 11.

What is “Home Rule Authority”?

Since the adoption of “home rule” by Maine in 1969, Maine’s municipalities have had power over all matters of a local or municipal character unless denied expressly or by clear implication (“preempted”) (*see Me. Const., Art. VIII, Pt. 2, § 1*). This includes the power to adopt or amend municipal charters by local referendum election without the involvement of the Legislature (*30-A M.R.S.A. §§ 2101-2109*) as well as the power to enact ordinances on most subjects without the necessity of State enabling laws (*30-A M.R.S.A. § 3001*).

What is a “Charter”?

Although Maine law does not specifically define “charter,” it generally is understood to mean a single document setting forth a plan of municipal government comparable to the

¹ Plantations are usually created under the general law provisions of 30-A M.R.S.A. § 7001 et seq. rather than by “private and special laws” of the Maine State Legislature.

State and Federal constitutions. Typically, a charter specifies the form of government (e.g., town meeting-selectmen, town meeting-selectmen-manager, council-manager), the distribution of legislative, executive and other powers, the delegation of various legal and administrative functions, and the procedures for making and implementing budgetary decisions, among other things.

Maine municipalities may have one of two kinds of charters—private and special law charters by which each town and city in Maine was incorporated or “chartered” by the Maine Legislature or home rule charters adopted since 1969. For purposes of this Manual, “charter” means that document drafted and adopted pursuant to home rule powers or enacted by the Legislature before home rule. Both now are subject to amendment or revision according to the statutory procedures for home rule charters.

Municipalities are not required to have a charter, nor do many of them need one. For example, a town meeting-selectmen-manager form of government may be adopted by simple vote of town meeting (see “Town Manager Plan by Charter or Statute,” “Legal Note.” *Maine Townsman*, April 1977), and many municipal offices (e.g., clerk, tax collector, treasurer, road commissioner) may be designated as either elected or appointed by just a town meeting vote. Many other administrative positions and functions may be addressed through an “Administrative Code” or other ordinances. However, final legislative or budgetary authority over most matters may not be vested in a council or somebody other than town meeting except by charter (*30-A M.R.S.A. §§ 2001(9), 3007(1)*). Furthermore, members of a school committee are not subject to recall unless pursuant to a charter (*30-A M.R.S.A. § 2602(6)*) (see MMA’s “Municipal Charters” Information Packet for further information). In the absence of a charter, the statutes control municipal roles and relationships.

What are the Forms of Local Government in Maine?

The primary purpose of local government is to provide public services. Each unit of government must balance what the citizens of a community want for services with how much they are willing to pay for them. Once the legislative body of a community determines the level of services to be provided, the local officials then have the responsibility for providing those services and collecting the taxes and revenues necessary to pay for them. Citizen participation is needed so that municipal officials understand just what citizens want, and what form of government is best suited for the community to enable those officials to accomplish their responsibility.

Maine’s 491 plantations, towns, and cities have created a variety of forms of government that continue to evolve to meet the changing needs and demands of citizens. Since the

creation of Home Rule by constitutional amendment in 1969 and the enactment of home rule ordinance authority, municipal government has become more diverse and varied. Citizens have been empowered to build their local governments from the bottom up. An example is “referendum government” that is being used in over a half-dozen Maine municipalities, including the towns of Jay and York, where citizens vote on their warrant items in the voting booth, rather than at the traditional town meeting (see “Referendum-style Town Meetings: Is it a Fad or a Trend?” “Legal Note.” *Maine Townsman*, May 2005). Legislation has created similar opportunities for school districts, and referendum voting on school budgets has been exercised in a number of school administrative units.

Municipal government, like its federal and state counterparts, must be structured to carry out legislative, executive and judicial functions. Its legislative function is to determine what the laws (ordinances) will be; the executive function is to carry out, enforce, and administer those laws; and the judicial function is to settle disputes that arise as laws are enforced. The judicial function does not involve courts and judges but instead “quasi-judicial” boards or committees, such as planning boards, or “quasi-judicial” duties of selectmen and councilors, such as the issuance of licenses.

To carry on these functions, and meet the needs of its citizens, municipal government in Maine operates under several basic forms of government. The five most common are:

- Town Meeting–Selectmen
- Town Meeting–Selectmen–Manager (or Town Administrator/Administrative Assistant)
- Town Meeting–Council–Manager (or Town Administrator/Administrative Assistant)
- Council–Manager
- Council–Mayor

There are numerous variations within these five forms, but these basic formats cover all but a handful of communities.

Town Meeting-Selectmen

During the more than 300 years it has endured and served towns in New England and throughout Maine, the Town Meeting - Selectmen form of government has often been called the purest form of democracy.

The key to this traditional form of local government is the annual town meeting. It typically is held one day each year, traditionally in March, when the citizens gather in one place to decide the important issues facing the town. Towns that have adopted a July-June fiscal year

usually meet in May or June. The issues to be brought before the voters are listed as articles on the warrant, which also announces the time and place of the meeting. At the meeting, votes may be taken only on warrant articles. The first article calls for the election of a moderator, a person chosen to chair the meeting. The moderator has broad powers to regulate the meeting and may even have unruly persons who disrupt the meeting removed.

The town meeting performs the legislative function of local government and each eligible citizen may directly participate in this “peoples’ assembly.” The town meeting passes laws needed for orderly governance, approves a budget, decides the amount of property taxes to be raised, and elects various town officers.

Among the town officers elected at the town meeting, often by ballot preceding the business session, is the board of selectmen, which performs the executive function by administering, enforcing, and carrying out decisions made at the meeting. The selectmen usually number three, five or, in a few cases, seven. Under State law, they have specific duties relating to town meetings and elections, finances, personnel, streets and highways, public safety, human services, public works and planning. State law grants boards of selectmen some legislative powers as well. These include enacting laws or ordinances regulating vehicles, public ways, cable television, and the local welfare program (general assistance).

Other officials often elected by the town meeting include town clerk, tax collector, road commissioner, and treasurer, although in some towns these positions are appointed by the selectmen or town manager. The duties and responsibilities of all these officials also are specified in State law. Particularly in small towns, the board of selectmen often assumes multiple responsibilities. Duties assumed by a board of selectmen might include road commissioner, assessor and overseer of the poor. Where applicable, State law also requires the town meeting to elect a school board, which appoints a superintendent of schools to supervise public education. Regional and community school districts operate separately from the town meeting.

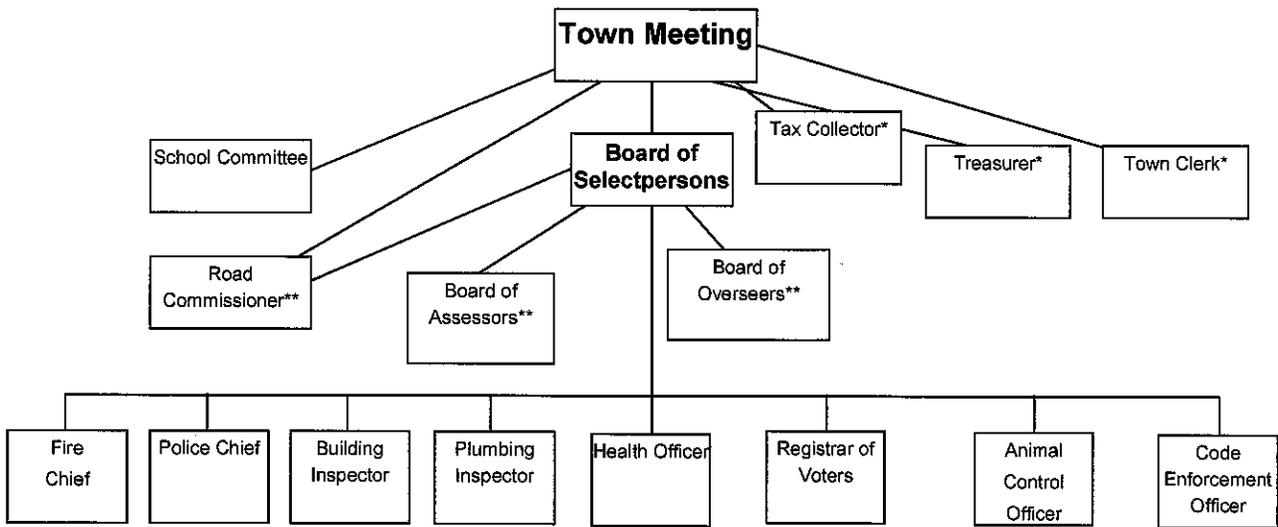
Special town meetings also may be held during the year when the need arises. They are called by the board of selectmen, or by a sufficient number of qualified voters signing a petition.

One of the most important values of the town meeting form of government is that it provides citizens an opportunity to participate directly in governing their community. They truly become “citizen legislators.” In recent decades, there has been widespread concern over lack of attendance at, and participation in, town meetings. Wider use of referendum elections to approve town and school budgets (as discussed earlier) has been one response. However, in 2003, Town Meeting-Selectmen remained the form of government in 184 Maine towns, and

most towns with managers still conduct town meetings as well. The town meeting will probably remain popular in Maine's municipalities for years to come and will likely remain the rule for towns with populations under 2,000.

One unique variation of the Town Meeting-Selectmen form of government was adopted by Sanford, the state's second largest town by population, in 1935. Similar to a form widely used in Massachusetts, it establishes a Representative Town Meeting. Instead of voting directly themselves, citizens elect representatives from a number of districts within the town. While any citizen may speak at the town meeting, only the elected representatives may vote on warrant articles. Sanford remains the only town in Maine to use this form of local government. In 2004, Sanford residents approved a charter change that created a town council form of government with a representative town meeting. Under this new form of government, the representative town meeting must approve the municipal budget; other legislative decisions are made by the town council.

TOWN MEETING FORM OF GOVERNMENT CHART



* The tax collector, treasurer, and town clerk may also be appointed by the selectmen, if authorized to do so by the voters.

** The selectmen may also serve in this function; for road commissioner, service must be as a board.

Town Meeting-Selectmen-Manager

As towns grew, it became increasingly difficult for their part-time, elected officials to effectively run town government. To help carry out the daily operations, the board of selectmen hires a town manager, usually a professional trained in public administration. Even before the statutory Town Manager Plan was enacted by the Legislature in 1939, many Maine communities had already seen the need for professional help and had obtained special

legislative approval to hire a manager. By 1932, 11 Maine cities and towns employed managers. The City of Auburn became the first municipality to appoint a manager, in 1917. In 1925, Camden became the first Maine town to adopt this form of government, followed by Fort Fairfield, Mt. Desert, Washburn, Rumford and Dexter.

The Town Manager Plan statute clearly defines the duties, responsibilities, and powers of the manager. As administrator of local government, the manager appoints some municipal employees directly and some with the approval of the board of selectmen or council. Towns also are permitted to discontinue some traditionally elected officials, such as clerk, treasurer or tax collector, and to give the manager some or all of these responsibilities.

The law gives the manager authority over much of the town's operations. The manager prepares the budget for the selectmen to submit to town meeting, and the manager administers the budget, with the oversight of the selectmen, following town meeting approval. The manager reports to the board of selectmen and may be removed by the board according to provisions of the state law and any contractual agreement. The manager administers all municipal operations, but not the public schools, which are separately controlled by a school board and superintendent. (See *The Manager Plan in Maine*, Second Edition by James J. Haag, 1993, available to MMA members from the Information Packets index on the MMA members website, and MMA's "Town Manager Plan" Information Packet for more information about the Town Manager Plan.)

With the passage of home rule charter authority in 1969, Maine's cities and towns gained the authority to adopt by local charter any form of government, including one employing a town/city manager. Thus, a town also has the option of choosing the statutory Town Manager Plan or of setting forth its own list of duties and responsibilities for the manager in the local charter. In the Town Meeting-Selectmen-Manager form of government, the legislative and executive functions of government remain divided. The town meeting continues as the legislative body, determining what laws should govern the town and where the money is to be spent. The board of selectmen is the executive body, but it now has a single chief administrator, the manager, to supervise daily operations. There are many variations of this form of government within Maine communities. Towns have considerable flexibility in determining which offices will be under the town manager, which departments the manager will head, which departments have a separate person in charge reporting to the manager, and which offices will be elected at town meeting.

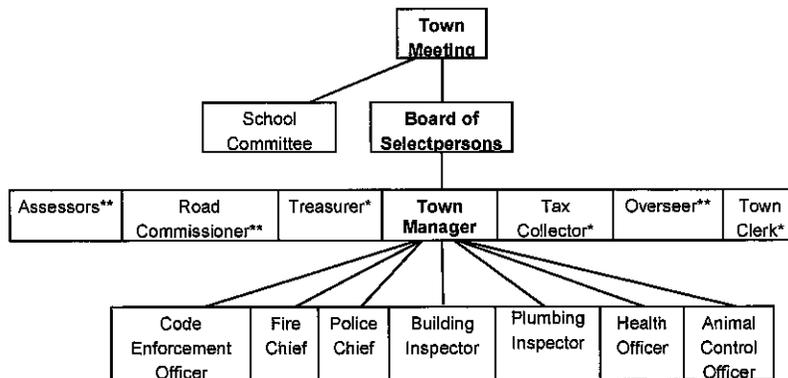
A few communities share a town manager. This is usually found in smaller towns that cannot afford a professional administrator on their own. By joining together and paying the manager collectively, the towns can obtain the professional assistance they need (See "Small Town Manager Sharing," *Maine Townsman*, August-September 2006). For example, one

professional manager has served the towns of Castle Hill, Mapleton and Chapman for many years; another serves the towns of Merrill and Smyrna. The largest of these towns is Mapleton with a population of 1,889 and the smallest is Merrill with 249. Other communities have considered adopting this variation of the town manager system.

Small communities also seek professional help on their own. Towns as small as Amity (pop. 201), Blaine (832) and Carrabassett Valley (406) employ managers, some of them part time. Other, larger towns, continue to rely on selectmen, although often the “first” selectmen carries out administrative duties. These include Buxton (pop. 7,866), Hollis (4,114), and Lebanon (5,512).

An alternative to the manager form of government is in effect in towns where the selectmen have hired a full or part-time town administrator or administrative assistant (AA) – this essentially is a board of selectmen “with help.” There is no State law providing for a town administrator or an administrative assistant, and the responsibilities and duties of town administrators and administrative assistants vary from town to town, depending on what authority is given to them by the board of selectmen. For additional information about the town administrator/administrative assistant position, see Chapter 5, “Municipal Managers: Town Manager and Administrative Assistant.” This variation has proved to be a popular alternative to the manager form, and has been employed by an increasing number of towns. A 2003 report showed 75 communities using the Town Meeting–Selectmen–Town Administrator or Administrative Assistant option. In all, 223 towns—almost half—were using managers, town administrators or administrative assistants in 2003.

TOWN MEETING-SELECTMEN-MANAGER FORM OF GOVERNMENT CHART



- * The tax collector, treasurer, and town clerk may also be appointed by the selectmen, if authorized by the voters.
- ** Selectmen may also serve in this function; for road commissioner, service must be as a board

Town Meeting-Council-Manager

This form of government differs from Town Meeting-Selectmen-Manager in that some legislative functions are exercised by the town meeting and some by the council. In communities with this variation, most legislative functions regarding the budget are reserved for the town meeting. The council exercises legislative functions regarding ordinances. In this form, the council serves the executive function as well as exercising certain legislative responsibilities. In 2003, 18 Maine communities were operating under this form of government.

A similar variation of this form of government is the Financial Town Meeting-Council-Manager system. In this form, the town meeting votes only on the budget, and the council exercises all other legislative functions. Veazie, Hermon, Yarmouth and Sanford (with its representative town meeting) are four municipalities that have adopted this system.

All of these forms of local government retain the town meeting and entrust at least part of the legislative function to citizens who participate and vote at town meeting. The limits on the pure town meeting form are usually made so decisions can be made more efficiently and economically. Citizens in mostly-larger communities have been willing to give up direct control through the representative form of government familiar at the state and national level. Citizens still retain a measure of local control through the ballot box, and continue to employ a mix of direct and representative democracy.

Council-Manager

The Council-Manager form is the most popular municipal government option used in the United States, and is used in Maine in those communities that have dropped the town meeting form, including all of Maine's cities and several towns. Unlike town meeting government, which existed at statehood, the council form must be adopted through a local charter.

In this form, the council is the elected body of government and serves both legislative and executive functions. The number of council members varies, but most communities elect five, seven, or nine. The method of election also varies. Most communities elect councilors "at-large," meaning citizens vote for candidates regardless of where they live in the community. In some communities, however, councilors are elected from wards – electoral subdivisions of the city or town – and only the voters in that ward elect the person to represent them on the council. Some have a mixture of councilors elected by wards and at-large.

In some of the Council-Manager communities in Maine, a mayor is elected directly by the voters to be the council's presiding officer. More commonly, a mayor is a council member elected to the position by the other councilors. However chosen, the mayor serves as the presiding officer and represents the council on ceremonial occasions. Most mayors in the Council-Manager communities have neither special administrative duties nor appointive powers. In a few Maine cities, the mayor does have appointive powers, although appointments are often subject to council approval.

In performing its legislative and executive functions, the council sets policies that govern the community and hires a manager to carry them out. The councilors are answerable to the people who elect them. Citizens unhappy with the decisions of the council may replace councilors at the next election, or, in a few instances, recall sitting councilors. The appointed manager is answerable to the council. If the council becomes dissatisfied with the manager's performance, there are legal procedures that must be followed for the manager's removal, similarly to those governing managers under boards of selectmen. By 2003, 18 Maine cities and a small number of towns had adopted the Council-Manager form of government.

Council-Mayor

Only in Westbrook is the mayor given substantial administrative authority through the municipal charter. In Westbrook, a professional administrator works for the mayor, but the city government's administrative authority resides with the mayor. Until a charter change voted in November, 2005, the City of Waterville also had administrative authority vested in the elected mayor. The Mayor-Council form of government, where the mayor is the chief elected and chief administrative official, is quite common outside of Maine. Several Maine communities elect mayors, but only one has a "strong mayor." (The term "strong mayor" is often used to distinguish a chief elected official in a community with a town or city council, who has administrative responsibilities by local charter, from chief elected officials who have little or no administrative authority.)

Lewiston is an example of the changing structures that can develop within the forms of local government in Maine. Previously, government administration and finance rested with six boards and commissions with five members each, a seven member council, and a mayor. Since 1980, however, Lewiston's city government has been a Mayor-Council-City Administrator form of government. The new charter passed in 1979 by Lewiston voters brought in a Council-Administrator government, superceding most of the mayor's previous responsibilities. As in other cities, a professional administrator is now responsible for supervising departments and producing and executing the budget. The administrator, who does not have the title of manager, reports to the city council, whose members are elected to two-year terms.

Lewiston's changing governmental structure illustrates that after Home Rule was instituted, more and more communities have acted as architects, designing organizational structures to meet varying needs. Revisions of city charters have become more common. Augusta has made two major revisions to its charter, in the first instance replacing an all-ward system of electing councilors with four ward representatives and three at-large members. A second charter commission further revised election districts. Augusta's mayor is separately elected by the voters, can veto council actions, and also may vote to break ties.

In other larger cities, such as Portland and Bangor, the mayor is elected among the membership of the council. Portland specifies a one-year term for mayor and has rejected a citizen initiative to directly elect the mayor. In these cities, the city manager performs a larger executive role, and the council performs a primarily legislative function. Eastport is unique among Maine cities in not designating a mayor, while Pittsfield is a town that nonetheless does choose a mayor. In Eastport, the highest elected official is the city council chairman. Partisan elections have become a rarity in Maine's local contests, but they continue in the three of the four cities that began with "strong" mayors – Biddeford, Waterville, and Westbrook.

The term "hybrid" has begun to be used more frequently with various forms of city and town government, because of the newfound freedom at the community level to design unique adaptations of familiar local government forms. Such experiments will no doubt continue in the future as the competing needs of citizens and taxpayers find new expression.²

² The preceding text was taken largely from *Local Government in Maine*, published in 2005 by Maine Municipal Association. Material has been updated where needed.

CHAPTER 5 - INTERACTION WITH OTHER MUNICIPAL OFFICIALS, BOARDS AND COMMITTEES

The municipal officers, school committee members (under most circumstances), and the town moderator are the only officials who by statute must be elected (*30-A M.R.S.A. § 2525*). The town clerk, tax collector, treasurer, assessor(s), road commissioner, fire chief, planning board/appeals board members, and other board or committee members (such as for the recreation, conservation, or budget committees, if any) may be either appointed or elected according to provisions in a local charter or ordinance. Where municipal officials such as the town clerk, tax collector, treasurer, assessors and road commissioner are elected, the municipal officers have little control over the performance of work and hours of business; control must be exercised by the body that elected the officials—the town meeting—by attaching conditions of office in the article that establishes the election of the official. The town manager, the administrative assistant, the code enforcement officer (CEO), the local plumbing inspector (LPI), the health officer, the animal control officer, the constable/police officers and the building inspector are officials who must be appointed by the municipal officers (unless the town is under a town manager plan). Except as otherwise provided by charter or ordinance (or by charter only, for the office of school committee), when a vacancy exists in a municipal office other than the offices of selectmen and school committee, the municipal officers may appoint a person to fill that vacancy. *30-A M.R.S.A. § 2602(2)*.

Municipal Managers: Town Manager and Administrative Assistant

TOWN MANAGER

In those towns that have elected to operate under a selectman-town manager form of government, the municipal officers' responsibility to exercise certain administrative and executive powers of the municipality is delegated to an appointed manager. Under this system, the municipal officers remain the executive body but they exercise their administrative duties through the town manager.

If the municipal charter does not contain specific authority to operate under a selectman-manager system and the municipality has not adopted a "Town Manager Plan" under statutory authority (*30-A M.R.S.A. § 2631, et seq.*), then the municipality may not use the manager form of government. These requirements are intended to ensure that the responsibilities of the municipal officers and those of the manager are specially designated before the manager's appointment.

Although in all cases the manager remains accountable to the municipal officers, he or she is given broad responsibilities, such as:

- the appointment of all department heads and, through them, all municipal employees;
- the preparation of the municipal budget for approval at town meeting;
- the administration of that budget once adopted;
- the coordination of all administrative duties, including those which are not performed directly by the manager;
- the regulation of departmental spending; the development and execution of an administrative plan for governmental activity; and
- the duties belonging to any other municipal office to which the manager has specifically been appointed and separately sworn by the municipal officers.

Title 30-A M.R.S.A. § 2636 lists the duties of the manager, some of which are subject to modification or clarification by charter or ordinance. For example:

- under § 2636 (4), the manager is to serve as the head of any department when so directed by the municipal officers;
- under § 2636 (5), the manager is to appoint, supervise and control the heads of departments which the manager does not head;
- under § 2636 (6), the manager is to appoint, supervise and control all other municipal officials whom the municipal officers are required by statute to appoint, except boards and commissions, or unless otherwise provided by municipal ordinance; and
- under § 2631, a municipality may determine whether other municipal officials will remain elected under the municipality's manager plan, including: assessors, tax collector, road commissioner, overseers of the poor, clerk, and treasurer.

In other words, a municipality has some flexibility in determining which offices will be combined under the town manager, which departments actually will be headed by the town manager, which departments will have a separate department responsible to the manager, and which offices will remain elected, as allowed by certain statutes. Furthermore, it is the municipal officers and not the manager who appoint commissions, boards or committees. In addition, the position of single assessor, if the municipality has just a single assessor, also is filled by the municipal officers' appointment.

Despite this flexibility, the municipal officers are bound to certain procedures when the town has a manager. For example, 30-A M.R.S.A. § 2635 prohibits the municipal officers from giving orders to any subordinates of the manager (including all municipal employees) either publicly or privately. Section 2636 (14) also gives the manager "exclusive authority to remove for cause, after notice and hearing, all persons whom the manager is authorized to appoint...." (See discussion in Chapter 9 on "The Town Manager Dilemma.")

The municipal officers set the compensation for the manager (30-A M.R.S.A. § 2633(2)). The procedure for suspension or removal of a manager is set forth in 30-A M.R.S.A. § 2633(3). The manager's term of office is indefinite unless otherwise specified by contract (30-A M.R.S.A. § 2633 (1)).

It is clear that the purpose of Maine law governing the position of town manager is to reduce the chance for confusion in the area of municipal leadership. In practice, however, the clear distinction between policy formation or interpretation and policy administration is less precise than it appears on paper.

It is not unusual for some confusion or conflict to arise between municipal officers and the manager as they try to carry out their respective duties. In such cases, it is important that the language be clarified in the charter or town manager plan, and the amended plan taken to town voters for adoption. The more closely defined the manager's job duties, the less likelihood there is for the municipal officers and the manager to find themselves at cross purposes. See "Building Better Board/Manager Relations," *Maine Townsman*, June 2008.

See MMA's "Town Manager Plan" Information Packet for additional information.

ADMINISTRATIVE ASSISTANT/TOWN ADMINISTRATOR

The difference between an administrative assistant or town administrator and a town manager is not so much in the duties that each performs, but in the source and degree of authority associated with each position. Like a town manager, an administrative assistant or town administrator performs administrative and managerial duties. Unlike the town manager, however, the administrative assistant or town administrator assists the municipal officers rather than assumes some of their administrative duties.

Typically, the administrative assistant or town administrator is appointed to serve at the discretion of the municipal officers, and the assistant's duties are prescribed by the municipal officers either informally (on a day-to-day basis) or formally (by job description) or both. The job description of the administrative assistant or town administrator can be set down formally in an ordinance or charter provision by town meeting vote, which would be controlling. It would be prudent for a town to create such a definition, since unlike the town manager plan statute, there is no State law that defines the powers and duties of an "administrative assistant" or "town administrator," or that even mentions such a position.

Because an administrative assistant's or town administrator's job description varies so much from municipality to municipality, it is impossible to describe the duties here with any uniformity. Typically, an administrative assistant or town administrator may:

- perform clerical duties for the board of municipal officers, such as writing letters, taking minutes, fielding telephone calls, filing forms, maintaining records, and so forth;
- be appointed and sworn to one or more offices, such as tax collector, general assistance administrator, treasurer, community development or finance director; and
- perform any other specific duties as directed by the municipal officers.

Financial Officers: Tax Collectors/Treasurers/Assessors

PROPERTY TAX COLLECTOR

The municipal property tax collector is elected or appointed to collect all property taxes assessed by the assessors against all real estate and personal property. The powers and duties of the collector are described in 36 M.R.S.A. § 751-766. A municipality may have more than one collector (for different years).

The tax collector is specifically prohibited from holding simultaneous office as a municipal officer or assessor and therefore has no authority to adjust or abate a tax or collect a tax where none was assessed. Furthermore, the tax collector must furnish a performance bond running to the inhabitants of the municipality. It is recommended that the amount of the bond be for at least 10-15% of the total commitment plus cash on hand at the beginning of the fiscal year. The same person may serve as tax collector and as treasurer (*30-A M.R.S.A. § 2526(8) (A)*).

The term of office for the tax collector is one year, unless a town vote, local ordinance or charter provision establishes a longer term. However, although a tax collector is elected or appointed for a specific term of office, the tax collector's duties and authority extend beyond that term. The property tax collector's office is unique in that the collector's authority stems in part from the tax commitment given to the collector by the assessors. The commitment is a personal obligation and imposes a duty upon the collector to complete all of the collections covered by it or be held personally liable for the money not collected. The collector cannot "walk away" from these obligations at the expiration of the term for which he or she was elected or appointed. A collector who wants to be relieved of these duties must convince the municipal officers to accept his or her resignation, to sign a settlement and discharge determining what if any balance on the commitment remains, and then to recommit that balance to a willing new collector. Sample settlement and recommitment forms are found at Maine Revenue Services' website (through www.maine.gov) under the Property Tax Division heading.

Town Manager's Report – January 14, 2014

Christmas Thank You

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

Holiday Closings

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

Dog License

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

Assessor Agent

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

Tax Foreclosure

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

Archival Board "The Hommage"

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

Water Quality

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

Committee Vacancies

The Board of Selectmen created the **Village Center Development Advisory Committee**. This new advisory committee will assist the Board of Selectmen with several initiatives including but not limited to studying the feasibility of making the village center more accessible and safe for pedestrians, to maintain the rural historic charm of the village center, and assess the parking needs for the village center.

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

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

Comprehensive Plan Committee

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

Town Manager's Schedule

Next Meeting Agenda

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

Reminder Upcoming Meetings

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

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
100 - General Admin	239,818.00	133,963.83	105,854.17	55.86
01 - Salaries	149,924.00	75,380.07	74,543.93	50.28
01 - Selectmen	7,162.00	2,387.40	4,774.60	33.33
05 - Town Manager	44,500.00	25,480.65	19,019.35	57.26
10 - Bookkeeper	6,500.00	2,490.00	4,010.00	38.31
15 - Treasurer	3,000.00	1,000.00	2,000.00	33.33
20 - Tax Collector	20,800.00	5,262.32	15,537.68	25.30
25 - Town Clerk	20,800.00	12,223.39	8,576.61	58.77
30 - Office Clerk	1,000.00	8,327.75	-7,327.75	832.78
35 - Meeting Clerk	1,156.00	236.28	919.72	20.44
40 - Special Project Clerk	2,000.00	0.00	2,000.00	0.00
70 - Med/Fica	8,026.00	4,701.71	3,324.29	58.58
75 - Health Insurance	30,964.00	12,996.40	17,967.60	41.97
80 - Retirement	3,265.00	99.05	3,165.95	3.03
81 - Income Protection plan	751.00	175.12	575.88	23.32
02 - Operating Expense	30,350.00	15,738.32	14,611.68	51.86
01 - Office Expense	4,000.00	2,557.98	1,442.02	63.95
05 - Travel expenses	2,500.00	1,298.80	1,201.20	51.95
10 - Training Expense	4,000.00	515.00	3,485.00	12.88
15 - Maintenance and Repairs	2,000.00	58.99	1,941.01	2.95
20 - Dues	2,200.00	0.00	2,200.00	0.00
25 - Computer Repairs	4,000.00	683.50	3,316.50	17.09
30 - Computer Software	7,000.00	7,647.64	-647.64	109.25
35 - Website	750.00	617.76	132.24	82.37
40 - Town Report	1,200.00	0.00	1,200.00	0.00
45 - Sunshine Fund	200.00	152.95	47.05	76.48
50 - Tax Administration	2,500.00	2,205.70	294.30	88.23
03 - Contractual	48,744.00	38,016.36	10,727.64	77.99
01 - Legal Services	15,000.00	7,590.71	7,409.29	50.60
05 - Audit Services	4,800.00	4,700.00	100.00	97.92
10 - Banking	500.00	0.00	500.00	0.00
15 - Insurance	19,044.00	16,779.50	2,264.50	88.11
20 - Rent	6,900.00	6,656.00	244.00	96.46
25 - Copier lease	2,500.00	2,290.15	209.85	91.61
05 - Utilities	2,800.00	2,791.14	8.86	99.68
01 - Telephone	2,800.00	2,791.14	8.86	99.68
65 - Unclassified	8,000.00	2,037.94	5,962.06	25.47
01 - Contigent	4,000.00	1,972.00	2,028.00	49.30
05 - Capital	4,000.00	65.94	3,934.06	1.65
101 - Debt Service	60,000.00	60,000.00	0.00	100.00
15 - Debt Service	60,000.00	60,000.00	0.00	100.00
05 - North Wayne Road	60,000.00	60,000.00	0.00	100.00
102 - Elections & Hearings	4,245.00	992.09	3,252.91	23.37
01 - Salaries	2,045.00	873.30	1,171.70	42.70
41 - Elections clerk	1,900.00	849.17	1,050.83	44.69
70 - Med/Fica	145.00	24.13	120.87	16.64
02 - Operating Expense	2,200.00	118.79	2,081.21	5.40
01 - Office Expense	2,200.00	118.79	2,081.21	5.40
103 - General Assistance	7,077.00	424.35	6,652.65	6.00

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
103 - General Assistance CONT'D				
01 - Salaries	1,077.00	15.45	1,061.55	1.43
45 - General Assistance clerk	1,000.00	14.54	985.46	1.45
70 - Med/Fica	77.00	0.91	76.09	1.18
10 - Social Services/Community Serv	6,000.00	408.90	5,591.10	6.81
85 - General Assistance	6,000.00	408.90	5,591.10	6.81
104 - Fire Department	46,459.00	13,636.66	32,822.34	29.35
01 - Salaries	6,459.00	2,152.98	4,306.02	33.33
50 - Chief Officers stipends	6,000.00	1,999.98	4,000.02	33.33
70 - Med/Fica	459.00	153.00	306.00	33.33
02 - Operating Expense	40,000.00	11,464.63	28,535.37	28.66
60 - Fire Dept Operations	22,000.00	9,692.28	12,307.72	44.06
61 - Fire Communications	4,000.00	1,208.74	2,791.26	30.22
62 - Fire Capital	14,000.00	563.61	13,436.39	4.03
05 - Utilities	0.00	19.05	-19.05	----
05 - Electricity	0.00	19.05	-19.05	----
105 - Assessing	19,500.00	13,533.31	5,966.69	69.40
02 - Operating Expense	300.00	0.00	300.00	0.00
70 - Tax Maps	300.00	0.00	300.00	0.00
03 - Contractual	19,200.00	13,533.31	5,666.69	70.49
30 - Assessing/Mapping	13,600.00	7,933.31	5,666.69	58.33
35 - Quarterly review	5,600.00	5,600.00	0.00	100.00
106 - Animal Control	5,130.00	2,021.76	3,108.24	39.41
01 - Salaries	3,230.00	1,076.50	2,153.50	33.33
55 - Animal control officer	3,000.00	1,000.00	2,000.00	33.33
70 - Med/Fica	230.00	76.50	153.50	33.26
10 - Social Services/Community Serv	1,900.00	945.26	954.74	49.75
90 - Humane Society	1,900.00	945.26	954.74	49.75
107 - Code Enforcement	13,169.00	7,533.20	5,635.80	57.20
01 - Salaries	12,269.00	7,205.70	5,063.30	58.73
56 - Code Enforcement Officer	11,397.00	6,822.90	4,574.10	59.87
70 - Med/Fica	872.00	382.80	489.20	43.90
65 - Unclassified	900.00	327.50	572.50	36.39
10 - Planning Board	300.00	97.50	202.50	32.50
15 - Board of Appeals	300.00	0.00	300.00	0.00
20 - Conservation Commission	300.00	230.00	70.00	76.67
108 - Public Safety	31,648.00	19,940.17	11,707.83	63.01
03 - Contractual	24,648.00	16,765.00	7,883.00	68.02
40 - Ambulance	8,917.00	4,458.75	4,458.25	50.00
45 - Sheriff Dept	4,000.00	2,420.00	1,580.00	60.50
50 - PSAP Dispatching	11,731.00	9,886.25	1,844.75	84.27
05 - Utilities	7,000.00	3,175.17	3,824.83	45.36
20 - Street lights	7,000.00	3,175.17	3,824.83	45.36
109 - Roads	322,783.00	168,258.66	154,524.34	52.13
03 - Contractual	155,933.00	59,204.05	96,728.95	37.97

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
109 - Roads CONT'D				
55 - Parking lot Plowing	1,900.00	633.32	1,266.68	33.33
60 - Road Plowing	149,533.00	54,828.62	94,704.38	36.67
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
05 - Utilities	400.00	141.52	258.48	35.38
05 - Electricity	400.00	141.52	258.48	35.38
25 - ROADS	166,450.00	108,913.09	57,536.91	65.43
01 - Roads Administration	3,000.00	340.00	2,660.00	11.33
05 - Brush/Tree removal	14,000.00	8,303.50	5,696.50	59.31
10 - Calcium chloride	9,000.00	0.00	9,000.00	0.00
15 - Sweeping	5,000.00	0.00	5,000.00	0.00
20 - Patching	8,500.00	2,586.50	5,913.50	30.43
25 - Paving preparation	25,000.00	9,200.00	15,800.00	36.80
30 - Signs	3,000.00	1,316.53	1,683.47	43.88
40 - Culverts	6,500.00	15,497.43	-8,997.43	238.42
45 - Gravel	15,500.00	14,154.38	1,345.62	91.32
46 - Winter salt	18,000.00	11,941.00	6,059.00	66.34
50 - Washouts	4,000.00	1,519.00	2,481.00	37.98
55 - Crack sealing	11,000.00	7,300.00	3,700.00	66.36
60 - Footbridge	200.00	0.00	200.00	0.00
65 - Cross walk painting	750.00	0.00	750.00	0.00
70 - Grading	12,000.00	4,346.00	7,654.00	36.22
75 - Ditching	30,000.00	32,408.75	-2,408.75	108.03
80 - Catch Basin	1,000.00	0.00	1,000.00	0.00
110 - Transfer Station	112,500.00	39,335.38	73,164.62	34.96
02 - Operating Expense	4,500.00	756.00	3,744.00	16.80
80 - Hazardous waste	1,000.00	0.00	1,000.00	0.00
85 - Backhoe rental/Transfer station	3,500.00	756.00	2,744.00	21.60
03 - Contractual	108,000.00	38,579.38	69,420.62	35.72
65 - Transfer Station	108,000.00	38,579.38	69,420.62	35.72
111 - Outside Agencies	27,084.00	26,234.00	850.00	96.86
10 - Social Services/Community Serv	27,084.00	26,234.00	850.00	96.86
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	0.00	500.00	0.00
15 - Messenger	1,200.00	1,200.00	0.00	100.00
20 - Cemetery Association	3,500.00	3,500.00	0.00	100.00
25 - Community Action	3,300.00	3,300.00	0.00	100.00
30 - Senior Spectrum	1,004.00	1,004.00	0.00	100.00
35 - Hospice	1,000.00	1,000.00	0.00	100.00
40 - Family Violence	1,025.00	1,025.00	0.00	100.00
45 - Public Broadcasting	100.00	100.00	0.00	100.00
50 - Kennebec Mental health	1,600.00	1,600.00	0.00	100.00
60 - Red Cross	1,100.00	1,100.00	0.00	100.00
65 - Crisis Spport	755.00	755.00	0.00	100.00
70 - Big Brother	500.00	500.00	0.00	100.00
75 - United Cerebal	1,000.00	1,000.00	0.00	100.00
80 - Healthy futures	500.00	0.00	500.00	0.00
112 - Recreation	16,350.00	14,125.16	2,224.84	86.39

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
112 - Recreation CONT'D				
03 - Contractual	2,700.00	1,775.16	924.84	65.75
70 - Park Mowing	2,700.00	1,775.16	924.84	65.75
10 - Social Services/Community Serv	13,150.00	12,350.00	800.00	93.92
91 - Kennebec Land Trust	250.00	250.00	0.00	100.00
92 - Friends of Cobbossee Watershe	1,000.00	1,000.00	0.00	100.00
93 - Memorial Day	300.00	0.00	300.00	0.00
95 - Ladd Recreation	6,600.00	6,600.00	0.00	100.00
96 - Athletic League	500.00	0.00	500.00	0.00
97 - Andro Lake Improve Corp	1,000.00	1,000.00	0.00	100.00
98 - Andro Yacht club	500.00	500.00	0.00	100.00
99 - 30 Mile Watashed	3,000.00	3,000.00	0.00	100.00
65 - Unclassified	500.00	0.00	500.00	0.00
25 - Lake Protection	500.00	0.00	500.00	0.00
113 - Land and Buildings	1,000.00	737.87	262.13	73.79
02 - Operating Expense	1,000.00	737.87	262.13	73.79
95 - NW Schoolhouse	200.00	587.53	-387.53	293.77
96 - NW Building	600.00	77.17	522.83	12.86
97 - Town House	200.00	73.17	126.83	36.59
114 - Capital Reserves transfers	74,500.00	74,500.00	0.00	100.00
52 - CAPITAL RESERVE	74,500.00	74,500.00	0.00	100.00
05 - Fire Truck	15,000.00	15,000.00	0.00	100.00
25 - Footbridge Replacement Fund	1,500.00	1,500.00	0.00	100.00
30 - Cemetery Stone Cleaning Fund	2,500.00	2,500.00	0.00	100.00
45 - Land and Buildings	10,500.00	10,500.00	0.00	100.00
50 - ROAD /PAVING/ GRAVEL	30,000.00	30,000.00	0.00	100.00
65 - Future Town Office	15,000.00	15,000.00	0.00	100.00
115 - School RSU #38	1,708,722.00	854,360.94	854,361.06	50.00
60 - INTER GOVERNMENT	1,708,722.00	854,360.94	854,361.06	50.00
15 - RSU #38	1,708,722.00	854,360.94	854,361.06	50.00
116 - County Tax	200,390.00	200,133.30	256.70	99.87
60 - INTER GOVERNMENT	200,390.00	200,133.30	256.70	99.87
20 - Kennebec County Tax	182,790.00	182,789.62	0.38	100.00
21 - six month budget instl 5yr pay	17,600.00	17,343.68	256.32	98.54
117 - Cobbossee Watershed District	2,127.00	1,418.00	709.00	66.67
60 - INTER GOVERNMENT	2,127.00	1,418.00	709.00	66.67
25 - Cobbossee Watershed District	2,127.00	1,418.00	709.00	66.67
118 - Overlay	25,254.55	1,683.68	23,570.87	6.67
60 - INTER GOVERNMENT	25,254.55	1,683.68	23,570.87	6.67
30 - Overlay	25,254.55	1,683.68	23,570.87	6.67
Final Totals	2,917,756.55	1,632,832.36	1,284,924.19	55.96

Revenue Summary Report

Fund: 1
ALL

Account	Budget Net	YTD Net	Uncollected Balance	Percent Collected
100 - General Admin	2,847,949.55	2,697,884.58	150,064.97	94.73
01 - Banking Interest	1,800.00	651.26	1,148.74	36.18
02 - xxxxxxx	0.00	0.00	0.00	----
03 - Lien costs	2,000.00	952.08	1,047.92	47.60
04 - Interest on taxes	10,000.00	4,176.28	5,823.72	41.76
05 - MV Agent fees	4,000.00	2,289.00	1,711.00	57.23
06 - IFW Agent fees	1,000.00	282.50	717.50	28.25
07 - Motor Vehicle excise	187,000.00	108,077.39	78,922.61	57.80
08 - Boat Excise	4,000.00	1,206.90	2,793.10	30.17
09 - Vitals	300.00	93.60	206.40	31.20
10 - Cash Short/ Over	0.00	-0.13	0.13	----
13 - Cable TV Franchise	4,300.00	0.00	4,300.00	0.00
14 - Misc revenue	10,000.00	3,681.23	6,318.77	36.81
15 - Surplus	20,000.00	0.00	20,000.00	0.00
21 - State revenue sharing	47,769.00	20,694.57	27,074.43	43.32
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	510.00	490.00	51.00
01 - Dog fees	700.00	510.00	190.00	72.86
02 - Dog late fees	300.00	0.00	300.00	0.00
107 - Code Enforcement	1,600.00	330.00	1,270.00	20.63
01 - Building permits	1,600.00	330.00	1,270.00	20.63
109 - Roads	33,292.00	33,292.00	0.00	100.00
01 - Local Road Assist Program	33,292.00	33,292.00	0.00	100.00
Final Totals	2,917,756.55	2,755,683.18	162,073.37	94.45

General Ledger Summary Report

Fund(s): ALL

ALL

Account	Beg Bal	----- Y T D -----			Pending Activity	Balance Net
	Net	Debits	Credits	Net		
1 - General Fund CONT'D						
310-20 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
310-25 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
310-30 Dog License State	6.00	415.50	633.00	217.50	-303.00	-79.50
310-35 State Plumbing Fee 25%	321.50	125.00	322.50	197.50	0.00	519.00
310-36 DEP Plumbing Fee \$15.00	0.00	75.00	75.00	0.00	0.00	0.00
320-00 Accounts Payable	24,491.84	24,491.84	0.00	-24,491.84	0.00	0.00
320-01 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
320-05 LPI Plumbing Fee 75%	-34.13	1,092.50	1,092.50	0.00	0.00	-34.13
320-10 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
330-05 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
330-10 Federal withholding	0.00	9,224.87	9,224.87	0.00	0.00	0.00
330-15 Fica withholding	0.00	11,244.82	11,244.82	0.00	0.00	0.00
330-20 Medicare withholding	0.00	2,630.04	2,630.04	0.00	0.00	0.00
330-25 State withholding	0.00	2,498.64	2,498.64	0.00	0.00	0.00
330-31 Vision Withholding	0.00	0.00	118.17	118.17	9.09	127.26
330-40 Retirement withholding	0.00	411.57	411.57	0.00	0.00	0.00
330-45 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
330-50 MMEHT with holding	0.00	4,208.33	1,993.55	-2,214.78	153.35	-2,061.43
340-05 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
340-07 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
340-08 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
340-10 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
350-15 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
350-25 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
350-35 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
350-40 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
350-45 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
350-50 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-05 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-10 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-15 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-26 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-30 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-35 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-40 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-45 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-60 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-65 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-70 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
360-75 xxxxxxxx	0.00	0.00	0.00	0.00	0.00	0.00
400-00 Deferred Tax Revenues	126,603.19	0.00	0.00	0.00	0.00	126,603.19
Fund Balance	1,000,834.86	4,720,415.57	5,862,960.62	1,142,545.05	0.00	2,143,379.91
500-00 Expense control	0.00	1,617,690.53	2,923,064.35	1,305,373.82	0.00	1,305,373.82
510-00 Revenue control	0.00	3,101,818.03	2,938,989.26	-162,828.77	0.00	-162,828.77
520-00 Undesignated fund balance	1,000,834.86	0.00	0.00	0.00	0.00	1,000,834.86
530-00 Designated fund balance	0.00	0.00	0.00	0.00	0.00	0.00
540-00 xxxxxxxxxxxx	0.00	907.01	907.01	0.00	0.00	0.00
2 - Ladd Rec Operations						
Assets	0.00	88,058.49	88,058.49	0.00	-1,626.79	-1,626.79
	8,776.37	37,689.91	39,825.10	-2,135.19	-1,626.79	5,014.39

General Ledger Summary Report

Fund(s): ALL

ALL

Account	Beg Bal	----- Y T D -----			Pending Activity	Balance Net
	Net	Debits	Credits	Net		
2 - Ladd Rec Operations CONT'D						
199-01 Due to/from	8,776.37	37,689.91	39,825.10	-2,135.19	-1,626.79	5,014.39
Liabilities	0.00	450.33	450.33	0.00	0.00	0.00
330-10 Federal Taxes	0.00	180.29	180.29	0.00	0.00	0.00
330-15 FICA	0.00	178.84	178.84	0.00	0.00	0.00
330-20 Medicare	0.00	41.82	41.82	0.00	0.00	0.00
330-25 State Taxes	0.00	49.38	49.38	0.00	0.00	0.00
Fund Balance	8,776.37	49,918.25	47,783.06	-2,135.19	0.00	6,641.18
500-00 Expense Control	0.00	49,918.25	0.00	-49,918.25	0.00	-49,918.25
510-00 Revenue Control	0.00	0.00	47,783.06	47,783.06	0.00	47,783.06
520-00 Fund Balance	8,776.37	0.00	0.00	0.00	0.00	8,776.37
3 - Special Revenues						
Assets	0.00	39,154.93	39,154.93	0.00	0.00	0.00
101-00 SNOWMOBILE CASH ANDRO 7768	5,964.90	1.47	0.00	1.47	0.00	5,966.37
102-00 FARMERS MARKET ANDRO 6785	65.70	0.00	34.35	-34.35	0.00	31.35
120-01 Accounts Receivable	1,000.00	0.00	1,000.00	-1,000.00	0.00	0.00
199-01 Due to/from	16,661.60	3,267.24	9,659.67	-6,392.43	0.00	10,269.17
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	23,692.20	35,886.22	28,460.91	-7,425.31	0.00	16,266.89
500-00 Expense Control	0.00	9,674.02	0.00	-9,674.02	0.00	-9,674.02
510-00 Revenue Control	0.00	1,020.00	26,960.91	25,940.91	0.00	25,940.91
521-00 Fire Ponds	1,633.00	1,633.00	0.00	-1,633.00	0.00	0.00
522-00 Comp Plan	125.00	125.00	0.00	-125.00	0.00	0.00
523-00 Perambulation	966.00	966.00	0.00	-966.00	0.00	0.00
524-00 ADA Compliance	1,450.00	1,450.00	0.00	-1,450.00	0.00	0.00
525-00 Animal Control	2,244.00	2,244.00	0.00	-2,244.00	0.00	0.00
526-00 Pandemic	5,000.00	5,000.00	0.00	-5,000.00	0.00	0.00
527-00 Conservation	812.00	812.00	0.00	-812.00	0.00	0.00
528-00 Snowmobile	6,540.84	6,540.84	0.00	-6,540.84	0.00	0.00
529-00 Wayne Rescue	200.00	200.00	0.00	-200.00	0.00	0.00
530-00 Municipal Building	800.00	800.00	0.00	-800.00	0.00	0.00
531-00 Farmers Market	572.40	572.40	0.00	-572.40	0.00	0.00
532-00 Wayne History Project	3,973.42	3,973.42	0.00	-3,973.42	0.00	0.00
533-00 Andro Lake Improvements	875.54	875.54	0.00	-875.54	0.00	0.00
534-00 TOWN BOAT LAUNCH	-1,500.00	0.00	1,500.00	1,500.00	0.00	0.00
4 - Capital Reserves						
Assets	0.00	1,467,140.89	1,467,140.89	0.00	0.00	0.00
104-00 ROADS - ANDRO - 45107581	259.39	0.07	0.00	0.07	0.00	259.46
105-00 Fire Truck - Andro 45107522	10,687.64	2.64	0.00	2.64	0.00	10,690.28
106-00 Salt/Sand - Andro - 45107821	630.15	0.16	0.00	0.16	0.00	630.31
107-00 Bld Maint - Andro - 45107733	151.94	0.04	0.00	0.04	0.00	151.98
108-00 Land/Bldg - Andro - 45107792	2,846.72	0.71	0.00	0.71	0.00	2,847.43
109-00 Fire Truck - WAFUCU - 24852-00	25.00	0.00	0.00	0.00	0.00	25.00

General Ledger Summary Report

Fund(s): ALL

ALL

Account	Beg Bal Net	----- Y T D -----			Pending Activity	Balance Net
		Debits	Credits	Net		
4 - Capital Reserves CONT'D						
110-00 Fire Truck - WAFUCU - 24852-64	243,385.75	0.00	0.00	0.00	0.00	243,385.75
120-01 Accounts Receivable	6,500.00	0.00	6,500.00	-6,500.00	0.00	0.00
199-01 Due to/from	188,203.07	543,234.92	471,212.69	72,022.23	0.00	260,225.30
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	452,689.66	923,902.35	989,428.20	65,525.85	0.00	518,215.51
500-00 Expense Control	0.00	471,212.69	224,934.92	-246,277.77	0.00	-246,277.77
510-00 Revenue Control	0.00	0.00	764,493.28	764,493.28	0.00	764,493.28
521-00 Transfer Station	73,572.00	73,572.00	0.00	-73,572.00	0.00	0.00
522-00 Voting Machine	6,500.00	6,500.00	0.00	-6,500.00	0.00	0.00
523-00 Road Reserve	1,469.04	1,469.04	0.00	-1,469.04	0.00	0.00
524-00 Fire Truck Reserve	279,070.20	279,070.20	0.00	-279,070.20	0.00	0.00
525-00 Sand Salt Shed	2,918.23	2,918.23	0.00	-2,918.23	0.00	0.00
526-00 Footbridge	3,000.00	3,000.00	0.00	-3,000.00	0.00	0.00
527-00 Paving Reserve	21,855.15	21,855.15	0.00	-21,855.15	0.00	0.00
528-00 Town House Reserve	4,206.66	4,206.66	0.00	-4,206.66	0.00	0.00
529-00 Building maintenance	152.42	152.42	0.00	-152.42	0.00	0.00
530-00 Fire Station Addition	1,591.74	1,591.74	0.00	-1,591.74	0.00	0.00
531-00 Lord Road Paving	30,410.48	30,410.48	0.00	-30,410.48	0.00	0.00
532-00 Hardscrabble Road	2,810.53	2,810.53	0.00	-2,810.53	0.00	0.00
533-00 Lovejoy Pond Dam	20,167.97	20,167.97	0.00	-20,167.97	0.00	0.00
534-00 Land/Building Reserve	65.24	65.24	0.00	-65.24	0.00	0.00
535-00 Cemetery Stone Cleaning	4,900.00	4,900.00	0.00	-4,900.00	0.00	0.00
5 - Trust Funds						
Assets	0.00	4,203.13	4,203.13	0.00	0.00	0.00
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	62,711.07	357.19	2,478.48	2,121.29	0.00	64,832.36
101-00 Jaworski Andro 45107709	1,136.72	0.28	0.00	0.28	0.00	1,137.00
103-00 Ruth Lee Andro 45107645	8,448.43	2.07	0.00	2.07	0.00	8,450.50
104-00 Ladd Worthy Poor Andro 4510761	21,056.91	5.19	0.00	5.19	0.00	21,062.10
105-00 Ladd WAFUCU 25542-ID 00	25.00	0.00	0.00	0.00	0.00	25.00
106-00 Ladd WAFUCU 25542-ID 10	14,655.89	0.00	0.00	0.00	0.00	14,655.89
107-00 Ladd WAFUCU 25542-ID 64	17,388.12	1,375.00	0.00	1,375.00	0.00	18,763.12
199-01 Due to/from	0.00	2,463.40	1,724.65	738.75	0.00	738.75
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	62,711.07	357.19	2,478.48	2,121.29	0.00	64,832.36
500-00 Expense Control	0.00	349.65	0.00	-349.65	0.00	-349.65
510-00 Revenue Control	0.00	7.54	2,478.48	2,470.94	0.00	2,470.94
521-00 Jaworski Fund Balance	1,136.72	0.00	0.00	0.00	0.00	1,136.72
522-00 Ladd Recreation Capital FB	32,069.01	0.00	0.00	0.00	0.00	32,069.01
523-00 Ruth Lee FB	8,448.43	0.00	0.00	0.00	0.00	8,448.43
524-00 Ladd Worthy Poor FB	21,056.91	0.00	0.00	0.00	0.00	21,056.91
Final Totals	0.00	11,489,366.45	11,489,366.45	0.00	-174.43	-174.43