

## **Town of Wayne, Maine**

### **Town Treasurer Ordinance**

**1. Purpose and Authority.** This Town Treasurer Ordinance (“Ordinance”): (i) establishes the method and procedure for appointment of the Town Treasurer, (ii) sets forth the duties and responsibilities of that office, and (iii) describes the relationship and lines of authority between the Town Manager, Treasurer and Select Board. This Ordinance is adopted pursuant to 30-A MRS § 3001.

**2. Appointment of Treasurer.** The Treasurer shall be appointed by the Select Board to serve for a term of one year. If the office of Treasurer becomes vacant during any such term, the Select Board shall promptly appoint a replacement treasurer to serve for the remainder of the term.

**3. Treasurer’s Duties and Responsibilities.** The Treasurer shall meet the qualifications, exercise the responsibilities and perform the duties for Town treasurer as set forth in Maine Revised Statutes, Title 30-A, Chapter 221: Municipal Treasurer (30-A MRS §§ 5601 – 5604) as the same from time to time may be amended, re-enacted or replaced. In addition, the treasurer shall:

- a) Provide a statement with each disbursement warrant submitted for approval by the Select Board that, except as may be specifically listed: (i) funding for all payments scheduled on the warrant is provided for in the Town budget and none of the payments will result in a budget overdraft and (ii) all scheduled payments are supported, to the Treasurer’s satisfaction, by invoices or other evidence that they are proper Town expenditures.
- b) Provide for the Select Board’s review at its second scheduled meeting each month a summary report showing the information contained in a TRIO system generated Expense / Revenue Summary Report for each budget account as of the end of the previous month.
- c) Present the Select Board a report and briefing at its second scheduled meeting for each September, December, March and May, on the Town’s financial health and status, which, at a minimum: (i) shows the balance of funds available to the Town and any significant changes thereto since the previous report; (ii) updates on the status of Town’s budget reserve accounts, including unallocated reserves; (iii) provides projections of the Town’s cash flow (income and expenditures); (iv) identifies potential or projected budget deficits or surpluses; and (v) raises any issues of concern Treasurer may have regarding the Town’s financial health, practices, procedures or controls.

- d) Provide oversight and review to ensure that all tax revenues; all fees collected for licenses issued and services provided; all gifts, grant proceeds and donations received; and all other Town revenues and cash receipts are: (i) properly accounted for and reported, (ii) deposited in the appropriate Town bank accounts, and (iii) properly and timely remitted as may be required.
- e) Provide oversight of the Town's bookkeeping and financial recordkeeping functions to ensure transparency and accountability regarding the Town's finances, such functions include, but are not limited to: (i) timely reconciling all Town bank accounts; (ii) reviewing and reconciling all Town credit card statements against supporting receipts and invoices; and (iii) properly recording all Town revenues and expenses in the accounting system software to ensure that the Town's financial records and available reports are current, complete and accurate.
- f) Assist in the preparation of the Town's annual budget.
- g) Assist and cooperate with the Town's accounting firm performing the annual audit.

**4. Treasurer / Town Manager / Select Board Relationship:**

- a) The Treasurer exercises independent judgment in fulfilling his/her duties under this Ordinance and communicates directly with the Select Board regarding financial matters. Under the statutory "town manager plan" form of government elected by the Town, the Town Manager is accountable to the Select Board for the administration of all Town departments and offices under the Select Board's control, and for keeping both the Select Board and Town residents informed about the Town's financial condition. These parallel lines of responsibility are intended to foster a robust system of checks and balances concerning the Town's financial affairs, without creating role confusion or conflict.
- b) The Town Manager shall provide general oversight and administrative support to ensure the Treasurer performs the duties and responsibilities prescribed by this ordinance and relevant statutes and regulations. However, this oversight should not impede the Treasurer's ability to exercise independent judgment in fulfilling his/her duties. If any conflicts, questions, or issues arise concerning the roles, responsibilities, or actions of the Treasurer and/or Town Manager in relation to the administration of this Ordinance or the Town's financial affairs, either or both parties should be promptly referred the matter to the Select Board for resolution.

**5. Prior Ordinances Superseded.** Upon its adoption, this ordinance supersedes and replaces all prior Town Treasurer ordinances.

**ATTEST:** I hereby certify that this is a true copy of an Ordinance entitled "Town of Wayne Town Treasurer Ordinance," which was approved at a Town Meeting on the 11th day of June, 2025.



Signature: Wayne Town Clerk