

Town of Wayne Board of Selectmen

MEMBERS: Gary Kenny, Stephanie Haines, Peter Ault, Don Welsh and Jon Lamarche

Meeting Agenda

Date: Tuesday, October 20, 2015

Time: 6:30 PM

Place: Wayne Elementary School – Library

Call Meeting to Order.

Pledge of Allegiance.

Selectmen Present / Quorum.

Meeting Minutes.

- a. **Consider approving of meeting minutes of the Wayne Board of Selectmen – October 6, 2015.**
Manager Recommendation: Move the Board to approve meeting minutes of the Wayne Board of Selectmen – October 6, 2015.

Warrants.

- a. **Consider approving of Payroll Warrant #16.**
Manager Recommendation: Move the Board to approve Payroll Warrant #16.
- b. **Consider approving of Accounts Payable Warrant #17.**
Manager Recommendation: Move the Board to approve Accounts Payable Warrant #17.

Business Agenda.

- a. **Public Hearing: Adoption of the Maine Municipal Association Model Ordinance General Assistance Appendix A-F for the period of October 1, 2015 to September 30, 2016, as revised.**

Manager Recommendation: Move the Board to open the public hearing to adopt the Maine Municipal Association Model Ordinance General Assistance Appendix A-F for the period of October 1, 2012 to September 30, 2013, as revised.

Manager Recommendation: Move the Board to close the public hearing to adopt the Maine Municipal Association Model Ordinance General Assistance Appendix A-F for the period of October 1, 2015 to September 30, 2016, as revised.

- b. **Consider Board adoption of the Maine Municipal Association Model Ordinance General Assistance Appendix A-F for the period October 1, 2015 to September 30, 2016 as revised.**

Manager Recommendation: Move the Board to adopt the Maine Municipal Association Model Ordinance General Assistance Appendix A-F for the period of October 1, 2015 to September 30, 2016, as revised.

c. Consider All State Asphalt Proposal.

Manager Recommendation: Move the Board to accept their proposal.

d. Road and Maintenance Project update.

Manager Recommendation: Discussion Only

e. Transfer Station

Manager Recommendation: Discussion Only

f. Citizen Engagement

Manager Recommendation: Discussion Only

g. Future of Wayne Athletic League.

Manager Recommendation: Discussion Only

h. Cemetery Committee update.

Manager Recommendation: Discussion Only.

Supplements / Abatements.

• **Abatements**

- Regina Waitt	RE	#512	\$3,562.37	Ownership Error
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• **Supplements**

- Regina Waitt	RE	#1238	\$301.60	Mapping Error
- Royal Waitt	RE	#512	\$3,474.95	Ownership Error

Town Manager Report.

Board Member Reports.

Public Comments.

Adjourn.

The next regularly scheduled **Board of Selectmen Meeting** is scheduled for **Tuesday November 3, 2015** at **6:30 PM** at the Wayne Elementary School - Gymnasium.

**Town of Wayne and Readfield
Joint Board of Selectmen
Tuesday October 6, 2015
Wayne Elementary School**

Call Meeting to Order. Gary Kenny determined quorum and called meeting to order at 6:30 PM with the following members present: **Wayne Selectboard:** Peter Ault, Stephanie Haines, Gary Kenny, Jonathan Lamarche, and Don Welsh. **Readfield Selectboard:** Valarie Pomerleau, Allen Curtis, Tom Dunham, Bruce Bouroine, and Christine Sammons

Others Present: Aaron Chrostowsky, Wayne Town Manager; Cathy Cook, Town Clerk and Eric Dyer, Readfield Town Manager

Audience: Jason Ayer (Winthrop resident), Mark Birtwell, Wayne Crowley, Mary Farnham, and Bruce Mercier.

Introductions

Readfield/Wayne Recycling & Solid Waste Facility Agreement

Wayne approved Solid Committee and Recycling Charter. Readfield and Wayne Managers will meet to review Solid Waste Ordinance.

Allen Curtis stated Solid Waste Committee looking at changes/improvements. Readfield stated not interested in using cameras as suggested by Wayne, to oversee/avoid illegal dumping. Readfield wants to try more training of employees and also using a scale to help situation of illegal dumping.

Inter-local Agreement for Shared Services

Both Towns agree the relationship between Wayne and Readfield has been very beneficial and makes sense to continue our relationship.

Public Comments:

Town of Wayne, Maine
Select Board Meeting Minutes
Tuesday October 6, 2015
Wayne Elementary School

Meeting Minutes

- a. A motion was made to approve the meeting minutes of the Board of Selectmen on September 22, 2015. (Lamarche/Haines) (5/0)

Warrants

- a. The Board approved Warrant #14 (Payroll) in the amount of \$6,227.50 (Welsh/Haines) (5/0)
- b. The Board approved Warrant #15 (Accounts Payable) in the amount of \$378,659.68. (Welsh/Haines) (5/0)

Business Agenda

- a. The Board gratefully recognized Brian Roche for 20 years of service with the Fire Department.
- b. Town Manager stated a resident asked for the Town to consider requesting that Wayne partner with the Town of Winthrop for Solid Waste disposal. The Town Manager provided the board with a comparative analysis showing the distance from Wayne households to both Winthrop Transfer Station and Readfield Transfer Station. Findings include Winthrop is 2-3 miles closer for most of residents, has more open hours, and analysis of per capita chart shows possible less expensive to use. Consensus of Board was to stay with Readfield contract for present time due to good relations in sharing RSU.
- c. The Board moved to address Citizen's Petition about Mt. Pisgah Boat Ramp Closure at next Town Meeting in June 2016. (Haines/Welsh) (5/0)

Abatements/Supplements:

The Board moved to approve Abatement for Belinda & Roland Lamontagne RE Account #28 for \$136.96, Ownership Error. (Welsh/Lamarche) (5/0)

The Board moved to approve Abatement for Regina Waitt RE Account #512 for \$3,562.37 Ownership Error. Tabled.

The Board moved to approve Supplement for SD Holding RE Account #28 for \$136.96, Ownership Error. (Welsh/Haines) (5/0)

The Board moved to approve Supplement for Regina Waitt RE Account #1238 for \$301.60, Mapping Error. Tabled

The Board moved to approve Supplement for Royal Waitt RE Account #512 for \$3,474.95, Ownership Error. Tabled

Town Manager Report:

- a. Town Manager stated good progress on clean-up on the former Welch Property; Sheriff was present at the former Welch property for 2 days and received no complaints. Plan to leave the trailer buildings until checking with whether the bank wants to exceed \$9,000.

- b. Final grading planned for end of this week, and paving planned for next week.
- c. Checked into pricing for Winter Rock Salt and finding cheaper private quote with Morton Salt.
- d. The Planning Board will be reviewing an "Application for Special Exception Permit" for the Morrison Heights solar farm.
- e. Comprehensive Plan is almost finished.
- f. The Town office closed for 10/7 Wednesday to allow office staff to attend MMA Convention.
- g. Liens were mailed out this week.
- h. Board moved to approve Town Manager's letter to Robert Pettengill informing him that he must attend October meeting or the Board will do what is necessary without him. (Welsh/Lamarche) (5/0)
- i. Town Manager informed the Board that a bill was paid by the Town to cover half the cost of move a grave this fall (\$500). The other half was shared with Roberts Funeral Home. Last fall someone from the Cemetery Committee directed Roberts Funeral Home to place someone in the wrong gravesite at Evergreen Cemetery. Discussion about possibility of having a town sexton in the future.
- j. The current Wayne Athletic League Coordinator Becca Reynolds for soccer and softball will be stepping down next year. No one seems interested in stepping into that role. She has arranged a meeting to discuss the future.

Board Member Reports:

- a. None.

Public Comments:

- a. Wayne Crowley stated kayaks have been reported stolen at Dexter Pond and elsewhere in town.
- b. Jason Ayer wanted to discuss Wilson Pond Boat ramp. Gary Kenny told Jason he could not speak because he was not a Wayne resident.

Adjourn.

Motion to Adjourn at 8:40 PM. (Haines/Welsh) (5/0)

The next Select Board Meeting is scheduled for Tuesday, October 22, 2015 at 6:30 p.m. at the Wayne Elementary School Gymnasium.

Recorded by:
Cathy Cook, Town Clerk

Select Board Members

Gary Kenny

Stephanie Haines

Peter Ault

Don Welsh

Jonathan Lamarche

GENERAL ASSISTANCE ORDINANCE

APPENDICES A-D

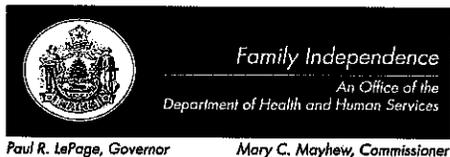
2015-2016

The Municipality of **Wayne** adopts the MMA Model Ordinance GA Appendices (A-F) for the period of Oct. 1, 2015—September 30, 2016. These appendices are filed with the Department of Health and Human Services (DHHS) in compliance with Title 22 M.R.S.A. §4305(4).

Signed the **20th** (day) of **October** (month) **2015** (year) by the municipal officers:

(Print Name)

(Signature)



Office for Family Independence
19 Union Street
11 State House Station
Augusta, Maine 04333-0011
Tel: (207) 624-4168
Toll Free: 1-800-442-6003
Fax (207) 287-3455

TO: Municipal Officials/Welfare Directors/General Assistance Administrators

FROM: Ian Miller, General Assistance Program Manager

RE: 2015 – 2016 General Assistance Ordinance Maximums

DATE: September 8, 2015

Enclosed please find the following items:

- MMA's new (October 1, 2015–September 30, 2016) “**General Assistance Ordinance Appendix**” (A, C & D).
- “**GA Maximums Summary Sheet**” which consolidates GA maximums into one document. Municipalities do have to insert individual locality maximums from Appendix A and C in the summary sheet where indicated in order to complete the information. The “summary” does not have to be adopted, as it is not an Appendix but a tool for municipal officials administering GA.
- “**GA maximums adoption form**” which was developed so that municipalities may easily send DHHS proof of GA maximums adoption. Once the select persons or council adopts the new maximums, the enclosed form should be signed and submitted to DHHS. (see “*Filing of GA Ordinance and/or Appendices*” below for further information).

Appendix A - D

The enclosed Appendices A - D have been revised for your municipality's General Assistance Ordinance. These new Appendices, **once adopted**, should replace the existing Appendices A – D. Even if you have already adopted MMA's model General Assistance Ordinance, **the municipal officers must approve/adopt the new Appendices yearly.**

The Adoption Process

The municipal officers (i.e., selectpersons/council) adopt the local **General Assistance Ordinance and yearly Appendices**, even in town meeting communities. The law requires that the municipal officers adopt the ordinance and/or Appendices **after notice and hearing**. Seven days posted notice is recommended, unless local law (or practice) provides otherwise.

At the hearing, the municipal officers should:

- 1) Allow all interested members of the public an opportunity to comment on the proposed ordinance;
- 2) End public discussion, close the hearing; and
- 3) Move and vote to adopt the ordinance either in its posted form or as amended in light of public discussion.

Filing of GA Ordinance and/or Appendices

Please remember that General Assistance law requires each municipality to send DHHS a copy of its ordinance once adopted. *(For a copy of the GA model ordinance, please call MMA's Publication Department, or visit their web site www.memun.org).* In addition, any changes or amendments, such as new Appendices, must also be submitted to DHHS. DHHS will accept the enclosed "adoption sheet" as proof that a municipality has adopted the current GA maximums.

We will forward to you, copies of the revised Statute and Policy that cover the changes once they have been published.

GA MAXIMUMS SUMMARY SHEET

Note: The overall maximums found in *Appendices A, B, C, D, E, and F* are effective from **October 1, 2015 to September 30, 2016.**

APPENDIX A - OVERALL MAXIMUMS

<u>County</u>	<u>Persons in Household</u>					
	1	2	3	4	5	6
	570	659	843	1057	1126	

NOTE: For each additional person add \$75 per month.

(The applicable figures from Appendix A, *once adopted*, should be inserted here.)

APPENDIX B - FOOD MAXIMUMS

<u>Number in Household</u>	<u>Weekly Maximum</u>	<u>Monthly Maximum</u>
1	45.12	194
2	83.02	357
3	118.84	511
4	150.93	649
5	179.30	771
6	215.12	925
7	237.67	1,022
8	271.86	1,169

NOTE: For each additional person add \$146 per month.

APPENDIX C - HOUSING MAXIMUMS

<u>Number of Bedrooms</u>	<u>Unheated</u>		<u>Heated</u>	
	<u>Weekly</u>	<u>Monthly</u>	<u>Weekly</u>	<u>Monthly</u>
0	94	403	118	567
1	107	460	137	589
2	140	601	177	761
3	178	766	224	962
4	181	778	236	1016

(The applicable figures from Appendix C, *once adopted*, should be inserted here.)

FOR MUNICIPAL USE ONLY

APPENDIX D - UTILITIES

ELECTRIC

NOTE: For an electrically heated dwelling also see “Heating Fuel” maximums below. But remember, an applicant is *not automatically* entitled to the “maximums” established—applicants must demonstrate need.

1) **Electricity Maximums for Households *Without Electric Hot Water*:** The maximum amounts allowed for utilities, for lights, cooking and other electric uses *excluding* electric hot water and heat:

<u>Number in Household</u>	<u>Weekly</u>	<u>Monthly</u>
1	\$14.00	\$60.00
2	\$15.70	\$67.50
3	\$17.45	\$75.00
4	\$19.70	\$86.00
5	\$23.10	\$99.00
6	\$25.00	\$107.00

NOTE: For each additional person add \$7.50 per month.

2) **Electricity Maximums for Households *With Electrically Heated Hot Water*:** The maximum amounts allowed for utilities, hot water, for lights, cooking and other electric uses *excluding* heat:

<u>Number in Household</u>	<u>Weekly</u>	<u>Monthly</u>
1	\$20.08	\$86.00
2	\$23.75	\$102.00
3	\$27.70	\$119.00
4	\$32.25	\$139.00
5	\$37.30	\$160.00
6	\$41.00	\$176.00

NOTE: For each additional person add \$10.00 per month.

NOTE: For electrically heated households, the maximum amount allowed for electrical utilities per month shall be the sum of the appropriate maximum amount under this subsection and the appropriate maximum for heating fuel as provided below.

APPENDIX E - HEATING FUEL

<u>Month</u>	<u>Gallons</u>	<u>Month</u>	<u>Gallons</u>
September	50	January	225
October	100	February	225
November	200	March	125
December	200	April	125
		May	50

FOR MUNICIPAL USE ONLY

NOTE: When the dwelling unit is heated electrically, the maximum amount allowed for heating purposes will be calculated by multiplying the number of gallons of fuel allowed for that month by the current price per gallon. When fuels such as wood, coal and/or natural gas are used for heating purposes, they will be budgeted at actual rates, if they are reasonable. No eligible applicant shall be considered to need more than 7 tons of coal per year, 8 cords of wood per year, 126,000 cubic feet of natural gas per year, or 1000 gallons of propane.

APPENDIX F - PERSONAL CARE & HOUSEHOLD SUPPLIES

<u>Number in Household</u>	<u>Weekly Amount</u>	<u>Monthly Amount</u>
1-2	\$10.50	\$45.00
3-4	\$11.60	\$50.00
5-6	\$12.80	\$55.00
7-8	\$14.00	\$60.00

NOTE: For each additional person add \$1.25 per week or \$5.00 per month.

SUPPLEMENT FOR HOUSEHOLDS WITH CHILDREN UNDER 5

When an applicant can verify expenditures for the following items, a special supplement will be budgeted as necessary for households with children under 5 years of age for items such as cloth or disposable diapers, laundry powder, oil, shampoo, and ointment up to the following amounts:

<u>Number of Children</u>	<u>Weekly Amount</u>	<u>Monthly Amount</u>
1	\$12.80	\$55.00
2	\$17.40	\$75.00
3	\$23.30	\$100.00
4	\$27.90	\$120.00

FOR MUNICIPAL USE ONLY

GA Overall Maximums

Metropolitan Areas

Persons in Household

COUNTY	1	2	3	4	5*
Bangor HMFA: Bangor, Brewer, Eddington, Glenburn, Hampden, Hermon, Holden, Kenduskeag, Milford, Old Town, Orono, Orrington, Penobscot Indian Island Reservation, Veazie	628	734	916	1,141	1,326
Penobscot County HMFA: Alton, Argyle UT, Bradford, Bradley, Burlington, Carmel, Carroll plantation, Charleston, Chester, Clifton, Corinna, Corinth, Dexter, Dixmont, Drew plantation, East Central Penobscot UT, East Millinocket, Edinburg, Enfield, Etna, Exeter, Garland, Greenbush, Howland, Hudson, Kingman UT, Lagrange, Lakeville, Lee, Levant, Lincoln, Lowell town, Mattawankeag, Maxfield, Medway, Millinocket, Mount Chase, Newburgh Newport, North Penobscot UT, Passadumkeag, Patten, Plymouth, Prentiss UT, Seboeis plantation, Springfield, Stacyville, Stetson, Twombly UT, Webster plantation, Whitney UT, Winn, Woodville	590	618	733	1,025	1,185
Lewiston/Auburn MSA: Auburn, Durham, Greene, Leeds, Lewiston, Lisbon, Livermore, Livermore Falls, Mechanic Falls, Minot, Poland, Sabattus, Turner, Wales	549	650	849	1,070	1,136
Portland HMFA: Cape Elizabeth, Casco, Chebeague Island, Cumberland, Falmouth, Freeport, Frye Island, Gorham, Gray, Long Island, North Yarmouth, Portland, Raymond, Scarborough, South Portland, Standish, Westbrook, Windham, Yarmouth; Buxton, Hollis, Limington, Old Orchard Beach	803	956	1,181	1,563	1,641
York/Kittery/S.Berwick HMFA: Berwick, Eliot, Kittery, South Berwick, York	958	964	1,245	1,684	1,833
Cumberland County HMFA: Baldwin, Bridgton, Brunswick, Harpswell, Harrison, Naples, New Gloucester, Pownal, Sebago	638	773	1,025	1,466	1,747

Appendix A

Effective: 10/01/15-09/30/16

COUNTY	1	2	3	4	5*
Sagadahoc HMFA: Arrowsic, Bath, Bowdoin, Bowdoinham, Georgetown, Perkins UT, Phippsburg, Richmond, Topsham, West Bath, Woolwich	762	810	960	1,245	1,579
York County HMFA: Acton, Alfred, Arundel, Biddeford, Cornish, Dayton, Kennebunk, Kennebunkport, Lebanon, Limerick, Lyman, Newfield, North Berwick, Ogunquit, Parsonsfield, Saco, Sanford, Shapleigh, Waterboro, Wells	695	796	1,009	1,370	1,418

*Note: Add \$75 for each additional person.

Non-Metropolitan Areas

Persons in Household

COUNTY	1	2	3	4	5*
Aroostook County	603	620	747	946	1,036
Franklin County	630	658	780	971	1,382
Hancock County	647	733	933	1,228	1,246
Kennebec County	570	659	843	1,057	1,126
Knox County	736	741	913	1,170	1,298
Lincoln County	666	739	932	1,161	1,245
Oxford County	567	618	758	1,023	1,324
Piscataquis County	578	659	814	1,033	1,105
Somerset County	659	690	821	1,117	1,121
Waldo County	649	737	873	1,189	1,265
Washington County	572	629	749	955	1,158

* Please Note: Add \$75 for each additional person.

Appendix B

Effective: 10/01/15 to 09/30/16

Food Maximums

Please Note: The maximum amounts allowed for food are established in accordance with the U.S.D.A. Thrifty Food Plan. As of October 1, 2015, those amounts are:

Number in Household	Weekly Maximum	Monthly Maximum
1	45.12	194
2	83.02	357
3	118.84	511
4	150.93	649
5	179.30	771
6	215.12	925
7	237.67	1,022
8	271.86	1,169

Note: For each additional person add \$146 per month.

GA Housing Maximums (Heated & Unheated Rents)

NOTE: NOT ALL MUNICIPALITIES SHOULD ADOPT THESE SUGGESTED HOUSING MAXIMUMS! Municipalities should **ONLY consider** adopting the following numbers, if these figures are consistent with local rent values. If not, a market survey should be conducted and the figures should be altered accordingly. The results of any such survey must be presented to DHHS prior to adoption. **Or**, no housing maximums should be adopted and eligibility should be analyzed in terms of the Overall Maximum—Appendix A. *(See Instruction Memo for further guidance.)*

Non-Metropolitan FMR Areas

<u>Aroostook County</u>		<u>Unheated</u>		<u>Heated</u>	
Bedrooms	Weekly	Monthly	Weekly	Monthly	Monthly
0	108	464	128	550	
1	108	464	130	561	
2	127	546	158	679	
3	164	705	202	868	
4	176	758	223	957	
Franklin County					
Bedrooms	Weekly	Monthly	Weekly	Monthly	Monthly
0	114	491	134	577	
1	114	491	139	599	
2	135	579	166	712	
3	170	730	208	893	
4	257	1,104	303	1,303	
Hancock County					
Bedrooms	Weekly	Monthly	Weekly	Monthly	Monthly
0	112	480	136	584	
1	124	534	154	663	
2	161	691	198	851	
3	218	937	263	1,133	
4	218	937	264	1,136	
Kennebec County					
Bedrooms	Weekly	Monthly	Weekly	Monthly	Monthly
0	94	403	118	507	
1	107	460	137	589	
2	140	601	177	761	
3	178	766	224	962	
4	181	778	236	1,016	

Appendix C

Effective: 10/01/15-09/30/16

Non-Metropolitan FMR Areas

<u>Knox County</u>		<u>Unheated</u>		<u>Heated</u>	
Bedrooms	Weekly	Monthly	Weekly	Monthly	Monthly
0	132	569	157	673	
1	132	569	157	673	
2	156	671	193	831	
3	204	879	250	1,075	
4	221	950	276	1,188	
Lincoln County					
<u>Lincoln County</u>		<u>Unheated</u>		<u>Heated</u>	
Bedrooms	Weekly	Monthly	Weekly	Monthly	Monthly
0	119	513	141	607	
1	126	540	156	669	
2	160	690	198	850	
3	202	870	248	1,066	
4	209	897	264	1,135	
Oxford County					
<u>Oxford County</u>		<u>Unheated</u>		<u>Heated</u>	
Bedrooms	Weekly	Monthly	Weekly	Monthly	Monthly
0	93	400	117	504	
1	101	420	128	549	
2	120	516	157	676	
3	170	732	216	928	
4	227	976	282	1,214	
Piscataquis County					
<u>Piscataquis County</u>		<u>Unheated</u>		<u>Heated</u>	
Bedrooms	Weekly	Monthly	Weekly	Monthly	Monthly
0	103	443	115	496	
1	115	493	128	552	
2	142	613	158	681	
3	184	792	202	870	
4	192	827	211	906	
Somerset County					
<u>Somerset County</u>		<u>Unheated</u>		<u>Heated</u>	
Bedrooms	Weekly	Monthly	Weekly	Monthly	Monthly
0	120	517	141	606	
1	121	519	147	631	
2	143	615	175	753	
3	202	869	241	1,038	
4	202	869	241	1,038	

Non-Metropolitan FMR Areas

<u>Waldo County</u>		<u>Unheated</u>		<u>Heated</u>	
Bedrooms	Weekly	Monthly	Weekly	Monthly	Monthly
0	116	497	137	590	
1	125	538	155	667	
2	147	631	184	791	
3	209	898	254	1,094	
4	213	917	269	1,155	

<u>Washington County</u>		<u>Unheated</u>		<u>Heated</u>	
Bedrooms	Weekly	Monthly	Weekly	Monthly	Monthly
0	94	405	118	509	
1	100	430	130	559	
2	118	507	155	667	
3	154	664	200	860	
4	188	810	244	1,048	

Metropolitan FMR Areas

<u>Bangor HMFA</u>		<u>Unheated</u>		<u>Heated</u>	
Bedrooms	Weekly	Monthly	Weekly	Monthly	Monthly
0	107	461	131	565	
1	124	535	154	664	
2	157	674	194	834	
3	198	850	243	1,046	
4	227	978	283	1,216	

<u>Penobscot County HMFA</u>		<u>Unheated</u>		<u>Heated</u>	
Bedrooms	Weekly	Monthly	Weekly	Monthly	Monthly
0	99	427	123	531	
1	99	427	127	548	
2	114	491	151	651	
3	171	734	216	930	
4	195	837	250	1,075	

<u>Lewiston/Auburn MSA</u>		<u>Unheated</u>		<u>Heated</u>	
Bedrooms	Weekly	Monthly	Weekly	Monthly	Monthly
0	89	382	113	486	
1	105	451	135	580	
2	141	607	178	767	
3	181	779	227	975	
4	183	788	239	1,026	

Appendix C
Effective: 10/01/15-09/30/16

Metropolitan FMR Areas

<u>Portland HMFA</u>		<u>Unheated</u>		<u>Heated</u>	
Bedrooms	Weekly	Monthly	Weekly	Monthly	Monthly
0	148	636	172	740	
1	176	757	206	886	
2	218	939	256	1,099	
3	296	1,272	341	1,468	
4	301	1,293	356	1,531	
<u>York/Kittery/S. Berwick HMFA</u>					
Bedrooms	Weekly	Monthly	Weekly	Monthly	Monthly
0	186	798	210	902	
1	186	798	210	902	
2	233	1,003	270	1,163	
3	324	1,393	370	1,589	
4	345	1,485	401	1,723	
<u>Cumberland County HMFA</u>					
Bedrooms	Weekly	Monthly	Weekly	Monthly	Monthly
0	111	471	134	575	
1	133	574	163	703	
2	182	783	219	943	
3	273	1,175	319	1,371	
4	325	1,399	381	1,637	
<u>Sagadahoc County HMFA</u>					
Bedrooms	Weekly	Monthly	Weekly	Monthly	Monthly
0	138	603	163	702	
1	142	611	172	740	
2	167	718	204	878	
3	222	954	267	1,150	
4	286	1,231	342	1,469	
<u>York County HMFA</u>					
Bedrooms	Weekly	Monthly	Weekly	Monthly	Monthly
0	126	541	148	637	
1	139	597	169	726	
2	178	767	216	927	
3	251	1,079	297	1,275	
4	251	1,079	304	1,308	

APPENDIX D - UTILITIES

ELECTRIC

NOTE: For an electrically heated dwelling also see “Heating Fuel” maximums below. But remember, an applicant is *not automatically* entitled to the “maximums” established—applicants must demonstrate need.

1) **Electricity Maximums for Households *Without Electric Hot Water*:** The maximum amounts allowed for utilities, for lights, cooking and other electric uses *excluding* electric hot water and heat:

<u>Number in Household</u>	<u>Weekly</u>	<u>Monthly</u>
1	\$14.00	\$60.00
2	\$15.70	\$67.50
3	\$17.45	\$75.00
4	\$19.70	\$86.00
5	\$23.10	\$99.00
6	\$25.00	\$107.00

NOTE: For each additional person add \$7.50 per month.

2) **Electricity Maximums for Households *With Electrically Heated Hot Water*:** The maximum amounts allowed for utilities, hot water, for lights, cooking and other electric uses *excluding* heat:

<u>Number in Household</u>	<u>Weekly</u>	<u>Monthly</u>
1	\$20.08	\$86.00
2	\$23.75	\$102.00
3	\$27.70	\$119.00
4	\$32.25	\$139.00
5	\$37.30	\$160.00
6	\$41.00	\$176.00

NOTE: For each additional person add \$10.00 per month.

NOTE: For electrically heated households, the maximum amount allowed for electrical utilities per month shall be the sum of the appropriate maximum amount under this subsection and the appropriate maximum for heating fuel as provided below.

APPENDIX E - HEATING FUEL

<u>Month</u>	<u>Gallons</u>	<u>Month</u>	<u>Gallons</u>
September	50	January	225
October	100	February	225
November	200	March	125
December	200	April	125
		May	50

FOR MUNICIPAL USE ONLY

NOTE: When the dwelling unit is heated electrically, the maximum amount allowed for heating purposes will be calculated by multiplying the number of gallons of fuel allowed for that month by the current price per gallon. When fuels such as wood, coal and/or natural gas are used for heating purposes, they will be budgeted at actual rates, if they are reasonable. No eligible applicant shall be considered to need more than 7 tons of coal per year, 8 cords of wood per year, 126,000 cubic feet of natural gas per year, or 1000 gallons of propane.

APPENDIX F - PERSONAL CARE & HOUSEHOLD SUPPLIES

<u>Number in Household</u>	<u>Weekly Amount</u>	<u>Monthly Amount</u>
1-2	\$10.50	\$45.00
3-4	\$11.60	\$50.00
5-6	\$12.80	\$55.00
7-8	\$14.00	\$60.00

NOTE: For each additional person add \$1.25 per week or \$5.00 per month.

SUPPLEMENT FOR HOUSEHOLDS WITH CHILDREN UNDER 5

When an applicant can verify expenditures for the following items, a special supplement will be budgeted as necessary for households with children under 5 years of age for items such as cloth or disposable diapers, laundry powder, oil, shampoo, and ointment up to the following amounts:

<u>Number of Children</u>	<u>Weekly Amount</u>	<u>Monthly Amount</u>
1	\$12.80	\$55.00
2	\$17.40	\$75.00
3	\$23.30	\$100.00
4	\$27.90	\$120.00

FOR MUNICIPAL USE ONLY

Wayne Town Manager

From: Wayne Town Manager <townmanager@waynemaine.org>
Sent: Thursday, October 15, 2015 5:17 PM
To: Don Welsh (dtwelsh277@gmail.com); Gary Kenny (gkenny1515@aol.com); Jon Lamarche (JonLamarche@gmail.com); Peter Ault (lpault@roadrunner.com); Stephanie Haines (sharradon@gmail.com)
Subject: FW: Wayne paving contract

Dear Board members:

Today I met with representatives from All State Asphalt. I requested our conversation in writing. See below.

-Aaron

-----Original Message-----

From: Ron Simbari [mailto:rsimbari@asmg.com]
Sent: Thursday, October 15, 2015 12:52 PM
To: townmanager@waynemaine.org
Cc: Shawn Bennett; Mike D'Andrea; Jamie Ward
Subject: Wayne paving contract

Aaron,

As discussed we would request a formal extension to the current contract allowing us to pave the base this fall and the surface mix next spring.

The Base is planned to be paved on the 21-23rd of this month & will be a Modified 19.0mm with more AC and finer aggregate to allow for a better material to winter over at no additional cost.

The surface will be completed in the spring and no later than 6-30-16. All prices will be honored & or fixed as per your bid. I would also recommend that the surface be 9.5mm due to the placement depth of only 1". This would add Approx 3k for this change but would provide a better wearing course. Shoulders will also be installed prior to winter.

Regards,

Ron Simbari
Director of Marketing
All States Materials Group
207-249-8378
Sent from my iPhone

TOWN OF WAYNE

Full Depth Reclamation and Paving

PROJECT SPECIFICATIONS

INVITATION TO BID ON TOWN OF WAYNE, MAINE

FY 15 / 16 Full Depth Reclamation and Paving

PROJECT SPECIFICATIONS

Sealed offers shall be clearly labeled "Full Depth Reclamation and Paving Bid" on the outside of envelope and submitted to:

Town of Wayne
Attn: Aaron Chrostowsky, Town Manager
P.O. Box 400/ 48 Pond Road
Wayne, Maine 04284

Bid Due:
Not Later Than Thursday July 23, 2015
1:00 PM

Bid Opening:
Thursday July 23, 2015
At 1:00 PM Town Office

Bid Award:
Tuesday July 28, 2015
At the 6:30 PM Selectmen's Meeting

SECTION I

A. Description of Work

The Town of Wayne will be conducting full depth reclamation and paving project on **Church Street, Cross Road, Hathaway Road and Kings Highway, portions of Berry Road, Kents Hill Road, Lovejoy Pond Road, Walton Road, .** The work shall consist of two parts: (1) full depth reclamation, and (2) paving. All work shall be constructed as outlined in these specifications and as directed by the Municipal Representative. The Town of Wayne reserves the right to do any or all of the following work, as our budget will allow.

B. Scope of Work to be performed by the contractor:

Part 1 Full depth, reclamation

- **Reclaim “leave in place” and reshape road base.**

Approximate dimensions:

Kings Highway/ Berry Road	4,000' long x 20' wide	=	8,889 SY
Walton/ Kents Hill Road	956' long x 26' wide	=	2,762 SY
Lovejoy Pond Road	160' long x 22' wide	=	391 SY
Hathaway Road	1,042' long x 20' wide	=	2,316 SY
Cross Road	580' long x 22' wide	=	1,417 SY
Church Street	460' long x 18' wide	=	920 SY
<u>Kings Highway Parking area</u>	<u>130' long x 30' wide</u>	<u>=</u>	<u>433 SY</u>
Total			17,128 SY

Part 2 Paving

- **Hot mix asphalt, base course of 2” lift of MDOT 19.0mm / B mix. Three (3) foot aprons at driveways.**

Approximate dimensions:

Kings Highway/ Berry Road	4,000' long x 20' wide	=	1,000 tons
Walton/ Kents Hill Road	956' long x 26' wide	=	310 tons
Lovejoy Pond Road	160' long x 22' wide	=	44 tons
Hathaway Road	1,042' long x 20' wide	=	292 tons
Cross Road	580' long x 22' wide	=	160 tons
Church Street	460' long x 18' wide	=	104 tons
Kings Highway Parking area	130' long x 30' wide	=	48 tons
<u>Kents Hill Parking area</u>	<u>150' long x 12' wide</u>	<u>=</u>	<u>24 tons</u>
Estimated tonnage =			1,982 tons

- **Apply tack coat per MDOT Standard Specifications.**

- **Hot mix asphalt, surface course of 1” lift of MDOT 12.5mm / C mix.**

Approximate dimensions:

Kings Highway/ Berry Road	4,000’ long x 20’ wide	=	500 tons
Walton/ Kents Hill Road	956’ long x 26’ wide	=	155 tons
Lovejoy Pond Road	160’ long x 22’ wide	=	22 tons
Hathaway Road	1,042’ long x 20’ wide	=	146 tons
Cross Road	580’ long x 22’ wide	=	80 tons
Church Street	460’ long x 18’ wide	=	52 tons
Kings Highway Parking area	130’ long x 30’ wide	=	24 tons
<u>Kents Hill Parking area</u>	<u>150’ long x 12’ wide</u>	<u>=</u>	<u>12 tons</u>
Estimated tonnage =			991 tons

Part 3 Shoulder Work

- **Three foot shoulders of the roads shall be graveled and compacted with a ¾” Crushed Stone Base (Pike-Sidney) to meet the finish depth of new pavement.**

C. Equipment Requirements

1. All Hauling Equipment used on the project will meet the requirements of the most recent edition of MDOT Standard Specifications, section 401.08
2. All Pavers used on the project will meet the requirements of the most recent edition of the MDOT Standard Specifications, section 401.09
3. All Rollers used on the project will meet the requirements of the most recent edition of the MDOT Standard, section 401.10

D. Plant Requirements

1. Batch and Drum Plants used to produce mix for this project shall meet the requirements of the most recent edition of the MDOT Standard Specifications, section 401.07
2. The automation of batching shall meet the requirements of the most recent edition of the MDOT Standard Specifications, section 401.072
3. At automatic mixing plants, automatic tickets shall be printed which meet MDOT Standard Specifications, section 401.073

E. Materials

1. The Hot Mix Asphalt shall be composed of a mixture of aggregate and bituminous material. The aggregate fractions shall be sized, uniformly graded, and combined in accordance with the submitted designs.
2. The Contractor shall submit, for the Municipal Representative's approval, a current job mix formula (JMF). For a Superpave design, a current MDOT - approved Superpave JMF shall be submitted. If an alternate design similar to the former MDOT designs for B, C, or D mixes is desired, the contractor shall submit a previously MDOT - approved JMF's conforming to the MDOT Standard Specifications, Revisions of April 1995. The JMF's shall be reviewed and approved by the Municipal Representative or an independent testing agency prior to submittal. All JMF's will be required to accompany the bid form.

3. The job mix formula shall state the source, gradation, and percentage of each fraction of the aggregate and filler, if required. It shall state the name of the refiner and the supplier of the particular bituminous material to be used and the plant location.

F. Construction

1. Prep for paving: Fine grade road for pavement. Contractor shall be responsible for determining the existing grade, establishing centerline, plotting a road profile, setting side stakes at fifty (50) feet intervals and establishing finish grade prior to paving.
2. All paved driveway entrances shall have a butt cut apron that matches into the existing pavement. Graveled driveways shall have a 3-foot paved apron. Any driveway that is lower than the street shall have a berm installed so as to prevent surface water from entering the driveway unless otherwise specified by the Municipal Representative. For drives, sidewalks, and other incidental handwork off the traveled way, commercial "D" mix may be used.
3. Contractor shall place reflective delineator posts, drums or cones spaced a minimum of every 100' apart, in areas where shoulder drop is 2 inches or more from the pavement surface.
4. The construction of Hot Mix Asphalt shall be carried on only when the surface on which the material is to be placed is dry, and when the atmospheric temperature is above 45° F and rising, and all paving will be completed by **October 1st, 2015**.
5. All paving operations shall cease when the surface to pave is wet as determined by the Municipal Representative.
6. **Earliest start date is July 29, 2015. Latest completion date is October 1st, 2015.**
7. **All traffic control (flagmen, signs, barricades and any other safety devices necessary to control and direct traffic during reconstruction and paving operations) will be provided by the contractor and all traffic control devices and setups shall conform to the latest edition of Part VI of the Manual on Uniform Traffic Control Devices (MUTCD).**
8. The cross-slope of the final paved surface shall be as close to 1/4" drop per foot of lane width (2%) as possible except in super elevated areas.
9. Surface tolerances shall be checked according to MDOT Standard Specifications, sections 401.101.
10. All mixing, spreading, finishing, and compacting and constructing joints shall meet MDOT Standard Specifications, sections 401.14, 401.15, 401.16, 401.17 respectively.
11. **Three foot shoulders of the roads shall be graveled and compacted with a ¾" Crushed Stone Base (Pike-Sidney) to meet the finish depth of new pavement.**
12. The contractor shall furnish the Town of Wayne or their designee the daily load tickets verifying the total cubic yards of material used.
13. All work performed under this contract price will be included in the lump sum price.
14. **The contractor shall be responsible for maintaining dust control, proper signage and traffic control.**

G. Testing

All materials and every detail of work will be subject to inspection by the Municipal Representative. The Municipal Representative shall be allowed access to all parts of the work. The Municipal Representative shall also have the right to inspect and test, at the Municipality's expense, by the following methods:

1. Pavement Samples

- a) Core samples for density testing will be taken in accordance with AASHTO procedures every 1000 tons.

- b) Samples of the Hot Mix Asphalt will be taken in accordance with AASHTO procedures every 1000 tons to check for Asphalt Content, Gradation, and Theoretical Maximum Density.
- c) All test results will be required to be within the allowable tolerances given in Section 400 of the most recent edition of the MDOT Standard Specifications.
- d) Upon demand from the Municipal Representative, the Contractor must supply a ten foot straightedge. The surface, when tested, shall be in accordance with Section 401.20 of the most recent edition of the MDOT Standard Specifications.

2. Acceptance

- a) If the Municipal Representative requests it, the Contractor shall remove portions of the finished work as may be directed. After examination, the Contractor shall restore the removed areas of the work to the standards of the specifications. Should the exposed work prove to be acceptable, in the judgment of the Municipal Representative, the removing and replacing of the covering or making good the parts removed will be paid for as extra work. Should the work exposed prove to be unacceptable in the judgment of the Municipal Representative, the removing and the replacing of the material will be at the Contractors expense.

**ANY WORK DONE WITHOUT SUPERVISION OR INSPECTION BY AN
AUTHORIZED MUNICIPAL REPRESENTATIVE MAY BE ORDERED
REMOVED AND REPLACED AT THE CONTRACTOR'S EXPENSE UNLESS
THE MUNICIPAL REPRESENTATIVE FAILED TO INSPECT AFTER
HAVING BEEN GIVEN REASONABLE NOTICE WITHIN 72 HOURS THAT
WORK WAS TO BE PERFORMED.**

H. Miscellaneous

1. Pre-inspection

Each Contractor, before submitting an offer, shall become completely familiar with the required work and shall rely on their own investigation. The Municipal Representative will be available to have the site/sites proposed for reconstruction / paving inspected. No consideration will be granted for any alleged misunderstanding of the material to be furnished, the work to be done, or for any defects in the final product that are the result of the absence of pre-inspection of a site.

2. Right to change or additional work

The municipality reserves the right to negotiate change orders or extra work with the Contractor.

3. Clean up

At the completion of paving, each site shall be left in a neat and clean condition, subject to approval of the Municipal Representative.

4. Performance bond

The Contractor shall submit to the Municipality a Performance Bond in the amount of 100% of the Contract within ten (10) days after receipt of notice of acceptance of the Contractor's offer or part of the offer. These bonds shall be issued by a bonding company licensed to do business in the State of Maine. Failure to provide this bond is a material breach of contract and may, in the discretion of the Municipality, result in termination of the Contract.

5. Insurance

The Contractor will maintain liability insurance that the Town as an additional insured in an amount not less than the amount established by the Maine Tort Claims Act (currently \$400,000) per occurrence, for personal injury, death and property damage claims which may arise from work under this contract. The contractor shall give the Town an insurance certificate indicating at a minimum the contractor's business automobile, worker's compensation, and general liability insurance coverage. The Town of Wayne is to be named as an additional insured. *The Contractor shall furnish, to the*

municipality, a certificate of insurance, with bid form demonstrating insurability. The failure to provide this certificate will constitute a breach of the Contract and may, in the discretion of the municipality, result in termination of the Contract. The Contractor shall furnish to the Municipality a copy of an insurance policy within one month notice to the Contractor of the acceptance of its offer.

6. Indemnification

To the fullest extent permitted by law, the Contractor shall indemnify and hold harmless the Municipality, and their agents, and employees against all claims, damages, losses and expenses, including, but not limited to, attorneys' fees arising out of or resulting from the performance of the work regardless of standard of care. This indemnification extends to all costs and all attorneys' fees incurred by the Municipality.

7. Acceptance period

The Municipality shall have up to a maximum of 30 days from date of bid opening to accept an offer.

8. Notice of acceptance

The Contractor will be notified in writing by the municipality of the acceptance of its offer in whole, or in part, within five (5) business days of when it has been accepted. Failure to comply with this notice requirement shall constitute a breach of the Contract. An offer cannot be accepted verbally.

9. Rejection of offers

The Municipality reserves the right to reject any or all proposals whenever such rejection is in their best interest. The Municipality reserves the right to reject the proposal of a Contractor who has previously failed to perform properly or to complete on time Contracts of a similar nature. The Municipality also reserves the right to reject a proposal from a Contractor if an investigation shows that the Contractor is not in a position to perform the Contract.

10. Payment

The Municipal Representative shall make payment in full after completion, inspection and acceptance. The Unit Price per ton or square yard will include, as required, surface preparation, mobilization, labor, hauling and placing material, rollers, shoulder re-hab work, traffic control, and final cleanup.

11. Warranties

The Contractor guarantees that the work to be done under this contract and the materials to be furnished by the supplier for use in the construction of the same will be free from defects or flaws. This warranty shall be for a period

SECTION II

BID FORMS

We herewith submit our bid for the Town of Wayne, Maine full depth reclamation and paving projects in accordance with the requirements, specifications, attached bid forms, and herein acknowledge as follows:

1. That the needs for products and services are the best estimates of communities at the time of this bid, but that these estimates may vary. We agree to supply the products and services required, whether more or less than these estimates, at the prices quoted herein.
2. We carry General Liability (including Products Liability) and Worker Compensation insurance, which is in force and shall remain in force during the term of this contract.
3. Our company is bondable and a Performance Bond will be provided if awarded any portion of this bid.
4. We agree to comply with the General Specification requirements relating to pricing and reporting requirements for products and services provided under this bid.
5. All prices quoted shall be firm for the term of this contract.

Company Name _____

Address _____

Telephone _____

Printed Name and
Title of Owner or
Authorized Individual _____

Signature _____

TOWN of WAYNE, MAINE
Full Depth Reclamation and Paving Project
BID SHEET

FY 2015-2016

Bidder: _____ Date: _____

<u>PROJECT</u>	<u>BID QUANTITIES</u>	<u>UNIT PRICE</u>	<u>DOLLAR AMOUNT</u>
<u>Part #1 Full depth, reclamation:</u>			
<ul style="list-style-type: none"> • Full depth, reclamation Approximate dimensions = 17,128 Square Yards 			
Kings Highway/ Berry Road	_____	_____	_____
Walton/ Kent's Hill Road	_____	_____	_____
Lovejoy Pond Road	_____	_____	_____
Hathaway Road	_____	_____	_____
Cross Road	_____	_____	_____
Church Street	_____	_____	_____
Kings Highway Parking area	_____	_____	_____
Kent's Hill Parking area	_____	_____	_____
Total Part #1 Price:	_____	_____	_____

Part #2 Paving:

- **Hot mix asphalt, base course of 2" lift of MDOT 19.0mm / B mix.**
Three (3) foot aprons at driveways.
Estimated tonnage = 1,982 tons

Kings Highway/ Berry Road	_____	_____	_____
Walton/ Kent's Hill Road	_____	_____	_____
Lovejoy Pond Road	_____	_____	_____
Hathaway Road	_____	_____	_____
Cross Road	_____	_____	_____
Church Street	_____	_____	_____
Kings Highway Parking area	_____	_____	_____
Kent's Hill Parking area	_____	_____	_____
Subtotal	_____	_____	_____

- **Apply tack coat per MDOT Standard Specifications.**

Kings Highway/ Berry Road	_____	_____	_____
Walton/ Kent's Hill Road	_____	_____	_____
Lovejoy Pond Road	_____	_____	_____
Hathaway Road	_____	_____	_____
Cross Road	_____	_____	_____
Church Street	_____	_____	_____
Kings Highway Parking area	_____	_____	_____
Kent's Hill Parking area	_____	_____	_____
Subtotal	_____	_____	_____

- **Hot mix asphalt, surface course of 1" lift of MDOT 12.5mm / C mix.
Estimate tonnage = 991 tons.**

Kings Highway/ Berry Road	_____	_____	_____
Walton/ Kent's Hill Road	_____	_____	_____
Lovejoy Pond Road	_____	_____	_____
Hathaway Road	_____	_____	_____
Cross Road	_____	_____	_____
Church Street	_____	_____	_____
Kings Highway Parking area	_____	_____	_____
Kent's Hill Parking area	_____	_____	_____
Subtotal	_____	_____	_____

Total Part #2 Price:

_____	_____	_____
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Part #3 Shoulder Work:

- **¾" Crushed Stone Base (Pike-Sidney)
Three foot shoulders of the roads shall be graveled and compacted with a ¾" Crushed Stone Base (Pike-Sidney) to meet the finish depth of new pavement.**

Total Part #3 Price:

_____	_____	_____
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Total Project Cost:

_____	_____	_____
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The Board of Selectmen reserves the right to waive formalities or reject any or all bids when such action is in the best interest of the Town.

The Contractor shall furnish, to the municipality, a certificate of insurance, with bid form demonstrating insurability.

Asphalt Price Per Ton

	Shim Mix	9.5mm Mix/ D Mix	12.5mm Mix/ C Mix	19.0mm Mix/ B Mix
Price Per Ton				
Price Per Ton Handwork				
Price Per Ton Picked up at Plant				
Price Per Ton Parking Lots				
Price Per Linear Foot of Curbing				
		Cape Cod	Regular 6"	

Asphalt Price Per Ton

	Shim Mix	9.5mm Mix/ D Mix	12.5mm Mix/ C Mix	19.0mm Mix/ B Mix
Price Per Ton	85.00	85.00	81.00	79.00
Price Per Ton Handwork	145.00	145.00	145.00	145.00
Price Per Ton Picked up at Plant	65.00	65.00	63.00	61.00
Price Per Ton Parking Lots	95.00	95.00	95.00	95.00
Price Per Linear Foot of Curbing	10.00	10.00	10.00	10.00
		Cape Cod	Regular 6"	

**Work Plan
October 2015**

1. Remove trailers off Welch property
2. Install flagpole at Memorial Park
3. Remove speed hump
4. McKee driveway
5. Roche driveway
6. Ditch Green True Road near intersection of Rte. 133 (137 Main Street)
7. Ditch small stretch of Hardscrabble Road
8. Grade and gravel House Road
9. Grade and gravel Whispering Pines Circle

Town	Population	Expense	Revenue	Net Cost	Net Solid Waste Cost Per Capita
Leeds	2,326	\$ 42,503	\$ 9,000	\$ 33,503	\$ 14
Manchester	2,580	\$ 59,650	-	\$ 59,650	\$ 23
Livermore Falls	3,187	\$ 114,000	\$ 15,000	\$ 99,000	\$ 31
Fayette	1,140	\$ 36,000	-	\$ 36,000	\$ 32
Readfield	2,598	\$ 256,195	\$ 145,598	\$ 109,498	\$ 42
Winthrop	6,092	\$ 543,481	\$ 289,722	\$ 253,759	\$ 42
Monmouth	4,104	\$ 262,850	\$ 40,000	\$ 222,850	\$ 54
Mount Vernon	1,640	\$ 105,000	\$ 10,000	\$ 95,000	\$ 58
Wayne	1,189	\$ 112,248	\$ -	\$ 112,248	\$ 94

Town	State Valuation	Net Cost	Net Solid Waste Cost Effect on Mill Rate
Leeds	\$ 167,800,000	\$ 33,503	\$ 0.019
Manchester	\$ 310,050,000	\$ 59,650	\$ 0.019
Fayette	\$ 159,350,000	\$ 36,000	\$ 0.022
Mount Vernon	\$ 245,000,000	\$ 95,000	\$ 0.039
Readfield	\$ 260,950,000	\$ 109,498	\$ 0.042
Winthrop	\$ 606,750,000	\$ 253,759	\$ 0.042
Monmouth	\$ 378,100,000	\$ 222,850	\$ 0.059
Wayne	\$ 187,450,000	\$ 112,248	\$ 0.059
Livermore Falls	\$ 151,500,000	\$ 99,000	\$ 0.065

\$ 14.57

Town	Transfer Station	Mandatory Recycling	Single Sort Recycling
Fayette	Jay	Y	N
Leeds	Local	N	Y
Livermore Falls	Local	Y	Y
Manchester	Hatch Hill	N	
Monmouth	Local	Y	Y
Mount Vernon	Local	N	Y
Readfield	Local	Y	Y
Wayne	Readfield	Y	Y
Winthrop	Local	Y	N

[Register](#) [Login](#)

Local Government in Maine

When Maine entered the Union in 1820 there were 240 incorporated towns in the state. Today there are nearly 500 municipalities in the state.

In general, municipalities in Maine are organized in one of two forms of government: the direct, town meeting form of government where the legislative body of the community is the town meeting, or the representational form of government where the legislative body of the community is the town or city council.

Local government in Maine provides many essential services to every citizen. These services include road construction and maintenance, solid waste disposal, water utilities and waste water treatment, police and fire protection and emergency rescue, land use planning and building inspection, welfare, and public education for grades Kindergarten through 12.

Municipal government in Maine enjoys a special authority called "home rule." This authority is given to the towns and cities of Maine in the state's Constitution. Under "home rule," municipalities may govern themselves in any way that is not denied them by state or federal law. This authority sets Maine apart from many other states where the authority of municipal government is exactly the reverse. Home rule finds its origin in the state's reliance on community, an historical tendency to devolve the power of government to its most local level, and a deep respect for the common sense and good judgment of Maine's citizens.

Local government in Maine is primarily supported by local property taxes. Until the early 1950's, the property tax was the only major tax in Maine. In 1953, the sales tax on retail transactions was enacted, and in 1969, the state's personal income tax was adopted. Over the last 30 years, neither the sales nor the income tax has come close to generating the governmental revenues generated by the property tax.

During the decade after the economic recession of the late 1980's, the state's over-reliance on the property tax became even more pronounced. In 1997, 44% of the total revenue raised by the state's three major tax systems was generated by the property tax. The personal and corporate income tax generated 30% of that total, and the sales tax generated 26%. This misalignment of burden among the three major taxes was partially addressed by the Legislature in 1998 with the enactment of the property tax Homestead Exemption.

As its name implies, local government is run by and for its citizens. Whether as a selectmen, councilor, or school board member, people seek to be elected for municipal office out of a sense of civic duty and to make a positive difference for their community. This spirit of community volunteerism also applies to the people who agree to be appointed to the local planning board, appeals board, or the numerous other committees that collaboratively work together to make their local government what it is. From running for elected office to volunteering to assist in the publication of a municipal newsletter, there are numerous opportunities to serve local government.

Local Government in Maine

- [Overview & Links](#)
- [Citizen Education](#)
- [Becoming Involved](#)
- [Forms of Government](#)
- [Local Government in Maine Book](#)
- [Grassroots Lobbying](#)
- [Guide to Property Tax](#)
- [Ordinances & Home Rule](#)
- [Running for Local Office](#)
- [Tax Data & Statistics](#)
- [Municipal Websites](#)
- [Citizen's Guide to Town Meeting](#)
- [Teaching Local Government](#)

Related Links

- [Maine Townsman](#)
- [Local Government in Maine Book](#)
- [Town Manager Plan](#)
- [Election Dates Report](#)

Local Government: How It Works



[\(click to download poster\)](#)

To get a full sized poster, contact MMA

Communication &
Educational Services staff
at: 1-800-452-8786 or
email
resourcecenter@memun.org



Citizen Education

An ongoing, effective citizen education program is inherent to the mission of the Maine Municipal Association and is one of the best ways the organization can serve as an advocate for local governments in Maine.

While citizen participation is vital to democracy, it is not enough to simply invite participation. It is necessary to first educate citizens to provide them with the ability to understand the structure, workings and benefits of local government, and to help them realize their role in local government.

Perhaps most important, as we educate, we must also create a sense of ownership. Citizens must recognize that their local government is an extension of themselves.

Through education efforts such as the one you're currently viewing online – and others – citizens are both empowered to participate, and enabled to do so in a way that is constructive.

Some municipal leaders have asked MMA to provide a "tool kit" that they can use when citizens ask fundamental questions about municipal government. We are beginning to do so.

Maine Municipal Literacy Initiative

Lesson Plans:

1. [Citizen Initiatives: Taking Part in Our Town Development](#)
2. [Educating Citizens about Local Policy Change](#)
3. [Exploring Local Government](#)
4. [Who are the People in our Neighborhood?](#)

Middle School Essay Contest

For 7th Grade students around the state, this contest asks students to demonstrate their understanding of municipal government by writing an essay entitled "If I Led My Community...". For information, please contact the MMA Communication & Educational Services staff at: 1-800-452-8786 or 207-623-8428.)

[2014-2015 Winners](#)

[2013-2014 Winners](#)

[2012-2013 Winners](#)

[2011-2012 Winners](#)

Homeowner's Guide to Property Tax: A newly updated video of how property taxes work.

This can be read or heard as a narrated guide. (If you would like a copy of this presentation on a DVD, please contact the MMA Communication & Educational Services staff at: 1-800-452-8786 or 207-623-8428.

A Citizen's Guide to Town Meeting, the most common form of municipal government in Maine.

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Municipal Government in Maine

Teaching Local Government in Schools

Curriculum for use in schools, appropriate for students from kindergarten through 12th grade.

Going into the Classroom?

Tips for Speaking to Young Students

Tips for Speaking to Older Students

Tip Sheet for Students

A glossary of municipal/town meeting terms

Annual Report Competition

The deadline for the Annual Report Competition is September 1st of each year.

- **Judging Criteria – Municipal Annual Report Competition**
- **Latest Winners - Municipal Annual Report Competition**
- **Previous Winners - Municipal Annual Report Competition**

So You Are Thinking of Running for Local Office

A discussion and video of the challenges of government service and some helpful advice!



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at: 1-800-452-8786 or
email

resourcecenter@memun.org



Becoming Involved

People participating in the activities of government is essential to good government and the delivery of essential services. This is particularly true of local government. Citizens can get involved in five basic ways:

Make your voice heard at hearings

All local government decisions are made only after public discussion at so-called public hearings, which are by law posted seven days in advance of the hearing. Hearings are not to be confused with public meetings. While the former are expressly held to gather public opinion, meetings are not.

While the law may guarantee the right to attend such meetings (board and council meetings), it does not guarantee the right to participate in them. However, there is often a time set aside during these meetings for public comment.

Initiate action

Under the Home Rule provisions in state law, people may petition for a referendum vote on any matter pertaining solely to their community. For example, a group of people in a community might want to amend the town charter and revise the form of government. But despite the pleas of many citizens at their meetings, the selectmen have refused to act on their request. The citizens, therefore, can have a legal petition drawn up. If they obtain the required number of signatures of eligible voters on the petition, the selectmen must set a date for a vote on the question. Under state law, the number of signatures must be equal to at least 10 percent of the votes cast in the town in the last gubernatorial election. A public hearing must be held at least ten days prior to the vote. If a sufficient number of people vote for the proposal, the citizens have the form of government they want for their community.

If people want to petition for a referendum vote on a matter pertaining to their school administrative district, the petition must be signed by at least 10 percent of the voters in the entire district voting in the last gubernatorial election.

Vote

Some citizens argue that voting at the open town meeting is intimidating and they would rather stay away than raise their hands. One solution to this is to request that a written ballot be taken on a particular item in the town warrant. While it may take more time than an open show of hands, it will be a more accurate count. Some meetings have gone so far as to rent electronic ballot counters in anticipation of written ballot requests and to encourage them, in an effort to speed up the process.

Written ballots aside, citizens may also amend or change articles before they are voted upon at the open meeting. However, they may not amend ordinances; ordinances must be accepted or rejected as is. The time for proposing amendments to proposed ordinances is at the public hearing. And when a dollar figure appears in the article itself, the amount can be accepted or reduced but it may not be increased.

Volunteer

Be it volunteering to serve on the planning board, recreation or budget committee or on the volunteer fire department, volunteers play a critical role in the running of local government.

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While some of the boards - such as the planning board - require considerable knowledge of the law, you should know that there are workshops and manuals available to your town from the Maine Municipal Association to assist you in getting up-to-speed on the subject. Other boards and committees - such as the budget committee - just require common sense and an open mind.

In recent years, acknowledging that people cannot commit to attending regular meetings over a period of months and years, some municipalities have sought volunteers to assist them with specific projects, such as editing the municipal newsletter or developing a computer program for managing town finances or landscaping around the town office. If *Roberts Rules of Order* are your forte, you may be interested in volunteering to moderate your town meeting.

The possibilities for volunteering are endless.



Forms of Government

There are two basic forms of local government in Maine.

There is the "direct" form, often referred to as the town meeting form of government, in which the town meeting serves as the legislative body, passing laws, approving the spending of monies. Then there is the "representational" form, in which an elected council serves as the legislative body.

There are five basic variations of these two forms.

Town Meeting-Selectmen Form of Government

This is the most common in Maine; currently 209 municipalities in Maine have this form of government. It has been called by some the "purest form" of democracy. The town meeting, serving as the legislative arm of the government, usually meets one day a year, usually in March and April. At that time the meeting passes any needed laws (ordinances) for the orderly governing of the town, approves a budget, and levies the taxes. It also elects various town officers including the board of selectmen, which serve in a part-time capacity as the executive arm of the government, administering, enforcing, and carrying out the decisions made by the town meeting. State laws grant the board some legislative powers as well when it comes to regulating vehicles, public ways, and public property. Many towns who find the part-time nature of the board of selectmen is not enough and a full-time manager is too much, hire an administrative assistant to the selectmen. Currently 52 towns have done so. The difference between the assistant and the manager is not so much the duties they perform but in the source and degree of authority they have. One Maine town - Sanford (pop. 20,500) - adopted a so-called "representative" town meeting form of government in 1935. Attempts to switch to a council form of government in Sanford have yet to be successful.

Town Meeting-Selectmen-Manager

This is the second most common form of local government in Maine. As municipalities grow in size, as state and federal regulations increase in number and complexity, many a municipality (currently, the number is 135) has hired a manager to administer the town government. Under this form of government, the board of selectmen continue to serve as the town's executive body; the only difference is that they now can attend more to issues of policy, now that they have an administrator to oversee the daily operations of the municipality. Towns may adopt the town manager form of government either by adopting the state's Statutory Town Manager Plan or by adopting - via charter - their own custom-designed plan. In either case, the manager is responsible directly to the selectmen. The towns of Mapleton (pop. 1,950), Castle Hill (pop. 470) and Chapman (pop. 452) are unique in Maine in that they share in the services of a single manager.

Council-Town Meeting-Manager

In this variation of the town meeting form of government, the legislative functions of government are shared between the town meeting and an elected council. The most common scenario is to have the town meeting vote on the budget and have the council tend to all other legislative functions. Currently 20 municipalities in Maine have this hybrid form of government.

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Council-Manager

In this form of government, the council is the elected body of government and serves both the legislative and executive functions. Unlike the town meeting form of government, the Council form must be adopted through the local charter. Currently 37 municipalities in Maine have this form of government. The first city in Maine to adopt this form of government was Auburn in 1917. Portland and Bangor have this form of government.

Council-Mayor-Administrator

Only four cities in Maine have adopted this form of government, which is characterized as a "strong mayor" form of government. They include Biddeford, Saco, Westbrook and Waterville. In three of the four cities, the mayor has broad powers of appointment, administration and legislation. For example, in Biddeford the mayor prepares the budget for the city and may veto decisions of the council, including those concerned with the budget; he is also the principal supervisor of all departments. Unlike cities with so-called "weak mayors," where the mayor is often elected by the council, the strong mayors are always elected by the citizenry.



Grassroots Lobbying

A Municipal Guide To Grassroots Lobbying

You can have a lot of influence at the State House both as a municipal official and as part of the Maine Municipal Association's lobbying effort. MMA's 70-member Legislative Policy Committee sets policy and gives direction to the State and Federal Relations staff, but it is the personal contacts with legislators by local selectmen, councilors, managers, clerks, assessors, and other municipal officials that really make the difference.

Know Your Legislators

- Face-to-face contact with your legislators is the most useful way to communicate your positions.
- Invite your State Senator and Representative to attend meetings of the Board of Selectmen or Town/City Council.
- Ask them to come periodically to update you and the citizens about what's happening at the State House, and keep them informed of local issues.
- Invite them to monthly breakfast or dinner meetings. Your municipality can do this on its own, or you can ask neighboring towns to get together to host a meeting with the area legislative delegation.
- By keeping in touch with your legislators on a regular basis, you'll develop a better working relationship.

Know the Issues

Here are some ways to keep informed about municipal issues being considered at the State House:

- MMA's Legislative Bulletin. Published weekly while the Legislature is in session, each issue contains up-to-date information on bills that have been introduced, bills scheduled for public hearing, and action that legislative committees have taken.
- Legislative Information. For information about the current status of legislation call 287-1692.
- Document Room. For copies of legislation and amendments call 287-1408.
- If you need additional information or want to discuss the impacts of particular legislation, please feel free to contact MMA's State and Federal Relations staff.
- Other helpful information. Two helpful publications are available from the Secretary of the Senate (800-423-6900 or 287-1540) and the Clerk of the House of Representatives (800-423-2900 or 287-1400).
- The "Senate and House Register" contains information on the State's governor, the State Constitution, Maine's federal delegates, pictorial directories for Senators and Representatives, and the Legislature's Joint Standing Committees.
- The "Legislative District Directory" lists Senate and House Districts by county, towns and cities. Indices provide a cross reference by municipality and by legislator.

Understand the Process

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Once a bill has been introduced, it is assigned to a Joint Standing Committee. These committees are responsible for holding public hearings and recommending action on the bills assigned to them.

Public Hearings

- When the Legislature holds a hearing on a municipal issue, it is important to attend the hearing and testify.
- Arrive early (to get a good seat!); when called on to testify, be brief and to the point - you can elaborate in more detail in your written comments.
- If previous speakers have explained your position fully, tell the Committee your name and where you are from, and that you agree with the previous speakers. Answer any questions they may have.
- Have enough copies of your typewritten testimony to present to all the committee members and committee staff (16 copies) and a few extra to give to other interested people.

Work Sessions

After the hearing, the Committee meets in a "work session" and issues a "Committee Report." Work sessions are where the important deliberations of the Legislature take place. Committee reports may be "unanimous" or "divided." Terms used to describe committee reports are: "Ought to Pass" (OTP); "Ought to Pass as Amended" (OTP-A); "Ought Not to Pass" (ONTP); and "Leave to Withdraw" (LV/WD) (sponsor is allowed to withdraw the bill).

Final Action

After the bill is reported out of Committee, it goes to the House and Senate for final action.

Be a Resource

- Legislators are expected to make decisions on a wide variety of issues. You can help your legislators, and all municipalities, by providing information about common municipal issues.
- Explain how proposed legislation will affect your municipality, particularly if it will have a financial impact. Make sure the information you provide to your legislators is accurate; often legislators will use your information before a Committee or during a debate or on the House or Senate floor.
- Make sure you contact the Committees and individual legislators early in the process; try to do most of your lobbying before the Committee reports the bill out, since the recommendation by the Committee usually determines the fate of the bill on the floor of the House and Senate.

Phone Contacts

- Sometimes you will see an "Action Alert" in the Legislative Bulletin, or MMA staff will call you, asking you to call your legislators. Your involvement is most crucial at these times, but you may call your legislators any time an issue is important to you. If you are not able to reach your legislators at home, you may leave messages for them at the State House:
- For Senators: 287-1540 or 800-423-6900
- For Representatives: 287-1400 or 800-423-2900
- [Find Your Elected Officials with Contact Information](#)

Writing Letters

- If you are not able to attend a public hearing but want to convey your support or opposition on a bill, writing to the Legislative Committee is effective. These letters are particularly helpful if one of your own legislators is on the Committee. The State House Station number is the same for all of the committees; letters to Committees should be

addressed: The Honorable (John Doe), Senate Chair The Honorable (Mary Smith), House Chair Members of the Joint Standing Committee on (Committee Title) State House Station 115, Augusta, ME 04333.

- Include a "Re:" line, stating the number and title of the bill, and use the following salutation: "Dear Senator (Doe), Representative (Smith), and Members of the Committee:"
- Provide enough copies (16) for committee members and committee staff. Letters to your own legislators or to sponsors of legislation should be addressed: For Senators: State House Station #3 or FAX: 287-1900; For Representatives: State House Station #2 or FAX: 287-1245.
- Follow up your contacts. Let us know when you've talked to your legislators and how they feel about an issue. Coordinating your grassroots lobbying efforts with our efforts will enhance MMA's advocacy strategy at the State House.
- After contacting legislators, keep track of where your bills of concern are (in Committee, before the Senate, before the House), and follow up your letters and phone calls along the way.
- Be courteous and respectful in your contacts, and remember to thank your legislators for the time they took to talk with you, especially if they voted the way you requested.
- Legislators, like municipal officials, do not receive much praise or gratitude for their hard work; recognizing your legislators' efforts can help forge a better partnership.

Get Started

- Talking to the Legislature is not something that should be left to the "experts" or professional lobbyists. Don't be intimidated by the legislative process; legislators want to hear from their constituents - they want to hear their concerns.
- You, as a municipal official, are an important resource for legislators. No matter what method you choose to communicate with your legislators, the important point is that you do it!



Guide to Property Tax

Property taxes in Maine generate \$2.0 billion a year to fund local government services. Of the three major taxes – income, sales and property – used to fund Maine state and local governments, property taxes comprise the larger slice of the revenue pie. Property taxes currently account for 41% of the revenues in Maine generated by the three major taxes. The income taxes (corporate and personal) generate 37%, and the sales tax generates 22% of the total.

Property taxes have been with us since colonial times when a person's wealth could be measured in the amount of property a person owned. Although it is our oldest form of taxation in Maine, the property tax still remains widely misunderstood. As the fundamental structure of our economic system has evolved from an agricultural economy to a manufacturing economy to a services-based economy, the patterns of ownership have changed and the property tax has become quite regressive because it is no longer necessarily based on a person's wealth or ability to pay.

What Property Is Taxed?

Both real (land and buildings) and personal property (tangible goods) are subject to taxation, unless they are exempted by law or subject to another form of taxation, such as the excise tax for motor vehicles and boats. Since home furnishings are largely exempt from personal property taxes, the property tax bill for most Maine homeowners is based on the value of the land, the house, and the outbuildings.

Local assessors are required by law to "ascertain as nearly as may be the nature, amount and value as of the first day of April of the real estate and personal property subject to be taxed . . ." This means that if on the 1st day of April you own property that is subject to taxation, then you are liable to pay those taxes to your municipality.

How Is Property Assessed?

The Maine Constitution says that property shall be assessed at its "just value." The courts have interpreted "just value" to mean fair market value or in other words "what the property is worth." A property's worth is commonly looked at as "what a willing buyer would pay a willing seller" for a particular piece of property.

Determining the market value of property is no easy task. Local assessors use three basic methods to determine a property's worth. One method compares the selling price of similar types of property. A second method determines how much it would take at the current price of materials and labor to replace a building, then subtracts out how much the building has depreciated. The third assessment method evaluates how much income the property would produce if it were rented, like an apartment house, store or factory. One, two or all three of these methods might be used to help the assessor determine the fair market value of your property. It is also important to note that land and buildings are valued separately. Therefore, a home with water frontage may be assessed at a significantly higher value, because of the land's value, than an identical home without water frontage.

To implement the constitutional requirement that real estate be assessed at its "just value," and in recognition of the tremendous difficulty and costs to a municipality to maintain a "just value"

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assessment, the Maine Legislature enacted assessing standards that municipalities must meet. One standard is that the total local valuation of taxable property not fall below 70% of fair market value. Another standard is that the quality rating of assessments not exceed 20 (which basically means that the difference in valuation between similar properties should never be greater than 20%).

Revaluations are commonly used when a community falls below the assessing standards. During a revaluation, all property in the municipality is inspected and assessments are adjusted to their fair market value.

In 2008, the total value of taxable property in Maine was approximately \$145 billion, which generated about \$2.0 billion in property tax revenue to fund the operation of Maine's 491 cities, towns and plantations, as well as a large portion of the cost of Maine's 220 school administrative units, and the budgets of the 16 counties.

How Are Property Taxes Collected?

Property taxes are levied according to a mill rate. The mill rate is the dollars/cents per \$1,000 of value that you will pay in property taxes. For example, if you own a home valued at \$100,000 and the tax rate is 20 mills, then your tax bill will be \$2,000 (or \$20 x 100).

In calculating a property tax rate, the legislative body of the municipality (town meeting or council) determines the amount of revenue needed to be raised by the property tax to fund municipal services, and pay its school and county assessments. That amount is then divided by the total local assessed valuation to get the local tax rate. For example, a town that has a local assessed valuation of \$100 million and needs to raise \$2 million in property taxes will require a tax rate of 20 mills to do so (\$2,000,000 divided by \$100,000,000 equals .020).

Another way to look at the mill rate is as a percentage of value. For example, if your home is valued at \$100,000 and the mill rate is 20, then your property taxes are equal to 2% of your home's value; if the mill rate is 15, then it is 1.5% of the home's value; 10 mills is 1%.

The municipal assessor(s) calculates how much must be raised in property taxes based on what the legislative body has approved, as well as the assessment, levied against the town or city by the school district and county. A tax commitment listing all the property in town, its value and the taxes that are owed is then signed by the municipal officers and given to the tax collector who sends out the tax bills. In many Maine communities, property taxes are paid in one lump sum. Increasingly, municipalities have moved to collecting property taxes twice a year. Property taxes may also be escrowed and payments made as part of a homeowner's monthly mortgage payment.

What Services Do Property Taxes Fund?

Maine communities provide a vast array of services, including police and fire protection, winter and summer road maintenance, code enforcement, planning, economic and community development, issuance of licenses, recreation, parking, solid waste collection and disposal, water and sewer services, emergency medical services, health and human services, and sometimes more depending on where you live. Property taxes on average fund about 58% of the cost of local governments. The remainder of the revenue comes from state assistance as well as other sources of municipal revenue (e.g., motor vehicle excise taxes, fees, fund balances, etc.).

The biggest bite of your property tax dollar is used to fund education. The average Maine community uses 68% of its property taxes to fund education. The total statewide cost of K-12 education, which is approximately \$1.9 billion annually, is funded by both the state and local governments. In response to a 2004 citizen initiative, the state has committed to funding 55% of the cost of K-12 education, based on the Essential Programs & Services (EPS) funding model.

However, in 2010, the state's share of K-12 education is 44%. Despite that commitment, the 55% level of funding has never been achieved.

The level of services that a community provides is determined by the legislative body. In a municipality that is governed by the town meeting, the residents are the legislative body and through their votes at town meeting they determine the amount of property taxes that will need to be raised. Because of their size, some larger communities have representative government. City or town councils are elected by the citizens to serve as the legislative body of the municipality and are charged with approving the municipal budget and determining the amount of property taxes that will be raised. The electoral process is used to decide which people best reflect the views and attitudes of the community.

Some of the services that a community provides are mandated by federal and state law. Special education, "Learning Results" and the "No Child Left Behind" laws are examples of expensive state and federal educational mandates. Environmental laws governing the disposal of solid waste and setting standards for water and air quality, requirements for a minimum level of education funding, and a variety of public safety standards all affect the size of the municipal budget and therefore the property taxes that are needed.

Because property taxes can cause an undue financial hardship on both homeowners and renters, the Maine Legislature has created over the last 30 years three major property tax relief programs.

Property Tax Relief

Revenue Sharing: In the early 1970's the Legislature created the state-municipal revenue sharing program which distributes to all municipalities a share of the income and sales tax revenues that would otherwise accrue to the state treasury. 5% of the state's tax revenues are distributed in this manner, and each municipality's share is based on its population and its property tax burden. The revenue sharing money received by a municipality must be used to reduce the mill rate. Unfortunately, in recent years, the Legislature has taken significant amounts of revenue sharing for the purpose of balancing the state budget rather than for property tax relief.

Property Tax Fairness Credit. In 2013, the Legislature repealed the Maine Residents Property Tax and Rent Refund ("Circuit Breaker") Program and replaced it with the Property Tax Fairness Credit. This annual property tax credit can be claimed on the Maine Individual Income Tax Form. The credit is available to any individual who (1) was a Maine resident during any part of the tax year, (2) owned or rented a home in Maine during any part of that year and lived in that home during that year, (3) had Maine adjusted gross income of no more than the amount specified by statute, and (4) paid property taxes on that home or paid rent to live in that home during that year which exceeded Maine adjusted gross income by the percentages specified by statute. The amount of the credit varies depending on individual circumstances. Forms and assistance in applying for the credit are available from the Maine Revenue Services. For more details and contact information, [Click Here](#).

Homestead Exemption: In 1998, the Legislature responded to the increasing over-reliance on the property tax by enacting a "homestead exemption." The homestead exemption parallels Maine's long-standing property tax exemption for veterans of war. When originally enacted, the homestead exemption reduced the property tax bill of all Maine resident homeowners who apply for the exemption by subtracting \$7,000 in just value from the assessed value of their "homestead." The Maine Legislature made changes to the homestead exemption in 2003, 2005 and again in 2010. The current program provides a \$10,000 exemption for each qualifying homestead. Municipalities are reimbursed 50% of the lost property tax revenue caused by the exemption from the state's General Fund.

Summary

Property taxes are the primary source of revenue for Maine's cities and towns and are used to provide local government services. Other than excise taxes on motor vehicles and boats, municipalities are barred by Maine law from using any other form of taxation to raise revenues to fund local services. Property taxes also help finance Maine's 200-plus school districts as well as county government, which adds about \$1.2 billion to municipal budgets statewide.

While it is true that property taxes no longer reflect on a person's ability to pay, it is nonetheless also true that the amount of property taxes collected is directly controlled by the voters themselves, moreso than any state or federal taxes.

Local government is the level of government "closest to the people." It is the level of government which citizens have the greatest access to and the most control over. It is as close as we come to self-government. However, with this right to self-govern comes the responsibility to be informed and to make thoughtful decisions that are in the best interest of all the citizens in your community. Being active in municipal affairs is the responsible way to exercise this right of self-government.

Updated: 09/29/2014



Running For Local Office

So You Are Thinking of Running for Local Office ... GREAT!

It's probably the most challenging job you'll ever have (and the lowest paying). But it'll probably be among the most interesting and rewarding too. View video: "[The Challenge of Municipal Leadership](#)"

For not only will the job ask you to be:

- A model of civility and cooperation
- An educator and interpreter of public opinion, and
- A leader bringing people together and building trust

It will provide you with the opportunity to shape policy governing the future of your town or city. In the course of doing so you will learn all the facets of local government including municipal law and finance.

If you are elected, however, life as you know it will change:

- You'll never eat at the local diner or stop by the hardware store without someone complaining about roads, taxes, etc. You will be cornered anywhere at any time on anything. Because, unlike elected officials at the state and federal level, you are in direct contact with the people who elected you on a daily basis.
- You'll spend a lot of time attending meetings, not only municipal meetings but regional and statewide ones as well. You'll also spend a lot of time preparing for them, reading the material that needs to be read in order to make an informed decision in the course of the meeting.

If you are elected, you will draw upon skills you already have and skills you never knew you had or wished you had. The job might require you to:

- Facilitate meetings, speak to the press, respond to angry and sometimes hostile citizens, testify before legislative committees, negotiate with contractors, bankers and engineers.
- Make decisions on everything from who to hire as the next manager, to which bid to accept for paving the roads, to how to pay for solid waste disposal, or whether to join with neighboring towns in a regional approach to providing for dispatch services.

A lot of what you will do depends on the form of government in your municipality and whether or not you have a manager.

Basically, local government takes two forms in Maine:

- There is the town meeting form, in which the town meeting not only passes laws, it also approves the budget, and elects the part-time board of selectmen that carry out the decisions made by the meeting. Of the hundreds of municipalities in Maine, over 85% of them are governed entirely by this form of government.

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- Then there is the council form in which an elected or representative council, following public hearings, passes laws and approves the budget. About 15% of the municipalities are governed entirely or in-part by councils. In approximately one-third of these municipalities, a town meeting approves the budget.

While most councils are served by a manager, only about one-third of the town meeting communities are. It is important to understand the different roles played by elected officials and appointed managers.

- The council or board of selectmen make policy; it is the job of the manager to carry out that policy.
- The council or board of selectmen hire, supervise, and terminate the manager.
- In general, the manager hires, supervises and terminates other appointed municipal employees.

Legal Background

Your term as an elected official will be more productive if you understand some basic law:

- **HOME RULE & MANDATES:**
Municipalities are not mentioned in the U.S. Constitution; they are the creations of state government. And while Maine's municipalities, as a result of an amendment to the Maine Constitution in 1970, enjoy a greater degree of autonomy (a.k.a. "home rule") than municipalities in many other states, actions taken at the state and federal level sometimes pre-empt those taken at the local level. For example, local governments in recent years have had to close down their landfills, build salt-sand sheds, and write comprehensive land use plans, to name a few of the state mandates coming out of Augusta. Then there are the water and wastewater requirements coming out of Washington. All this means is that as an elected official you will want to be aware of the limitations of home rule and get involved in the legislative process at least at the state level.
- **RIGHT TO KNOW LAW:**
Maine's "Right-to Know" Law was enacted in 1976 following the Watergate scandal to assure general public access to both the public proceedings and public records of government. The law strikes a three-way balance between the public's right to observe and review the conduct of public business, the municipality's responsibility to protect the confidentiality of certain matters and to retain competitiveness, and the individual's right of privacy. Among other things, the law requires that the public be given "ample" notice of public meetings, that they be allowed to attend and record the meetings provided they do not disrupt them, and that closed-door meetings a.k.a. "executive sessions" be limited to specific subjects.
- **CONFLICT OF INTEREST:**
Maine's "Conflict of Interest" Law describes four kinds of situations where official participation is prohibited: A conflict of interest exists where an official has a personal financial interest in a matter of official business. (Your spouse is bidding on a road project.) Incompatibility of office is present where two public offices, by virtue of their conflicting duties, can not be held by the same person. (You cannot simultaneously serve as the clerk and a selectman.) Prohibited appointments include those paid positions off-limits to those who created them or who increased their compensation. (You raised the police chief's salary and then applied for the job.) Bias occurs when you cannot make a fair or impartial decision because of prejudice or a family relationship. (Your in-law has applied for the town manager's job.)
- **MAINE TORT CLAIMS ACT:**
Maine's Tort Claims Act provides a basic but not exclusive framework for determining

what actions a municipality and its employees may be held liable for under state law. The general rule regarding municipal liability is that immunity is the rule; liability is the exception. When it comes to municipal officials, the general rule is just the reverse: immunity for the individual is the exception and liability is the rule. For an indepth look at municipal liability issues, attend one of our Elected Officials Workshops, held (around the state) several times a year for newly elected officials as well as for veterans.

Connecting Citizens with Government

Your term as an elected official will be more productive if you understand that a major part of your job is to inform and engage the citizenry.

- **PUBLIC MEETING & PUBLIC HEARINGS**

While both are considered "public proceedings," the public's role in them is quite different. The public has a right to speak at a public hearing because that is the purpose of the hearing. And while the public may attend meetings of the council or board of selectmen, so-called public meetings, it has no automatic right to speak or in any other way participate in such meetings. This is not to say that the public is to be excluded from a regular meeting of a council or the board of selectmen. Most municipalities allow for public input during such a meeting, usually scheduling it at the beginning; some even allow for comments at specific points during the meeting.

- **AGENDAS & MINUTES**

Municipal officers are not required to post an agenda or keep minutes of their meetings but they are required to give "reasonable" notice of the date, time and location of the meeting. As to just what constitutes a public meeting, the law is quite clear: it is "the meeting of a body consisting of three or more persons" even if only two of the members plan to attend. As regards agendas and minutes - law or no law - it's a good idea to have them. Agendas keep everyone, including the public and the press, informed of what is to be taken up, giving structure to the meeting. Minutes bypass faulty memory and provide a written record of what was decided, when, and by whom.

- **THE PRESS**

Not many residents will attend your meetings, but they will read the press' account of them. Therefore, as an elected official, you should develop a working relationship with the local press. There is nothing more dangerous than an uninformed press. Accept the fact that everything you say will be used by the press. That doesn't mean you should shy away from the press, or talk "off the record," or refuse to comment; it means you should be prepared to speak on the record and when you don't know the answer to a question, say so.

- **NEWSLETTERS**

A growing number of municipalities in Maine are publishing their own newsletters as a way of better informing their residents about actions recently taken or about to be taken. Not only do these publications create an informed citizenry, they are said to create a sense of community as well.

- **TOWN REPORTS**

Don't overlook the value of your town report. For many municipalities it's the only communications that residents receive. Think of ways to use it more effectively as a communication tool. Make it more reader-friendly. Include more charts, graphs and photos.

- **PUBLIC ACCESS TELEVISION**

As they acquire the equipment and training from their local cable companies, a growing number of municipalities are airing their meetings live on cable television.

Some Advice from the Veterans

Several years ago, some veteran municipal officials were contacted and asked to give some advice to newly elected officials -- the following are excerpts from the advice submitted:

- **YOUR AUTHORITY IS COLLECTIVE**

As a member of the city council or board of selectmen, your authority is collective. That means you will have to speak in terms of the "council" or the "board" as in "the board decided to..." But remember you can only speak for the board or council when the board or council has spoken. As an individual you can not promise anything on behalf of the group.

- **THE MAJORITY PREVAILS**

Most boards or council are made up of an odd number of members, so that when a vote is taken, one opinion - that of the majority - prevails. Votes should put differences of opinion to rest and end discussion and dissension.

- **BE OPEN TO LEARNING & CHANGE**

Check your preconceived notions at the door. Seek to understand why things are done the way they are before jumping in to change them. There may be good reasons why some things are done the way they are. At the same time, you shouldn't go along with things just because that's how they "have always been done."

- **DON'T COMPETE WITH YOUR COLLEAGUES**

You may have your spats, but you still have to live with each other. You have to have a working relationship with the rest of the board or council because, if you don't, if you each go your separate way, with each of you doing your own thing, you will become like a dysfunctional family, unable to accomplish anything.

- **KEEP YOUR SENSE OF HUMOR**

Light-hearted bantering and quipping during meetings is sometimes good for what ails. Do what is right but try to have fun.

Some of the Major Issues

While you will be required to address many issues unique to your community, there are several that affect most municipalities, including:

- **PROPERTY TAXES**

How to provide essential quality services while maintaining a reasonable tax rate will be one of your biggest challenges. You'll want to become familiar with the Homestead Exemption and the Maine Residents Property Tax & Rent Rebate Program (also known as the "Circuit Breaker" Program) which are designed to bring relief to some homeowners and renters. You'll also want to consider joining with neighboring municipalities in providing some services.

- **SCHOOL FUNDING**

The biggest item in your budget, it's an issue that often pits municipal officials against their counterparts in the school systems. How to increase state aid to education and how to enhance communication with local school officials are your biggest challenges here.

- **SOLID WASTE**

One of the highest costs to a municipality, after education. How to boost recycling rates in order to reduce disposal costs is another challenge you will face. Pay-by-the-bag is one of the tools employed by a growing number of municipalities to increase recycling and lower disposal costs.

- **ECONOMIC DEVELOPMENT**

Developing a diverse tax base along with jobs that provide a living wage is a growing issue among many municipalities, large and small. Tax Increment Financing, Community Development Block Grants, and regional initiatives are among the several tools at hand in this area.

- **CITIZEN APATHY/ANGER**

Some say they are one and the same. How to get citizenry positively engaged in the democratic process, be it turning out to vote, to voice an opinion at a public hearing, or to serve on the planning board. A lot will depend on your communication efforts be it through a live broadcast of your public meetings or a quarterly newsletter sent to all taxpayers.

Some Resources

MAINE MUNICIPAL ASSOCIATION

A voluntary membership organization of dues-paying local governments in Maine that provides cities and towns with a variety of services:

- ***Elected Officials Workshop.*** These late afternoon workshops are held around the state several times a year for newly elected officials as well as for veterans. MMA staff will walk you through municipal law and other aspects of your new job. The workshop is just the tip of the iceberg: more than 70 workshops ranging from cash flow management to what the law says about pot holes are offered annually.
- ***Municipal Officers Manual.*** This is just one of numerous publications designed to help you learn and do your job. As a municipal officer, you will automatically receive the monthly Maine Townsman and the weekly (while the Legislature is in session) Legislative Bulletin.
- ***Legal Department.*** A team of attorneys, responding to thousands of calls and letters a year, is available to provide written and telephone advisory opinions to member municipalities.
- ***MMA Web site.*** Provides access to documents ranging from tax data, to legal packets, to sample contracts and job descriptions. The resources are but a password and click away at <http://www.memun.org>. Begin by visiting the publicly accessible municipal resources and then register for the members-only area when you are elected.



Tax Data & Statistics

Revenue Sharing:

- [Current Revenue Sharing Projections](#)
- [Delinquent Tax Rates - Maximum Allowed](#)

Property Tax Resources & Statistics:

- [Full Value Tax Rates](#)
- [State Valuation](#)
- [Current Land Use Programs](#)
- [Municipal Valuation Summary Report](#)
- [Property Tax Bulletins](#)
- [Applications & Forms](#)
- [Consumer Price Index \[CPI\]](#)
- [Municipal Fiscal Survey](#)

Demographics:

- [Maine Census Data Center at the State Planning Office](#)
- [Population Projections by Municipality to 2015 from the State Planning Office](#)
- [Population by County - 2000 Census Data](#)
- [Municipality Level Economic & Demographic Data](#), State Planning Office [data from the Bureau of Census]
- [Housing & Household Economic Statistics](#)
- [State Rankings](#)
- [Profile of Maine](#)

Local Government in Maine

- [Overview & Links](#)
- [Citizen Education](#)
- [Becoming Involved](#)
- [Forms of Government](#)
- [Local Government in Maine Book](#)
- [Grassroots Lobbying](#)
- [Guide to Property Tax](#)
- [Ordinances & Home Rule](#)
- [Running for Local Office](#)
- [Tax Data & Statistics](#)
- [Municipal Websites](#)
- [Citizen's Guide to Town Meeting](#)
- [Teaching Local Government](#)

Related Links

- [Maine Townsman](#)
- [Local Government in Maine Book](#)
- [Town Manager Plan](#)
- [Election Dates Report](#)



Citizen's Guide to Town Meeting

Ten questions you've always wanted to ask. When was the last time you attended Town Meeting? When was the last time you stayed for the whole meeting? When was the last time you asked a question during the meeting? Proposed an amendment to an article? Asked the selectmen to include an article in the warrant?

This guide to Town Meeting is offered to those who have never attended before and do not know what the word "article" means. It is also meant to help voters who have attended but were reluctant to ask a question for fear of sounding "silly." Either way, the idea is for voters to attend, participate and understand Town Meetings in Maine, which represent a fundamental and important part of governance. Local government really does begin with you.

WHAT HAPPENS AT TOWN MEETING?

Town Meeting serves many of the same functions as the Legislature in Augusta and the Congress in Washington, passing laws and adopting budgets. But Town Meeting is more than just the "legislature;" it is also the "electorate," electing the selectmen and other town officials. In fact, under state law, the only thing required of the annual town meeting is the election of the municipal officials.

Elections may occur in two ways. The traditional way is to nominate officials from the floor of the meeting and to vote by a show of hands or by writing names on a paper ballot. A more recent way (1890) is to require candidates to declare their candidacies prior to the Town Meeting by taking out nomination papers. Voting is then done by secret ballot in the privacy of a voting booth.

Unlike the state Legislature and Congress, Town Meeting is not a representative body. It's just what it says it is: a meeting in which participation is the right and responsibility of every voter. Some say Town Meeting is the "purest form of democracy" because citizens, not their representatives, participate directly in the making of laws and the raising and spending of their taxes.

Since colonial times, the Town Meeting has been a staple of local government in New England. Today, in Maine, most towns still operate under the Town Meeting form of government

WHY SHOULD I PARTICIPATE IN TOWN MEETING?

The best and perhaps most colorful answer to this question appeared in the Biddeford Journal Tribune in March 1994:

"If you ask why town meetings are so poorly attended, people will tell you they go if there's something exciting on the warrant. They've been watching too much television. When it comes to doing your civic duty (which is the key to accountability in self-government) there's no room for channel surfing. On town meeting day, town meeting is the only show in town.

"Or they'll say town meeting is held at the wrong time, or that there are too many issues decided by secret ballot, or that the selectmen do what they want no matter what people say. Well, the way to get things changed (including town meeting scheduling and secret ballot votes) is to attend town meeting and put up a fuss. And it's no wonder the selectmen and other officials take control of municipal affairs. Somebody has to....

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- [Town Manager Plan](#)
- [Election Dates Report](#)

Download the Booklet

[Click here](#) to download "A Citizens Guide to Town Meeting" (Adobe pdf)

"The purest form of democracy is participatory democracy, in which you put your butt in the chair at the meeting house or the high school gym and you have your say and you cast your vote on every last blessed item on the warrant... You might slip out for a coffee but you don't slip out for the whole day. If you do, you're part of the problem and somebody else is going to solve it..."

DO I HAVE TO KNOW PARLIAMENTARY PROCEDURE TO PARTICIPATE?

No. That's why you elect a moderator at the opening of the meeting. The moderator is familiar with parliamentary procedure and is there to keep the meeting moving forward properly until all of the "articles" or items of business have been acted upon. Voters may not talk without being recognized by the moderator. You should direct all of your questions to the moderator. If an item of business is not on the "warrant," the name given to the list of articles, Town Meeting cannot act on it.

To approve an article: It is customary for the moderator to read the article aloud and ask if someone will make a motion on the article; usually someone will respond by saying "I move the article;" the moderator then asks, "Is there is a second?" Someone will usually respond, "I second the motion."

This formality sets the stage for the discussion that follows. The moderator then rereads the motion and calls for a vote. It is best not to make a negative motion because people get confused when a "yes" vote means "no." The best approach, if you oppose an article, is to move the article and vote against it.

To amend an article: Sometimes, during the discussion, someone will propose a change. For example, in a so-called "open-ended" money article, they may want to increase or decrease the amount of money recommended by the budget committee or selectmen. The amendment must be seconded; there must also be an opportunity to discuss the amendment before voting on it. If the amendment passes, then the motion, as amended, is voted on. If the amendment does not pass, and there are no further amendments, then the original motion is voted upon.

It should be noted that amendments to so-called "capped" money articles – articles in which the amount of money is contained in the actual wording of the article – are limited: The amount may only be decreased. Also, ordinances may not be amended from the floor; the vote on an ordinance must be up or down with no amendment.

Also, over the years Town Meeting moderators and Town Meeting practices themselves may have evolved in ways that are slightly different from what happens in the town next door. That is to be expected with a practice that has been around for more than 200 years! And, that makes it easier for you to ask questions about protocol during Town Meetings that you attend. Many people do so by raising their hands, saying "point of order" and then asking a polite procedural question of the moderator.

WILL I SEEM SILLY IF I ASK QUESTIONS?

No. Most articles in the warrant are less than brief and are written to comply with legal requirements. Which is to say, many articles are not self-explanatory. That's why some towns include a reader-friendly "explanation" along with the article. But even if your town does this, if you want or need more information before you vote, you have a duty to ask for it. Voting for something you do not understand is worse than not voting at all. Most likely your neighbor has the same questions you do. Once you break the ice with your question, others will feel more comfortable asking their questions. Some of the commonly asked questions are:

- How much did we spend last year on this?
- How does this compare with last year and can you explain the difference?
- Can we set up a committee to study this?

- I don't think the town has enough information to vote on this article.
- Should we establish a reserve account and build for this instead of borrowing money or raising taxes this year?
- Are we taking too much from surplus?
- How much will this leave us with in surplus?
- Is this ordinance really necessary?
- What's really the problem?
- Why is work being done on the "____ Road" this year?

Some tips for asking questions: Keep your questions short and to the point. Ask one question at a time. Direct your questions to the moderator. Don't interrupt the person who is trying to answer your question. Don't get personal.

SUPPOSE I DON'T WANT PEOPLE TO KNOW MY VOTE?

There are several methods of voting used at town meeting:

- Voice Vote (yeas and nays)
- Show of Hands (when a voice vote is questioned)
- Standing Vote (if the show of hands is indecisive)
- Division of the House (the most decisive of the first four methods; the moderator asks those voting in the affirmative to move to one side of the room and those voting in the negative to move to the other)

Some people say it makes them uncomfortable when they are asked to raise their hands to vote at town meeting; they don't want their neighbors to know how they are voting on certain issues. If that is the case, there is a fifth method of voting that takes care of that:

- Written ballot (not to be confused with statutory secret ballots that must be prepared ahead of time and are used when voting is done at the polls.) By law, the moderator, selectmen, and school board members must be elected by written ballot. However, any voter can move that any other article be voted on by written ballot, at any time before the article is voted upon. The motion must be seconded, and no discussion is allowed before voting on the motion to vote by written ballot. Some argue that it takes too much time to vote by written ballot.

SUPPOSE I DON'T WANT TO VOTE ON A PARTICULAR ARTICLE?

There is nothing in the law that requires you to vote, and you should know that. Your non-vote is not considered a negative vote. But you should be clear why you are not voting.

- Is it because you think you are the only one to vote as you will and you don't want to call attention to yourself? Call for a written ballot.
- Is it because you aren't sure how you want to vote because you haven't got enough information? Ask questions.
- Is it because you think the real issue hasn't been addressed? You can say so.

While the decision to vote is yours alone to make, remember democracy is about having and respecting differences of opinion. It is also about asking questions. It is about casting an informed vote. It is also about becoming part of the solution.

The law, however, is quite clear when it comes to "absentee" voting. There is no absentee voting during a traditional open town meeting. It is only permissible when an item is being considered by secret ballot referendum.

HOW CAN I PREPARE FOR TOWN MEETING?

Most towns publish the warrant in their annual report. Get a copy before the meeting and read it. If you have questions, you may wish to ask them of the manager or selectmen before the meeting. But some of the answers may be found in that section of the annual report that indicates in detail the various spending accounts and how much was spent in the previous year; compare it with what is being requested this year. Also check as to how much money is in the so-called surplus or undesignated funds account.

ASIDE FROM RUNNING FOR OFFICE, HOW CAN I GET MORE INVOLVED?

There are at least two ways:

Become a member of the budget committee. These committees are granted special and early access to the proposed budget. Their roles, with a few exceptions, are advisory. Your town may or may not have a budget committee; there is no law requiring it to have one. However, towns that do say they serve as a "piece of Town Meeting" or that they serve as a "pre-Town Meeting." If an item is not acceptable to the budget committee, it often will not be acceptable to the voters. Ideal committees are critical, not adversarial. Above all, they should not be rubber stamps. Some argue that budget committees where everything is thrashed out in advance make for bland town meetings; they argue that town meeting is the "ultimate form of budget committee." Members are either elected or appointed to the committee. Seeking appointment to your town's Planning Board or Board of Appeals is another way to get involved.

Propose an article for the warrant. If you feel there is something you would like Town Meeting to consider, such as the creation of a budget committee or the hiring of an administrative assistant, you can approach the selectmen with your idea and ask them to put it on the warrant. They may agree to do so or they may ask you to indicate support for the idea by circulating a petition to have the particular (stated) article in the warrant. According to state law, the petition must be signed by a number of voters of the town equal to at least 10 percent of the number of votes cast for governor in the last election. The selectmen are not required to put it on the warrant if the article seeks something that is beyond the legal powers of the town.

WHAT DO THE FOLLOWING WORDS MEAN?

Amendment. This is technically a secondary motion and must be acted on before the main motion is voted upon. It must be seconded and allowed for discussion before it is voted upon.

Annual meeting. This is the meeting at which municipal officers and other officials are elected. No law requires that the annual municipal budget be voted on at this meeting, although many towns do so. A "special" town meeting is any other meeting called by the selectmen.

Annual report. The annual report must be available at least three days before the annual meeting or the annual budget (business) meeting. It must contain the following: a record of all financial transactions during the past fiscal year, a statement of assets and liabilities, including a list of all delinquent taxpayers and the amount due from each, and portions of the audit.

Audit. An examination of the financial statements of a municipality by a public accountant to see if they fairly reflect the financial conditions of the municipality. State law requires that audits be conducted annually.

"Capped" money article vs. open-ended money articles. This is an article in the warrant which states an amount to be raised ("To see if the Town will vote to raise and appropriate the sum of \$10,000."). Capped articles can only be reduced by amendment. They cannot be increased like open-ended articles ("To see what sum the town will vote to raise and appropriate.").

Excise tax. There is a motor vehicle excise tax and a watercraft excise tax. They are for the privilege of operating the equipment on public ways and waters.

Home rule. It is the constitutionally guaranteed right of towns and cities to adopt and amend their charters, choose their forms of government and adopt laws that are not already covered by state law or which state law does not prohibit municipalities from adopting. Home rule is intended to ensure local control.

Mandates. These are federal or state laws that require local governments to undertake specific actions or provide specific services. For instance, the requirement that municipalities build salt-sand storage sheds is a mandate that must be paid for with local funds as well as state funds. In 1990, Maine passed a law to require state funding of future mandates.

Ordinance. A law or a regulation enacted by a municipal government, usually targeting a specific subject, as in a dog-control ordinance, a parking ordinance or a zoning ordinance. Most ordinances (less than 10 pages) must be posted in a public place at least seven days before Town Meeting. No ordinance may be amended on the floor of Town Meeting; it may only be voted up or down.

Overdraft. To be avoided if possible. It's when the audit indicates that the amount spent on an item turns out to be greater than that approved by Town Meeting. It is indicated by a parentheses () around the amount.

Revenues and expenditures. Revenue is a fancy word for incoming monies. Most of the money spent by town meeting comes from property taxes; other monies come from excise taxes on vehicles, and from the state in the form of revenue sharing and road assistance. "Expenditure" is a fancy word for outgoing money or on what the money is spent; most of the money is spent on schools, roads and solid waste disposal.

Surplus. Also known as "undesignated" or "unappropriated fund balance." It often results from not spending monies that were approved; it also results from getting more revenues than expected. There can be a tendency to "raid surplus" instead of raising taxes. But surplus is not a savings account; it is an "operating cushion" to be used only in times of emergency, say some. The rule of thumb is to make sure surplus contains at least 8 percent of the total operating budget for the town or an amount equal to one month's operating expenses. The optimum is 10 percent. If you do dip into it one year, make sure you build it up again the next year. Only the Town Meeting can authorize the spending of surplus.

Secret ballot. The clerk prepares this for use at the polling place in secret (Australian) ballot elections, which can be for referendum questions (issues) as well as for candidates. Open town meeting towns become secret ballot towns by a Town Meeting vote to adopt secret ballot voting at least 90 days before the annual meeting. There are several towns in Maine that act on their entire warrant by secret ballot; many others use secret balloting for large ticket items, like bond issues.

Tax anticipation note (TAN). Often referred to as "hired money," it is money borrowed from a bank to run the town while waiting for taxes to be collected. Towns that collect taxes only once a year are the greatest users of this; towns that have two tax collections a year and therefore an earlier flow of cash into the town coffers usually do not have to rely on hired money. No Town Meeting vote is required in order to authorize the selectmen to take out a TAN.

Tax rate. The tax rate determines how much you pay in property taxes. It is stated in "so many dollars per thousand dollars of valuation." For example, in a town with a tax rate of \$14 per thousand dollars, the owner of a house valued at \$100,000 would pay \$1,400 ($\$14 \times 100$) in taxes.

To raise. A vote to raise a sum of money is a vote to get the money through municipal taxation of real and personal property. Typically, the motion is "to raise and appropriate" the money for some stated purpose identified in the article.

To see what sum. An article that asks "to see what sum" is said to be an open-ended article and signals the need for someone to make a motion to set an amount for the discussion. Often the selectmen and the budget committee recommend on the warrant the amount that they think is in the best interest of the town.

Warrant. The written notice, signed by at least a majority of the selectmen, which calls a town meeting and lists all the articles or items of business which will be voted on at the meeting. It must be posted in at least one public and conspicuous place in the town at least seven days before the town meeting.

WHAT ARE THE DIFFERENT FORMS OF TOWN MEETING GOVERNMENT?

Town Meeting-SelectmenThis is the most common form. This form of government relies on a board of selectmen to function as the executive arm administering, enforcing and carrying out the decisions made by the town meeting. Some towns find that a part-time board of selectmen is not enough and that a full-time manager is too much, so they hire an administrative assistant to the selectmen.

Town Meeting-Selectmen-ManagerThis is the second most common form of local government in Maine. As municipalities grow in size, and as state and federal regulations increase in number and complexity, many municipalities have hired a manager to administer the town's government. Under this form, the board of selectmen continues to serve as the town's executive body; the difference is that now they have an administrator to oversee the daily operations of the municipality so they can attend more to issues of policy.

Town Meeting-Council-ManagerIn this variation, the legislative functions of government are shared between the town meeting and an elected council. The exact delegation of powers differs from one municipality to another. However, the most common scenario is to have the town meeting vote on the budget while the council tends to all the other legislative functions.

Representative Town MeetingAlso known as the "limited Town Meeting," persons are elected from each of several districts to attend the town meeting. Any voter may still speak, but only the elected representatives may vote.

Wayne Athletic League

First Meeting Minutes

10-8-15

Members Present: Nicole Perry, Chase Morrill, Chris Bennett, Aaron Chrostowsky, Jon Lamarche, Mary Sheridan, Becca Reynolds, Ernie Farrar

An explanation was offered as to the purpose of the meeting. Becca explained that there has been a rec coordinator for many years for soccer, baseball and softball. The person has been a parent volunteer and the job has been passed on from parent to parent. There were questions about who coordinated other sports such as basketball and football. To the group's knowledge, there is not a person in that role currently.

Ideas were exchanged about roles that could be filled and how the rec sports program could continue moving forward, since Becca will no longer be coordinating soccer and softball and Evan Barden has expressed that he will no longer act as baseball coordinator, although both will continue in an advisory role.

The Town Office will be happy to have blank registration forms available and also to collect completed forms. The town office also does the banking for the Wayne Athletic League, and holds its accounts. Linda at the school has always been willing to help distribute registration forms as well.

The Town Manager then suggested that the Wayne Athletic League become a town department that is appointed by the select board. The Wayne Athletic League would be comprised of volunteers who could support the development of a local intramural program for people who were unable to commit to regular recreational sports. This committee could also organize informal sports opportunities for adults and families.

The question of insurance came up and the thought is that insurance for these sports would be provided through the town.

There needs to be a coordinator for sports. It may be possible for the Maranacook towns to join together and hire a coordinator or more feasible for just Wayne to hire a coordinator that would be paid a small stipend to act as rec sports coordinator. The group really liked the idea of hiring a coordinator and Becca is going to make up a job description based on the work that she has done as coordinator. The group thinks that hiring a paid person would help townspeople have a defined place where they could go for rec sports information and an athletic league will help direct folks accordingly.

Budget talks are to begin in January, so Jon, Aaron and Becca are going to work on a proposal that would include a rec coordinator as a paid position. An advertisement will be sent to the Messenger to ask for other volunteers to act as the Wayne Athletic League.

Sports equipment that belongs to the town of Wayne will be moved to the Ladd Recreation Center and stored in the shed near the tennis courts.

The next meeting will be Thursday, November 12th at 6:30 at Ladd. Because it was really hard to hear one another with the kids there, we are hoping people will try to leave their children at home, but if that means they can't come because they have to stay home, we can work it out.



waynetm



Logout



Maine Municipal Association

Cemeteries

Links to the following documents are provided as examples for informational purposes only. They have not been reviewed by MMA Legal Services. Do not use any sample unless it has been reviewed by your legal counsel and tailored to meet the needs of your municipality.

This packet includes the following attachments:

- [Title 13 M.R.S.A. §§ 1031-1386](#); 30-A M.R.S.A. §§ [2901](#), [5653](#), [5706](#), and [5723](#)
- "[Cemeteries](#)," *Maine Townsman*, "Legal Note," July 1992
- "[Old Cemeteries](#)," *Maine Townsman*, "Legal Note," May 1999
- "[Perpetual Care Trust Funds](#)," *Maine Townsman*, "Legal Note," June 1984
- Sample [Perpetual Care Bond](#), City of Portland
- "[Care of Cemeteries](#)," *Maine Townsman*, May 2002
- "[Decoration and Maintenance of Veterans Gravesites](#)," *Maine Townsman*, May 2002
- Sample [Municipal Cemetery Quitclaim Deed](#)

Important issues and considerations include:

I. Maintenance Duties and Authority

Title 13 M.R.S.A. § 1101 establishes a number of maintenance responsibilities for municipalities related to "ancient burying grounds" and "public burying grounds." Failure to perform those duties could result in the assessment of a penalty against the municipality. 13 M.R.S.A. § 1101-C.

A. "Ancient Burying Grounds."

An "ancient burying ground" is a private cemetery established before 1880. Effective August 1, 2014, a municipality must, in collaboration with veterans' organizations, cemetery associations, civic and fraternal organization and other interested persons, keep in good condition all graves, headstones, monuments and markers of veterans, and to the best of its ability, given the location and accessibility of the burying ground, keep the grass, weeds and brush suitably cut and trimmed on those graves from May 1st to September 30th of each year. A municipality may designate a caretaker to whom it delegates these duties. ([13 M.R.S.A. § 1101\(1\)](#)). The owner of an ancient burying ground must provide access to a municipality or its caretaker to perform these duties; otherwise, the owner must perform them and municipalities are exempt from performing these duties. The owner must also provide access to a municipality or its caretaker to determine if the owner is performing these duties; if not, the municipality may take over the care or appoint a caretaker to do so. 13 M.R.S.A. §1101-B. The new law also allows (but does not require) a municipality to maintain the graves of non-veterans in an ancient burying ground, but this has in fact been authorized for many years. 30-A M.R.S.A. §5723.

B. Public Burying Grounds and Public Cemeteries. "Public burying ground" means a cemetery in which any person may be buried without regard to religious or other affiliation, including a cemetery owned and operated by a municipality, a cemetery corporation or a cemetery association. Effective August 1, 2014, municipalities owning and operating public burying grounds must in collaboration with veterans' organizations, cemetery associations, civic and fraternal organization and other interested persons, keep in good condition and repair all graves, headstones, monuments and markers of veterans from May 1st to September 30th of each year. 13 M.R.S.A. §1101(2). Municipalities may work with interested organizations to adopt standards of good condition and repair. At a minimum, these standards must detail how to maintain

the graves, grass and headstones. If a municipality does not adopt standards, the municipality, cemetery corporation or cemetery association must keep the grass suitably cut and trimmed, keep flat markers free of grass and debris, and keep burial places free of fallen trees, branches, vines and weeds.

The right of individuals to perform maintenance, subject to the written approval of the municipality in which the cemetery or burying ground is located, is discussed in the Legal Note above, entitled "Old Cemeteries."

C. Memorial Day / Veterans Day Duties: Municipalities also are required, at the direction of the municipal officers, to decorate the graves of veterans with an American flag and flag holder each year on the day that Memorial Day is observed. Further, each municipality is required, unless it will cause the municipality to incur additional expense, to ring any public bell within its possession and control at 11:00 a.m. on Veterans Day. In addition, the municipal officers shall request that any other bell within the municipality be rung voluntarily at the same time on Veterans Day "and shall take such steps as are necessary to properly coordinate public and volunteer events." 30-A M.R.S.A. § 2901.

The requirements of 13 M.R.S.A. § 1101 and 30-A M.R.S.A. § 2901 do not apply to veterans' graves located on a site owned by the U.S. government as of January 1, 2000. 13 M.R.S.A. §1101-E; 30-A M.R.S.A. §2901.

II. Creation of a Public Cemetery or Public Burying Ground

A public cemetery or burying ground may be established in one of several ways:

- Under 13 M.R.S.A. §§ 1301-1306, any seven or more persons may form a nonprofit corporation to own, manage and protect land for purposes of a public cemetery.
- Every cemetery established on or after July 24, 1937 is to be owned, maintained or operated by a municipality or other political subdivision of the State, a church, a religious society, or a cemetery association incorporated under 13 M.R.S.A. §§ 1071 or 1301, and so is likely to be a "public cemetery." 13 M.R.S.A. §1303.
- Also, where all the owners of a private cemetery or burying ground agree, in a writing recorded by the town clerk, the municipality's legislative body may within one month of recording of the agreement vote to accept it as a public cemetery or burying ground. 13 M.R.S.A. § 1221.
- A municipality may contract with a cemetery association or historical association to create and maintain an inventory of cemeteries and burying grounds within the municipality (13 M.R.S.A. § 1372), and it may authorize any cemetery association or historical association to maintain any cemetery or burying ground owned, maintained or operated by the municipality (13 M.R.S.A. § 1373).

III. Acquisition of Cemetery Property

A. Eminent Domain Authority. On petition of ten persons, the municipal officers of any town can, with the consent of the next annual meeting, enlarge any public cemetery or burying ground or incorporated cemetery or burying ground by taking (and paying for) the land of adjacent owners. The municipal officers must believe that public necessity requires this taking. No enlargement or establishment of any cemetery or burying ground can cause its limits to be closer than 100 feet from any improved land used for recreational purposes or a dwelling, nor closer than 200 feet from a well which provides water for domestic purposes, where the owner protests the taking in a writing made to the municipal officers at the time of the hearing on the petition. See 13 M.R.S.A. §§ 1181-1184.

B. Acquisition of Title to Abandoned Cemeteries. Municipalities may acquire title to cemeteries which have been "abandoned" (meaning, there have been no burials in the last 40 years and no maintenance done except by the municipality). A municipality must use due diligence to determine who may have an interest in the cemetery, then notify those individuals directly and publish notice in a newspaper. If no one comes forward to dispute the acquisition within 15 days after the last notice is sent or published, then title to the cemetery passes to the municipality. See 30-A M.R.S.A. § 3107.

IV. Land Use Concerns

A. Location or Expansion of Public Cemetery. Both the municipality and the State Bureau of Health must approve the proposed location of a public cemetery ([13 M.R.S.A. § 1303](#)). No person, corporation or association shall establish, locate or enlarge any cemetery or burying ground such that its limits are closer than 100 feet from any improved land used for recreational purposes or a dwelling, or closer than 200 feet from a well which provides water for domestic purposes, where the owner makes written protest. See [13 M.R.S.A. § 1181](#).

B. Setbacks from Burial Sites; Repair, Maintenance or Removal. Construction or excavation in the area of a known burial site or near a cemetery's boundaries must comply with any applicable land use ordinance. If there is no such ordinance, no one may conduct construction or excavation activities within 25 feet of a known burial site or of the boundaries of an established public or private cemetery, except when pursuant to a lawful order or permit allowing the relocation of bodies or when necessary for construction of a public improvement, as approved by the municipal governing body or by the Commissioner of Transportation in the case of a State highway (see [13 M.R.S.A. § 1371-A](#), which also sets out a process for construction or excavation that threatens an undocumented or unmarked burial site). Title [30-A M.R.S.A. § 3755-A](#) prohibits an automobile recycling business from dismantling or storing cars within 500 feet of a cemetery. Title 30-A M.R.S.A. § 3754-A(3) prohibits the licensing of automobile graveyards and junkyards within 300 feet of a cemetery and within ordinary view. Title [13 M.R.S.A. § 1371](#) allows the repair, maintenance or removal of a tomb, monument, gravestone, marker or other memorial with the authorization of the burial lot owner or descendant or the municipality. Municipal code enforcement officers have the same authority to enforce the cemetery and burial site setback laws as they do for other land use violations. [30-A M.R.S.A. § 4452\(5\)](#).

V. Use of Proceeds from Sales of Lots; Trust Funds; Use of Unoccupied Lots

A. Authorization to Sell. As with all other sales of municipally-owned property, it is advisable to ensure that the official(s) or body actually making the sale of the lots is authorized to do so either by a standing ordinance or by the municipality's legislative body (council or town meeting).

B. Use of Proceeds from Sales of Lots. Proceeds from the sales of cemetery lots "shall be applied solely to the management, superintendence, improvement and maintenance of the cemetery" and its avenues, paths and structures, for the purchase of additional cemetery land and for the establishment of a permanent care and improvement fund. The following provisions apply to cemeteries established on or after July 24, 1937:

- **Reduction of Indebtedness.** Up to 50% of the receipts from the sale of lots may be used to reduce any fixed amount of indebtedness incurred to purchase additional land or for maintenance purposes. Moneys from the sale of a cemetery's personal property or surplus real estate first shall be used to liquidate any indebtedness, and any remaining amounts shall be placed in the permanent care and improvement fund. See [13 M.R.S.A. § 1305](#).
- **Perpetual Care Fund.** A cemetery entity shall establish a perpetual care fund by depositing in this fund at least 30% of the proceeds from the sale of cemetery lots; the income from this fund can be used only for cemetery maintenance. See [13 M.R.S.A. § 1306](#).

C. Trust Funds.

- **Generally.** Cemetery trust funds shall be invested in accordance with the municipal investment requirements of [30-A M.R.S.A. § 5706](#). Unless prohibited by the instrument or order creating the trust, cemetery trust funds may be combined with other similar trust funds solely for the purpose of investment in accordance with [30-A M.R.S.A. § 5653](#); thus the income from pooled investments must be allocated pro rata to the individual accounts. The annual income of a cemetery trust fund may be expended only in the performance of the requirements of the trust. See [13 M.R.S.A. § 1223](#); and "Perpetual Care Trust Funds," linked above.
- **Perpetual Care Fund.** A perpetual care fund is a specific type of trust fund that is established to provide for the maintenance and care in perpetuity of the lot or lots which the donor owns or is interested in at the time of the donor's payment. Any person owning or interested in a lot or lots in a city or town's public burying ground may pay a sum to the treasurer for perpetual care of the lot or lots ([13 M.R.S.A. § 1261](#)). A city or town may pass an ordinance to establish a perpetual care fund, and may hold and invest payments made by persons under § 1261 ([13 M.R.S.A. § 1262](#)). The ordinance should authorize the municipal officers to accept money paid for perpetual care. This money is to be deposited with the treasurer, entered upon the treasurer's books and invested. Where persons enter into perpetual care agreements during their lifetime, municipalities must enter into written trust agreements to memorialize the payments and the parties'

responsibilities. See 13 M.R.S.A. §§ 1261-1264 discussion in "Perpetual Care Trust Funds," and Sample Perpetual Care Bond.

- **Conveyance of Lot to Municipality.** Title [13 M.R.S.A. § 1263](#) appears to authorize the creation of a municipal obligation to preserve and care for a cemetery lot through agreements, trusts or covenants that may accompany a person's conveyance of a burial lot back to the municipality.

D. Use of Unoccupied Interment Spaces. Under 13 M.R.S.A. §§ 1381-1386, if a cemetery lot or portion of a lot has been unused for interment for 75 consecutive years, and the lot's record owner has failed to provide for its perpetual care and maintenance for that period, then the entity that owns, maintains and operates the cemetery may use up to one-half of the unoccupied lots. However, this statute applies only to cemeteries that are one-half acre in area or larger. See "Old Cemeteries," linked above, for a discussion of this topic.

E. Transfer of Trust Funds by Cemetery Association to Municipality. If a private cemetery association or other person or entity has legal authority over specific trust funds and wishes to transfer that authority to a municipality, such a transfer generally would be governed by 13 M.R.S.A. §§5101-5111. The municipality and cemetery association/other person or entity should work with a private attorney to ensure that the transfer is properly authorized, as a court order is sometimes required. A vote of the municipality's legislative body may also be required to accept the transfer, even if authorized by a court.

VI. Miscellaneous

- **Maine Old Cemeteries Association.** If you are interested in old cemeteries or need technical assistance in the proper restoration of headstones, monuments or old cemeteries or in the researching of burial records, you may want to contact the Maine Old Cemeteries Association. See "Cemeteries," linked above, for more information on this topic.
- **Criminal Trespass.** Under [17-A M.R.S.A. § 402\(1\)\(E\)](#), a person commits criminal trespass if that person enters or remains in a cemetery between 1/2 hour after sunset and 1/2 hour before sunrise the following day, unless visitors are permitted at those times by a municipal ordinance or by a posting in a private cemetery. Violation of this statute is a Class E crime. Such offenses should be reported to police.
- **Desecration or Defacement of Graves.** A person who intentionally desecrates (mars, defaces, damages, or otherwise physically mistreats "in a way that will outrage the sensibilities of an ordinary person likely to observe or discover the actions") any public monument or structure, any place of worship or burial, or any private structure not owned by that person commits the crime of desecration and defacement. Desecration is a Class D crime. [17-A M.R.S.A. § 507](#). Such offenses should be reported to police.
- **Interference with Cemetery.** A person who intentionally or knowingly destroys, mutilates, defaces, injures or removes any tomb, monument, gravestone, marker or other structure placed or designed as a memorial for the dead, or any portion or fragment of any such memorial, or any fence, railing, curb or other enclosure for the burial of the dead commits the crime of interference with cemetery. However, this does not include any person who performs an act as authorized under [13 M.R.S.A. § 1371](#) (authorized repair, maintenance or removal of a tomb, monument, gravestone, marker or other memorial), or who meets the requirements governing eminent domain as established by state or federal law. This is a Class D crime. Such offenses should be reported to police.
- **Possession or Sale of Gravestones.** Any person who possesses, sells, attempts to sell, offers for sale, transfers or disposes of any tomb, monument, gravestone, marker or other structure placed or designed as a memorial for the dead, or any portion or fragment of any such memorial, knowing or having reasonable cause to know that it has been illegally removed from a cemetery or burial ground commits a Class C crime. In addition, any person who commits this crime also is liable to the following for triple damages to be recovered in a civil action: (1) the municipality or, in the case of unorganized territory, the county in which the cemetery or burial ground is located; (2) a cemetery association authorized to bring suit and recover damages by the municipality or, in the case of unorganized territory, the county in which the cemetery or burial ground is located; or (3) a historical society authorized to bring suit and recover damages by the municipality or, in the case of unorganized territory, the county in which the cemetery or burial ground is located. [17-A M.R.S.A. § 507-B](#). Such offenses should be reported to police.
- **Sale of Lots.** The sale of burial lots or plots or of crypts in a mausoleum or of niches in a columbarium for purposes of speculation or as a financial investment and the conveyance of the same as security for a debt is a Class E crime. [13 M.R.S.A. §§ 1035](#) and [1304](#). Such offenses should be reported to police.

- **Private and Family Cemeteries.** Persons may designate up to 1/2 acre of their property for use as a private burying ground. A written description of the property, witnessed by two disinterested witnesses, shall be recorded in the appropriate county registry of deeds or by the municipal clerk. This property is exempt from attachment and execution, cannot be sold or divided without the consent of all of the owners of the property and shall be fenced or otherwise marked and occupied as a burying ground. 13 M.R.S.A. § 1141. A family burying ground may be established in the same manner, except that the area appropriated to this use cannot be greater than 1/4 acre.
- **Community mausoleum, community crematory, or other community structure.** "Community mausoleum" means any aboveground structure designed for entombment of human remains of the general public, as opposed to the entombment of the remains of family members in a privately owned, family mausoleum of no more than 6 crypts (13 M.R.S.A. § 1101-A(3)). A "columbarium" is a structure or room in a mausoleum or other building containing niches or recesses for disposition of cremated human remains (13 M.R.S.A. § 1101-A(2)). A community mausoleum, community crematory or other community structure that holds or contains dead human bodies may only be erected in a cemetery that is at least 20 acres in size and has been in existence and used for burial for at least two years preceding the erection of the structure. 13 M.R.S.A. § 1341(1).

Date of last revision: 07/2014

This packet is designed to provide general information and is not intended as a substitute for legal advice for specific situations. The statutes and other information herein are only current as of the date of publication.

Expense Summary Report

Fund: 1

Page 1

ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
100 - General Admin	228,109.00	87,433.27	140,675.73	38.33
01 - Salaries	147,219.00	39,268.54	107,950.46	26.67
01 - Selectmen	7,162.00	0.00	7,162.00	0.00
05 - Town Manager	46,752.00	14,387.20	32,364.80	30.77
15 - Treasurer	3,000.00	0.00	3,000.00	0.00
20 - Tax Collector	21,805.00	7,000.20	14,804.80	32.10
25 - Town Clerk	22,619.00	7,265.64	15,353.36	32.12
35 - Meeting Clerk	1,257.00	0.00	1,257.00	0.00
70 - Med/Fica	7,907.00	2,137.44	5,769.56	27.03
75 - Health Insurance	33,360.00	8,337.06	25,022.94	24.99
80 - Retirement	2,480.00	0.00	2,480.00	0.00
81 - Income Protection plan	877.00	141.00	736.00	16.08
02 - Operating Expense	27,250.00	19,364.49	7,885.51	71.06
01 - Office Expense	4,000.00	1,381.41	2,618.59	34.54
05 - Travel expenses	2,000.00	570.88	1,429.12	28.54
10 - Training Expense	3,000.00	269.69	2,730.31	8.99
20 - Dues	2,300.00	2,570.00	-270.00	111.74
25 - Computer Repairs	1,500.00	967.97	532.03	64.53
30 - Computer Software	8,500.00	9,436.32	-936.32	111.02
35 - Website	750.00	641.76	108.24	85.57
40 - Town Report	1,000.00	0.00	1,000.00	0.00
45 - Sunshine Fund	200.00	43.90	156.10	21.95
50 - Tax Administration	4,000.00	3,482.56	517.44	87.06
03 - Contractual	50,840.00	27,456.51	23,383.49	54.01
01 - Legal Services	15,000.00	4,496.00	10,504.00	29.97
05 - Audit Services	5,040.00	4,540.00	500.00	90.08
07 - Bookkeeping Assistance	1,000.00	0.00	1,000.00	0.00
15 - Insurance	20,000.00	7,709.00	12,291.00	38.55
20 - Rent	6,700.00	6,656.00	44.00	99.34
25 - Copier lease	3,100.00	4,055.51	-955.51	130.82
05 - Utilities	2,800.00	843.73	1,956.27	30.13
01 - Telephone	2,800.00	843.73	1,956.27	30.13
65 - Unclassified	0.00	500.00	-500.00	----
01 - Contigent	0.00	500.00	-500.00	----
101 - Debt Service	103,785.00	103,774.38	10.62	99.99
15 - Debt Service	103,785.00	103,774.38	10.62	99.99
05 - North Wayne Road Bond	37,155.00	37,144.39	10.61	99.97
15 - Old Winthrop Road Bond	66,630.00	66,629.99	0.01	100.00
102 - Elections & Hearings	2,500.00	0.00	2,500.00	0.00
01 - Salaries	1,500.00	0.00	1,500.00	0.00
41 - Elections clerk	1,500.00	0.00	1,500.00	0.00
02 - Operating Expense	1,000.00	0.00	1,000.00	0.00
01 - Office Expense	1,000.00	0.00	1,000.00	0.00
103 - General Assistance	3,000.00	529.00	2,471.00	17.63
10 - Social Services/Community Serv	3,000.00	529.00	2,471.00	17.63
85 - General Assistance	2,500.00	529.00	1,971.00	21.16
87 - Ladd Alternative GA	500.00	0.00	500.00	0.00
104 - Fire Department	53,995.00	5,065.76	48,929.24	9.38

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
104 - Fire Department-CONTR				
01 - Salaries	13,995.00	0.00	13,995.00	0.00
50 - Chief Officers stipends	6,000.00	0.00	6,000.00	0.00
52 - Firefighter stipends	7,000.00	0.00	7,000.00	0.00
70 - Med/Fica	995.00	0.00	995.00	0.00
02 - Operating Expense	40,000.00	5,065.76	34,934.24	12.66
60 - Fire Operations	22,000.00	4,208.81	17,791.19	19.13
61 - Fire Communications	4,000.00	856.95	3,143.05	21.42
62 - Fire Equipment	14,000.00	0.00	14,000.00	0.00
105 - Assessing	22,000.00	6,600.00	15,400.00	30.00
02 - Operating Expense	1,800.00	1,800.00	0.00	100.00
75 - GIS Maps	1,800.00	1,800.00	0.00	100.00
03 - Contractual	20,200.00	4,800.00	15,400.00	23.76
30 - Assessing/Mapping	14,400.00	4,800.00	9,600.00	33.33
35 - Quarterly review	5,800.00	0.00	5,800.00	0.00
106 - Animal Control	5,180.00	945.26	4,234.74	18.25
01 - Salaries	3,230.00	0.00	3,230.00	0.00
55 - Animal control officer	3,000.00	0.00	3,000.00	0.00
70 - Med/Fica	230.00	0.00	230.00	0.00
10 - Social Services/Community Serv	1,950.00	945.26	1,004.74	48.47
90 - Humane Society	1,950.00	945.26	1,004.74	48.47
107 - Code Enforcement	16,214.00	4,062.28	12,151.72	25.05
01 - Salaries	12,514.00	3,917.28	8,596.72	31.30
56 - Code Enforcement Officer	11,625.00	3,638.88	7,986.12	31.30
70 - Med/Fica	889.00	278.40	610.60	31.32
02 - Operating Expense	2,700.00	0.00	2,700.00	0.00
20 - Dues	2,700.00	0.00	2,700.00	0.00
65 - Unclassified	1,000.00	145.00	855.00	14.50
30 - Ordinance & Mapping	1,000.00	145.00	855.00	14.50
108 - Public Safety	32,920.00	15,829.99	17,090.01	48.09
03 - Contractual	26,420.00	13,620.57	12,799.43	51.55
40 - Ambulance	9,810.00	4,904.63	4,905.37	50.00
45 - Sheriff Dept	4,000.00	3,140.00	860.00	78.50
50 - PSAP Dispatching	12,610.00	5,575.94	7,034.06	44.22
05 - Utilities	6,500.00	2,209.42	4,290.58	33.99
20 - Street lights	6,500.00	2,209.42	4,290.58	33.99
109 - Roads	306,343.00	91,284.58	215,058.42	29.80
03 - Contractual	163,593.00	2,307.20	161,285.80	1.41
55 - Parking Lot Plowing	3,600.00	0.00	3,600.00	0.00
60 - Road Plowing	155,493.00	0.00	155,493.00	0.00
75 - Roadside mowing	3,500.00	2,307.20	1,192.80	65.92
80 - Landfill mowing	1,000.00	0.00	1,000.00	0.00
05 - Utilities	500.00	90.25	409.75	18.05
05 - Electricity	500.00	90.25	409.75	18.05
25 - ROADS	142,250.00	88,887.13	53,362.87	62.49
01 - Roads Administration	2,000.00	1,029.86	970.14	51.49

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
109 - Roads CONT'D				
05 - Brush/Tree removal	13,000.00	15,048.98	-2,048.98	115.76
10 - Calcium chloride	8,000.00	5,724.95	2,275.05	71.56
15 - Sweeping	3,500.00	0.00	3,500.00	0.00
20 - Patching	4,000.00	3,163.65	836.35	79.09
30 - Signs	3,000.00	1,900.90	1,099.10	63.36
35 - Painting	750.00	0.00	750.00	0.00
40 - Culverts	15,000.00	6,049.80	8,950.20	40.33
45 - Gravel	25,000.00	18,241.99	6,758.01	72.97
46 - Winter salt	20,000.00	0.00	20,000.00	0.00
70 - Grading	8,000.00	3,865.00	4,135.00	48.31
75 - Ditching	40,000.00	33,527.00	6,473.00	83.82
80 - Catch Basin	0.00	335.00	-335.00	---
110 - Transfer Station	118,498.00	37,311.81	81,186.19	31.49
02 - Operating Expense	4,250.00	967.50	3,282.50	22.76
80 - Hazardous waste	1,000.00	0.00	1,000.00	0.00
85 - TS Backhoe Rental	3,250.00	967.50	2,282.50	29.77
03 - Contractual	114,248.00	36,344.31	77,903.69	31.81
65 - Transfer Station Operations	107,998.00	36,344.31	71,653.69	33.65
66 - Transfer Station CIP	6,250.00	0.00	6,250.00	0.00
111 - Outside Agencies	25,698.00	0.00	25,698.00	0.00
10 - Social Services/Community Serv	25,698.00	0.00	25,698.00	0.00
01 - Library	6,000.00	0.00	6,000.00	0.00
10 - Archival board	600.00	0.00	600.00	0.00
15 - Messenger	2,000.00	0.00	2,000.00	0.00
20 - Cemetery Association	3,500.00	0.00	3,500.00	0.00
25 - Rural Community Action	3,700.00	0.00	3,700.00	0.00
30 - Senior Spectrum	1,004.00	0.00	1,004.00	0.00
35 - Hospice	1,000.00	0.00	1,000.00	0.00
40 - Family Violence	1,000.00	0.00	1,000.00	0.00
45 - Maine Public Broadcasting	100.00	0.00	100.00	0.00
50 - Kennebec Valley Behavioral Hea	1,600.00	0.00	1,600.00	0.00
60 - Red Cross	1,200.00	0.00	1,200.00	0.00
65 - Sexual Assault Crisis Support	417.00	0.00	417.00	0.00
66 - Crisis & Counseling Center	1,977.00	0.00	1,977.00	0.00
67 - Community Health and Counselin	100.00	0.00	100.00	0.00
94 - Winthrop Food Pantry	1,500.00	0.00	1,500.00	0.00
112 - Recreation	18,233.00	8,849.16	9,383.84	48.53
02 - Operating Expense	4,300.00	0.00	4,300.00	0.00
90 - Ladd Operational expenses	4,300.00	0.00	4,300.00	0.00
03 - Contractual	5,583.00	3,149.16	2,433.84	56.41
70 - Park Mowing	2,244.00	1,265.72	978.28	56.40
71 - Ladd Mowing	3,339.00	1,883.44	1,455.56	56.41
10 - Social Services/Community Serv	8,350.00	5,700.00	2,650.00	68.26
91 - Kennebec Land Trust	250.00	0.00	250.00	0.00
92 - Friends of Cobbossee Watershe	1,300.00	0.00	1,300.00	0.00
93 - Memorial Day	300.00	200.00	100.00	66.67
96 - Athletic League	500.00	0.00	500.00	0.00
97 - Andro Lake Improve Corp	1,500.00	1,500.00	0.00	100.00
98 - Andro Yacht club	500.00	0.00	500.00	0.00

Expense Summary Report

Fund: 1
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
112 - Recreation CONT'D				
99 - 30 Mile Watershed	4,000.00	4,000.00	0.00	100.00
113 - Land and Buildings	2,540.00	2,064.75	475.25	81.29
02 - Operating Expense	1,600.00	1,535.03	64.97	95.94
15 - Maintenance and Repairs	1,000.00	1,375.85	-375.85	137.59
95 - NW Schoolhouse	200.00	35.72	164.28	17.86
96 - NW Building	200.00	62.74	137.26	31.37
97 - Town House	200.00	60.72	139.28	30.36
03 - Contractual	940.00	529.72	410.28	56.35
72 - Historic Property Mowing	940.00	529.72	410.28	56.35
114 - Capital Reserves transfers	117,000.00	0.00	117,000.00	0.00
52 - CAPITAL RESERVE	117,000.00	0.00	117,000.00	0.00
05 - Fire Truck	25,000.00	0.00	25,000.00	0.00
45 - Land and Buildings	2,500.00	0.00	2,500.00	0.00
50 - Road Recon. & Pav. Project	50,000.00	0.00	50,000.00	0.00
65 - Town Office	15,000.00	0.00	15,000.00	0.00
70 - Village Improvement Projects	2,500.00	0.00	2,500.00	0.00
75 - Technology Replacement Plan	2,000.00	0.00	2,000.00	0.00
85 - Water Quality	5,000.00	0.00	5,000.00	0.00
90 - Former Pettengill Property Leg	15,000.00	0.00	15,000.00	0.00
115 - School RSU #38	1,871,059.00	623,686.28	1,247,372.72	33.33
60 - INTER GOVERNMENT	1,871,059.00	623,686.28	1,247,372.72	33.33
15 - RSU #38	1,871,059.00	623,686.28	1,247,372.72	33.33
116 - County Tax	183,969.00	183,968.47	0.53	100.00
60 - INTER GOVERNMENT	183,969.00	183,968.47	0.53	100.00
20 - Kennebec County Tax	183,969.00	183,968.47	0.53	100.00
117 - Cobbossee Watershed District	2,345.00	781.67	1,563.33	33.33
60 - INTER GOVERNMENT	2,345.00	781.67	1,563.33	33.33
25 - Cobbossee Watershed District	2,345.00	781.67	1,563.33	33.33
118 - Overlay	15,000.00	0.00	15,000.00	0.00
60 - INTER GOVERNMENT	15,000.00	0.00	15,000.00	0.00
30 - Overlay	15,000.00	0.00	15,000.00	0.00
120 - Selectboard Contingency	5,000.00	0.00	5,000.00	0.00
65 - Unclassified	5,000.00	0.00	5,000.00	0.00
01 - Contigent	5,000.00	0.00	5,000.00	0.00
Final Totals	3,133,388.00	1,172,186.66	1,961,201.34	37.41

Revenue Summary Report

Fund: 1

ALL

Account	Budget Net	----- Y T D -----			Pending Activity	Uncollected Balance
		Debits	Credits	Net		
100 - General Admin	392,926.00	135.35	2,756,554.44	2,756,419.09	0.00	-2,363,493.09
01 - Banking Interest	0.00	0.00	252.31	252.31	0.00	-252.31
03 - Lien costs	5,000.00	0.00	900.44	900.44	0.00	4,099.56
04 - Interest on taxes	12,000.00	0.05	3,334.57	3,334.52	0.00	8,665.48
05 - MV Agent fees	4,000.00	0.00	1,545.00	1,545.00	0.00	2,455.00
06 - IFW Agent fees	500.00	0.00	125.00	125.00	0.00	375.00
07 - Motor Vehicle excise	200,000.00	135.30	90,617.07	90,481.77	0.00	109,518.23
08 - Boat Excise	2,000.00	0.00	1,084.00	1,084.00	0.00	916.00
09 - Vitals	500.00	0.00	219.20	219.20	0.00	280.80
13 - Cable TV Franchise	4,200.00	0.00	0.00	0.00	0.00	4,200.00
14 - Misc revenue	10,000.00	0.00	992.06	992.06	0.00	9,007.94
15 - Surplus	100,000.00	0.00	0.00	0.00	0.00	100,000.00
20 - Insurance Dividends/Reimburse	0.00	0.00	1,224.00	1,224.00	0.00	-1,224.00
21 - State revenue sharing	44,726.00	0.00	13,613.52	13,613.52	0.00	31,112.48
25 - Tax Commitment	0.00	0.00	2,642,647.27	2,642,647.27	0.00	-2,642,647.27
26 - Supplemental Taxes	10,000.00	0.00	0.00	0.00	0.00	10,000.00
103 - General Assistance	1,250.00	0.00	0.00	0.00	0.00	1,250.00
01 - GA Reimbursement	1,250.00	0.00	0.00	0.00	0.00	1,250.00
105 - Assessing	31,500.00	0.00	27,599.00	27,599.00	0.00	3,901.00
01 - Tree Growth	4,000.00	0.00	0.00	0.00	0.00	4,000.00
02 - Homestead Exemption	26,000.00	0.00	26,136.00	26,136.00	0.00	-136.00
03 - Veteran reimbursement	1,500.00	0.00	1,463.00	1,463.00	0.00	37.00
106 - Animal Control	750.00	0.00	8.00	8.00	0.00	742.00
01 - Dog fees	750.00	0.00	8.00	8.00	0.00	742.00
107 - Code Enforcement	2,000.00	0.00	46.00	46.00	0.00	1,954.00
01 - Building permits	2,000.00	0.00	45.00	45.00	0.00	1,955.00
02 - Yard Sale Permit	0.00	0.00	1.00	1.00	0.00	-1.00
109 - Roads	30,532.00	0.00	0.00	0.00	0.00	30,532.00
01 - Local Road Assist Program	30,532.00	0.00	0.00	0.00	0.00	30,532.00
110 - Transfer Station	6,250.00	0.00	0.00	0.00	0.00	6,250.00
15 - Transfer from Cap. Reserve Fnd	6,250.00	0.00	0.00	0.00	0.00	6,250.00
Final Totals	465,208.00	135.35	2,784,207.44	2,784,072.09	0.00	-2,318,864.09

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	0.00	8,757,295.84	8,757,295.84	0.00	2,473.28	2,473.28
Assets	1,180,860.34	4,393,589.74	2,778,670.40	1,614,919.34	0.00	2,795,779.68
100-00 Cash / Checking	1,045,091.47	1,645,374.85	1,260,708.54	384,666.31	0.00	1,429,757.79
110-00 Debit Card Account-Androscogg	1,377.44	0.00	0.00	0.00	0.00	1,377.44
110-01 Cash Drawers	400.00	0.00	0.00	0.00	0.00	400.00
110-03 Andro Savings 1600191314	243,025.32	0.00	0.00	0.00	0.00	243,025.32
116-00 NSF CHECK	2,611.50	303.76	2,747.26	-2,443.50	0.00	168.00
121-00 PAYROLL TAXES RECEIVABLE	1,277.60	0.00	0.00	0.00	0.00	1,277.60
150-05 2005 Real Estate Taxes	0.00	0.00	0.00	0.00	0.00	0.00
150-12 2012 Real Estate Taxes	5,612.92	0.00	0.28	-0.28	0.00	5,612.64
150-13 2013 Real Estate Taxes	3.86	0.00	3.76	-3.76	0.00	0.10
150-14 2014 Real Estate Taxes	82,601.05	2,316.64	84,721.35	-82,404.71	0.00	196.34
150-15 2015 Real Estate Taxes	-6,286.39	2,632,011.66	1,094,956.82	1,537,054.84	0.00	1,530,768.45
150-16 2016 Real Estate Taxes	0.00	0.00	0.04	-0.04	0.00	-0.04
155-04 2004 pp Taxes	1,268.36	0.00	0.00	0.00	0.00	1,268.36
155-05 2005 pp Taxes	168.81	0.00	0.00	0.00	0.00	168.81
155-06 2006 pp Taxes	250.19	0.00	0.00	0.00	0.00	250.19
155-07 2007 pp Taxes	261.03	0.00	0.00	0.00	0.00	261.03
155-08 2008 pp Taxes	421.05	0.00	0.00	0.00	0.00	421.05
155-09 2009 pp Taxes	554.20	0.00	0.00	0.00	0.00	554.20
155-10 2010 pp Taxes	880.67	0.00	0.00	0.00	0.00	880.67
155-11 2011 pp Taxes	1,504.76	0.00	0.01	-0.01	0.00	1,504.75
155-12 2012 pp Taxes	1,761.53	0.00	0.01	-0.01	0.00	1,761.52
155-13 2013 pp Taxes	2,154.16	0.00	0.02	-0.02	0.00	2,154.14
155-14 2014 pp Taxes	6,082.73	0.00	0.06	-0.06	0.00	6,082.67
155-15 2015 pp Taxes	-0.04	10,930.47	6,041.90	4,888.57	0.00	4,888.54
155-16 2016 pp Taxes	0.00	0.00	0.02	-0.02	0.00	-0.02
160-09 2009 Liens	5,411.87	0.00	0.00	0.00	0.00	5,411.87
160-10 2010 Liens	5,611.57	0.00	0.00	0.00	0.00	5,611.57
160-11 2011 Liens	5,611.57	0.00	0.00	0.00	0.00	5,611.57
160-12 2012 Liens	-20.51	20.51	0.00	20.51	0.00	0.00
160-13 2013 Liens	44,161.95	0.00	19,811.10	-19,811.10	0.00	24,350.85
160-14 2014 Liens	0.00	54,207.65	1,783.63	52,424.02	0.00	52,424.02
165-00 Write off	0.00	0.00	0.00	0.00	0.00	0.00
199-02 Due to/from Ladd Rec	-26,196.69	38,846.79	6,287.16	32,559.63	0.00	6,362.94
199-03 Due to/from Special Revenues	-11,978.79	2,726.99	1,542.15	1,184.84	0.00	-10,793.95
199-04 Due to/from Capital Projects	-225,651.49	6,379.42	300,000.00	-293,620.58	0.00	-519,272.07
199-05 Due to/from Trust Funds	-7,111.36	471.00	66.30	404.70	0.00	-6,706.66
Liabilities	94,996.63	63,544.06	60,973.05	-2,571.01	-2,473.28	89,952.34
310-01 BMV	2,235.45	37,012.16	37,264.99	252.83	-2,473.28	15.00
310-03 State Vital Fees	0.00	0.00	32.80	32.80	0.00	32.80
310-15 IFW	4,123.00	8,369.92	4,266.74	-4,103.18	0.00	19.82
310-30 Dog License State	-4.00	10.00	26.00	16.00	0.00	12.00
310-35 State Plumbing Fee 25%	286.25	0.00	250.00	250.00	0.00	536.25
310-36 DEP Plumbing Fee \$15.00	15.00	0.00	45.00	45.00	0.00	60.00
320-05 LPI Plumbing Fee 75%	-436.25	0.00	750.00	750.00	0.00	313.75
330-10 Federal withholding	0.00	14,342.83	14,342.83	0.00	0.00	0.00
330-25 State withholding	0.00	1,772.45	1,769.80	-2.65	0.00	-2.65
330-40 Retirement withholding	0.00	713.31	713.31	0.00	0.00	0.00
330-50 MMEHT with holding	18.65	1,323.39	1,511.58	188.19	0.00	206.84

General Ledger Summary Report

Fund(s): ALL
ALL

Account	Beg Bal Net	----- Y T D -----			Pending Activity	Balance Net
		Debits	Credits	Net		
1 - General Fund CONT'D						
400-00 Deferred Tax Revenues	88,758.53	0.00	0.00	0.00	0.00	88,758.53
Fund Balance	1,085,863.71	4,300,162.04	5,917,652.39	1,617,490.35	0.00	2,703,354.06
500-00 Expense control	0.00	1,166,638.74	3,133,445.00	1,966,806.26	0.00	1,966,806.26
510-00 Revenue control	0.00	465,343.30	2,784,207.39	2,318,864.09	0.00	2,318,864.09
520-00 Undesignated fund balance	1,085,863.71	2,668,180.00	0.00	-2,668,180.00	0.00	-1,582,316.29
2 - Ladd Rec Operations						
Assets	0.00	45,133.95	45,133.95	0.00	0.00	0.00
199-01 Due to/from	26,196.69	6,287.16	38,846.79	-32,559.63	0.00	-6,362.94
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	26,196.69	38,846.79	6,287.16	-32,559.63	0.00	-6,362.94
500-00 Expense Control	0.00	38,846.79	135.00	-38,711.79	0.00	-38,711.79
510-00 Revenue Control	0.00	0.00	6,152.16	6,152.16	0.00	6,152.16
520-00 Fund Balance	26,196.69	0.00	0.00	0.00	0.00	26,196.69
3 - Special Revenues						
Assets	0.00	4,269.14	4,269.14	0.00	0.00	0.00
120-01 No. Wayne School House KSB	2,607.97	0.00	0.00	0.00	0.00	2,607.97
199-01 Due to/from	11,978.79	1,542.15	2,726.99	-1,184.84	0.00	10,793.95
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	14,586.76	2,726.99	1,542.15	-1,184.84	0.00	13,401.92
500-00 Expense Control	0.00	2,726.99	0.00	-2,726.99	0.00	-2,726.99
510-00 Revenue Control	0.00	0.00	1,542.15	1,542.15	0.00	1,542.15
525-00 Animal Control	2,100.03	0.00	0.00	0.00	0.00	2,100.03
531-00 Farmers Market	754.52	0.00	0.00	0.00	0.00	754.52
532-00 Wayne History Project	3,973.42	0.00	0.00	0.00	0.00	3,973.42
534-00 TOWN BOAT LAUNCH	-542.15	0.00	0.00	0.00	0.00	-542.15
535-00 Soccer	1,881.59	0.00	0.00	0.00	0.00	1,881.59
536-00 Softball	635.48	0.00	0.00	0.00	0.00	635.48
537-00 Baseball	452.36	0.00	0.00	0.00	0.00	452.36
539-00 Community Directory	70.00	0.00	0.00	0.00	0.00	70.00
540-00 No. Wayne School House	2,607.97	0.00	0.00	0.00	0.00	2,607.97
541-00 Water Quality	2,653.54	0.00	0.00	0.00	0.00	2,653.54
4 - Capital Reserves						
Assets	0.00	306,379.42	306,379.42	0.00	0.00	0.00
109-00 Fire Truck - WAFUCU - 24852-00	25.00	0.00	0.00	0.00	0.00	25.00
110-00 Fire Truck - WAFUCU - 24852-64	16,427.36	0.00	0.00	0.00	0.00	16,427.36
199-01 Due to/from	225,651.49	300,000.00	6,379.42	293,620.58	0.00	519,272.07

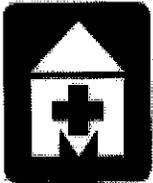
General Ledger Summary Report

Fund(s): ALL
ALL

Account	Beg Bal Net	----- Y T D -----		Net	Pending Activity	Balance Net
		Debits	Credits			
4 - Capital Reserves CONT'D						
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	242,103.85	6,379.42	300,000.00	293,620.58	0.00	535,724.43
500-00 Expense Control	0.00	6,379.42	0.00	-6,379.42	0.00	-6,379.42
510-00 Revenue Control	0.00	0.00	300,000.00	300,000.00	0.00	300,000.00
521-00 Transfer Station	43,572.00	0.00	0.00	0.00	0.00	43,572.00
522-00 Voting Machine	6,500.00	0.00	0.00	0.00	0.00	6,500.00
523-00 Roads	47,314.15	0.00	0.00	0.00	0.00	47,314.15
524-00 Fire Truck	16,427.36	0.00	0.00	0.00	0.00	16,427.36
525-00 Sand Salt Shed	2,918.64	0.00	0.00	0.00	0.00	2,918.64
526-00 Footbridge	3,767.44	0.00	0.00	0.00	0.00	3,767.44
529-00 Building maintenance	152.50	0.00	0.00	0.00	0.00	152.50
530-00 Fire Station	1,591.74	0.00	0.00	0.00	0.00	1,591.74
531-00 Lord Road Paving	30,410.48	0.00	0.00	0.00	0.00	30,410.48
532-00 Hardscrabble Road	2,810.53	0.00	0.00	0.00	0.00	2,810.53
533-00 Lovejoy Pond Dam	18,183.53	0.00	0.00	0.00	0.00	18,183.53
534-00 Land/Building	4,327.61	0.00	0.00	0.00	0.00	4,327.61
535-00 Cemetery Stone Cleaning	9,900.00	0.00	0.00	0.00	0.00	9,900.00
536-00 Town Office	32,250.00	0.00	0.00	0.00	0.00	32,250.00
537-00 Besse Road Chip Seal	4,800.00	0.00	0.00	0.00	0.00	4,800.00
538-00 Fire Equipement	6,246.00	0.00	0.00	0.00	0.00	6,246.00
539-00 Village Improvements	2,281.29	0.00	0.00	0.00	0.00	2,281.29
540-00 Technology	717.58	0.00	0.00	0.00	0.00	717.58
541-00 GIS Map	1,100.00	0.00	0.00	0.00	0.00	1,100.00
542-00 Emergency Management	5,200.00	0.00	0.00	0.00	0.00	5,200.00
543-00 Fire Pond/Dry Hydrant	1,633.00	0.00	0.00	0.00	0.00	1,633.00
544-00 North Wayne School House	0.00	0.00	0.00	0.00	0.00	0.00
5 - Trust Funds	0.00	537.30	537.30	0.00	0.00	0.00
Assets	75,537.40	66.30	471.00	-404.70	0.00	75,132.70
101-00 Jaworski Andro 45107709	1,140.06	0.00	0.00	0.00	0.00	1,140.06
103-00 Ruth Lee Andro 45107645	8,473.68	0.00	0.00	0.00	0.00	8,473.68
104-00 Ladd Worthy Poor Andro 4510761	21,120.12	0.00	0.00	0.00	0.00	21,120.12
105-00 Ladd WAFUCU 25542-ID 00	25.04	0.00	0.00	0.00	0.00	25.04
106-00 Ladd WAFUCU 25542-ID 10	14,788.35	0.00	0.00	0.00	0.00	14,788.35
107-00 Ladd WAFUCU 25542-ID 64	22,878.79	0.00	0.00	0.00	0.00	22,878.79
199-01 Due to/from	7,111.36	66.30	471.00	-404.70	0.00	6,706.66
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	75,537.40	471.00	66.30	-404.70	0.00	75,132.70
500-00 Expense Control	0.00	471.00	0.00	-471.00	0.00	-471.00
510-00 Revenue Control	0.00	0.00	66.30	66.30	0.00	66.30
521-00 Jaworski Fund Balance	1,140.06	0.00	0.00	0.00	0.00	1,140.06
522-00 Ladd Recreation Capital FB	41,477.18	0.00	0.00	0.00	0.00	41,477.18
523-00 Ruth Lee FB	8,473.68	0.00	0.00	0.00	0.00	8,473.68
524-00 Ladd Worthy Poor FB	24,446.48	0.00	0.00	0.00	0.00	24,446.48
Final Totals	0.00	9,113,615.65	9,113,615.65	0.00	2,473.28	2,473.28

Wayne Town Manager

From: HTContacts-owner@imail.memun.org on behalf of Anne Wright
<HTContacts@imail.memun.org>
Sent: Friday, September 11, 2015 4:35 PM
To: Anne Wright
Subject: Affordable Care Act (ACA) Reporting Requirements - Part One (some background)



Maine Municipal Employees Health Trust

60 COMMUNITY DRIVE, AUGUSTA, MAINE 04330-9486

(207) 621-2645 www.rmehf.org

To: Health 7
From: Anne Wright, Assistant Director, MMEHT
Date: September 11, 2015
Re: Affordable Care Act (ACA) Reporting Requirements - Part One (some background)

For the next several weeks, and through most of the rest of this year, these email updates will focus on some of the new, upcoming reporting requirements under the ACA. There is a huge amount of information to pass along to you, and in an effort to make it all somewhat more understandable, we will continue our past practice of breaking it down into small, hopefully more manageable pieces of information.

Last week, we informed you of the dates for this fall's series of ACA Workshops, which will focus on the new reporting requirements for Applicable Large Employers, or ALEs. This reporting requirement is only one of many under the ACA. Today's update will provide you with a bit of background on the reason for these new requirements.

For example, **individuals** are now required to report to the IRS on whether or not they had health insurance coverage. This requirement started in 2015, for the 2014 tax year. You may have noticed the question regarding "Health care individual responsibility - Full-year coverage" on your 2014 tax returns. Checking this box notified the IRS that you had appropriate health insurance coverage for the entire year, and thus were not subject to the ACA's Individual Shared Responsibility penalty for not having coverage. (If you did not have coverage for the entire year, and you did not fall within one of the ACA's exemptions, you may be subject to a penalty, depending on how long you went without coverage. The IRS will be in touch - if they haven't been already. Please consult with your tax advisor for more information.)

Plan sponsors and **insurers** will also be required to report on health care coverage, for all individuals covered under a health plan during the previous year. So, in 2016, all insurers (for fully-insured health plans) and plan sponsors (for self-insured health plans) will have to report not only to the IRS, but to each policyholder (generally, the employee), outlining which months the policyholder and any covered dependents had coverage during the previous year. This information will need to be provided to all policyholders by January 31, via the new **IRS Form 1095-B**; and to the IRS by March 31 (February 28 if filing paper forms), via **IRS Form 1094-B**, along with copies of all of the Forms 1095-B.

This reporting helps covered individuals to determine whether they satisfied the ACA's Individual Shared Responsibility provision for the previous year, and thus also helps them to determine whether they might be

subject to a penalty for that year. This reporting also helps the IRS to determine who might be subject to a penalty under the ACA's Individual Shared Responsibility provision, based on whether or not they had Minimum Essential Coverage during the previous year. Theoretically, the IRS will be matching up all of the information provided by insurers/plan sponsors and by individual taxpayers, to determine who might be subject to a penalty.

Is your head spinning yet? Fortunately for those employers participating in the **Maine Municipal Employees Health Trust health plan**, the **Health Trust** is the **plan sponsor** of the plan, and will be providing **Forms 1095-B and 1094-B** to employees and to the IRS as required.

But there's a third reporting requirement that **employers** need to be aware of. This requirement applies to **Applicable Large Employers** - those employers with 50 or more full-time plus full-time equivalent employees. If you are not sure how to calculate your number of employees, here's a quick summary.

The ACA defines a full-time employee as one who works 30 or more hours per week (or 130 or more hours per month). First, count the number of employees that you have who meet the ACA's definition of a full-time employee. If that number is 50 or more - you will be subject to the new reporting requirement.

If the number is less than 50, don't give up yet! You will also need to consider your non-full-time employees (i.e. those working fewer than 30 hours per week). Add up all of the hours that all of these non-full-time employees work during a month, and divide that number by 120 (yes, we know that a full-time employee is defined as 130 hours per month, but the calculation here uses 120 hours per month). This will tell you how many full-time equivalent employees you had in any given month.

Add the number of full-time employees plus the number of full-time equivalents, to see if you have reached that 50 employee threshold. Do this for the entire year. If the number is 50 or more - you will be subject to these reporting requirements. Less than 50 - well, you can continue reading these updates if you want, but they probably will not apply to you, at least not for a while.

Why are Applicable Large Employers - those with 50 or more full-time / full-time equivalent employees - required to comply with these new reporting requirements? It all goes back to the Employer Shared Responsibility provision of the ACA - what some people call the "Play or Pay" provision, or the "employer mandate". This provision says that if large employers do not offer health insurance coverage to their full-time employees, or if that coverage does not meet certain minimum standards, the employer may be subject to a penalty if one or more full-time employees purchases health insurance coverage through the Marketplace and receives a subsidy. And how will the IRS know whether the employer is offering minimum value, affordable coverage? Why, by the employer's reporting on the IRS's new **Forms 1095-C and 1094-C** (not to be confused with the IRS Forms 1095-B and 1094-B described above), of course. But that's an email update for another week. We've just about reached our two-page limit for today.

But before we sign off for this week, there is one further wrinkle that we want you to be aware of. The most recent draft of the IRS instructions for the Forms 1094-B and 1095-B seem to indicate that employers that provide a **Health Reimbursement Arrangement (HRA)** to their employees will be required to file these Forms, even if the employer has fewer than 50 full-time employees; and that large employers who provide an HRA will also be required to complete additional reporting on their Forms 1095-C. This provision has caused a great deal of consternation on many fronts, as it is a different interpretation of HRAs than had previously been used (previously, HRAs were considered "supplemental" benefits and were not subject to the reporting

requirements). These are still the draft instructions, so this may change by the time the final instructions are issued later this year. We will keep you informed as we learn more.

Have a great weekend.

Please note that the Maine Municipal Association and the Maine Municipal Employees Health Trust are sharing this information to assist you with your compliance planning. We recommend that you contact your legal counsel with specific questions relating to this law.

Anne M. Wright
Assistant Director, Health Trust Services
Maine Municipal Employees Health Trust
60 Community Drive
Augusta, ME 04330
Phone: 207-624-0180
E-Mail: awright@memun.org

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TOWN OF WAYNE

Incorporated February 12, 1798

Boards Copy

48 Pond Road
Wayne, Maine 04284

Telephone 207-685-4983
Fax 207-685-3836

NOTICE OF PROPERTY TAX ASSESSMENT REVIEW/ ABATEMENT ACTION

September 28th 2015

Regina L Waitt
173 Walton Road
Wayne, ME 04284

PROPERTY REVIEWED

Map 008 Lot 003

REAL ESTATE ACCT # 512

CURRENT ASSESSED VALUE

LAND: \$92,300 BUILDING: \$ 162,200 - (homestead exemption-\$10,000)
TOTAL TAXABLE: \$ 244,500

FINDINGS

After careful review of the assessments of your property, the following determination / findings have been made:

_____ The assessment is fair and correct. No adjustment will be made.

_____ The assessment is fair and correct. No abatement will be made.

 X An adjustment will be made. The following assessments now apply.

LAND: \$ 0 BUILDINGS: \$ 0
NEW TOTAL \$ 0

 X Abatement will be given. The adjusted assessment will also be applied to the next assessment date.

Abatement Amount: \$ 3562.37

\$244,500 x .01457 (2015 mil rate) = \$3562.37 abatement amount

Remarks: Ownership error. A portion of the land parcel (2.5 acres) should have been all that was transferred to Regina (See supplemental to Royal for land retained and supplemental to Regina for new 2.50 acre parcel)

Sincerely;

Matthew L Caldwell CMA
Assessor's Agent

WAYNE SELECTBOARD /ASSESSORS

DATE: _____

Name: (Print)

Signature:

TOWN OF WAYNE

Incorporated February 12, 1798

Beards Copy

P.O. Box 400
Wayne, Maine 04284

Telephone 207-685-4983
Fax 207-685-3836

NOTICE OF PROPERTY TAX ASSESSMENT REVIEW/ SUPPLEMENTAL ACTION

September 28th 2015

Regina L Waitt
173 Walton Road
Wayne, ME 04284

PROPERTY REVIEWED

Map 008 Lot 003-A

REAL ESTATE ACCT #1238

CURRENT ASSESSED VALUE

LAND: \$0 BUILDING: \$ 0 TOTAL: \$0

FINDINGS

After careful review of the assessments of your property, the following determination / findings have been made:

_____ The assessment is fair and correct. No adjustment will be made.

_____ The assessment is fair and correct. No abatement will be made.

 X An adjustment will be made. The following assessments now apply.

LAND: \$ 20,700 BUILDINGS: \$0
NEW TOTAL \$ 20,700

 X Supplemental will be given. The adjusted assessment will also be applied to the next assessment date.

Supplemental Amount: \$ 301.60

\$20,700(difference) x.01457 (2015 mil rate) = \$301.60 Supplemental amount

Remarks: Ownership error. A portion of the land parcel (2.5 acres) should have been all that was transferred to Regina (See supplemental to Royal for land retained and supplemental to Regina for new 2.50 acre parcel)

Sincerely;

Matthew L Caldwell CMA
Assessor's Agent

WAYNE SELECTBOARD /ASSESSORS

DATE: _____

Name: (Print)

Signature:

TOWN OF WAYNE

Incorporated February 12, 1798

Working Copy

P.O. Box 400
Wayne, Maine 04284

Telephone 207-685-4983
Fax 207-685-3836

**NOTICE OF PROPERTY TAX ASSESSMENT REVIEW/
SUPPLEMENTAL ACTION**

September 28th 2015

Royal N Waitt
173 Walton Road
Wayne, ME 04284

PROPERTY REVIEWED

Map 008 Lot 003

REAL ESTATE ACCT # 512

CURRENT ASSESSED VALUE

LAND: \$0 BUILDING: \$ 0 TOTAL: \$0

FINDINGS

After careful review of the assessments of your property, the following determination / findings have been made:

_____ The assessment is fair and correct. No adjustment will be made.

_____ The assessment is fair and correct. No abatement will be made.

 X An adjustment will be made. The following assessments now apply.

LAND: \$ 86,300 BUILDINGS: \$162,200 -\$10,000 (homestead exemption)
NEW TOTAL \$ 238,500

 X Supplemental will be given. The adjusted assessment will also be applied to the next assessment date.

Supplemental Amount: \$ 3474.95

\$238,500(difference) x .01457 (2015 mil rate) = \$3474.95 Supplemental amount

Remarks: Ownership error. Royal still owns this parcel except a portion of the land parcel (2.5 acres) should have been all that was transferred to Regina (See abatement to Regina for entire lot 3 in error and supplemental to Regina for new 2.50 acre parcel not assessed)

Sincerely;

Matthew L Caldwell CMA
Assessor's Agent

WAYNE SELECTBOARD /ASSESSORS

DATE: _____

Name: (Print)

Signature:
