

# Town of Wayne Selectboard

**MEMBERS:** Gary Kenny, Stephanie Haines, Don Welsh, Jon Lamarche and Trent Emery

## Meeting Agenda

**Date:** Tuesday December 12, 2017

**Time:** 6:30 PM.

**Place:** Wayne Elementary School – Gymnasium

**Call Meeting to Order.**

**Pledge of Allegiance.**

**Selectboard Present / Quorum.**

**Meeting Minutes.**

- a. **Consider approving the Selectboard meeting minutes for November 28, 2017.**

Manager Recommendation: Move the Board to approve the Selectboard meeting minutes for November 28, 2017.

**Warrants.**

- a. **Consider approving Payroll Warrant #26.**

Manager Recommendation: Move the Board to approve Payroll Warrant #26 in the amount of

- b. **Consider approving Accounts Payable Warrant #27.**

Manager Recommendation: Move the Board to approve Accounts Payable Warrant #27 in the amount of

**Business Agenda.**

- a. **Presentation from Aging-at-Home and American Red Cross Regarding Smoke Detectors.**

Manager Recommendation: Take any action deemed necessary.

- b. **Final Update on Lovejoy Pond Road.**

Manager Recommendation: Take any action deemed necessary.

- c. **Update on Sky Ranch Community Solar Farm Property Tax Appeal to Kennebec County Commissioners.**

Manager Recommendation: Take any action deemed necessary.

- d. **Prioritization of Comprehensive Plan Goals.**

Manager Recommendation: Take any action deemed necessary.

**Supplements and Abatements.**

- a. Executive Session-36 MRSA §84(2)~Poverty Abatement
- b. Executive Session-36 MRSA §84(2)~Poverty Abatement

**Town Manager Report.**

**Board Member Reports.**

**Public Comments.**

**Adjourn.**

The next regularly scheduled **Selectboard Meeting** is cancelled **Tuesday December 26, 2017 at 6:30 PM**, The next regularly scheduled for **Tuesday January 9, 2017 at 6:30 PM** at the Wayne Elementary School - Gymnasium.

*Please remember Selectboard Meetings are working meetings between Board members and town staff.*

**Town of Wayne, Maine  
Select Board Meeting Minutes  
Tuesday November 28, 2017  
Wayne Elementary School**

**Call Meeting to Order/ Selectmen Present**

Gary Kenny determined quorum and called meeting to order at 6:30 PM with the following members present: Stephanie Haines, Gary Kenny, Trent Emery, and Don Welsh. Jonathan Lamarche was absent.

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

Audience: Shawn Bennett, Allstate Asphalt

**Pledge of Allegiance  
Meeting Minutes**

- a. The Board approved the meeting minutes of the Board of Selectmen for November 14, 2017. (Haines/ Welsh) (4/0).

**Warrants**

- b. The Board approved Payroll Warrant #24 in the amount of \$6,825.96. (Welsh/Haines) (4/0).
- c. The Board approved Accounts Payable Warrant #25 in the amount of \$8,242.85. (Welsh/Haines) (4/0).

**Business Agenda**

- a. Presentation by Shawn Bennett of All-State Asphalt about pavement options, focusing on various options of pavement preservation as a way to keep down costs in the long-term.
- b. Discussion about Model Ordinance Prohibiting Retail Marijuana Establishments and Retail Marijuana Social Clubs.
- c. Discussion about consideration to participate in 2020 Census: Local Update Addresses (LURCA) Operation.

**Abatements/Supplements: None**

**Town Manager Report:**

- a. Matt Caldwell, RJD Appraisal stated he was expecting to hear from attorney about when the appeals hearing with owners of Solar Farm will be scheduled.
- b. Town to hand out "File for Life" information cards to residents which was paid for by the same grant for blinking village signs for aid in medical emergencies.

- c. Consensus about placing village signs across from Townhouse on Rte. 219, and on Rte. 133, after Libby residence prior to Pocasset Ridge. Both to be placed away from residents houses as a courtesy.
- d. Consensus about placing "Welcome to Wayne" signs; keep the one where it is near the Rte. 219 sign, and 2<sup>nd</sup> sign to be placed to be decided later.
- e. Courtesy letters sent to residents who are in danger of foreclosure notices.

**Board Member Reports:**

- a. Stephanie Haines discussed email about Tom Mathew's complaint about town using his driveways for snowplow turn-around, and damage to his driveway. Town Manager will inform Dennis Bruen with a letter to stop using Mathew's driveways and request that he fix damage as well.
- b. Gary Kenny stated Fire Chief Bruce Mercier complained to him, he was upset that Town Manager changed Fuel Company without informing him.

**Public Comments:** None

**Motion to Adjourn at 8:05 PM. (Haines/Welsh) (4/0)**

The next Select Board Meeting is scheduled for Tuesday, December 12, 2017 at 6:30 p.m. at the Wayne Elementary School Gymnasium.

Recorded by:  
Aaron Chrostowsky, Town Manager

Select Board Members

\_\_\_\_\_  
Gary Kenny

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

\_\_\_\_\_  
Don Welsh

\_\_\_\_\_  
Jonathan Lamarche

\_\_\_\_\_  
Trent Emery

To: Board of Selectmen  
 From: Aaron Chrostowsky, Town Manager  
 Re: Lovejoy Pond Road Reconstruction Project  
 Date: Original 11/14/17; **Final Update 12/5/17**

**Expense/ Revenue Summary - Road Reconstruction & Paving Dept.**

**Revenue:**

**Road Reconstruction & Paving Revenue Accounts**

R 423-90	Bond Proceeds	\$175,000
R 423-98	Carry Forward (FY 16-17)	\$185,589.52
R 423-99	Transfer-In (FY 17-18)	\$50,000
<b>Total</b>		<b>\$410,589.52</b>

**Expense:**

**Road Reconstruction & Paving Expense Accounts**

**E 423-65-99 Misc. Expense**

Tree/ Brush Removal	\$2,000	Stevenson Solutions
Paving Prep.	\$7,491.50	Bruen Construction
Paving-Lovejoy	\$150,258.35	All State Asphalt
Paving-Ladd Rec.	\$5,983.00	All State Asphalt
Shoulder Installation	\$6,940	D.R. Caron
Trucking	\$2,520.25	C.H. Stevenson
<b>Total</b>	<b>\$175,193.10</b>	

**Net Profit (Loss)                      \$235,396.40**

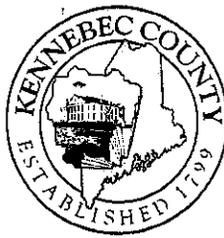
**Other Expenses**

**Operating Budget – Road Line Items**

E 109-25-05	Tree/ Brush Removal	\$1,000+-	Bruen Tree
E 109-25-40	Culverts	\$1,300+-	Paris Farmers
E 109-25-45	Gravel/ Trucking	\$6,000+-	Pike/ RTA
E 109-25-75	Ditching	\$10,000+-	Bruen Construction
		<b>\$18,300</b>	

**County  
Commissioners**

Kennebec County  
Counthouse



125 State Street  
Augusta, Maine 04330

Tel: 207-622-0971  
Fax: 207-623-4083

December 6, 2017

Aaron Chrostowsky  
Town Manager  
PO Box 400  
Wayne, ME 04284

ATTN: Robert Duplisea, CMA, Assessor Agent

Dear Aaron:

This letter is to confirm that the Assessor Agent and municipal officials will be available to meet with the County Commissioners to hear the tax abatement appeal request by Sky Ranch Community Solar Farm at 10:30 a.m. on December 19, 2017 at the County Commissioners' office 125 State Street Augusta.

I will copy the applicant on this letter so they can be present at the meeting as well.

Thank you for your assistance in setting up this hearing. I have included a copy of the packet submitted by the Solar Farm, please copy Mr. Duplisea on the packet.

Yours truly,

  
Terry A. York  
Asst. County Administrator

CC Preti Flaherty  
Kennebec County Commissioners

District 1

**Patsy G. Crockett**

14 Smith Street, Augusta, Maine 04330  
Res.: 207-623-3641

District 2

**Nancy G. Rines**

P.O. Box 68, South Gardiner, Maine 04359  
Res.: 207-582-1844

District 3

**George M. Jabar II**

1 Center Street, Waterville, Maine 04901  
Res.: 207-873-0781







[Back](#)

## Poverty Abatements

(from *Maine Townsman*, February 1991)

by Geoffrey Herman, MMA Paralegal

*Note: The following article is based in large part on an article written by Geoff Herman and published in the February, 1991 edition of the Maine Townsman. The text of the original article has been amended in this 2012 version to reflect an amendment to poverty abatement law enacted in 2005 and include guidance obtained from more recent court decisions with respect to the proper operation of the program. [June 2012]*

A tough economy, shrinking resources for municipalities from the state and federal governments, upward pressure on property taxes and tightened bank credit can push-up the delinquency rate on property tax payments and lead more people to make application to the municipal officers for poverty abatements.

The law governing the poverty abatement process (36 MRSA §841(2)) is short and to the point. The first sentence of that law contains the entire standard by which eligibility for a poverty abatement is determined. After that opening sentence, only seven points of application and administrative procedure follow.

To look at the law, the determination of an applicant's eligibility for a poverty abatement might appear to be quite a simple task, but it isn't. Because the brief poverty abatement statute offers the municipal officers very little in the way of guidance, municipal officials must turn for direction to pertinent court cases and a General Assistance financial analysis.

### Poverty Abatement Law

36 MRSA §841(2) permits the municipal officers on their own knowledge, and requires the municipal officers on written application, to

*"make such abatements as they believe reasonable on the real and personal taxes on the primary residence of any person who, by reason of hardship or poverty, is in their judgment unable to contribute to the public charges."*

This "reasonable" evaluation represents the entire standard of eligibility as required by statute. The underlying purpose of the poverty abatement law is not expressed in the statute. It is stated, instead, in a Maine Supreme Court decision, *Macaro v. Town of Windham*, 468 A.2d 604 (Me.1983). The Law Court closed that decision with the observation that *"The obvious purpose of 36 MRSA §841(2) is to prevent towns from forcing the sale of property in order to collect taxes from those otherwise unable to pay."*

The procedural requirements of the law are as follows:

—All persons who have indicated an inability to pay all or part of their property taxes must be informed of their right to apply for a poverty

abatement. The formal method of ensuring compliance with this requirement is to include a statement declaring the taxpayer's right to apply for a poverty abatement on all 30-day notices served on delinquent taxpayers prior to filing tax liens. This does not mean that a tax lien must be filed before a poverty abatement can be considered. An applicant may apply for a poverty abatement whenever he or she owes taxes to the municipality, from the date the tax bill is received to 3 years from the date of that tax commitment. The 3-year limitation can be extended by the municipal officers.

—The municipality must prepare and make available poverty abatement application forms. These application forms must include a statement that the municipal officers will issue a written decision to the applicant within 30 days of the date of application.

—The municipal officers must ensure that individuals receive the assistance necessary to file an application. The requirement that municipal assistance be provided when preparing an application does not alter or lessen the applicant's burden of proof. The petitioners for a poverty abatement have the burden of proving that they are unable to contribute to the public charges. *Joyce v. Town of Lyman*, 565 A.2d 90 (Me. 1989).

—The entire hearing and deliberation process regarding a poverty abatement application must be conducted by the municipal officers in executive session, and all application documentation and decision paperwork must be treated as confidential. A full discussion of the confidential nature of the poverty abatement procedure is found below.

—A written decision on the poverty abatement request must be issued to the applicant within 30 days of the date of application. In the past, municipal officers sometimes “tabled” an abatement decision until the property was ripe for tax lien foreclosure. There is nothing in the poverty abatement law allowing any tabling action. For this reason, the municipal officers should recognize that their responsibility in the process is to carefully evaluate the information presented by the applicant and determine if the applicant has met both (1) his or her burden of proof, and (2) the eligibility standards in the law based on a “reasonable” evaluation. Quite clearly, a denial could be issued if the municipal officers were unable to determine eligibility because the applicant had failed to produce necessary documentation or the actual year for which the taxes were levied had not yet concluded.

The written decision must include the specific reason or reasons for the decision. The municipal decision must also explain the right of appeal, the route of appeal, and the appeal procedure. Specifically, the written decision must state that any appeal request must be made within 60 days from the date the municipal officers' decision was issued to the applicant. For municipalities with an established Board of Assessment Review (BAR), the BAR is the route of appeal. For the few municipalities still designated as primary assessing areas, the appeal route is to the State Board of Assessment Review. For all other municipalities, the appeal goes to the County Commissioners or the County's Board of Assessment Review if the county has established one.

## Determining Eligibility

The standard of eligibility in state law is the inability of the applicant "to contribute to the public charges." The two applicable causes of that "inability to contribute" are cited as "hardship or poverty." From a practical standpoint, the central standard of eligibility for a poverty abatement is simply poverty, and the demonstration of "hardship" is only helpful to the extent it throws light on the reasons behind the household's economic situation. Along the same lines, in the absence of illness or disability or any other obvious factor causing the applicant's impoverishment, the municipal officers may seek to ascertain not only if the applicant is impoverished but also why. Decisions handed down by Maine courts on this subject indicate that the analysis of "inability" can go beyond a simple financial analysis to include as well a review of all the circumstances surrounding or causing the poverty.

**Non-residential or second-home property.** Before the poverty abatement law was amended in 2005 there was room for confusion over whether the owners of non-residential property or a "summer camp" could be found eligible for a poverty abatement. The Legislature addressed that confusion in 2005 by amending the law to make it clear that only the taxes paid on a "primary residence" could be abated under this program.

**The period of inquiry.** The first step in the eligibility determination process is to ascertain the applicant's financial ability to pay his or her property tax. An initial question that presents itself here concerns the period of time for which an applicant's poverty should be evaluated. A Maine Supreme Court case from the early 1990s (*Gilmore v. City of Belfast*, 580 A.2d 698) provided guidance in this area.

The plaintiffs in this case applied for a poverty abatement for the three tax years from 1986 through 1988. The Belfast municipal officers granted the abatement for the 1988 tax year but denied the abatement for the two earlier tax years. The plaintiffs subsequently appealed the Belfast board's decision through the local Board of Assessment Review and into the courts. One of the plaintiffs' main arguments was that the City was bound to grant their abatement for the entire three-year period under review because they were clearly impoverished at the time of application.

The Maine Supreme Court rejected this argument with gratifying clarity, finding that the poverty abatement statutes "do not mandate that the determination of poverty must be made only on the basis of circumstances existent at the time of the hearings before the City Council or Board of Assessment Review. Rather, the City . . . may take account all of the facts and circumstances relevant to the taxpayer's alleged inability to pay."

It is fair to interpret this decision to mean that a poverty abatement applicant has the burden of proving an inability to contribute to the public charges both at the time of the application and during the tax years for which the abatement is being requested.

**The financial analysis.** The most simple eligibility test is to determine if the applicant's income during the tax year(s) in question falls above or below the federal poverty level. Despite the simplicity of such a test, the municipal officers should require a more detailed review of financial ability such as would result from a General Assistance (GA) analysis.

A GA analysis compares an applicant's income against that applicant/household's actual need, which may or may not include expenses generally assumed to be necessary. For example, Social Security benefits frequently place Social Security recipients just over the federal poverty level, but when actual household or medical expenses are taken into account it may become clear the household is, in fact, impoverished.

The poverty abatement application, therefore, should include a GA application or something quite similar. One relevant distinction, however, is that eligibility for GA is determined by looking only at a 30-day *prospective* period of time. For that reason, the GA analysis prepared for a poverty abatement applicant should be *annualized*. The municipal officers should be able to ascertain the applicant's GA eligibility during the course of the tax year or years in question, rather than only the applicant's immediate and prospective financial situation.

There are at least two other advantages of using a GA application (or something similar) as the poverty abatement application. First, there are certain forms of federal public assistance (benefits issued through the Supplemental Nutrition Assistance Program, formerly known as "food stamps," and the LIHEAP fuel assistance program) which should not be considered as income for the purposes of evaluating an applicant's eligibility for a poverty abatement, and the GA application already avoids their consideration. Also, a GA application gathers information regarding the applicant's household make-up, assets, employment history and debt burden which throws light on the reasons behind the applicant's financial situation.

As indicated above, it is possible (although perhaps not frequently so) for an impoverished applicant to be found able to contribute to the public charges. One reason for such a finding might be that the applicant unreasonably failed to make use of available resources or liquidate unnecessary assets. Another reason might be that despite the applicant's limited income on paper, he or she nonetheless managed to purchase goods or services of considerable value during the tax years in question which are clearly non-necessities. From a poverty abatement analysis, property taxes fall immediately behind all reasonably required expenditures for basic needs, as defined by the GA program. After the basic needs are covered, however, property taxes are the next highest priority.

### **The Application Process**

Although MMA has not prepared a model poverty abatement application form, we have several sample application forms that are currently being used by Maine municipalities which the municipal officers may want to review. Generally, the application should elicit basic information about the property in question (map and lot number, total number of acres, assessed value, etc.) and the necessary financial information for the tax year(s) under review. The application must also include a statement declaring the municipal officer's obligation to issue a written decision within 30 days of receipt of the application.

Because the municipal officers have only 30 days to act on the application, the board's deliberation on the request should be scheduled for a meeting well within that 30-day time period. Prior to the deliberation, the GA administrator or another municipal official assigned to the task should be reviewing the application to make sure it is complete and

informing the applicant of any documentation the town will require to support the application.

**Confidentiality.** Unlike the administration of a GA application, which is an entirely non-public process, the deliberation on a poverty abatement request must be held in executive session, which is a behind-closed-door deliberation embedded within a regular public proceeding. Furthermore, poverty abatement law provides that *"all applications, information submitted in support of the application, files and communications relating to an application for (the poverty) abatement and the determination on the application for abatement shall be confidential."*

The conjunction of Maine's Right to Know law and the confidentiality provisions of poverty abatement law give the municipal officers only a narrow path upon which to proceed. The Right to Know law now requires the articulation of the specific authorizing statute within the motion to enter into executive session. Therefore, when it becomes time during a regular meeting of the selectboard or council to deliberate on a poverty abatement request, the municipal officers should entertain a motion "to enter into executive session to deliberate on an abatement request pursuant to 36 MRSA, Section 841(2)." An appropriate alternative motion would be "to enter into executive session pursuant to 1 MRSA, Section 405, sub-section 6(F)." This particular subsection 6(F) of the Right to Know statute governing permitted executive session allows behind-closed-door meetings for *"Discussions of information contained in records made, maintained or received by a body or agency when access by the general public to those records is prohibited by statute."* Since complete anonymity is the key to all poverty abatement procedures, the content-neutral wording of this authorizing statute might be the preferred way to enter into this somewhat unique type of executive session.

Either way, the motion to enter into executive session may not mention the applicant's name or other information that might identify the applicant to the general public. The Right to Know law also provides that executive sessions must be used exclusively for deliberation, and that no formal action may be taken behind closed doors.

Therefore, the board's formal action on a poverty abatement request must be taken after returning to public session, but again the motion to act would be phrased in such a manner as to not identify the applicant. The wording of the motion should be something to the effect of "to (grant/deny/or partially grant) an abatement request made pursuant to 36 MRSA § 841(2) in the sum of \$\_\_\_ for tax year 20\_\_ ." Another option is to assign a case number to the application and refer to that case number in the motion and discussion.

36 MRSA §841(5) provides that nonpoverty abatements, such as abatements granted when the property in question was over-assessed, must be certified to the tax collector and a record of that abatement be kept in a special book for regular public inspection. This section of law expressly prohibits poverty abatement records from being kept in such a book. The tax collector would still be issued a fully informative certification of the poverty abatement, but that certification should be clearly identified as a confidential record which may not be released to the general public.

Finally, some towns list all abatements granted in the town report. If such a listing is to include poverty abatements, the poverty abatements should be recorded in such a way that the recipient of the abatement cannot be identified.

### **Poverty Abatements vs. General Assistance**

The General Assistance program is another option on the local level for people needing help with their property taxes. Partly because a GA analysis plays such an important role in the poverty abatement determination, there is some confusion as to how these two programs are coordinated. Another source of this confusion is the one-time claim by the Department of Health and Human Services (DHHS) that General Assistance could not be used to pay a property tax until the applicant had refused to apply for or been denied a poverty abatement.

After DHHS issued its "interpretive memo" in 1989 prohibiting GA payments for property taxes unless the poverty abatement process had been exhausted, there was a considerable back-and-forth between DHHS and MMA. The end result is the language in MMA's model General Assistance Ordinance and the DHHS Maine General Assistance *Policy Manual*, both of which allow General Assistance to be issued for property taxes under certain circumstances.

By MMA's model ordinance, those circumstances are that: (1) the property tax in question is for the applicant's place of residence; (2) there is a tax lien on the property which is due to mature within 60 days of the date of application; and (3) the applicant, with sufficient notice, applies for the Maine Resident Property Tax Program (the "Circuit Breaker" Program). Furthermore, the MMA model ordinance and the DHHS regulation require the municipality to inform anyone applying for GA for property tax purposes about the poverty abatement process.

Given the current state of pertinent DHHS and local regulation, it should be noted that one of the most significant differences between GA and the poverty abatement process is that GA is not available to directly pay a property tax unless a foreclosure shall occur within 60 days, whereas a person may apply for and be granted a poverty abatement whenever his or her taxes are owed.

Generally, the municipal officers have an interest in assisting people with their property taxes through the GA program rather than through the poverty abatement process. GA expenditures are reimbursed to some degree by the state, while abatements represent an entire revenue loss and a shifting of the tax burden to the rest of the taxpaying population. The municipal officers should not, however, allow this financial interest to interfere with the applicant's choice of assistance option.

The procedure which should be followed, therefore, is to inform all persons requesting property tax assistance of the two local programs: GA and the poverty abatement process. The differences between the two procedures should be explained. After the applicant has decided to apply for either GA or a poverty abatement, that application should be processed in good faith.

Finally, the potential availability of GA does not equate with an "ability to contribute to the public charges." Therefore, it would be inappropriate to deny a poverty abatement request for the reason that the GA program is an "available resource."

**Poverty abatements and "Circuitbreaker" benefits.** The Maine Residents Property Tax Program is a state-administered assistance program that provides cash rebates to qualified property owners and renters whose income is determined to be insufficient to pay the property taxes on their primary residences (or the presumptive property tax component of their rent). Ever since the program's inception, it has been universally referred to as the "Circuitbreaker" program because a benefit is triggered as soon as a certain income-to-tax-obligation ratio is reached. *As currently designed, a person fully qualifying for Circuitbreaker benefits could receive a \$1,600 cash benefit from the state. In previous years, the maximum cash benefit was as much as \$2,000.*

Municipal officials typically harbor the reasonable belief that Circuitbreaker benefits should be used by the recipients for the program's intended purpose; namely, to pay property taxes. That belief was just recently codified in 2012 when the poverty abatement law was amended to allow, but not require, municipal officers to "*set off or otherwise treat as available benefits provided to an applicant under [the Circuitbreaker program] when determining if the applicant is able to contribute to the public charges.*" As a result, the municipal officers are explicitly authorized to count the value of the Circuitbreaker benefit as available to the applicant for the purpose of paying property taxes and deduct from the amount of the taxes to be abated the value of the Circuitbreaker benefits actually received. As noted, the law does not mandate such a set-off policy, so if the municipal officers believe the set-off approach should not be applied, they would be within their rights.

**Abating taxes on foreclosed property.** It is sometimes the case that poverty abatements are requested for property which has already gone through tax lien foreclosure. For example, a person applies for an abatement for the three tax years from 2008 through 2010, foreclosure has occurred on the 2008 lien, but the liens for the other two tax years have yet to mature.

In this case, the municipal officers could deny the abatement for the 2008 tax year with a finding that the foreclosure has discharged the lien and otherwise satisfied the applicant's tax obligation for that year. The property owner has a burden to apply for an abatement in a timely manner, and the municipal officers would not have the authority to reverse or annul the foreclosure through an after-the-fact abatement. (The municipal officers would still be obliged, however, to review the applicant's abatement request for the more recent tax years.) Along the same lines, the Maine Supreme Court indicated in a case in the late 1990s (*Mason vs. Town of Readfield*, 1998 ME 201) that "standing" (i.e., possessing a right, title or interest in the property at issue) is required in order to apply for and receive a poverty abatements. Once the municipality forecloses on property, the former owner no longer has standing, at least with respect to the tax year for which the foreclosure occurred.

### Conclusion

The various issues raised by this article represent but a few of the questions that are generated by this seemingly simple law. The poverty abatement application process is

reasonably straightforward. Applications are processed and written decisions are issued within 30 days. The decision is made by the municipal officers rather than the assessor(s) and the deliberations are conducted in executive session. The entire process is confidential. The written decision must give the specific reasons for the decision and must also state the appropriate appeal route.

The actual decision-making process is less straightforward, but a fairly meticulous financial analysis of the applicant's ability to "contribute to the public charges" is usually determinative.

The extraordinary importance of the property tax as the municipality's fundamental revenue source, and the related importance that the property tax burden be fairly borne, place the municipal officers in a difficult position when reviewing a poverty abatement request. They become caught between the tragedy of the poverty itself and the strong disinclination to shift the tax burden onto others, many of whom are only slightly more (and sometimes less) able to "contribute to the public charges."

The reasonableness of the municipal officers is the ultimate standard against which poverty abatement requests must be weighed. While reasonableness is easy to talk about, it can be an annoyingly elusive concept when its application is required.

# Expense Summary Report

Fund: 1  
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
<b>100 - General Admin</b>	<b>227,806.00</b>	<b>114,460.58</b>	<b>113,345.42</b>	<b>50.24</b>
<b>01 - Salaries</b>	<b>159,489.00</b>	<b>70,792.18</b>	<b>88,696.82</b>	<b>44.39</b>
01 - Selectmen	7,162.00	3,581.10	3,580.90	50.00
05 - Town Manager	50,000.00	23,068.80	26,931.20	46.14
15 - Treasurer	3,000.00	1,500.00	1,500.00	50.00
20 - Tax Collector	22,686.00	10,078.56	12,607.44	44.43
25 - Town Clerk	23,532.00	11,286.80	12,245.20	47.96
35 - Meeting Clerk	603.00	0.00	603.00	0.00
70 - Med/Fica	8,184.00	3,787.86	4,396.14	46.28
75 - Health Insurance	38,561.00	16,079.61	22,481.39	41.70
80 - Retirement	4,811.00	1,111.90	3,699.10	23.11
81 - Income Protection plan	950.00	297.55	652.45	31.32
<b>02 - Operating Expense</b>	<b>21,861.00</b>	<b>17,470.91</b>	<b>4,390.09</b>	<b>79.92</b>
01 - Office Expense	3,000.00	1,655.86	1,344.14	55.20
05 - Travel expenses	900.00	311.84	588.16	34.65
10 - Training Expense	1,000.00	599.75	400.25	59.98
20 - MMA Dues	2,461.00	0.00	2,461.00	0.00
25 - Computer Repairs	500.00	150.19	349.81	30.04
30 - Computer Software	9,500.00	10,403.51	-903.51	109.51
35 - Website	500.00	1,071.76	-571.76	214.35
40 - Town Report	1,000.00	0.00	1,000.00	0.00
50 - Tax Administration	3,000.00	3,278.00	-278.00	109.27
<b>03 - Contractual</b>	<b>43,956.00</b>	<b>22,096.96</b>	<b>21,859.04</b>	<b>50.27</b>
01 - Legal Services	10,000.00	7,731.82	2,268.18	77.32
05 - Audit Services	5,300.00	1,000.00	4,300.00	18.87
15 - Insurance	18,000.00	7,717.50	10,282.50	42.88
20 - Rent	6,656.00	0.00	6,656.00	0.00
25 - Copier lease	4,000.00	5,647.64	-1,647.64	141.19
<b>05 - Utilities</b>	<b>2,500.00</b>	<b>1,240.53</b>	<b>1,259.47</b>	<b>49.62</b>
01 - Telephone	2,500.00	1,240.53	1,259.47	49.62
<b>65 - Unclassified</b>	<b>0.00</b>	<b>2,860.00</b>	<b>-2,860.00</b>	<b>----</b>
05 - Capital	0.00	2,860.00	-2,860.00	----
<b>101 - Debt Service</b>	<b>216,812.00</b>	<b>218,964.92</b>	<b>-2,152.92</b>	<b>100.99</b>
<b>15 - Debt Service</b>	<b>216,812.00</b>	<b>218,964.92</b>	<b>-2,152.92</b>	<b>100.99</b>
05 - North Wayne Road	35,578.00	37,795.97	-2,217.97	106.23
10 - Kings Highway	65,256.00	65,248.80	7.20	99.99
15 - Old Winthrop Road	63,974.00	63,988.44	-14.44	100.02
20 - Mount Pisgah Road	52,004.00	51,931.71	72.29	99.86
<b>102 - Elections &amp; Hearings</b>	<b>1,577.00</b>	<b>1,470.51</b>	<b>106.49</b>	<b>93.25</b>
<b>01 - Salaries</b>	<b>1,077.00</b>	<b>1,364.40</b>	<b>-287.40</b>	<b>126.69</b>
41 - Elections clerk	1,000.00	1,297.64	-297.64	129.76
70 - Med/Fica	77.00	66.76	10.24	86.70
<b>02 - Operating Expense</b>	<b>500.00</b>	<b>106.11</b>	<b>393.89</b>	<b>21.22</b>
01 - Office Expense	500.00	106.11	393.89	21.22
<b>103 - General Assistance</b>	<b>1,500.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>0.00</b>
<b>10 - Social Services/Community Serv</b>	<b>1,500.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>0.00</b>
85 - General Assistance	1,500.00	0.00	1,500.00	0.00
<b>104 - Fire Department</b>	<b>55,071.00</b>	<b>14,287.91</b>	<b>40,783.09</b>	<b>25.94</b>

# Expense Summary Report

Fund: 1  
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
<b>104 - Fire Department CONT'D</b>				
<b>01 - Salaries</b>	<b>15,071.00</b>	<b>5,113.41</b>	<b>9,957.59</b>	<b>33.93</b>
50 - Chief Officers stipends	6,000.00	3,000.00	3,000.00	50.00
52 - Firefighter stipends	8,000.00	1,750.00	6,250.00	21.88
70 - Med/Fica	1,071.00	363.41	707.59	33.93
<b>02 - Operating Expense</b>	<b>40,000.00</b>	<b>9,174.50</b>	<b>30,825.50</b>	<b>22.94</b>
60 - Fire Operations	22,000.00	7,424.87	14,575.13	33.75
61 - Fire Communications	4,000.00	1,054.63	2,945.37	26.37
62 - Fire Equipment	14,000.00	695.00	13,305.00	4.96
<b>105 - Assessing</b>	<b>22,800.00</b>	<b>9,300.00</b>	<b>13,500.00</b>	<b>40.79</b>
<b>02 - Operating Expense</b>	<b>1,800.00</b>	<b>1,800.00</b>	<b>0.00</b>	<b>100.00</b>
75 - GIS Maps	1,800.00	1,800.00	0.00	100.00
<b>03 - Contractual</b>	<b>21,000.00</b>	<b>7,500.00</b>	<b>13,500.00</b>	<b>35.71</b>
30 - Assessing/Mapping	15,000.00	7,500.00	7,500.00	50.00
35 - Quarterly review	6,000.00	0.00	6,000.00	0.00
<b>106 - Animal Control</b>	<b>5,130.00</b>	<b>2,560.01</b>	<b>2,569.99</b>	<b>49.90</b>
<b>01 - Salaries</b>	<b>3,230.00</b>	<b>1,614.75</b>	<b>1,615.25</b>	<b>49.99</b>
55 - Animal control officer	3,000.00	1,500.00	1,500.00	50.00
70 - Med/Fica	230.00	114.75	115.25	49.89
<b>10 - Social Services/Community Serv</b>	<b>1,900.00</b>	<b>945.26</b>	<b>954.74</b>	<b>49.75</b>
90 - Humane Society	1,900.00	945.26	954.74	49.75
<b>107 - Code Enforcement</b>	<b>13,514.00</b>	<b>5,996.09</b>	<b>7,517.91</b>	<b>44.37</b>
<b>01 - Salaries</b>	<b>12,514.00</b>	<b>5,951.09</b>	<b>6,562.91</b>	<b>47.56</b>
56 - Code Enforcement Officer	11,625.00	5,458.32	6,166.68	46.95
70 - Med/Fica	889.00	492.77	396.23	55.43
<b>65 - Unclassified</b>	<b>1,000.00</b>	<b>45.00</b>	<b>955.00</b>	<b>4.50</b>
30 - Ordinance & Mapping	1,000.00	45.00	955.00	4.50
<b>108 - Public Safety</b>	<b>33,811.00</b>	<b>18,384.78</b>	<b>15,426.22</b>	<b>54.38</b>
<b>03 - Contractual</b>	<b>26,911.00</b>	<b>15,091.20</b>	<b>11,819.80</b>	<b>56.08</b>
40 - Ambulance	11,022.00	5,499.12	5,522.88	49.89
45 - Sheriff Dept	4,000.00	2,340.00	1,660.00	58.50
50 - PSAP Dispatching	11,889.00	7,252.08	4,636.92	61.00
<b>05 - Utilities</b>	<b>6,900.00</b>	<b>3,293.58</b>	<b>3,606.42</b>	<b>47.73</b>
20 - Street lights	6,900.00	3,293.58	3,606.42	47.73
<b>109 - Roads</b>	<b>292,290.00</b>	<b>139,409.04</b>	<b>152,880.96</b>	<b>47.70</b>
<b>03 - Contractual</b>	<b>169,790.00</b>	<b>58,220.88</b>	<b>111,569.12</b>	<b>34.29</b>
55 - Parking Lot Plowing	3,827.00	900.00	2,927.00	23.52
60 - Road Plowing	162,963.00	54,320.88	108,642.12	33.33
75 - Roadside mowing	3,000.00	3,000.00	0.00	100.00
<b>05 - Utilities</b>	<b>500.00</b>	<b>115.35</b>	<b>384.65</b>	<b>23.07</b>
05 - Electricity	500.00	115.35	384.65	23.07
<b>25 - Roads</b>	<b>122,000.00</b>	<b>81,072.81</b>	<b>40,927.19</b>	<b>66.45</b>
01 - Roads Administration	1,000.00	1,102.65	-102.65	110.27
05 - Brush/Tree removal	12,000.00	4,390.00	7,610.00	36.58
10 - Calcium chloride	8,000.00	2,563.13	5,436.87	32.04
15 - Sweeping	4,000.00	39.00	3,961.00	0.98
20 - Patching	4,000.00	729.81	3,270.19	18.25

# Expense Summary Report

Fund: 1  
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
<b>109 - Roads CONT'D</b>				
30 - Signs	2,000.00	2,426.68	-426.68	121.33
35 - Painting	1,000.00	0.00	1,000.00	0.00
40 - Culverts	9,000.00	10,420.51	-1,420.51	115.78
45 - Gravel	26,000.00	17,651.98	8,348.02	67.89
46 - Winter salt	12,000.00	7,563.60	4,436.40	63.03
55 - Crack sealing	0.00	2,000.00	-2,000.00	----
70 - Grading	8,000.00	2,010.00	5,990.00	25.13
75 - Ditching	35,000.00	30,044.45	4,955.55	85.84
80 - Catch Basin	0.00	131.00	-131.00	----
<b>110 - Transfer Station</b>	<b>81,176.00</b>	<b>51,734.65</b>	<b>29,441.35</b>	<b>63.73</b>
<b>02 - Operating Expense</b>	<b>1,500.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>0.00</b>
80 - Hazardous waste	1,500.00	0.00	1,500.00	0.00
<b>03 - Contractual</b>	<b>79,676.00</b>	<b>51,734.65</b>	<b>27,941.35</b>	<b>64.93</b>
65 - Transfer Station Operations	73,774.00	49,275.50	24,498.50	66.79
66 - Transfer Station CIP	5,902.00	2,459.15	3,442.85	41.67
<b>111 - Outside Agencies</b>	<b>27,928.00</b>	<b>26,177.50</b>	<b>1,750.50</b>	<b>93.73</b>
<b>10 - Social Services/Community Serv</b>	<b>27,928.00</b>	<b>26,177.50</b>	<b>1,750.50</b>	<b>93.73</b>
01 - Library	6,000.00	6,000.00	0.00	100.00
10 - Archival board	500.00	0.00	500.00	0.00
15 - Messenger	3,000.00	3,000.00	0.00	100.00
20 - Cemetery Association	3,500.00	3,500.00	0.00	100.00
25 - Rural Community Action	3,700.00	3,700.00	0.00	100.00
30 - Senior Spectrum	1,004.00	1,004.00	0.00	100.00
35 - Hospice	1,000.00	1,000.00	0.00	100.00
40 - Family Violence	1,000.00	1,000.00	0.00	100.00
45 - Maine Public Broadcasting	100.00	100.00	0.00	100.00
50 - Kennebec Valley Behavioral Hea	1,600.00	1,600.00	0.00	100.00
55 - Children Center	595.00	595.00	0.00	100.00
60 - Red Cross	1,200.00	1,200.00	0.00	100.00
65 - Sexual Assault Crisis Support	417.00	416.50	0.50	99.88
66 - Crisis & Counseling Center	1,562.00	1,562.00	0.00	100.00
76 - Aging-at-Home	250.00	0.00	250.00	0.00
77 - Winthrop Hot Meal Kitchen	1,000.00	0.00	1,000.00	0.00
94 - Winthrop Food Pantry	1,500.00	1,500.00	0.00	100.00
<b>112 - Recreation</b>	<b>22,926.00</b>	<b>15,098.94</b>	<b>7,827.06</b>	<b>65.86</b>
<b>01 - Salaries</b>	<b>2,153.00</b>	<b>1,076.50</b>	<b>1,076.50</b>	<b>50.00</b>
67 - Recreation Coordinator	2,000.00	1,000.00	1,000.00	50.00
70 - Med/Fica	153.00	76.50	76.50	50.00
<b>02 - Operating Expense</b>	<b>4,300.00</b>	<b>0.00</b>	<b>4,300.00</b>	<b>0.00</b>
90 - Ladd Operational expenses	4,300.00	0.00	4,300.00	0.00
<b>03 - Contractual</b>	<b>6,623.00</b>	<b>3,704.80</b>	<b>2,918.20</b>	<b>55.94</b>
70 - Mowing	2,448.00	1,368.00	1,080.00	55.88
71 - Ladd Mowing	4,175.00	2,336.80	1,838.20	55.97
<b>10 - Social Services/Community Serv</b>	<b>9,850.00</b>	<b>10,317.64</b>	<b>-467.64</b>	<b>104.75</b>
91 - Kennebec Land Trust	250.00	1,550.00	-1,300.00	620.00
92 - Friends of Cobbossee Watershe	1,300.00	0.00	1,300.00	0.00
93 - Memorial Day	300.00	0.00	300.00	0.00
97 - Andro Lake Improve Corp	2,500.00	2,500.00	0.00	100.00
98 - Andro Yacht club	500.00	500.00	0.00	100.00

# Expense Summary Report

Fund: 1  
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
<b>112 - Recreation CONT'D</b>				
99 - 30 Mile Watershed	5,000.00	5,767.64	-767.64	115.35
<b>113 - Land and Buildings</b>	<b>2,624.00</b>	<b>2,001.22</b>	<b>622.78</b>	<b>76.27</b>
<b>02 - Operating Expense</b>	<b>1,600.00</b>	<b>1,428.42</b>	<b>171.58</b>	<b>89.28</b>
15 - Maintenance and Repairs	1,000.00	1,080.45	-80.45	108.05
95 - NW Schoolhouse	200.00	62.44	137.56	31.22
96 - NW Building	200.00	193.29	6.71	96.65
97 - Town House	200.00	92.24	107.76	46.12
<b>03 - Contractual</b>	<b>1,024.00</b>	<b>572.80</b>	<b>451.20</b>	<b>55.94</b>
72 - Historic Property Mowing	1,024.00	572.80	451.20	55.94
<b>114 - Capital Reserves transfers</b>	<b>95,000.00</b>	<b>50,000.00</b>	<b>45,000.00</b>	<b>52.63</b>
<b>52 - Capital Reserve Funds</b>	<b>95,000.00</b>	<b>50,000.00</b>	<b>45,000.00</b>	<b>52.63</b>
05 - Fire Truck	30,000.00	0.00	30,000.00	0.00
43 - Ladd Recreation Ctr. Imp.	10,000.00	0.00	10,000.00	0.00
50 - Road Recon. & Pav. Project	50,000.00	50,000.00	0.00	100.00
76 - Broadband Expansion	5,000.00	0.00	5,000.00	0.00
<b>115 - School RSU #38</b>	<b>2,179,274.00</b>	<b>1,085,928.98</b>	<b>1,093,345.02</b>	<b>49.83</b>
<b>60 - Intergovernment</b>	<b>2,179,274.00</b>	<b>1,085,928.98</b>	<b>1,093,345.02</b>	<b>49.83</b>
15 - RSU #38	2,179,274.00	1,085,928.98	1,093,345.02	49.83
<b>116 - County Tax</b>	<b>190,010.00</b>	<b>190,009.78</b>	<b>0.22</b>	<b>100.00</b>
<b>60 - Intergovernment</b>	<b>190,010.00</b>	<b>190,009.78</b>	<b>0.22</b>	<b>100.00</b>
20 - Kennebec County Tax	190,010.00	190,009.78	0.22	100.00
<b>117 - Cobbossee Watershed District</b>	<b>2,536.00</b>	<b>1,690.66</b>	<b>845.34</b>	<b>66.67</b>
<b>60 - Intergovernment</b>	<b>2,536.00</b>	<b>1,690.66</b>	<b>845.34</b>	<b>66.67</b>
25 - Cobbossee Watershed District	2,536.00	1,690.66	845.34	66.67
<b>118 - Overlay</b>	<b>10,000.00</b>	<b>1,646.01</b>	<b>8,353.99</b>	<b>16.46</b>
<b>60 - Intergovernment</b>	<b>10,000.00</b>	<b>1,646.01</b>	<b>8,353.99</b>	<b>16.46</b>
30 - Overlay	10,000.00	1,646.01	8,353.99	16.46
<b>120 - Selectboard Contingency</b>	<b>2,500.00</b>	<b>669.01</b>	<b>1,830.99</b>	<b>26.76</b>
<b>65 - Unclassified</b>	<b>2,500.00</b>	<b>669.01</b>	<b>1,830.99</b>	<b>26.76</b>
01 - Contigent	2,500.00	669.01	1,830.99	26.76
<b>Final Totals</b>	<b>3,484,285.00</b>	<b>1,949,790.59</b>	<b>1,534,494.41</b>	<b>55.96</b>

# Revenue Summary Report

Fund: 1  
ALL

Account	Budget Net	YTD Net	Uncollected Balance	Percent Collected
<b>100 - General Admin</b>	<b>441,468.00</b>	<b>3,074,024.91</b>	-2,632,556.91	696.32
01 - Banking Interest	1,000.00	210.73	789.27	21.07
03 - Lien costs	5,000.00	884.18	4,115.82	17.68
04 - Interest on taxes	12,000.00	3,383.09	8,616.91	28.19
05 - MV Agent fees	5,000.00	2,157.00	2,843.00	43.14
06 - IFW Agent fees	1,000.00	159.00	841.00	15.90
07 - Motor Vehicle excise	250,000.00	115,094.51	134,905.49	46.04
08 - Boat Excise	5,000.00	1,049.80	3,950.20	21.00
09 - Vitals	500.00	487.80	12.20	97.56
13 - Cable TV Franchise	5,000.00	0.00	5,000.00	0.00
14 - Misc revenue	5,000.00	110.26	4,889.74	2.21
15 - Surplus	100,000.00	0.00	100,000.00	0.00
20 - Insurance Dividends/Reimburse	0.00	955.00	-955.00	----
21 - State revenue sharing	46,968.00	20,625.87	26,342.13	43.91
25 - Tax Commitment	0.00	2,928,549.87	-2,928,549.87	----
26 - Supplemental Taxes	5,000.00	357.80	4,642.20	7.16
<b>103 - General Assistance</b>	<b>750.00</b>	<b>0.00</b>	<b>750.00</b>	<b>0.00</b>
01 - GA Reimbursement	750.00	0.00	750.00	0.00
<b>105 - Assessing</b>	<b>44,200.00</b>	<b>51,790.26</b>	<b>-7,590.26</b>	<b>117.17</b>
01 - Tree Growth	4,000.00	3,662.26	337.74	91.56
02 - Homestead Exemption	35,000.00	46,884.00	-11,884.00	133.95
03 - Veteran reimbursement	1,500.00	1,244.00	256.00	82.93
04 - BETE Reimbursement	3,700.00	0.00	3,700.00	0.00
<b>106 - Animal Control</b>	<b>750.00</b>	<b>192.00</b>	<b>558.00</b>	<b>25.60</b>
01 - Dog fees	750.00	192.00	558.00	25.60
<b>107 - Code Enforcement</b>	<b>2,000.00</b>	<b>217.00</b>	<b>1,783.00</b>	<b>10.85</b>
01 - Building permits	2,000.00	215.00	1,785.00	10.75
02 - Yard Sale Permit	0.00	2.00	-2.00	----
<b>109 - Roads</b>	<b>30,708.00</b>	<b>31,196.00</b>	<b>-488.00</b>	<b>101.59</b>
01 - Local Road Assist Program	30,708.00	31,196.00	-488.00	101.59
<b>110 - Transfer Station</b>	<b>5,902.00</b>	<b>0.00</b>	<b>5,902.00</b>	<b>0.00</b>
15 - Transfer from Cap. Reserve Fnd	5,902.00	0.00	5,902.00	0.00
<b>Final Totals</b>	<b>525,778.00</b>	<b>3,157,420.17</b>	<b>-2,631,642.17</b>	<b>600.52</b>

# General Ledger Summary Report

Fund(s): ALL  
ALL

Account	Beg Bal	----- Y T D -----			Pending Activity	Balance Net
	Net	Debits	Credits	Net		
<b>1 - General Fund</b>	<b>19,290.34</b>	<b>10,789,078.23</b>	<b>10,808,368.97</b>	<b>-19,290.34</b>	<b>16,751.68</b>	<b>16,751.68</b>
<b>Assets</b>	<b>874,139.13</b>	<b>5,365,038.72</b>	<b>3,966,924.29</b>	<b>1,398,114.43</b>	<b>-17,550.37</b>	<b>2,254,703.19</b>
100-00 Cash / Checking	815,383.48	1,955,179.61	2,059,879.64	-104,700.03	-20,003.98	690,679.46
110-00 Debit Card Account-Androscogg	2,000.00	0.00	0.00	0.00	0.00	2,000.00
110-01 Cash Drawers	400.00	0.00	0.00	0.00	0.00	400.00
110-03 Andro Savings 1600191314	243,374.44	0.00	0.00	0.00	0.00	243,374.44
116-00 NSF CHECK	1,240.59	226.74	226.74	0.00	0.00	1,240.59
120-00 ACCOUNTS RECEIVABLE	772.57	0.00	0.00	0.00	0.00	772.57
150-05 2005 Real Estate Taxes	-0.01	0.00	0.00	0.00	0.00	-0.01
150-12 2012 Real Estate Taxes	5,611.57	0.00	0.00	0.00	0.00	5,611.57
150-13 2013 Real Estate Taxes	0.01	0.00	0.00	0.00	0.00	0.01
150-14 2014 Real Estate Taxes	21.39	0.00	0.00	0.00	0.00	21.39
150-15 2015 Real Estate Taxes	26.33	0.00	0.00	0.00	0.00	26.33
150-16 2016 Real Estate Taxes	97,359.81	0.00	97,173.80	-97,173.80	0.00	186.01
150-17 2017 Real Estate Taxes	-1,925.16	2,918,272.44	1,308,586.27	1,609,686.17	0.00	1,607,761.01
150-18 2018 Real Estate Taxes	0.00	0.00	466.18	-466.18	0.00	-466.18
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	1,504.73	0.00	0.01	-0.01	0.00	1,504.72
155-12 2012 pp Taxes	1,504.73	0.00	0.01	-0.01	0.00	1,504.72
155-13 2013 pp Taxes	1,680.98	0.00	15.41	-15.41	0.00	1,665.57
155-14 2014 pp Taxes	2,179.89	0.00	0.02	-0.02	0.00	2,179.87
155-15 2015 pp Taxes	2,779.86	0.00	0.02	-0.02	0.00	2,779.84
155-16 2016 pp Taxes	7,048.26	0.00	0.07	-0.07	0.00	7,048.20
155-17 2017 pp Taxes	-0.05	13,296.90	9,311.27	3,985.64	0.00	3,985.59
155-18 2018 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
160-13 2013 Liens	5,891.58	0.00	0.00	0.00	0.00	5,891.58
160-14 2014 Liens	6,237.94	0.00	0.00	0.00	0.00	6,237.94
160-15 2015 Liens	29,286.53	0.00	14,532.13	-14,532.13	0.00	14,754.40
160-16 2016 Liens	0.00	65,810.12	10,810.91	54,999.21	0.00	54,999.21
165-00 Write off	22.64	0.00	0.00	0.00	0.00	22.64
199-02 Due to/from Ladd Rec	2,768.11	50,622.01	54,413.14	-3,791.13	2,267.91	1,244.89
199-03 Due to/from Special Revenues	-12,769.64	53,535.92	55,508.66	-1,972.74	185.70	-14,556.68
199-04 Due to/from Capital Projects	-357,781.23	307,584.98	355,000.00	-47,415.02	0.00	-405,196.25
199-05 Due to/from Trust Funds	348.81	510.00	1,000.00	-490.00	0.00	-141.19
<b>Liabilities</b>	<b>104,408.77</b>	<b>56,369.68</b>	<b>56,511.95</b>	<b>142.27</b>	<b>-798.69</b>	<b>103,752.35</b>
309-00 Community Directory	0.00	0.00	5.00	5.00	0.00	5.00
310-01 BMV	1,312.88	46,435.88	46,664.00	228.12	-650.50	890.50
310-03 State Vital Fees	53.60	0.00	65.20	65.20	0.00	118.80
310-15 IFW	-97.20	4,710.25	5,284.65	574.40	-316.20	161.00
310-30 Dog License State	0.40	111.00	273.00	162.00	-108.00	54.40
310-35 State Plumbing Fee 25%	566.25	1,340.00	332.50	-1,007.50	0.00	-441.25
310-36 DEP Plumbing Fee \$15.00	-50.00	30.00	30.00	0.00	0.00	-50.00
320-05 LPI Plumbing Fee 75%	-221.25	982.50	1,097.50	115.00	0.00	-106.25

# General Ledger Summary Report

Fund(s): ALL  
ALL

Account	Beg Bal Net	----- Y T D -----		Pending Activity	Balance Net
		Debits	Credits	Net	
<b>1 - General Fund/CONT'D</b>					
330-50 MMEHT with holding	-64.91	2,760.05	2,760.10	0.05	211.15
400-00 Deferred Tax Revenues	102,909.00	0.00	0.00	0.00	102,909.00
<b>Fund Balance</b>	<b>750,440.02</b>	<b>5,367,669.83</b>	<b>6,784,932.33</b>	<b>1,417,262.50</b>	<b>0.00</b>
500-00 Expense control	0.00	1,883,384.83	3,627,512.16	1,744,127.33	1,744,127.33
510-00 Revenue control	0.00	525,778.00	3,157,420.17	2,631,642.17	2,631,642.17
520-00 Undesignated fund balance	750,440.02	2,958,507.00	0.00	-2,958,507.00	-2,208,066.98
<b>2 - Ladd Rec Operations</b>					
<b>Assets</b>	<b>0.00</b>	<b>105,035.15</b>	<b>105,035.15</b>	<b>0.00</b>	<b>-2,267.91</b>
199-01 Due to/from	-2,768.11	54,413.14	50,622.01	3,791.13	-1,244.89
<b>Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund Balance</b>	<b>-2,768.11</b>	<b>50,622.01</b>	<b>54,413.14</b>	<b>3,791.13</b>	<b>1,023.02</b>
500-00 Expense Control	0.00	50,622.01	682.00	-49,940.01	-49,940.01
510-00 Revenue Control	0.00	0.00	53,731.14	53,731.14	53,731.14
520-00 Fund Balance	-2,768.11	0.00	0.00	0.00	-2,768.11
<b>3 - Special Revenues</b>					
<b>Assets</b>	<b>0.00</b>	<b>109,044.58</b>	<b>109,044.58</b>	<b>0.00</b>	<b>-185.70</b>
120-01 No. Wayne School House KSB	2,424.83	0.00	0.00	0.00	2,424.83
199-01 Due to/from	12,769.64	55,508.66	53,535.92	1,972.74	14,556.68
<b>Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund Balance</b>	<b>15,194.47</b>	<b>53,535.92</b>	<b>55,508.66</b>	<b>1,972.74</b>	<b>17,167.21</b>
500-00 Expense Control	0.00	53,535.92	6,104.66	-47,431.26	-47,431.26
510-00 Revenue Control	0.00	0.00	49,404.00	49,404.00	49,404.00
520-00 Fund Balance	6,346.09	0.00	0.00	0.00	6,346.09
525-00 Animal Control	1,162.00	0.00	0.00	0.00	1,162.00
531-00 Farmers Market	713.02	0.00	0.00	0.00	713.02
532-00 Wayne History Project	3,973.42	0.00	0.00	0.00	3,973.42
534-00 TOWN BOAT LAUNCH	-3,620.00	0.00	0.00	0.00	-3,620.00
535-00 Soccer	2,269.19	0.00	0.00	0.00	2,269.19
536-00 Softball	403.02	0.00	0.00	0.00	403.02
537-00 Baseball	-482.60	0.00	0.00	0.00	-482.60
538-00 Cemetery Lot Sales	275.00	0.00	0.00	0.00	275.00
539-00 Community Directory	155.00	0.00	0.00	0.00	155.00
540-00 No. Wayne School House	2,329.33	0.00	0.00	0.00	2,329.33
541-00 Water Quality	1,671.00	0.00	0.00	0.00	1,671.00
<b>4 - Capital Reserves</b>					
<b>Assets</b>	<b>185,589.52</b>	<b>748,174.50</b>	<b>933,764.02</b>	<b>-185,589.52</b>	<b>0.00</b>
109-00 Fire Truck - WAFUCU - 24852-00	25.00	0.00	0.00	0.00	25.00
110-00 Fire Truck - WAFUCU - 24852-64	17,928.79	0.00	0.00	0.00	17,928.79

# General Ledger Summary Report

Fund(s): ALL  
ALL

Account	Beg Bal Net	Y T D		Net	Pending Activity	Balance Net
		Debits	Credits			
<b>4 - Capital Reserves CONT'D</b>						
199-01 Due to/from	412,756.23	355,000.00	307,584.98	47,415.02	0.00	460,171.25
<b>Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund Balance</b>	<b>245,120.50</b>	<b>393,174.50</b>	<b>626,179.04</b>	<b>233,004.54</b>	<b>0.00</b>	<b>478,125.04</b>
500-00 Expense Control	0.00	177,584.98	0.00	-177,584.98	0.00	-177,584.98
510-00 Revenue Control	0.00	215,589.52	626,179.04	410,589.52	0.00	410,589.52
521-00 Transfer Station	43,572.00	0.00	0.00	0.00	0.00	43,572.00
524-00 Fire Truck	72,928.79	0.00	0.00	0.00	0.00	72,928.79
525-00 Sand Salt Shed	2,918.64	0.00	0.00	0.00	0.00	2,918.64
526-00 Footbridge	3,617.44	0.00	0.00	0.00	0.00	3,617.44
531-00 Lord Road Paving	10,083.12	0.00	0.00	0.00	0.00	10,083.12
532-00 Hardscrabble Road	2,810.53	0.00	0.00	0.00	0.00	2,810.53
533-00 Lovejoy Pond Dam	13,796.90	0.00	0.00	0.00	0.00	13,796.90
534-00 Land/Building	264.36	0.00	0.00	0.00	0.00	264.36
535-00 Cemetery Stone Cleaning	9,900.00	0.00	0.00	0.00	0.00	9,900.00
536-00 Town Office	62,402.50	0.00	0.00	0.00	0.00	62,402.50
537-00 Besse Road Chip Seal	4,800.00	0.00	0.00	0.00	0.00	4,800.00
538-00 Fire Equipement	2,945.90	0.00	0.00	0.00	0.00	2,945.90
539-00 Village Improvements	198.88	0.00	0.00	0.00	0.00	198.88
540-00 Technology	9,145.29	0.00	0.00	0.00	0.00	9,145.29
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
545-00 Fmr. Pettengill Property Legal	-1,096.85	0.00	0.00	0.00	0.00	-1,096.85
<b>5 - Trust Funds</b>						
<b>Assets</b>	<b>0.00</b>	<b>1,510.00</b>	<b>1,510.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
101-00 Jaworski Andro 45107709	1,141.74	0.00	0.00	0.00	0.00	1,141.74
103-00 Ruth Lee Andro 45107645	8,486.39	0.00	0.00	0.00	0.00	8,486.39
104-00 Ladd Worthy Poor Andro 4510761	23,669.40	0.00	0.00	0.00	0.00	23,669.40
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 CD	14,862.67	0.00	0.00	0.00	0.00	14,862.67
107-00 Ladd WAFUCU 25542-ID 64 Savings	32,215.66	0.00	0.00	0.00	0.00	32,215.66
199-01 Due to/from	-348.81	1,000.00	510.00	490.00	0.00	141.19
<b>Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund Balance</b>	<b>80,052.09</b>	<b>510.00</b>	<b>1,000.00</b>	<b>490.00</b>	<b>0.00</b>	<b>80,542.09</b>
500-00 Expense Control	0.00	510.00	0.00	-510.00	0.00	-510.00
510-00 Revenue Control	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
521-00 Jaworski Fund Balance	1,141.74	0.00	0.00	0.00	0.00	1,141.74
522-00 Ladd Recreation Capital FB	48,478.37	0.00	0.00	0.00	0.00	48,478.37
523-00 Ruth Lee FB	8,486.39	0.00	0.00	0.00	0.00	8,486.39
524-00 Ladd Worthy Poor FB	21,945.59	0.00	0.00	0.00	0.00	21,945.59
<b>Final Totals</b>	<b>204,879.86</b>	<b>11,752,842.46</b>	<b>11,957,722.32</b>	<b>-204,879.86</b>	<b>-19,205.29</b>	<b>-19,205.29</b>

## **Town News – December 2017**

This month the **Selectboard** will be meeting on **December 12, at 6:30 PM** at the **Wayne Elementary School Gymnasium**.

In observance of the holiday season, the Board of Selectmen regularly scheduled meeting on **Tuesday December 26<sup>th</sup>, 2017** will be cancelled. There next regularly scheduled meeting will be **Tuesday January 9, 2018** at 6:30 PM.

This month the **Planning Board** will be meeting on **Wednesday December 6, at 7:00 PM** at the **Wayne Town Office**.

The Town's **Assessor Agent** Matt Caldwell from RJD Appraisal will be available by appointment on **Friday December 22, 2017** to answer any questions you might have about your assessment or tax bill. Please contact, the Town Office to schedule an appointment.

Don't forget to license your dog. **Dog tags** are available at the Town Office. Your dog will be assessed a \$25 late fee on January 1st, 2018. Contact the Town Office for details.

Winter is here! **Winter sand** is available for residents use only (not for commercial purposes) on Fairbank Road near the Town Sand/ Salt Shed, only two buckets per storm.

Due to the holidays; the following changes will be made to the **Town Office** hours of operation.

- **Christmas Day (Holiday Observance)**, Mon. Dec. 25, 2017 – Closed
- **New Years' Day (Holiday Observance)**, Mon. Jan. 1, 2018 - Closed

The Board of Selectmen and Town Office Staff hope you all have a safe and enjoyable holiday season!