

# Town of Wayne Selectboard

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

## Meeting Agenda

**Date:** Tuesday April 3, 2018

**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 March 20, 2018.**

Manager Recommendation: Move the Board to approve the Selectboard meeting minutes for March 20, 2018.

**Warrants.**

- a. **Consider approving Payroll Warrant #44.**

Manager Recommendation: Move the Board to approve Payroll Warrant #42 in the amount of \$ \_\_\_\_\_.

- b. **Consider approving Accounts Payable Warrant #45.**

Manager Recommendation: Move the Board to approve Accounts Payable Warrant #43 in the amount of \$ \_\_\_\_\_.

**Business Agenda.**

- a. **Update from Kennebec Land Trust.**

Manager Recommendation: Take any action deemed necessary.

- b. **Update on Amended Settlement Agreement with Sky Ranch Community Solar Farm regarding property tax abatement matter.**

Manager Recommendation: Move the Board to authorize the Town Manager to sign Amended Settlement Agreement with Sky Ranch Community Solar Farm regarding property tax abatement matter.

- c. **2018 Paving and Surface Treatment Bid**

Manager Recommendation: Move the Board to authorize the Town Manager to issue Request for Bids for 2018 Paving and Surface Treatment Bid

- d. **Candidate Night**

Manager Recommendation Take any action deemed necessary.

- e. **Spring Green-Up Day**

Manager Recommendation: Take any action deemed necessary.

- f. **Executive Session: Personnel: Town Manager Personnel review**

(Executive Session, if needed, 1 MRSA §405 (6) A Personnel

- Manager Recommendation: Move the Board to enter into Executive Session, 1 MRSA §405 (6) A Personnel.
- Manager Recommendation: Move the Board to exit into Executive Session, 1 MRSA §405 (6) A Personnel.

g. Manager Recommendation: Any motion as a result of executive session.

**Supplements and Abatements.**

**Town Manager Report.**

**Board Member Reports.**

**Public Comments.**

**Adjourn.**

The next regularly scheduled for **Tuesday April 17, 2018 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 March 20, 2018  
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: Trent Emery, Stephanie Haines, Gary Kenny, Jonathan Lamarche, and Don Welsh.

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

Audience: Mark Birtwell and Bob Stephenson

**Pledge of Allegiance  
Meeting Minutes**

- a. The Board approved the meeting minutes of the Board of Selectmen for March 6, 2018. (Haines/Lamarche) (4/1) Welsh abstained.

**Warrants**

- b. The Board approved Payroll Warrant #42 in the amount of \$6,424.02 (Welsh/Haines) (5/0).
- c. The Board approved Accounts Payable Warrant #43 in the amount of \$51,304.32. (Emery/Haines) (5/0).

**Business Agenda**

- a. Discussion about Amended Settlement Agreement with Sky Ranch Community Solar Farm regarding property tax abatement matter. Town Manager to consult with attorney about adding a provision to the agreement that if the solar farm becomes inoperable in the future that it will be dismantled and removed by the owner.
- b. Motion to authorize the Town Manager to sign PSAP Call Handling Agreement: Somerset County PSAP to Winthrop Police Department and/ or Central Maine Regional Communication Center for the Town of Wayne. (Welsh/Haines) (5/0).
- c. Move to table discussion Proposed Town-wide Communication and Social Media Policy. (Haines/ Welsh) (5/0).
- d. Motion for Town Manager to continue to write up various work for summer maintenance. (Haines/ Lamarche) (5/0)

**Abatements/Supplements: None**

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Selectboard Meeting Minutes – March 20, 2018

**Town Manager Report: See attached**

**Board Member Reports:**

- a. Stephanie Haines stated it is time to schedule the Town Manager performance review. The Board and Town Manager agreed to schedule the review after the next meeting.

**Public Comments:**

- a. Mark Birtwell stated that he felt previous highway bidding process was not fair. The Town Manager explained that, we heard yours and other contractors concern and the new process is intended to improve the fair ness in the process.

**Motion to Adjourn at 7:45 PM. (Haines/Welsh) (5/0).**

The next Select Board Meeting is scheduled for Tuesday, April 3, 2018 at 6:30 p.m. at the Wayne Elementary School Gymnasium.

Recorded by:  
Cathy Cook, Town Clerk

**Select Board Members**

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

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

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

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

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



207.377.2848 | PO Box 261 - 331 Main Street  
www.tklit.org | Winthrop, Maine 04364

March 28, 2018

**Board of Directors**

Mary Denison (P)  
Kim Vandermeulen (1<sup>st</sup> VP)  
Scott Longfellow (2<sup>nd</sup> VP)  
Amy Trunnell (T)  
Thom Harnett (S)  
Sue Bell  
Jed Davis  
Amanda Dow-Smith  
Marty Keniston  
Brian Kent  
Howard Lake  
Bob Marvinney  
Matt Mullen  
Janet Sawyer  
Jean Scudder  
Deb Sewall

**Advisory Board**

Jim Connors  
Hon. Kenneth Curtis  
Elizabeth Davidson  
Caroline Farr  
David Gibson  
Glenn Hodgkins  
Charlie Jacobs  
Mark Johnston  
Ron Joseph  
Kevin Kane  
Martha Kent  
Robert Kimber  
Gloria & Lincoln Ladd  
Barbara Libby  
Andy Lilienthal  
Jon Lund  
Jessie & Douglas  
Macdonald  
Robert Mohlar  
Patricia Mooney, Ph.D.  
Jeff Pidot  
Norm Rodrigue  
Dianne E. Ryan  
Reade & Joan Ryan  
Rebecca Stanley  
Jym St. Pierre  
Robert Weston

**Staff**

Theresa Kerchner (ED)  
Kirsten Brewer  
Jean-Luc Theriault

Dear Wayne Residents, Members of the Selectboard, Town Manager, Mr. Chrostowsky,

Since 1988, with the support of 1,100 member households and over forty Maine businesses, the Kennebec Land Trust has worked cooperatively with landowners and communities, including the Town of Wayne, to conserve our region's natural assets. KLT holds conservation easements on, accepts gifts of, and purchases significant lands to further the mission of the organization.

Over the past thirty years we have conserved sixty-nine properties. We own 37 properties (3,985 acres) and hold 32 conservation easements (1,971 acres), where the land is owned by another entity. This acreage represents approximately 1.5 % of the land in KLT's 21 town, 412,000 acre service area. It is rewarding to know that many Wayne residents and seasonal visitors enjoy our properties, education programs, and 43 miles of trails which provide public access to woodlands, undeveloped lake shorelines, islands, and blueberry fields and year-round outdoor recreation for hiking, fishing and hunting, snowshoeing and snowmobiling,

As land owners in your town, we contribute to Wayne's local tax base since the properties we own are enrolled in the open space tax program.\* (In the recent State of the State address Governor LePage made statements to the contrary that were inaccurate. )

KLT is also working with many other conservation partners to build new local sustainable natural resource based economies. With the Maine Forest Service and other conservation partners we have developed two projects – the Kennebec Woodland Partnership and Local Wood Works (LWW) that focus on a regional approach to private and public forestland conservation. These initiatives aim to protect water quality, wildlife habitat, scenic resources, and support our region's wood products, tourism, and recreational economies.

Recently, there has been a great deal of press about the work of Maine's land trusts. As background, in 2017, the Maine Legislature's Joint Standing Committee on Agriculture, Conservation and Forestry (ACF Committee) was authorized to "conduct a study of the financial and non-financial aspects of conserved lands owned by nonprofit conservation organizations, including property taxes paid, community benefits realized and value of lands to the State's economy."

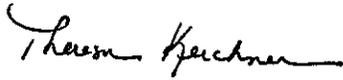
The ACF Committee's findings are detailed in the February, 2018 report: Study of Conserved Lands Owned by Nonprofit Organizations. All thirteen members of the ACF Committee "recognize that there is need for land trusts as they are providing a service to the people of the State that the government would otherwise have to provide. For these reasons, the ACF Committee finds that land trust organizations provide a great value to the people of Maine."

We welcome this opportunity to communicate with Wayne residents and the Selectboard about our conservation work. I look forward to the opportunity to meet with you and to answer any questions about KLT's land conservation programs.

We hope that the citizens of Wayne will agree that conserving natural landscapes for wildlife, public recreation, agriculture, and forestry, is important. Thank you very much for your past support.

Sincerely,

Mary Denison



Theresa Kerchner Executive Director

President

\*In Wayne, with the help of generous donors and local volunteers, KLT has conserved:

**Mt. Pisgah Conservation Area:** Well-loved by citizens all over the Kennebec Valley region, the Mount Pisgah Conservation Area now includes 1,090 acres of forests and wetlands, streams and ponds, mountain tops and ridges, and blueberry fields. Two popular trails climb to the Mt. Pisgah fire tower where, on a clear day, visitors enjoy outstanding views.

**Norris Island:** the largest and highest island on Androscoggin Lake. This 27 acre island has a unique black sand beach and supports mature pines and hardwoods including both red and white oak. Day use and camping by reservation are permitted.

**Perkins Woods:** accessible from Androscoggin Lake, this 14 acre preserve includes a mature growth of mixed northern hardwoods, white pine, and hemlock and a 2,700-foot shoreline and wetland frontage. A loop trail winds among pines and hemlocks down to the shore.

**Besse Historic Conservation Area:** a 65 acre forest preserve with historical as well as ecological significance, including an easily accessible 0.4 acre vernal pool.

**Gott Pasture Preserve:** a 75 acre wooded parcel on Wilson Pond with two loop trails allows visitors to experience the property's history, shoreline, beauty, and natural diversity.

**Pickerel Pond Preserve:** a 25 acre parcel in the Pickerel Pond marsh which protects water quality and wildlife habitat adjacent to Pickerel Pond.



**STATE OF MAINE  
128th LEGISLATURE  
SECOND REGULAR SESSION**

**Study of Conserved Lands Owned by Nonprofit  
Organizations**

**February 2018**

**Staff:**

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13 State House Station  
Room 215 Cross Office Building  
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**Members:**

**Sen. Paul T. Davis, Sr., Chair  
Sen. Thomas B. Saviello  
Sen. James F. Dill  
Rep. Michelle Dunphy, Chair  
Rep. Ralph Chapman  
Rep. Roland Danny Martin  
Rep. Margaret M. O'Neil  
Rep. Russell J. Black  
Rep. Carol A. McElwee  
Rep. MaryAnne Kinney  
Rep. Norman E. Higgins  
Rep. Thomas H. Skolfield  
Rep. Kent Ackley**



**STATE OF MAINE  
128th LEGISLATURE  
SECOND REGULAR SESSION**

**Study of Conserved Lands Owned by Nonprofit Organizations**

**February 2018**

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A. Authorizing Legislation

B. Members, Joint Standing Committee on Agriculture, Conservation and Forestry

## **Executive Summary**

The Study of Conserved Lands Owned by Nonprofit Conservation Organizations was established by a provision in the General Fund Biennial Budget for 2018 and 2019 – Public Law 2017, chapter 284, Part TT, section TT-2 (Appendix A). The authorizing legislation in section TT-2 directs the Joint Standing Committee on Agriculture, Conservation and Forestry (ACF Committee) to “conduct a study of the financial and nonfinancial aspects of conserved lands owned by nonprofit conservation organizations, including property taxes paid, community benefits realized and value of lands to the State’s economy.” A list of ACF Committee members can be found in Appendix B.

The duties of the committee are set forth in Public Law 2017, chapter 284, Part TT, section TT-2 (Appendix A). The law directs the ACF Committee to review and evaluate for conserved lands owned by nonprofit organizations:

- A. The property tax payments nonprofit conservation organizations make on those conserved lands including property tax payments, payments in lieu of taxes and other similar payments;
- B. The economic impact of those conserved lands on other real property, including working farms and commercial forest land, and the access to those conserved lands for licensed Maine guides, commercial fishermen and marine shellfish and worm harvesters;
- C. The economic impact of those conserved lands on the public and Maine’s tourism economy, including opportunities to hunt, fish, hike, snowmobile, canoe and engage in other outdoor recreational activities. The ACF Committee is directed to determine the number of miles of trails and the number of water access sites and similar recreational infrastructure;
- D. The community benefits of those conserved lands owned by nonprofit conservation organizations, including education programs, downtown revitalization efforts, community gardens, youth sports activities and similar initiatives; and
- E. Other issues that the ACF Committee determines are related to the purpose of the study.

In addition, the ACF Committee was required to seek public input and to consult and collaborate with relevant stakeholders, including representatives of Maine’s nonprofit land trust community. The ACF Committee is required to submit a report, with findings and recommendations, including suggested legislation, to the public in February 2018.

Over the course of three meetings, the ACF Committee received information from stakeholders, both in support of the work that land trust organizations perform and the reduced tax or tax-exempt status they are provided and against the reduced tax and tax-exempt status of land trusts organizations because of a perceived burden it places on limited resources in some areas of the state. Recognizing that precise, unbiased data was unavailable to analyze, the ACF Committee still finds that land trusts are private entities that are providing a myriad of public benefits.

- 1. Nonprofit conservation organizations hold roughly 2.5 million acres in Maine, in fee ownership and conservation easements, and the overwhelming majority of these lands, 94.5%, are on the tax rolls.**
- 2. Nonprofit conservation organizations devote significant resources to the protection of natural resources that are integral to the State's fishing, farming and forestry industries.**
- 3. Nonprofit conservation organizations contribute significantly to the public and Maine's tourism economy by providing opportunities to hunt, fish, hike, snowmobile, canoe and engage in other outdoor recreational activities.**
- 4. Land trusts benefit local communities in a multitude of ways, including, but not limited to, education programs, downtown revitalization efforts, community gardens, youth sports activities and other initiatives.**
- 5. The ACF Committee has heard that the relationship between local communities and nonprofit conservation organizations has been mostly positive; however, for a handful of communities, the interaction with nonprofit conservation organizations has been negative.**

The ACF Committee recognizes that some communities in Maine, particularly those that are small and rural with little economic base, are struggling. In these communities the reduced tax or tax exempt status of land associated with land trust organizations combined with the reduced tax or tax exempt status of land owned by the State, federal government, other nonprofit entities, and private individuals may negatively impact these areas because a disproportionate amount of land is not subject to full taxation and other positive economic opportunities are absent.

The ACF Committee recommends that the Legislature reexamine current-use tax programs and how these tax programs may adversely affect certain communities. In addition, the ACF Committee also recommends that the Legislature review the four current-use tax programs and how each program treats the issue of public access. The ACF Committee believes that a certain level of public access to land should be a requirement in order for a property owner to be eligible for a reduced rate of property tax.

The ACF Committee recognizes that there is need for land trusts as they are providing a service to the people of the State that the government would otherwise have to provide. Nonprofit conservation organizations throughout Maine are private entities that are providing recreational opportunities, such as hunting, fishing, snowmobiling, and exploring Maine's natural beauty. Nonprofit conservation organizations partner with schools and other entities to provide programs for students and senior citizens and also play an important role in protecting water quality and other valuable natural resources. For these reasons, the ACF Committee finds that land trust organizations provide a great value to the people of Maine.

## I. INTRODUCTION

The Study of Conserved Lands Owned by Nonprofit Conservation Organizations was established by a provision in the General Fund Biennial Budget for 2018 and 2019 – Public Law 2017, chapter 284, Part TT, section TT-2 (Appendix A). The authorizing legislation in section TT-2 directs the Joint Standing Committee on Agriculture, Conservation and Forestry (ACF Committee) to “conduct a study of the financial and nonfinancial aspects of conserved lands owned by nonprofit conservation organizations, including property taxes paid, community benefits realized and value of lands to the State’s economy.” A list of ACF Committee members can be found in Appendix B.

The duties of the committee are set forth in Public Law 2017, chapter 284, Part TT, section TT-2 (Appendix A). The law directs the ACF Committee to review and evaluate for conserved lands owned by nonprofit organizations:

- F. The property tax payments nonprofit conservation organizations make on those conserved lands including property tax payments, payments in lieu of taxes and other similar payments;
- G. The economic impact of those conserved lands on other real property, including working farms and commercial forest land, and the access to those conserved lands for licensed Maine guides, commercial fishermen and marine shellfish and worm harvesters;
- H. The economic impact of those conserved lands on the public and Maine’s tourism economy, including opportunities to hunt, fish, hike, snowmobile, canoe and engage in other outdoor recreational activities. The ACF Committee is directed to determine the number of miles of trails and the number of water access sites and similar recreational infrastructure;
- I. The community benefits of those conserved lands owned by nonprofit conservation organizations, including education programs, downtown revitalization efforts, community gardens, youth sports activities and similar initiatives; and
- J. Other issues that the ACF Committee determines are related to the purpose of the study.

In addition, the ACF Committee was required to seek public input and to consult and collaborate with relevant stakeholders, including representatives of Maine’s nonprofit land trust community. The ACF Committee is required to submit a report, with findings and recommendations, including suggested legislation, to the public in February 2018.

The ACF Committee held meetings on October 12 and December 1, 2017 and February 12, 2018. All meetings were open to the public and broadcast on the internet.

It is important to note that the ACF Committee requested the assistance of the Department of Agriculture, Conservation and Forestry and Maine Revenue Services on two separate occasions by way of letter to the Governor’s Office. Both requests were declined. However, Jonathan

LaBonte, executive director of the Office of Policy and Management, did participate at the second meeting but was unable to attend subsequent meetings. As a result, most of the data in this report is based on a July 2017 survey conducted by the Maine Coast Heritage Trust and presentations by panelists and members of the public at the ACF Committee's study meetings.

## **II. FINDINGS**

Over the course of three meetings, the ACF Committee received information from stakeholders, both in support of the work that land trust organizations perform and the reduced tax or tax-exempt status they are provided and against the reduced tax and tax-exempt status of land trusts organizations because of a perceived burden it places on limited resources in some areas of the State. Recognizing that precise, unbiased data was unavailable to analyze, the ACF Committee still finds that land trusts are private entities that are providing a myriad of public benefits.

Land trust organizations play an important role in the State because only 6.5% of land in Maine is public land. Maine is ranked 38<sup>th</sup> in the nation for the amount of land in public ownership, and has the lowest amount of land in public ownership on the east coast. This has resulted in a very active land trust community that allows access to lands that might otherwise not be accessible to the public for hunting, fishing, snowmobiling and other recreational activities. Recreational opportunities provided by land trust organizations contribute to Maine's tourism economy. Land trusts protect natural resources that are integral to the State's natural resource-based economy. Land trusts benefit local communities throughout the State in a multitude of ways, from education programs for school children to guided walks for the elderly. For these reasons and more, the ACF Committee finds that nonprofit conservation organizations provide a great value to the residents of Maine.

### **1. Nonprofit conservation organizations hold roughly 2.5 million acres in Maine, in fee ownership and conservation easements, and the overwhelming majority of these lands, 94.5%, are on the tax rolls.**

According to a recent survey conducted by Maine Coast Heritage Trust (MCHT), nonprofit conservation organizations, also known as land trusts, hold approximately 2.5 million acres of land in Maine in either fee ownership or conservation easement.<sup>1</sup> In July 2017, MCHT surveyed members of the Maine Land Trust Network (MLTN), which includes most of Maine's land trust community. Seventy organizations participated in the survey. Data from a 2015 MCHT land trust census was used to fill gaps for organizations that did not complete the 2017 MCHT survey. MCHT presented the results of the 2017 survey to the ACF Committee at the first study meeting in October 2017.

According to the survey, of the roughly 2.5 million acres of land conserved by nonprofit conservation organizations, 94.5% are on the tax rolls. Approximately 1.9 million acres are in private ownership with conservation easements and 460,000 acres in fee ownership by land conservation organizations.

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<sup>1</sup> A "conservation easement" is a voluntary, legally binding agreement between a landowner and a land trust, state agency, or other qualified entity, through which certain rights to the property are permanently transferred.

On 4% of these conserved lands (approximately 100,000 acres), nonprofit conservation organizations make payments in lieu of taxes (PILOTS) to municipalities. Until recently, conservation organizations with property in the unorganized territories (UT) were unable to make PILOTS to the counties. However, in 2017, the Maine Legislature enacted Public Law 2017, chapter 193, An Act to Allow Voluntary Payments in Lieu of Taxes in the Unorganized Territories. This law allows the owner of tax-exempt property located in the UT to make a voluntary PILOT to the State Tax Assessor. The State Tax Assessor is required to deposit that payment into the county UT fund of the county in which the property exempt from tax is located. As a result of this legislation, the Nature Conservancy, for example, is in the process of making PILOTS to county governments for property they own, approximately 55,000 acres, in the UT.

Finally, the remaining 1.5% of conserved lands owned by nonprofit conservation organizations is tax exempt with approximately 30,000 acres in municipalities and 7,500 acres in the UT. Maine law provides that the real estate and personal property owned and occupied or used solely for their own purposes by benevolent and charitable institutions incorporated by the State and literary and scientific institutions, with some exceptions, are exempt from taxation. The local assessor determines if the property should receive exempt status based upon benevolent and charitable reasons.

The Maine Supreme Court has defined benevolent and charitable as: “for the benefit of an indefinite number of persons, either by bringing their minds or hearts under the influence of education or religion, by relieving their bodies from disease, suffering, or constraint, by assisting them to establish themselves in life, or by erecting or maintaining public buildings or works or otherwise lessening the burdens of government.” *Episcopal Camp Foundation v. Hope* (1995) 666 A.2d 108. Also in *Episcopal Camp*, the Law Court stated, “[a]ny institution which by its charitable activities relieves the government or part of [its] burden is conferring a pecuniary benefit upon the body politic, and in receiving exemption from taxation it is merely being given a ‘quid pro quo’ for its services in providing something which otherwise the government would have to provide.”<sup>2</sup> The court has also declared that the terms “benevolent” and “charitable” are synonymous.<sup>3</sup>

While the statute addresses several key requirements for exemption qualification, the parameters of the exemption have largely been shaped by case law. To qualify for the property tax exemption, a benevolent and charitable institution must satisfy the legal tests of ownership, occupancy or use and Maine incorporation.

In addition to tax exempt status based upon benevolent and charitable reasons, Article IX, Section 8 of the Maine Constitution provides the Legislature with the authority to allow for the assessment of farms and agricultural lands, timberland and woodlands; open space lands which are used for recreation or the enjoyment of scenic natural beauty; and lands used for game management or wild life sanctuaries to be based on current-use valuation rather than just value.

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<sup>2</sup> 666 A.2d at 110 (1995).

<sup>3</sup> Maine Revenue Services, Property Tax Division, Property Tax Bulletin No. 5.

The State of Maine has four “current-use” tax programs, which offer a property owner a reduction in their assessed value: Tree Growth, Open Space, Farmland Tax Law and Working Waterfront.<sup>4</sup>

The Tree Growth Tax Law provides for the valuation of land that has been classified as forest land based on productivity value rather than just value. The Tree Growth program provides a benefit for owners of at least 10 acres of forest land used for commercial harvesting. A forest management and harvest plan must be prepared and a sworn statement to that effect submitted with the application.<sup>5</sup> Pursuant to Maine Revised Statutes Title 36, section 578, the State of Maine reimburses municipalities for 90% of the tax revenue loss as a result of land enrolled in the Tree Growth tax program. In State fiscal years 2018 and 2019, the appropriation for reimbursement was \$7.6 million per year or \$15.2 million for the biennium. Reimbursement is not provided for land in the UT. In addition, there is no reimbursement for the other three current-use tax programs.

The bulk of the 1.9 million acres of privately owned land protected with conservation easements are enrolled in the Tree Growth tax program since the majority are managed forest lands. The Pingree, West Branch, Plum Creek and Downeast Lakes easements are the four largest easements in Maine totaling more than 1.7 million acres.

The Open Space Tax Law provides for the valuation of land which has been classified as open space land based on its current use as open space, rather than its potential fair market value for more intensive uses other than open space. To qualify for the Open Space program, land must be preserved or restricted in use to provide a public benefit.<sup>6</sup> Similarly, the Farmland Tax Law provides for the valuation of land that has been classified as farmland based on its current use as farmland, rather than its potential fair market value for uses other than agricultural.<sup>7</sup> The Working Waterfront Tax Law is a program that is intended to support commercial fishing and as a measure to prevent the loss of valuable working waterfront land due to the conversion of that land to more intensive uses.<sup>8</sup> Like the Open Space and Farm Land Tax Laws, the Working Waterfront Tax Law requires the assessor to calculate the value of the working waterfront property based on its use as working waterfront land, rather than the market value.<sup>9</sup>

Of the 460,000 acres of conserved lands in fee ownership, the majority (400,500 acres or 87%) are in the Tree Growth tax program; 52,500 acres (11%) in the Open Space tax program; 700 acres in the Farmland tax program; and 7,500 acres (less than 1%) are taxed at the regular fair market value (also known as “highest-and-best-use” value).

In addition, most land conserved by nonprofit conservation organizations is subject to the forestry excise tax, which funds forest fire protection efforts throughout the State. The forestry excise tax applies to landowners who own more than 500 acres of forest land in the State.

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<sup>4</sup> [http://www.maine.gov/revenue/propertytax/propertytaxbenefits/current\\_use.htm](http://www.maine.gov/revenue/propertytax/propertytaxbenefits/current_use.htm)

<sup>5</sup> Ibid.

<sup>6</sup> Maine Revenue Services, Property Tax Division, Property Tax Bulletin No. 21.

<sup>7</sup> Maine Revenue Services, Property Tax Division, Property Tax Bulletin No. 20.

<sup>8</sup> <http://maine.gov/revenue/forms/property/pubs/workingwaterq&a.htm>

<sup>9</sup> Ibid.

**2. Nonprofit conservation organizations devote significant resources to the protection of natural resources that are integral to the State's fishing, farming and forestry industries.**

According to the MCHT survey, approximately 85% (2.14 million acres) of lands that have been conserved by land trusts are managed as working forests. Consequently, most of this acreage is in the Tree Growth tax program. These forest lands support forest industry jobs including, but not limited to, foresters, loggers, truckers and mill workers. By way of illustration, the ACF Committee learned that the Downeast Lakes Land Trust's 55,578-acre community forest in northern Washington County supports approximately 170 forest products industry jobs.

Maine nonprofit conservation organizations have conserved more than 36,000 acres of working farmland, which includes privately-owned farms protected with conservation easements and properties owned in fee by land trusts. These working farmlands support numerous farmers and agriculture-related enterprises. For example, the Brunswick-Topsham Land Trust's Crystal Spring Farm is home to one of the State's largest farmer's markets. During the summer season, over 40 vendors participate in the market, offering local fresh vegetables, dairy products, meat, fish, baked goods and artisanal foods.

Because public access is guaranteed at a limited number of sites along the State's 4,000-mile-plus coastline, access to water is critical for Maine's commercial fishermen. Consequently, land trusts have been working with coastal communities and local fishermen to expand access to the water and coastal flats. According to the MCHT survey, land trusts have conserved seven working waterfronts and have secured more than 60 shoreline sites for clammers, wormers and other marine fishermen.

**3. Nonprofit conservation organizations contribute significantly to the public and Maine's tourism economy by providing opportunities to hunt, fish, hike, snowmobile, canoe and engage in other outdoor recreational activities.**

Nonprofit conservation organizations provide a multitude of outdoor recreational opportunities for Maine residents and visitors to the State. According to the 2017 MCHT report, land trusts provide:

- 1,260 miles of hiking/walking trails;
- 275 miles of mountain biking trails;
- 570 miles of snowmobile trails;
- 345 miles of ATV trails;
- 203 boat launch sites;
  - 62 coastal and 141 freshwater;
- 210 beaches/swimming areas; and
- Approximately 2.3 million acres of land open for hunting, which represents 90% of total acres conserved by land trusts via fee ownership or conservation easement.

As a result, nonprofit conservation organizations play an integral part in the health of Maine's tourism economy. Certainly, one of Maine's strengths is its natural landscape, natural resources, wildlife and corresponding recreational opportunities. For example, land trusts provide over 200

boat launch sites throughout the State; these access sites are popular destinations for recreational fishing and birdwatching.

At the October study meeting, the Maine Tourism Association spoke about Maine's snowmobile industry. According to the Maine Snowmobile Association, Maine has more than 14,500 miles of snowmobile trails and the snowmobile industry accounts for 2,300 full-time equivalent jobs in Maine. Again, land trusts play a part by providing roughly 570 miles of snowmobile trails on conserved lands.

Sportsmen and women also benefit from land trust conserved lands in Maine. In fact, more than 90% of land conserved by nonprofit conservation organizations in Maine, approximately 2.3 million acres, is open to hunting. At the first study meeting, the Sportsman's Alliance of Maine (SAM) spoke in support of the land trust community and land trusts' efforts to conserve deer wintering areas, brook trout spawning grounds and other critical wildlife habitat. SAM recognizes that these efforts are important factors for maintaining and improving opportunities for hunters and anglers throughout the State.

**4. Land trusts benefit local communities in a multitude of ways, including, but not limited to, education programs, downtown revitalization efforts, community gardens, youth sports activities and other initiatives.**

At the first study meeting in October 2017, the ACF Committee heard from a panel of land trust organizations representing different areas of the State, including Western Foothills Land Trust (WFLT) serving the towns of Buckfield, Harrison, Hebron, Otisfield, Oxford, Norway, Paris, Sumner, Waterford and West Paris; Brunswick-Topsham Land Trust serving Brunswick, Topsham and Bowdoin; and Great Pond Mountain Conservation Trust serving communities in northwestern Hancock County.

The ACF Committee learned how land trusts work with local schools on various initiatives. In fact, according to the MCHT survey, more than 30,000 students participate in land trust-sponsored education programs in Maine each year. For example, panelist Lee Dassler, executive director of WFLT, told the committee about how WFLT partners with Oxford Hills School Administrative District 17 on a number of projects, including an after-school Nordic ski program, an outdoor classroom and experiential learning opportunities. WFLT also hosts 40 middle-school students at their Robert's Farm Preserve in Norway for a summer school program.

Land trusts hold many events that connect community members with nature and improve their quality of life. For example, the Scarborough Land Trust partners with Piper Shores, a retirement community, to provide guided walks for elderly residents and York Land Trust leads guided walks for seniors and community members coping with Alzheimer's, diabetes and cancer.

In addition, nonprofit conservation organizations work with municipalities, lake associations and others to improve water quality and fish passage, such as, the Kennebec Estuary Land Trust's collaborative effort to restore wetlands along the Sheepscot River Watershed.

**5. The ACF Committee has heard that the relationship between local communities and nonprofit conservation organizations has been mostly positive; however, for a handful of communities, the interaction with nonprofit conservation organizations has been negative.**

The ACF Committee invited the Maine Municipal Association and a panel of municipal officials to speak at the December 2017 study meeting about their experiences working with land trust organizations and to provide their perspective on the land trust community. The panel of municipal officials included: William Shane, Manager for the Town of Cumberland; Amanda Stearns, Land Use Policy Specialist, Town of Falmouth; Doug Baston, Selectperson, Town of Alna; and Jim Clark, Tax Assessor's Agent, Town of Lubec.

Kate Dufour of Maine Municipal Association said, for many communities, interactions with land trusts have been very positive; however, she admitted, for others, experiences have been quite negative. Ms. Dufour commented that there are two factors that contribute to this: 1) State tax policies; and 2) the particular community's goals and philosophies. Ms. Dufour said that while the Legislature bestows the tax benefit, municipalities are often left out of the conversation. She acknowledged that land conservation plays an important role in Maine; however, she thinks it is important that the Maine Legislature ensure that everyone has a voice at the table.

Doug Baston, Selectperson for the Town of Alna, noted that his community is a very small, rural town with approximately 700 residents, including many retirees but also working people who commute to Portland or Augusta. Mr. Baston stated that the town's contention with the land trust community is not necessarily a financial issue but based on the principle that all property owners pay their fair share. Mr. Baston admitted that there has not been much conversation between the town and land conservation organizations, which leads to frustration on behalf of the members of the community.

Jim Clark, Tax Assessor's Agent, Town of Lubec also shared his concerns about land trusts buying property for conservation purposes. Mr. Clark noted that, in Downeast Maine, the average age for residents is 67 years old and the average annual income is approximately \$26,000. According to Mr. Clark, residents are struggling and tax revenues are getting "lifted out" by land trust organizations. Mr. Clark feels that land trust organizations are taking away income from the town that could be generated from taxes. Mr. Clark acknowledges that every community is different; what works in one community might not work in another.

Mr. Clark also raised questions about the work of the Land for Maine's Future program and the process for municipal engagement on specific projects; he believes that residents of certain communities in Maine have been locked out of the negotiation process. Mr. Clark echoed comments made by the Maine Municipal Association that the voice of the local community should be heard. Subsequent to this meeting, the committee learned that prior to voting on a Land for Maine's Future project, a letter is sent to the municipality where the land is located. The letter provides an overview of the project and seeks feedback from municipal officials.

On the other hand, municipal officials from the Towns of Cumberland and Falmouth shared positive experiences. William Shane, Manager for the Town of Cumberland, indicated that the active partnership between the Town of Cumberland and the Chebeague & Cumberland Land

Trust (CCLT) has been successful in their community. Mr. Shane stated that Cumberland, which is located 10 minutes north of the City of Portland, is one of the fastest growing communities in Maine. Therefore, development pressure is significant, demand for housing is increasing, and the population continues to grow. Mr. Shane acknowledged growth is important and essential to the community, but the community also recognizes the need to protect key natural resources and recreational opportunities.

Amanda Stearns, Land Use Policy Specialist, Town of Falmouth said that her community has adopted “The Greening of Falmouth” plan, which articulates a vision for managing and preserving open spaces in their community. The Falmouth Land Trust and Maine Audubon’s Gisland Farm are two examples of land trust organizations within her community.

### **III. RECOMMENDATIONS**

The ACF Committee recognizes that some communities in Maine, particularly those that are small and rural with little economic base, are struggling. In these communities the reduced tax or tax exempt status of land associated with land trust organizations combined with the reduced tax or tax exempt status of land owned by the State, federal government, other nonprofit entities, and private individuals may negatively impact these areas because a disproportionate amount of land is not subject to full taxation and other positive economic opportunities are absent.

The ACF Committee recommends that the Legislature reexamine current-use tax programs and how these tax programs may adversely affect certain communities.

In addition, the ACF Committee also recommends that the Legislature review the four current-use tax programs and how each program treats the issue of public access. The ACF Committee believes that a certain level of public access to land should be a requirement in order for a property owner to be eligible for a reduced rate of property tax.

### **IV. CONCLUSION**

According to the 2017 MCHT report, Maine has the lowest percentage of public lands among states east of the Appalachian Mountains with 6.5% of approximately 19.6 million acres in public ownership - significantly lower than other east coast states including: Florida (25.2%), New Jersey (18.7%), New Hampshire (17.1%), New York (16.7%), and Pennsylvania (15.8%). In fact, Maine ranks 38<sup>th</sup> in the nation for the amount of land in public ownership. As a result, Maine has one of the most active land trust communities in the nation.

The ACF Committee recognizes that there is need for land trusts as they are providing a service to the people of the State that the government would otherwise have to provide. As the Town Manager for the Town of Cumberland noted, none of the land in Cumberland is protected as State or federal lands so the responsibility falls upon the municipality and the land trust to accomplish their shared goal of protecting important habitat for wildlife; protecting water quality of streams, aquifers and Casco Bay; providing high quality recreational and education opportunities for the public; and protecting scenic open fields and agricultural heritage.

Like the land trust in Cumberland, nonprofit conservation organizations throughout Maine are private entities that are providing recreational opportunities, such as hunting, fishing, snowmobiling, and exploring Maine's natural beauty. Nonprofit conservation organizations partner with schools and other entities to provide programs for students and senior citizens and also play an important role in protecting water quality and other valuable natural resources. For these reasons, the ACF Committee finds that land trust organizations provide a great value to the people of Maine.

**APPENDIX A**  
**Authorizing Legislation**

## **Public Law 2017, chapter 284, Part TT, section TT-2**

### **Sec. TT-2. Study of conserved lands owned by nonprofit conservation organizations.**

**1. Study.** The Joint Standing Committee on Agriculture, Conservation and Forestry, referred to in this section as “the committee,” shall conduct a study of the financial and nonfinancial aspects of conserved lands owned by nonprofit conservation organizations, including property taxes paid, community benefits realized and value of lands to the State's economy.

**2. Staffing; additional assistance.** The Legislative Council shall provide staffing services to the committee. The committee may invite the Department of Agriculture, Conservation and Forestry and other appropriate agencies of State Government to provide additional staff support or assistance to the committee.

**3. Duties.** The committee shall review and evaluate for conserved lands owned by nonprofit organizations:

- A. The property tax payments nonprofit conservation organizations make on those conserved lands including property tax payments, payments in lieu of taxes and other similar payments;
- B. The economic impact of those conserved lands on other real property, including working farms and commercial forest land, and the access to those conserved lands for licensed Maine guides, commercial fishermen and marine shellfish and worm harvesters;
- C. The economic impact of those conserved lands on the public and Maine's tourism economy, including opportunities to hunt, fish, hike, snowmobile, canoe and engage in other outdoor recreational activities. The committee shall determine the miles of trails and the number of water access sites and similar recreational infrastructure;
- D. The community benefits of those conserved lands owned by nonprofit conservation organizations, including education programs, downtown revitalization efforts, community gardens, youth sports activities and similar initiatives; and
- E. Examine any other issues that the committee determines are related to the purpose of the study.

**4. Input and collaboration.** In conducting the duties under subsection 3, the committee shall seek public input and shall consult and collaborate with relevant stakeholders, including representatives of Maine's nonprofit land trust community.

**5. Meetings.** The committee shall hold at least 3 meetings.

**6. Report.** The committee shall complete its report, including any recommendations for legislation, and provide it to the public no later than February 15, 2018.

**APPENDIX B**

**Membership, Joint Standing Committee on Agriculture, Conservation and Forestry**

**STUDY OF CONSERVED LANDS OWNED BY NONPROFIT CONSERVATION  
ORGANIZATIONS MEMBERS**

Public Law 2017, chapter 284, Part TT, section TT-2

**Senator Paul T. Davis, Sr., Chair**

**Senator Thomas B. Saviello**

**Senator James F. Dill**

**Representative Michelle Dunphy, Chair**

**Representative Ralph Chapman**

**Representative Roland Danny Martin**

**Representative Margaret M. O'Neil**

**Representative Carol A. McElwee**

**Representative MaryAnne Kinney**

**Representative Norman E. Higgins**

**Representative Thomas H. Skolfield**

**Representative Kent Ackley**

**Staff: Karen Nadeau, Office of Policy and Legal Analysis  
Deirdre Schneider, Office of Policy and Legal Analysis**



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STATE OF MAINE  
OFFICE OF THE GOVERNOR  
1 STATE HOUSE STATION  
AUGUSTA, MAINE  
04333-0001

PAUL R. LePAGE

GOVERNOR

February 13, 2018

Dear Member of the 128<sup>th</sup> Legislature:

For the past seven years as Governor, my priority has been to make Maine – our people – prosper. Helping Mainer's keep more money in their wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

As of 2016, towns and cities owned land and buildings valued at nearly \$5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings – totaling an additional \$5.1 billion statewide. Property tax exemptions within municipalities total more than \$18 billion – shifting over \$330 million in property taxes to local homeowners.

In Maine, over 4 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts, restricting an area the size of Aroostook County from development. In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,230 percent. Land trusts now control over 476,000 acres with an estimated value of \$390 million.

On the following pages, you will see what that tax shift looks like by town, and by category. I encourage you to ask municipal officials in your districts how much land has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset property taxes.

It's time to recognize the results of taking property off the tax rolls and identify solutions to reduce the burden on our homeowners. We must restore the balance.

Sincerely,

Paul R. LePage  
Governor





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All values represent preliminary analysis of the data sources as of Feb 5, 2018.

Data Sources:  
InterSE Conservation Lands Registry (Dec 22, 2017)  
DACF Conservation Lands GIS Layer (Oct 18, 2017)  
MEGIS Town and County Boundaries (Feb 20, 2012)

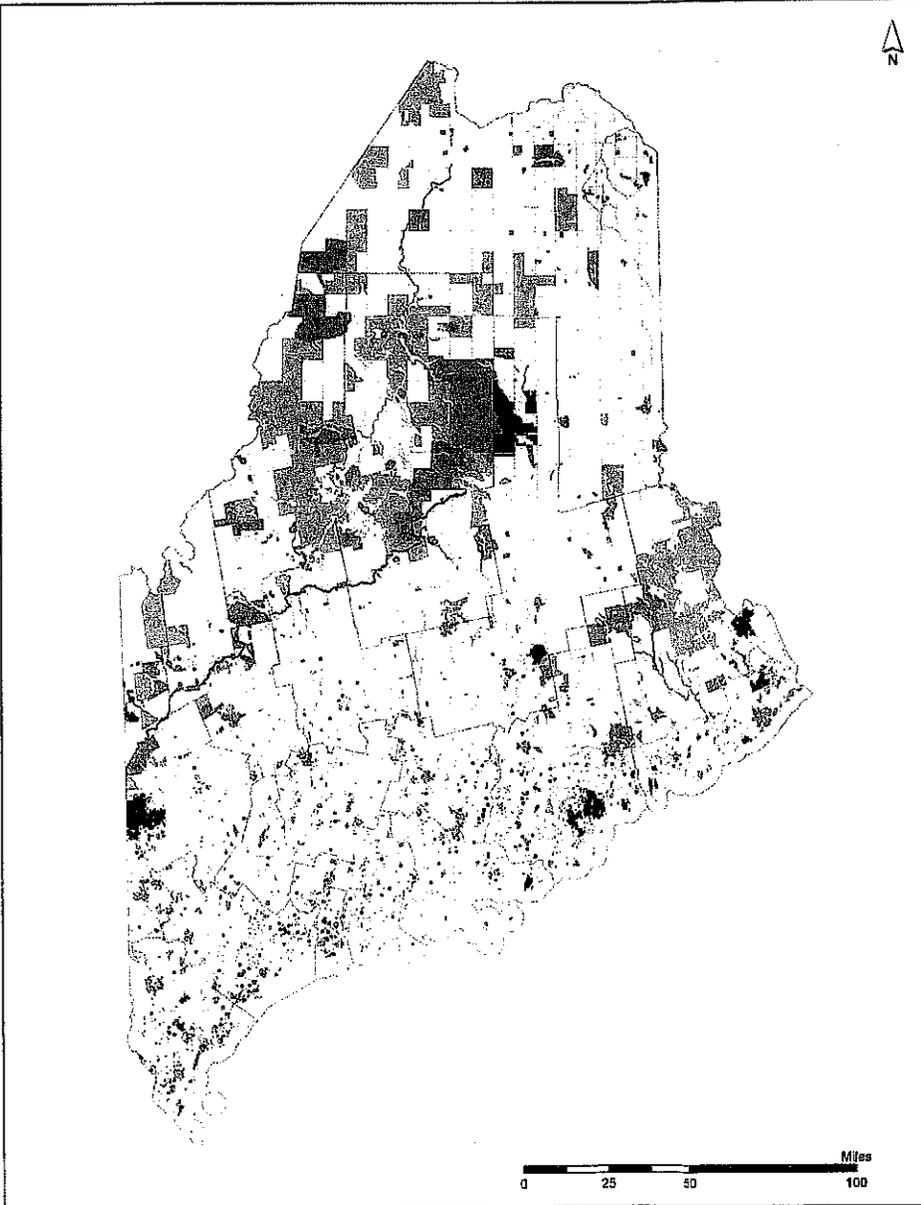
Conservation Lands - Fee Ownership Summary

Type	Symbol <sup>1</sup>	Acres <sup>2</sup>	Estimated Value (USD) <sup>3</sup>
Federal		274,579	\$219,101,568
State		1,046,400	\$823,881,681
Private		476,060	\$390,939,904
<b>Totals</b>		<b>1,797,039</b>	<b>\$1,433,923,153</b>

Conservation Lands - Easement Summary

Type	Symbol <sup>1</sup>	Acres <sup>2</sup>	Estimated Value (USD) <sup>3</sup>
All		2,301,915	

<sup>1</sup> Conservation Lands represented as point locations do not have defined geographic boundaries identified at this time.  
<sup>2</sup> Derived from analysis by James W. Sewall Co. (Feb 5, 2018).  
<sup>3</sup> Calculation based upon Broker Opinion of Value performed by CBRE | The Boulos Company (Sept 18, 2017).



SEWALL

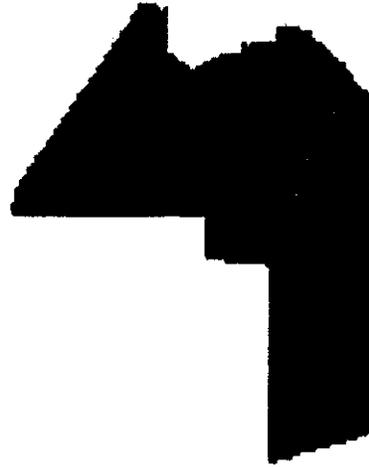
This map illustrates the amount of conservation land, fee-owned and lands under conservation easement. The federal and state ownership and easement data was obtained through the Department of Agriculture, Conservation and Forestry's GIS conservation layer. The private ownership data generally represents lands owned by land trusts and other conservation groups and was obtained through the state's Conservation Easement Registry and Conservation Lands Registry which requires mandatory registration of properties by these organizations. It is known that some entities did not register their fee-owned lands in accordance with statute. Estimated values were derived from a broker's opinion of value of vacant land conducted on a county basis in September 2017.

## The State of Maine's Total Conservation Lands

4,098,954 acres\*



The State of Connecticut  
3,547,731 acres



Aroostook County  
4,370,560 acres

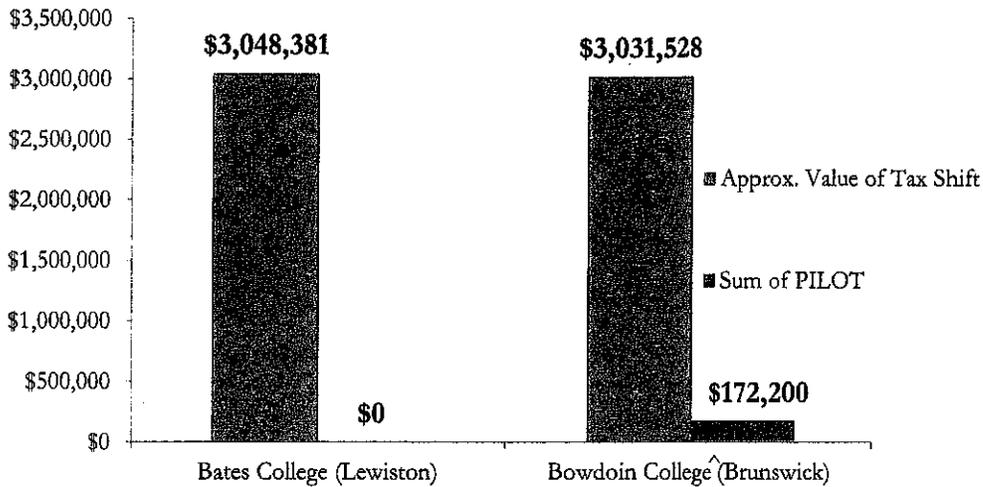
Putting land into conservation permanently restricts this land from being developed in the future and shifts the tax burden to local property taxpayers. Despite being a state proud of its home rule tradition, local residents do not have a vote on these permanent restrictions. For comparison, the total land area restricted by land conservation (federal, state, and private) is now greater than the total land area of state of Connecticut and is almost equivalent to prohibiting the entirety of Aroostook County from development.

\* Based upon self-reported data from federal, state and private organizations.

## Case Study: Use of Payments In Lieu of Taxes (PILOTs) by Colleges/Universities

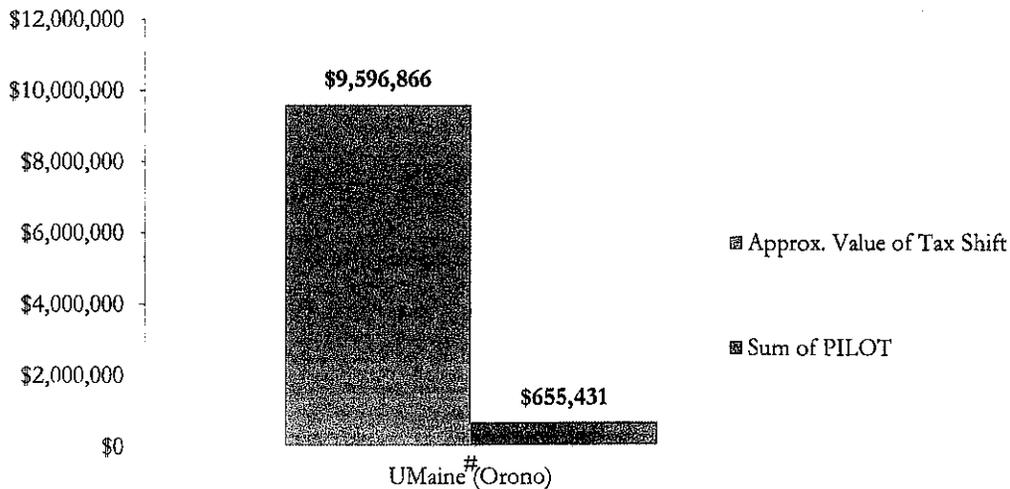
A number of municipalities throughout Maine are host to private and public higher education institutions. The financial demands for fire/rescue, law enforcement, and public works services are at odds with the overall impact that the tax exempt status of these institutions has on the municipality. Some of these colleges and universities do pay PILOTs or payments-in-lieu of taxes but in comparison to the net loss of tax revenue and the size of their institutional endowments, the stark contrast is appalling. The following charts depict the value of the PILOTs and the approximate sum of lost tax revenues for their tax exempt properties.

Bates College and Bowdoin College own some taxable properties, not eligible for exemption under existing law.



**Bates College Endowment \$293,833,000\***

**Bowdoin College Endowment \$1,455,909,000\***



**University of Maine Foundation Endowment \$203,012,000\***

As a state entity, the University of Maine does not have any taxable property; it does provide a PILOT to the Town of Orono to help support the fire department, hazmat, and code enforcement budgets.

\* Market value of the institutions endowment (FY2017) as reported by the National Association of College and University Business Officers (NACUBO) in their NACUBO-Commonfund Study of Endowments (2017)

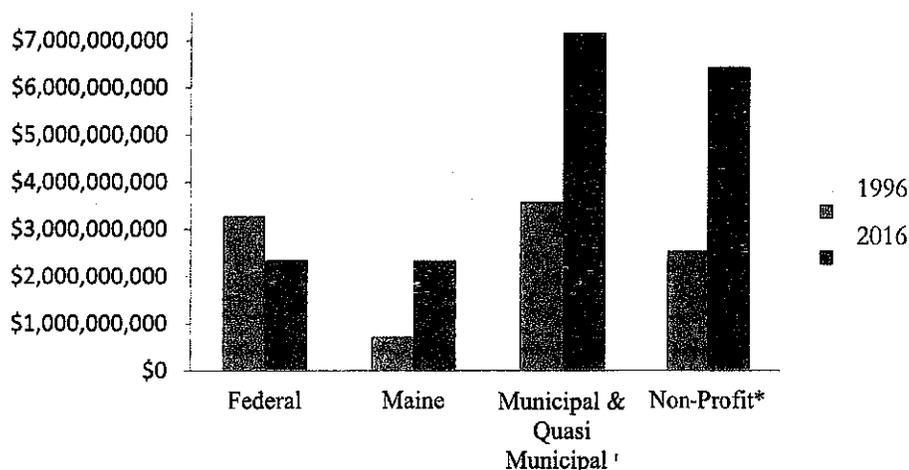
^ Bowdoin FY2017

# UMaine FY 2017

The value of exempt properties over the last 20 years has grown significantly. The charts on this page use data from Maine Revenue Service's Municipal Valuation Returns (MVR) submitted by towns and cities to demonstrate that shift.

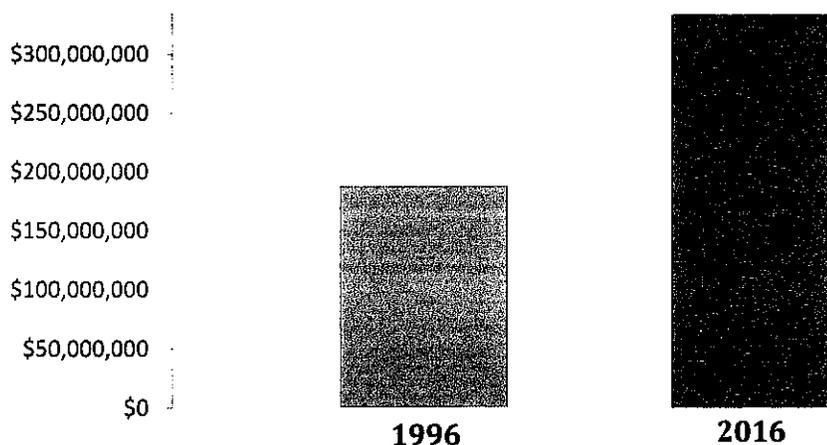
Tax Exempt Property Value Comparison		
	1996	2016
Federal	\$3,284,531,449	\$2,344,625,317
Maine	\$724,777,752	\$2,331,507,619
Municipal & Quasi Municipal *	\$3,593,944,123	\$7,174,893,275
Non-Profit*	\$2,542,474,725	\$6,435,988,700
<b>Total Tax Exempt Value</b>	<b>\$10,145,728,049</b>	<b>\$18,287,014,911</b>

### Tax Exempt Property Value Comparison



The growth of value in tax exempt properties over this period has shifted the tax burden to Maine families. This chart calculates the value of the tax shift in each of Maine's cities and towns by utilizing their self-reported exempt property values and their mil rate for the respective years.

### Value of Property Tax Shift



\* This includes Municipal Corporations, Quasi Municipal Organizations, and Water

\* This includes Benevolent & Charitable Organizations, Literary & Scientific, American Legion & VFW, Fraternal Organizations, Chamber of Commerce & Boards of Trade, and Churches

## What does the property tax shift mean to Mainers?

To ensure every property owner in Maine pays their fair share, a proposal was made to require property tax payments by non-profits at a level of 50% of their assessed value. The full property tax exemption on properties owned by certain non-profit organizations was removed and reduced to 50 percent. The organizations affected included benevolent and charitable institutions, literary and scientific institutions, veterans organizations, chambers of commerce, boards of trade, fraternal organizations, hospitals, HMOs, and blood banks while houses of worship retained their 100 percent exemption. This fair share proposal was rejected by the Legislature.

The charts that follow highlight the value of the tax shift for the median home of each of Maine's municipalities. This is the additional annual cost for each homeowner due to the tax exempt property in their community. The next column demonstrates the reduction in property taxes that some homeowners would receive if the proposal was adopted, including the state contributing its fair share. The last column indicates the additional revenue a municipality would receive based upon this assessment.

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
ABBOT	\$53	\$16	\$8,990
ACTON	\$36	\$6	\$18,567
ADDISON	\$173	\$52	\$38,832
ALBION	\$41	\$12	\$10,460
ALEXANDER	\$69	\$1	\$415
ALFRED	\$540	\$92	\$125,751
ALLAGASH	\$2	\$1	\$398
ALNA	\$92	\$44	\$16,520
ALTON	\$117	\$49	\$18,152
AMHERST	\$96	\$40	\$7,010
AMITY	\$48	\$21	\$2,963
ANDOVER	\$20	\$6	\$3,275
ANSON	\$27	\$6	\$9,555
APPLETON	\$137	\$21	\$14,703
ARROWSIC	\$154	\$52	\$11,651
ARUNDEL	\$74	\$29	\$49,343
ASHLAND	\$605	\$167	\$164,825
ATHENS	\$52	\$5	\$3,439
ATKINSON	\$55	\$24	\$5,015
AUBURN	\$440	\$126	\$1,720,120
AUGUSTA	\$690	\$317	\$4,366,341

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
AURORA	\$190	\$25	\$2,544
AVON	\$125	\$63	\$26,730
BADLEYVILLE	\$29	\$4	\$12,484
BALDWIN	\$61	\$12	\$10,267
BANGOR	\$947	\$422	\$8,332,263
BAR HARBOR	\$1,438	\$354	\$1,826,546
BARING PLT	\$878	\$8	\$1,146
BATH	\$437	\$128	\$991,530
BEALS	\$78	\$40	\$22,740
BEAVER COVE	\$400	\$0	\$0
BEDDINGTON	\$12	\$3	\$906
BELFAST	\$602	\$193	\$682,939
BELGRADE	\$53	\$11	\$34,578
BELMONT	\$0	\$0	\$0
BENTON	\$65	\$2	\$3,137
BERWICK	\$195	\$13	\$38,495
BETHEL	\$249	\$84	\$179,725
BIDDEFORD	\$540	\$196	\$2,198,709
BINGHAM	\$72	\$31	\$37,980
BLAINE	\$27	\$14	\$3,707
BLUE HILL	\$113	\$45	\$131,020
BOOTHBAY	\$131	\$58	\$237,193
BOOTHBAY HARBOR	\$334	\$111	\$244,990
BOYDOIN	\$96	\$34	\$40,772
BOYDOINHAM	\$86	\$35	\$45,936
BOVERBANK	\$23	\$6	\$1,288
BRADFORD	\$34	\$12	\$6,856
BRADLEY	\$144	\$55	\$42,923
BREMEN	\$62	\$15	\$11,328
BREWER	\$529	\$153	\$758,843
BRIDGEWATER	\$429	\$28	\$12,607
BRIDGTON	\$146	\$63	\$375,275
BRIGHTON PLT	\$16	\$2	\$218
BRISTOL	\$61	\$13	\$38,686
BROOKLIN	\$43	\$8	\$9,834
BROOKS	\$206	\$101	\$47,643
BROOKSVILLE	\$50	\$21	\$38,791
BROWNFIELD	\$93	\$35	\$35,593
BROWNVILLE	\$77	\$16	\$13,267
BRUNSVICK	\$1,567	\$758	\$5,530,495
RUCKFIELD	\$243	\$93	\$72,184
BUCKSPORT	\$190	\$30	\$106,678
BURLINGTON	\$1	\$1	\$576

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
BURNHAM	\$6	\$3	\$2,704
BUNTON	\$27	\$14	\$46,871
BYRON	\$10	\$0	\$0
CALAIS	\$542	\$153	\$276,740
CAMBRIDGE	\$73	\$27	\$6,106
CANNON	\$440	\$155	\$525,619
CANNON	\$52	\$23	\$22,729
CANTON	\$114	\$19	\$9,636
CAPE ELIZABETH	\$384	\$77	\$344,122
CARATUNK	\$2	\$1	\$329
CARROLL	\$471	\$144	\$636,248
CARROLL	\$30	\$10	\$12,548
CARRASSETT VALLEY	\$53	\$12	\$26,060
CARROLL PLT	\$3	\$1	\$327
CARTAGE	\$11	\$1	\$1,256
CARY PLT	\$162	\$84	\$15,177
CASCO	\$132	\$46	\$128,770
CASLINE	\$781	\$404	\$404,654
CASTLE HILL	\$211	\$9	\$1,955
CASWELL	\$74	\$0	\$48
CENTREVILLE unorganized	*	*	\$0
CHAPMAN	\$202	\$20	\$4,887
CHARLESTON	\$808	\$490	\$303,402
CHARLOTTE	\$184	\$48	\$15,130
CHESAPEQUE ISLAND	\$244	\$46	\$20,557
CHESEA	\$1,877	\$13	\$15,987
CHERRYFIELD	*	*	\$31,989
CHESTER	\$2	\$1	\$677
CHESTERVILLE	\$34	\$8	\$7,340
CHERRY	\$125	\$45	\$121,460
CLIFTON	\$114	\$52	\$26,005
CLIFTON	\$42	\$7	\$11,512
CODYVILLE PLT	*	*	\$0
COLUMBIA	\$51	\$14	\$7,667
COLUMBIA FALLS	\$58	\$21	\$7,414
COOPER	*	*	\$4,323
COPLIN PLT	\$28	\$8	\$2,516
CORONA	\$293	\$146	\$140,827
CORINTH	\$257	\$10	\$9,388
CORNISH	\$124	\$43	\$35,540
CORNVILLE	\$51	\$19	\$8,877
CRANBERRY ISLES	\$84	\$18	\$11,608
CRAWFORD	\$35	\$4	\$407

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
CRYSTAL	\$50	\$21	\$4,147
CUMBERLAND	\$405	\$48	\$177,580
CUSHING	\$22	\$3	\$4,144
CUTLER	\$629	\$86	\$94,835
CYR PLT	\$45	\$0	\$0
DALLAS DET	\$45	\$18	\$12,190
DAMASCUS	\$601	\$261	\$402,101
DANFORTH	\$136	\$35	\$29,780
DAYTON	\$97	\$7	\$5,240
DEBLOIS	\$11	\$5	\$1,725
DELFHAM	\$31	\$4	\$5,807
DEER ISLE	\$4	\$2	\$1,859
DENMARK	\$48	\$15	\$21,513
DENNISTOWN PLT	\$83	\$40	\$2,214
DENNYVILLE	\$0	\$0	\$0
DETROIT	\$34	\$7	\$4,757
DEXTER	\$379	\$40	\$93,992
DENFIELD	\$164	\$61	\$95,029
DIXMONT	\$27	\$7	\$4,447
DOVER-FOXROFT	\$382	\$147	\$360,968
DRESDEN	\$141	\$25	\$19,035
DREW PLT	*	*	\$102
DURHAM	\$99	\$36	\$58,297
DYER BROOK	\$489	\$240	\$42,235
EAGLE LAKE	\$428	\$42	\$27,185
EAST MACHIAS	\$224	\$70	\$47,128
EAST MILLNOCKET	\$133	\$39	\$54,875
EASTBROOK	\$0	\$0	\$0
EASTON	\$106	\$10	\$21,648
EASTPORT	\$1,113	\$506	\$591,554
EDDINGTON	\$52	\$17	\$18,381
EDGEComb	\$195	\$41	\$36,514
EDINBURG	\$0	\$0	\$0
ELIOT	\$186	\$95	\$291,729
ELLSWORTH	\$404	\$92	\$560,440
EMBDEN	\$92	\$17	\$23,424
ENFIELD	\$38	\$13	\$18,497
ETNA	\$32	\$5	\$2,431
EUSTIS	\$233	\$75	\$77,845
EXETER	\$46	\$21	\$9,494
FAIRFIELD	\$315	\$110	\$375,558
FALMOUTH	\$204	\$65	\$400,066
FARMINGDALE	\$90	\$14	\$22,021

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
FARMINGTON	\$804	\$446	\$1,761,922
FAYETTE	\$68	\$5	\$5,683
FORT WARFIELD	\$250	\$103	\$196,756
FORT KENT	\$546	\$222	\$424,224
FRANKFORD	\$28	\$5	\$3,963
FRANKLIN	\$162	\$46	\$63,225
FREEDOM	\$54	\$5	\$1,932
FREEDPORT	\$236	\$52	\$296,100
FRENCHBORO	\$1,128	\$576	\$55,097
FRENCHVILLE	\$343	\$59	\$27,070
FRIENDSHIP	\$51	\$14	\$19,403
FRY ISLAND	\$209	\$0	\$0
FRYBURG	\$300	\$138	\$351,439
GARDNER	\$406	\$161	\$456,078
GARFIELD PLT	\$54	\$2	\$114
GARLAND	\$68	\$18	\$7,614
GEORGETOWN	\$111	\$45	\$58,365
GILEAD	\$94	\$7	\$1,562
GLDNBURN	\$224	\$106	\$186,372
GLENWOOD PLT	*	*	\$96
GONHAM	\$631	\$222	\$1,442,664
GOLDSBORO	\$178	\$32	\$66,440
GRAND ISLE	\$82	\$32	\$11,528
GRAND LAKE STREAM PLT	\$44	\$7	\$1,566
GRAY	\$72	\$20	\$68,980
GREAT POND	*	*	\$57
GREENBUSH	\$59	\$4	\$3,212
GREENE	\$65	\$23	\$45,251
GREENVILLE	\$165	\$45	\$87,434
GREENWOOD	\$37	\$6	\$6,395
GUILFORD	\$296	\$23	\$27,725
HALLOWELL	\$140	\$53	\$66,741
HAMLIN	\$266	\$7	\$1,462
HAMMOND	\$77	\$22	\$2,087
HAMPDEN	\$432	\$164	\$531,640
HANCOCK	\$34	\$13	\$29,745
HANOVER	\$17	\$2	\$470
HARMONY	\$69	\$27	\$17,122
HARPSWELL	\$66	\$24	\$111,682
HARRINGTON	\$316	\$157	\$181,820
HARRISON	\$50	\$17	\$54,319
HARTFORD	\$21	\$2	\$1,730
HARTLAND	\$218	\$63	\$96,051

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
HAYNESVILLE	\$16	\$2	\$393
HEBRON	\$678	\$377	\$205,050
HERMON	\$235	\$64	\$172,408
HERSEY	\$3	\$2	\$188
HIGHLAND PLT	\$98	\$37	\$2,848
JUDAM	\$237	\$109	\$120,378
HODGDON	\$277	\$136	\$58,391
HOLDEN	\$79	\$17	\$26,166
HOLDIS	\$45	\$8	\$21,451
HOPE	\$112	\$27	\$22,721
HOULTON	\$452	\$195	\$661,187
HOWLAND	\$112	\$33	\$22,443
HUDSON	\$28	\$7	\$4,531
INDUSTRY	\$14	\$3	\$2,161
ISLAND FALLS	\$100	\$9	\$6,681
ISLE AU HAUT	\$234	\$41	\$8,740
ISELSBORO	\$209	\$41	\$52,406
JACKMAN	\$551	\$160	\$110,268
JACKSON	\$6	\$3	\$544
JAY	\$152	\$67	\$305,684
JEFFERSON	\$154	\$32	\$58,837
JONESBORO	\$96	\$29	\$16,322
JONESPORT	\$72	\$14	\$24,140
KENDUSKEAG	\$24	\$5	\$2,799
KENNEBUNK	\$237	\$36	\$267,281
KENNEBUNKPORT	\$109	\$36	\$165,374
KINGFIELD	\$33	\$8	\$7,086
KINGSBURY PLT	*	*	\$0
KITTERY	\$143	\$64	\$317,051
KNOX	\$15	\$7	\$2,662
LAGRANGE	\$32	\$7	\$2,131
LAKE VIEW PLT	\$12	\$5	\$2,291
LAKEVILLE	\$1	\$0	\$0
LAMOINE	\$58	\$18	\$21,328
LEBANON	\$26	\$3	\$8,115
LEE	\$278	\$140	\$95,556
LEEDS	\$99	\$25	\$28,040
LEVANT	\$95	\$31	\$28,758
LEWISTON	\$978	\$421	\$6,210,747
LIBERTY	\$1	\$0	\$345
LIMERICK	\$121	\$48	\$79,874
LIMESTONE	\$1,347	\$1,154	\$3,530,881
LIMINGTON	\$74	\$27	\$51,804

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni Based on 50% Assessment Scenario
LINCOLN	\$211	\$94	\$323,008
LINCOLN PLT	\$6	\$0	\$50
LINCOLNVILLE	\$250	\$91	\$149,960
LINNEUS	\$96	\$40	\$17,674
LISBON	\$203	\$28	\$108,960
LITCHFIELD	\$77	\$19	\$34,675
LITTLETON	\$0	\$0	\$0
LIVERMORE	\$61	\$27	\$55,585
LIVERMORE FALLS	\$456	\$137	\$165,423
LONG ISLAND	\$264	\$60	\$26,413
LOVELL	\$58	\$23	\$56,142
LOWELL	\$2	\$0	\$0
LUBEC	\$364	\$156	\$184,143
LUDLOW	\$26	\$1	\$175
LYMAN	\$64	\$14	\$28,308
MACHIAS	\$674	\$302	\$475,042
MACHIASPORT	\$470	\$139	\$84,763
MACWAHOC PLT	\$14	\$1	\$242
MADAWASKA	\$210	\$29	\$94,555
MADISON	\$142	\$17	\$54,937
MADRID unorganized	*	*	\$0
MAGALLOWAY PLT	*	*	\$403
MANCHESTER	\$114	\$31	\$46,880
MAPLETON	\$111	\$39	\$35,147
MARIAVILLE	\$122	\$8	\$3,610
MARS HILL	\$237	\$59	\$71,747
MARSHFIELD	\$13	\$3	\$598
MASARDIS	\$1	\$1	\$203
MATTINGOUS ISLE PET	\$66	\$26	\$3,916
MATTAVAMKEAG	\$58	\$12	\$7,460
MAXFIELD	\$8	\$4	\$335
MECHANIC FALLS	\$157	\$42	\$46,072
MEDDYBEMPS	\$60	\$9	\$2,005
MEDFORD	\$22	\$2	\$334
MEDWAY	\$124	\$11	\$7,809
MERCER	\$85	\$6	\$2,604
MERRILL	\$54	\$1	\$214
MEXICO	\$168	\$88	\$149,072
MILBRIDGE	\$119	\$11	\$16,087
MILFORD	\$173	\$3	\$3,984
MILLNOCKET	\$151	\$57	\$155,669
MILO	\$346	\$110	\$111,903
MINOT	\$63	\$9	\$9,160

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
MONHEGAN PLT	\$9	\$3	\$872
MONMOUTH	\$154	\$28	\$69,811
MONROE	\$5	\$0	\$125
MONSON	\$65	\$7	\$4,395
MONTECELLO	\$89	\$14	\$7,483
MONTVILLE	\$151	\$68	\$29,041
MOOSE RIVER	\$186	\$83	\$26,155
MORO PLT	\$21	\$2	\$198
MORRILL	\$105	\$18	\$5,627
MORSEY	\$44	\$22	\$31,533
MOUNT CLARE	\$33	\$9	\$2,516
MOUNT DESERT	\$248	\$36	\$180,038
MOUNT VERNON	\$109	\$47	\$63,471
NAPLES	\$99	\$43	\$185,106
NASHVILLE PLT	\$46	\$24	\$2,956
NEW CANADA	\$82	\$26	\$3,682
NEW GLOUCESTER	\$149	\$58	\$125,612
NEW LIMERICK	\$20	\$9	\$6,946
NEW PORTLAND	\$51	\$12	\$7,783
NEW SHARON	\$28	\$15	\$11,203
NEW SWEDEN	\$283	\$59	\$19,487
NEW VINEYARD	\$2	\$0	\$0
NEWRURGH	\$21	\$5	\$2,887
NEWCASTLE	\$817	\$425	\$437,955
NEWFIELD	\$71	\$35	\$45,567
NEWPORT	\$160	\$75	\$129,164
NEWRY	\$7	\$2	\$4,051
NORBERO	\$94	\$35	\$50,529
NORRIDGEWOCK	\$120	\$50	\$60,226
NORTH BERWICK	\$240	\$29	\$72,950
NORTH HAVEN	\$309	\$114	\$153,138
NORTH YARMOUTH	\$162	\$30	\$44,816
NORTHFIELD	\$18	\$7	\$2,427
NORTHPORT	\$64	\$9	\$11,281
NORWAY	\$174	\$45	\$173,735
OAKFIELD	\$8	\$4	\$11,617
OAKLAND	\$166	\$25	\$87,677
OGUNQUIT	\$99	\$19	\$49,735
OLD ORCHARD BEACH	\$102	\$26	\$207,056
OLD TOWN	\$607	\$299	\$1,167,306
ORIENT	\$88	\$40	\$11,709
ORLAND	\$101	\$29	\$33,108
ORONO	\$2,436	\$1,500	\$5,107,562

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
ORRINGTON	\$201	\$58	\$132,783
OSBORN	\$31	\$13	\$1,894
OTIS	\$133	\$64	\$52,628
OTISFIELD	\$37	\$9	\$15,494
OWEN HEAD	\$152	\$74	\$116,849
OXBOW PLT	\$230	\$91	\$4,322
OXFORD	\$90	\$19	\$72,726
PALMAMO	\$79	\$29	\$32,853
PALMYRA	\$65	\$6	\$6,370
PARIS	\$408	\$103	\$290,601
PARFMAN	\$16	\$3	\$1,925
PARSONSFIELD	\$148	\$56	\$73,220
PASSADUMNEBAG	\$66	\$23	\$4,630
PATTEN	\$96	\$49	\$21,651
PEMBROKE	\$251	\$44	\$26,353
PENOBSCOT	\$15	\$4	\$4,247
PERHAM	\$96	\$39	\$9,816
PERRY	\$71	\$15	\$10,127
PERU	\$16	\$8	\$7,407
PHILLIPS	\$218	\$87	\$63,137
PHIPSBURG	\$94	\$39	\$109,898
PITTSFIELD	\$185	\$77	\$185,464
PITTSFORD	\$32	\$9	\$11,092
PLEASANT RIDGE PLT	\$0	\$0	\$18
PLYMOUTH	\$69	\$28	\$17,824
POLAND	\$131	\$30	\$120,272
PORTAGE LAKE	\$78	\$9	\$5,482
PORTER	\$53	\$19	\$15,391
PORTLAND	\$982	\$371	\$12,387,071
POWNA	\$80	\$28	\$25,994
PRESCOTT ISLE	\$383	\$125	\$678,353
PRINCETON	\$103	\$21	\$14,504
PROSPECT	\$424	\$226	\$86,831
RANDOLPH	\$69	\$26	\$20,261
RANGELEY	\$305	\$105	\$150,866
RANGELEY PLT	\$22	\$11	\$10,000
RAYMOND	\$87	\$38	\$151,535
READFIELD	\$278	\$128	\$158,926
REED PLT	\$72	\$30	\$6,425
RICHMOND	\$219	\$43	\$82,216
RIPLEY	\$41	\$8	\$2,318
ROBBINSTON	\$206	\$22	\$5,167
ROCKLAND	\$772	\$152	\$780,697

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
ROCKPORT	\$493	\$227	\$784,945
ROME	\$56	\$25	\$40,430
ROIQUE BLOFFS	\$72	\$28	\$10,904
ROXBURY	\$3	\$0	\$175
RUMFORD	\$243	\$100	\$643,493
SABATTUS	\$217	\$14	\$28,274
SACO	\$307	\$98	\$902,392
SAINTEGATHA	\$220	\$99	\$43,636
SAINTELBANS	\$33	\$14	\$15,970
SAINTEFRANCIS	\$92	\$47	\$7,285
SAINTEGEORGE	\$52	\$16	\$70,007
SAINTEJOHN PLT	\$32	\$13	\$3,299
SANDY RIVER PLT	\$18	\$3	\$1,672
SANFORD	\$331	\$150	\$1,248,545
SANGERVILLE	\$91	\$26	\$19,090
SCARBOROUGH	\$214	\$46	\$541,280
SEARSMONT	\$110	\$37	\$35,642
SEARSPORT	\$629	\$189	\$325,519
SEBAGO	\$32	\$8	\$16,135
SEBEC	\$12	\$4	\$2,418
SEBOEIS PLT	*	*	\$572
SEDCWICK	\$91	\$16	\$17,290
SHAPLEIGH	\$33	\$6	\$17,182
SHERMAN	\$10	\$5	\$2,083
SHIRLEY	\$83	\$27	\$5,310
SIDNEY	\$69	\$20	\$38,600
SKOWHEGAN	\$124	\$43	\$373,140
SMITHFIELD	\$20	\$3	\$2,468
SMYRNA	\$24	\$5	\$1,112
SOCON	\$145	\$58	\$44,467
SOMERVILLE	\$244	\$119	\$46,822
SORRENTO	\$31	\$7	\$4,373
SOUTH BERWICK	\$525	\$118	\$304,822
SOUTH BRISTOL	\$49	\$21	\$54,192
SOUTH PORTLAND	\$422	\$145	\$2,361,730
SOUTH THOMASTON	\$62	\$20	\$22,382
SOUTHPORT	\$8	\$1	\$1,004
SOUTHWEST HARBOR	\$156	\$22	\$43,106
SPRINGFIELD	\$152	\$68	\$16,235
STACYVILLE	\$36	\$14	\$3,404
STANDISH	\$324	\$168	\$810,469
STARKE	\$49	\$24	\$11,128
STETSON	\$72	\$20	\$10,997

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
STEBBENS	\$117	\$18	\$25,408
STOCKHOLM	\$140	\$34	\$6,917
STOCKTON SPRINGS	\$266	\$106	\$114,152
STONHAM	\$110	\$16	\$8,454
STONINGTON	\$322	\$126	\$114,858
STOW	\$93	\$13	\$3,796
STRONG	\$79	\$30	\$24,911
SULLIVAN	\$158	\$29	\$38,273
SUMNER	\$169	\$79	\$42,330
SUREY	\$18	\$1	\$1,743
SWANS ISLAND	\$210	\$48	\$36,679
SWANVILLE	\$100	\$30	\$26,315
SWEDEN	\$17	\$3	\$1,178
TALMADGE	\$5	\$2	\$430
TEMPLE	\$39	\$9	\$3,144
THE FORKS PLT	\$2	\$1	\$560
THOMASTON	\$380	\$91	\$219,864
THORNDIKE	\$1,250	\$0	\$0
TORSFIELD	\$58	\$19	\$4,201
TORSHAM	\$332	\$46	\$210,997
TREMONT	\$98	\$13	\$25,346
TRENTON	\$190	\$72	\$116,338
TROY	\$67	\$10	\$3,933
TURNER	\$235	\$22	\$51,363
UNION	\$144	\$25	\$28,780
UNITY	\$514	\$275	\$271,705
UPTON	\$97	\$0	\$0
VAN BUREN	\$485	\$81	\$73,974
VANCEBORO	\$34	\$2	\$446
VASSALBORO	\$261	\$105	\$210,797
VEAZIE	\$106	\$22	\$41,363
VERONA	\$22	\$6	\$2,415
VIENNA	\$66	\$33	\$12,349
VINALHAVEN	\$114	\$21	\$47,415
WADE	\$157	\$33	\$4,911
WAITE	\$0	\$0	\$0
WALDO	\$169	\$73	\$25,414
WALDOBORO	\$269	\$34	\$103,745
WALES	\$33	\$5	\$3,376
WALLAGRASS	\$68	\$35	\$12,528
WALTHAM	\$23	\$0	\$0
WARREN	\$630	\$332	\$683,529
WASHBURN	\$566	\$27	\$14,640

Municipality	Property Tax Shift on Median Value Home in Municipality	Property Tax Cut for Median Value Home if all Exempt Properties (but Churches, Federal, Municipal) Assessed at 50% of Value	Total Additional Revenue to Muni based on 50% Assessment Scenario
WASHINGTON	\$71	\$25	\$23,412
WATERBORO	\$159	\$30	\$114,172
WATERFORD	\$0	\$0	\$0
WATERVILLE	\$832	\$440	\$3,127,004
WAYNE	\$71	\$15	\$12,207
WEBSTER PLT	\$0	\$0	\$0
WELD	\$67	\$29	\$24,539
WELLINGTON	\$47	\$4	\$1,026
WELLS	\$100	\$31	\$333,400
WESLEY	\$75	\$14	\$3,345
WEST BATH	\$101	\$34	\$63,785
WEST BORIS PLT	*	*	\$0
WEST GARDINER	\$79	\$32	\$53,986
WEST PARIS	\$88	\$22	\$16,476
WESTBROOK	\$278	\$75	\$702,037
WESTFIELD	\$117	\$8	\$2,466
WESTMANLAND	\$56	\$0	\$0
WESTON	\$48	\$23	\$16,419
WESTPORT ISLAND	\$16	\$1	\$806
WHITEFIELD	\$56	\$18	\$22,873
WHITING	\$65	\$27	\$11,297
WHITNEYVILLE	\$66	\$23	\$4,700
WILLIMANTIC	\$34	\$11	\$6,668
WILTON	\$196	\$34	\$69,896
WINDHAM	\$175	\$55	\$441,489
WINDSOR	\$61	\$28	\$65,583
WINN	\$28	\$11	\$5,213
WINSLOW	\$137	\$15	\$66,542
WINTER HARBOR	\$466	\$15	\$15,239
WINTERPORT	\$103	\$45	\$72,413
WINTERVILLE PLT	\$222	\$8	\$2,348
WINTHROP	\$320	\$30	\$92,449
WISCASSET	\$565	\$95	\$241,975
WOODLAND	\$92	\$20	\$9,811
WOODSTOCK	\$61	\$26	\$28,952
WOODVILLE	\$11	\$1	\$280
WOOLWICH	\$209	\$102	\$180,508
YARMOUTH	\$401	\$87	\$415,294
YORK	\$195	\$44	\$489,374

\* Data reported through the Municipal Valuation Return (MVR) cannot support the calculation. In most cases the information has been limited to insure taxpayer confidentiality and in other instances data has not been reported by the municipality and cannot be calculated at this time.



## Wayne Town Manager

---

**From:** jkatsiaficas@perkinsthompson.com  
**Sent:** Thursday, March 29, 2018 4:14 PM  
**To:** townmanager@waynemaine.org  
**Subject:** RE: Wayne - Sky Ranch

Nada. Apparently, it takes time for her to talk with all of her people. I'll send a gentle reminder.

---

JAMES N. KATSIAFICAS  
ATTORNEY

### **PERKINS|THOMPSON**

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**From:** Wayne Town Manager [mailto:townmanager@waynemaine.org]  
**Sent:** Thursday, March 29, 2018 4:12 PM  
**To:** James N. Katsiaficas  
**Subject:** RE: Wayne - Sky Ranch

Any word?

---

**From:** [jkatsiaficas@perkinsthompson.com](mailto:jkatsiaficas@perkinsthompson.com) [mailto:jkatsiaficas@perkinsthompson.com]  
**Sent:** Friday, March 23, 2018 8:29 PM  
**To:** [townmanager@waynemaine.org](mailto:townmanager@waynemaine.org)  
**Subject:** FW: Wayne - Sky Ranch

Aaron:

FYI. I sent this out before 5 pm, but haven't heard back yet.

Thanks,

Jim

---

JAMES N. KATSIAFICAS  
ATTORNEY

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**From:** James N. Katsiaficas  
**Sent:** Friday, March 23, 2018 4:39 PM  
**To:** 'Collins, Kristin M.'  
**Subject:** RE: Wayne - Sky Ranch

Kristin:

I've spoken with Town Manager Aaron Chrostowsky this afternoon, and the Board of Selectmen agrees to the requested change if your clients will agree to add the following to Section 2:

2. Parties' Responsibilities.

Following the execution of this Agreement, the Town shall grant abatements to the Sky Ranch Members of their 2016 and 2017 property taxes for the Sky Ranch Community Solar Farm Personal Property consistent with Exhibit A, and shall pay any abatement amounts owing to the Sky Ranch Members within thirty (30) days of execution of this Agreement. Within the same period of time, the Sky Ranch Members' attorney shall file a stipulation of dismissal, with prejudice and without costs, with the Kennebec County Commissioners of the Abatement Appeals in the Docket Numbers cited above and the Town's attorney shall join in that stipulation of dismissal; a sample of said stipulation of dismissal is attached hereto as Exhibit B and is hereby incorporated as part of this Agreement. Should the Sky Ranch Community Solar Farm Personal Property be decommissioned or become substantially incapable of producing energy, for any cause, the Sky Ranch Members agree to properly remove the Sky Ranch Community Solar Farm Personal Property at their own cost and expense within six months after decommissioned or become substantially incapable of producing energy.

The requirement of removal of decommissioned structures is a common requirement of cell tower antenna ordinances, and there, as you've probably seen, municipalities require an escrow to fund that decommissioning. Here, Wayne is just looking for the parties to remove the solar personal property when it is no longer used or useable, with no escrow requirement.

If that is acceptable, please print a clean Settlement Agreement incorporating the above and send two signed originals to Aaron, who'll sign and return an original to you and keep the other original for the Town; you then can sign and file the Stipulation of Dismissal as in the Settlement Agreement.

Thanks,

Jim

---

JAMES N. KATSIAFICAS  
ATTORNEY

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**From:** Collins, Kristin M. [<mailto:KCollins@preti.com>]  
**Sent:** Thursday, March 22, 2018 5:30 PM  
**To:** James N. Katsiaficas  
**Subject:** RE: Wayne - Sky Ranch

Perfect, thanks.

Kristin M. Collins  
Attorney  
**PretiFlaherty**

**From:** [jkatsiaficas@perkinsthompson.com](mailto:jkatsiaficas@perkinsthompson.com) [<mailto:jkatsiaficas@perkinsthompson.com>]  
**Sent:** Thursday, March 22, 2018 4:11 PM  
**To:** Collins, Kristin M.  
**Subject:** RE: Wayne - Sky Ranch

Kristin:

You had asked me if the Town would agree, I asked Aaron, and he was going to ask the Selectmen on Tuesday night. I just got back from an afternoon of lobbying on an education bill (?) in Augusta, and haven't heard. I'll check in with Aaron and will let you know.

Thanks,

Jim

---

JAMES N. KATSIAFICAS  
ATTORNEY

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**From:** Collins, Kristin M. [<mailto:KCollins@preti.com>]  
**Sent:** Thursday, March 22, 2018 4:01 PM  
**To:** James N. Katsiaficas  
**Subject:** Wayne - Sky Ranch

Jim,

I lost sight of this and failed to confirm whether the Town was willing to agree to the change requested by the owners. Where are we?

Thanks,  
Kristin

**Kristin M. Collins**  
Attorney  
207.791.3292 Tel  
[kcollins@preti.com](mailto:kcollins@preti.com)  
Bio | [LinkedIn](#) | [Twitter](#) | [preti.com](#)

**PretiFlaherty**  
45 Memorial Circle  
P.O. Box 1058  
Augusta, ME 04332-1058

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# Town of Wayne

P.O. Box 400; 48 Pond Road  
Wayne, ME 04284

Phone: (207) 685-4983 Fax: (207) 685-3836

<http://www.waynemaine.org>

Date: April 3, 2018

Subject: Request for Bid  
2018 Paving and Surface Treatment Bid  
Wayne, Maine

The **Town of Wayne** is seeking qualified bidders for Hot Mix Asphalt Paving and Asphalt Rubber Stress Absorbing Membrane surface treatment application. Please include with your bid complete warranty information and proposed start date. The following specifications detail the design and extent of the proposed work.

All bids must be submitted on the form supplied by the Town in sealed bid format in an enveloped clearly labeled.

**“2018 Paving and Surface Treatment Bid”**

Attention: Aaron Chrostowsky, Town Manager  
48 Pond Rd., P.O. Box 400  
Wayne, ME 04284

**Bids due no later than Monday April 26, 2018 at 1:00 PM.**

**Bids opened on Monday April 26, 2018 at 1:00 PM**

**Bids awarded on Tuesday May 1<sup>st</sup>, 2018 at 6:30 PM by Selectboard**

The Selectboard will consider all bids. *The Selectboard reserves the right to waive formalities or reject any or all bids when such action is in the best interest of the Town.*

**AWARD OF BIDS CONTINGENT UPON BUDGET APPROVAL AT ANNUAL TOWN MEETING.**

All questions regarding the bidding or specifications must be directed to Aaron Chrostowsky, Town Manager, by mail at P.O. Box 400, 48 Pond Road, Wayne, ME 04284, by email at [townmanager@waynemaine.org](mailto:townmanager@waynemaine.org), by fax at (207) 685-3836 or by telephone at (207) 685-4983

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## A. Description of Work

The Town of Wayne will be conducting paving project on Walton Road (9,350' long x 22' wide). This bid package includes two options: Option #1: Full Depth Reclamation, Fine Grade, Compact, Additional RAP or Crushed Stone Base, 2" HMA 19mm Base, 1" HMA Surface, Shoulder Installation; Option #2: Hot Mix Asphalt Full Width Shim, ARSAM, Shoulder Installation. 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:

### Option #1: Full Depth Reclamation, Fine Grade, Compact, Additional RAP or Crushed Stone Base, 2" HMA 19mm Base, 1" HMA Surface, Shoulder Installation

- Reclaim "leave in place" and reshape road base. 23,344/SY
- Additional RAP or Crushed Stone Base 1,000 tons
- Hot mix asphalt, base course of 2" lift of MDOT 19.0mm / B mix. 2,568 tons
- Apply tack coat per MDOT Standard Specifications.
- Hot mix asphalt, surface course of 1" lift of MDOT 12.5mm / C mix. 1,285 tons
- Shoulder Installation 700 tons

### Option #2: Hot Mix Asphalt Full Width Shim, ARSAM, Shoulder Installation

- Hot Mix Asphalt Full Width Shim 23,344/SY
- ARSAM- (Asphalt Rubber Stress Absorbing Membrane) 1,285 tons
- Shoulder Installation 700 tons

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## CONTRACT BID SPECIFICATIONS HOT MIX ASPHALT

### A. Description of Course

The work shall consist of constructing a Hot Mix Asphalt Pavement using designated mix types for the roadways, sidewalks and parking lots as proposed in SECTION 1. All work shall be constructed as outlined in this contract and as directed by the Municipal Representative.

### B. Equipment Requirements

All Hauling Equipment used on the project will meet the requirements of the most recent edition of MAINEDOT Standard Specifications, section 401.08

1. All Pavers used on the project will meet the requirements of the most recent edition of the MAINEDOT Standard Specifications, section 401.09. When appropriate, a highway class paver meeting the specification with an 8ft main screed may be used.
2. All Rollers used on the project will meet the requirements of the most recent edition of the MAINEDOT Standard, section 401.10

### C. 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 MAINEDOT Standard Specifications, section 401.07
2. The automation of batching shall meet the requirements of the most recent edition of the MAINEDOT Standard Specifications, section 401.072
3. At automatic mixing plants, automatic tickets shall be printed which meet MAINEDOT Standard Specifications, section 401.073

### D. 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.

The Contractor shall submit, for the Municipal Representative's approval, a current job mix formula (JMF). For a Superpave design, a current MAINEDOT- approved Superpave JMF shall be submitted. If an alternate design similar to the former MAINEDOT designs for B,C, or D mixes is desired, the contractor shall submit a previously MAINEDOT-approved JMF's conforming to the MAINEDOT 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.

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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.

## E. Construction

1. Butt joints shall be used at any intersecting of any existing pavement at the beginning and end of the project.
2. Contractor shall place reflective delineator posts, spaced a minimum of every 100' apart, in areas where shoulder drop is 2 inches or more from the pavement surface.
3. 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 50 F and rising, and all paving will be completed by Oct 1<sup>st</sup>, shim must place by July 13th unless otherwise agreed upon by Road Commissioner and Contractor.
4. All existing paved surfaces to be newly paved shall be thoroughly cleaned by the contractor and dry and shall be tack coated prior to placement at a rate of .02 – 0.05gal/sy. In addition, any manholes or catch basins will be adjusted at the direction of the Municipal Representative. All paving operations shall cease when the surface to repave is wet.
5. All traffic control 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).
6. The cross-slope of the final paved surface shall be as close as possible to a uniform cross-section utilizing materials estimated above in the bid documents, except in super elevated areas. If noted in contract documents to place shim to desired grade and crosslope, a desirable cross slope would be ¼" per foot of lane width (2%).
7. Surface tolerances shall be checked according to MAINEDOT Standard Specifications, sections 401.101.
8. All mixing, spreading, finishing, and compacting and constructing joints shall meet MAINEDOT Standard Specifications, sections 401.14, 401.15, 401.16, 401.17 respectively.

## F. Testing

All materials and every detail of work will be subject to inspection by the Municipal Representative who may require the Contractor's quality control person to be onsite to monitor material placement and compaction. 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:

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## **a. Pavement Samples**

1. Core samples for density testing may be taken in accordance with AASHTO procedures every 1000 tons to achieve a minimum 92.0% density on uniform lifts designed to be greater than 1”.
2. Samples of the Hot Mix Asphalt may be taken in accordance with AASHTO procedures every 1000 tons to check for Asphalt Content, Gradation, and Theoretical Maximum Density.
3. All test results will be required to be within the allowable tolerances given in Section 400 of the most recent edition of the MAINEDOT Standard Specifications. Method D shall be used.
4. 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 MAINEDOT Standard Specifications.

## **b. Acceptance**

1. 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 removal and replacement of the sections will be paid for as extra work. Should the work exposed prove to be unacceptable in the judgment of the Municipal Representative, the removal and replacement of the material will be at the Contractor's 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 THAT WORK  
WAS TO BE PERFORMED.**

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## **CONTRACT BID SPECIFICATIONS ROAD SHOULDERS**

**Aggregate Shoulders** Aggregate shoulders shall be placed when surface has had sufficient cure time to be determined by the Road Commissioner.

- a. The Town requires “Crushed Stone Base” from Pike Industries, or clean ¾” Recycled Asphalt Pavement (RAP) for shoulder aggregate. “Reclaim” or “Brown Pack” will not be acceptable. The Road Commissioner must approve material used.
- b. Shoulders shall be installed to a width of 3’ and a depth equal to that of the edge of new pavement, compacted and sloped equal to the slope of the travelled way.

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## CONTRACT BID SPECIFICATIONS ASPHALT-RUBBER SURFACE TREATMENT STRESS ABSORBING MEMBRANE (SAM)

### 1.0 DEFINITIONS

The term Road Commissioner or his designee of the awarding authority.

The term Designee shall mean an employee of the awarding authority, designated by the Road Commissioner.

The term Contractor shall mean a professional company contracted by the awarding authority to perform work under this agreement.

### 2.0 DESCRIPTION

This specification covers requirements for materials, manufacture, and application of asphalt-rubber as a stress absorbing membrane (SAM). This specification shall consist of an application of a combined reacted mixture of hot paving grade asphalt and ground rubber followed immediately with a cover material. Prep work shall also be completed in this contract prior to the application of the ARSAM

### 3.0 MATERIALS

#### 3.1 Base Asphalt Binder:

The base asphalt binder shall have a PG (Performance Grade) of PG58-28. The supplier may substitute PG64-28 where needed to meet the requirements of ASTM D 6114 (type II). The intended PG must be used in the mix design and for the Asphalt-Rubber blending.

#### 3.2 Asphalt-Rubber Binder:

The physical requirements for the Asphalt-Rubber binder shall conform to ASTM D 6114 type II specifications. The minimum percentage of ground rubber shall be 15% by weight of the total Asphalt-Rubber binder.

The reclaimed vulcanized rubber shall be produced primarily from the processing of automobile and truck tires. The rubber shall be produced by the ambient temperature grinding processes only. The specific gravity of reclaimed vulcanized ground rubber shall be not less than 1.10 and not greater than 1.20. Rubber for use in Asphalt-Rubber binder shall be free of loose fabric, wire and other contaminants. Up to 4 percent (by weight of rubber) calcium carbonate or talc may be added to prevent caking or sticking of the particles together. The ground rubber shall be sufficiently dry so as to be free flowing and not produce foaming when blended with the hot PG binder.

#### 3.3 Aggregate:

The aggregate shall conform to the requirement of appropriate state or local specifications for crushed stone. Crushed gravel stone will not be permitted. Percentage of wear as determined by the Los Angeles Abrasion Test (AASHTO-T96) shall be a maximum of 35. The aggregate shall

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be pre-heated to a temperature between 200°F and 300°F, and be pre-coated with 0.4% to 0.8% (by weight of aggregate) of PG 58-28, PG 64-28 or PG 64-22 asphalt binder prior to application. Aggregate shall meet the following gradation as tested by AASHTO T27.

Sieve Size	% Passing – Nominal Size	
	3/8" (9.5 mm)	1/2" (12.5 mm)
5/8" (15.8 mm)	100%	100%
1/2" (12.5 mm)	100%	90 – 100%
3/8" (9.5 mm)	85 – 100%	15 – 65%
#4 (4.75 mm)	0 – 8%	0 – 8%
#8 (2.36 mm)	0 – 4%	0 – 4%
#200 (0.075 mm)	0 – 2%	0 – 2%

## NOTES:

- The 3/8" or 1/2" gradation requirements can be used for SAM applications. The Flakiness Index shall be less than 20% (NFP 18-561 Test).

## 4.0 ASPHALT-RUBBER MIXING AND REACTION

### 4.1 Mixing and Reaction Equipment:

The method and equipment for combining the ground rubber and PG asphalt binder shall be so designed and accessible that the Engineer can readily determine the percentage of each material being incorporated into the mixture.

Equipment utilized in the production and proportioning of Asphalt-Rubber binder shall include the following as a minimum:

- An asphalt heating tank or heat exchanger with hot oil heat transfer to heat the PG asphalt binder to the necessary temperature before blending with the ground rubber. This unit shall be equipped with a thermostatic heat control device.
- A mechanical blender shall be utilized for proper proportioning and thorough mixing of the PG asphalt binder and ground rubber. This unit shall have a Coriolis type mass flow meter capable of measuring and recording the flow rate and total quantity of asphalt binder in both gallons and weight. The quantity of ground rubber shall be determined by weight utilizing either a hopper equipped with load cells or a feeder equipped with a belt scale. The percentage of ground rubber based on total asphalt rubber binder shall be recorded.
- An asphalt rubber storage tank equipped with a heating system to maintain the proper temperature of the binder and an internal mixing unit capable of maintaining a homogeneous mixture of asphalt and ground rubber.

### 4.2 Mixing:

The temperature of the asphalt binder shall be between 325°F and 400°F at the time of addition of the ground rubber. Ensure that there are no agglomerations of rubber particles in excess of two inches in the least dimension in the mixing chamber.

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The Contractor shall document that the proportions are accurate and that the rubber has been uniformly incorporated into the mixture. Ensure that the crumb rubber and asphalt binder are thoroughly mixed. Rubber floating on the surface or agglomerations of rubber particles is evidence of insufficient mixing. Maintain the temperature of the asphalt-rubber binder immediately after mixing between 325°F and 375°F for a minimum of 45 minutes before use.

#### 4.3 Testing and Certification:

The materials shall be tested and certified by an AMRL accredited laboratory meeting the requirements of ASTM D 6114 type II specifications.

The contractor shall submit with the bid a Quality Control Plan from the Asphalt Rubber supplier meeting the requirements of AASHTO R-26 format.

## 5.0 EQUIPMENT

### 5.1 Distributor Truck:

On projects exceeding 35 tons of liquid asphalt rubber, at least two pressure-type bituminous distributor trucks in good condition will be required. The distributor shall be equipped with an internal heating device capable of heating the material evenly up to 425°F; an internal mixing unit capable of maintaining a proper mixture of asphalt cement and granulated rubber; have adequate pump capacity to maintain a high rate of circulation in the tank and to spray the asphalt-rubber at a viscosity of 1,500 to 5,000 centipoise; have adequate pressure devices and suitable manifolds to provide constant positive cut-off to prevent dripping from the nozzles. Distributor shall be equipped with an electronically controlled computerized compensation unit for controlling application rates at various width and speed changes. The application unit shall have electronic controls and a digital read out installed and operated from the inside of the cab of the distributor. The distribution bar on the distributor shall be fully circulating. Any distributor that produces a streaked or irregular distribution of the material shall be promptly repaired or removed from the project.

Distributor equipment shall include a tachometer, pressure gauges, volume measuring devices, and a thermometer for reading temperature of tank contents. Controls for spray bar shall be located in cab of truck, for controlling width and rate of spray of product. It shall be so constructed that uniform applications may be made at the specified rate per square yard with a tolerance of plus or minus 0.05 gallon per square yard.

A "bootman" shall accompany the distributor and ride in a position so that all spray bar nozzles are in his full view and readily accessible for unplugging.

### 5.2 Hauling Equipment:

Tank trucks utilized for the transportation of asphalt rubber shall be equipped with a heating system to maintain the proper temperature of the binder and an internal mixing/agitation unit capable of maintaining a homogeneous mixture of asphalt and ground tire rubber while in transit.

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Trucks for hauling cover material shall be rear discharge conveyor-fed or “live bottom” trucks and shall be equipped with a device to lock onto the hitch at the rear of the chip spreader to prevent aggregate spillage.

Sufficient hauling vehicles will be available to ensure continuous operation of the distributor and chip spreader.

## 5.3 Aggregate Spreader:

The aggregate spreader shall be hydrostatically driven and self-propelled. It must be equipped with a hydraulically controlled variable adjustable head that is capable of spreading stone in widths from 4.5 to 18 feet. The spreader shall be mounted on pneumatic tires, and shall apply the stone on the road surface in a manner that ensures that the tires do not contact the road surface until after the stone has been applied. The unit shall be equipped with an electronic radar type sensor used to measure ground speed and will automatically adjust the stone application rate depending on width of application and the speed of chip spreader. It shall have the ability to apply stone on any grade from 0 - 6%. The spreader shall be equipped with an integral hopper with a minimum capacity of 5 tons of stone which shall be filled by trucks in a manner which ensures that the truck tires never come in contact with asphalt treated road surfaces until the stone has been properly applied. To maintain constant stone application, a self-locking truck hitch will permit towing of aggregate trucks without stopping the chip spreader. It will be capable of maintaining positive engagement over irregular terrain.

## 5.4 Pneumatic-Tired Roller:

A minimum of two (2) self-propelled, multiple wheel, pneumatic-tired rollers shall be used, and at least one shall weigh a minimum of 12 tons, and shall have a total compacting width of at least 56 inches.

## 5.5 Self-Propelled Rotary Pick-up Sweepers:

A minimum of two (2) self-propelled rotary pick-up sweepers shall be used. They shall be designed, maintained, equipped, and operated so that the pavement surface can be swept clean. The rotary sweepers shall be equipped with adjustable down pressure on the sweeper heads and shall be capable of temporarily storing the picked up material from the surface of the pavement for disposal offsite.

## 6.0 CONSTRUCTION PROCEDURES

### 6.1 Preparation:

The awarding authority shall crack seal (if needed), repair potholes, other areas of pavement failure, and major depressions in the existing pavement surface. The awarding authority shall place a leveling course on planed, milled or existing surface, if required.

The contractor shall thoroughly clean the surface by sweeping immediately prior to application of the asphalt-rubber and be responsible for covering all utility irons just prior to application and uncovering after aggregate is spread.

### 6.2 Seasonal and Weather Limitations:

The asphalt-rubber shall not be applied when weather conditions are unfavorable to obtaining a uniform spread. Construction shall proceed only when the atmospheric temperature is at least

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50°F and rising. No water shall be present on the road surface. SAM's shall not be applied after September 15 as a final surface.

## 6.3 Asphalt-Rubber Application:

The asphalt-rubber mixture shall be applied at a temperature of 325°F to 400°F at a rate of 0.50 to 0.65 gallons per square yard. Exact application rate to be determined by the aggregate gradation, traffic volume and pavement condition.

Longitudinal joints shall be reasonably true to line and parallel to centerline. Where any construction joint occurs, the edges shall be broomed back and blended so there are no gaps and the elevations are the same, and free from ridges and depressions. Longitudinal joints shall be overlapped from 4 to 6 inches.

During application, adequate provision shall be made to prevent marring and discoloration of adjacent pavements, structures, vehicles, foliage or personal property.

## 6.4 Aggregate Application:

The application of aggregate shall follow as close as possible behind the application of the hot asphalt-rubber which shall not be spread further in advance of the aggregate spread than can be immediately covered. Construction equipment or other vehicles shall not drive on the uncovered asphalt-rubber. The hot-precoated aggregate shall be spread uniformly by a self-propelled spreader at a rate of spread directed by the Agency, generally between 30 to 40 pounds per square yard. Any deficient areas shall be covered with additional material.

## 6.5 Rolling:

A minimum of two (2) pneumatic-tired rollers shall be used for aggregate embedment into the hot asphalt-rubber. Rolling shall commence immediately following spread of aggregate. There shall be at least three coverages by the pneumatic-tired roller to embed the aggregate particles firmly into the asphalt-rubber. Coverage shall be as many passes as are necessary to cover the entire width being spread with a pass being one movement of a roller in either direction.

## 6.6 Sweeping:

When the maximum amount of aggregate has been embedded into the asphalt-rubber and the pavement has cooled, all loose material shall be swept or otherwise removed by the contractor. Contractor shall supply two (2) sweepers for the day of application. This will be done at a time and in a manner, which will not displace any embedded aggregate or damage the asphalt-rubber. The material removed by sweeping shall be disposed of offsite.

Pre-sweeping or post-sweeping at a later date is the responsibility of the awarding authority unless bid as a separate bid item.

## METHOD OF MEASUREMENT AND BASIS OF PAYMENT

Method of Measurement The Town or Municipality will measure Asphalt rubber Stress Absorbing Membrane (ARSAM) by the square yard (SY), HMA By the Ton and aggregate shoulders by the CY or Ton, to be specified in bid forms. Payment will be for the actual number of square yards/tons/cubic yards applied in accordance with the Standard Specifications, See State of Maine Standard Specification 2002, Section 109 – Measurement and Payment. Payment

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shall be full compensation for all **labor, materials, equipment, traffic control, including flaggers**, required to complete the work in accordance with these specifications. See Project Descriptions for project locations and lengths.

Basis of Payment The Town or Municipality will pay for the Work, in place and accepted, in accordance with the applicable sections of the Special Provisions at the contract unit price per ton / square yard applied. Upon completion of work, and acceptance by the Road Commissioner, the Contractor shall submit a payment request to the Road Commissioner. The Town retains the right to adjust the quantity as listed below +/- 15%, due to budget purposes, without negotiating a price adjustment.

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## General Specifications

- a. *If awarded this bid, this project is contingent upon Annual Town Meeting (June 13th, 2018) approval of bond and project.*
- b. **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.
- c. **Right to change or additional work**  
The municipality reserves the right to negotiate change orders or extra work with the Contractor.
- d. **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.
- e. **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.
- f. **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 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.

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**g. 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.

**h. Acceptance period**

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

**i. 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.

**j. 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.

**k. 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. **Any work completed after June 14, 2018 and prior to June 30, 2018, the Town will pay after July 1<sup>st</sup>, 2018.**

**l. 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 of one year.

# *Town of Wayne*

P.O. Box 400; 48 Pond Road  
Wayne, ME 04284

Phone: (207) 685-4983 Fax: (207) 685-3836

<http://www.waynemaine.org>

**m. Asphalt Escalator**

The municipality will use the latest edition of MaineDOT Special Provision Section 108 to protect the municipality and the contractor against price fluctuations that may occur due to paving schedule delays, bad weather, other priorities, market pricing, etc.

**n. Traffic Control**

Traffic control shall be provided by the **CONTRACTOR** (including flaggers), and shall be in accordance with the latest version of the MUTCD. Payment for all labor, materials and equipment required for proper traffic control shall be considered incidental to this bid.

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## Tabulation of Bids

Submit all bids by April 26, 2018, 1:00 PM the winning bid will be based on all items being quoted based on volume estimates below and total contract bid amount.

Below dimensions are approximate and may vary slightly, award will be based on these estimates.

### WALTON ROAD Option 1

Walton Rd. 9,350' X 22"	Mix type	Estimated Tons/ SY	Cost per Ton/SY	Item \$\$Total \$\$
Full Depth Reclamation, Fine Grade, Compact	NA	23,344/SY		
Additional RAP or Cr. Stone Base		1,000/Tons		
2" HMA 19mm Base	19mm	2,568/Tons		
1" HMA 9.5mm Surface	9.5mm	1,285/Tons		
Shoulder Installation		700/Tons		
<i>*Shall include tack coat and butt joints. 3' aprons on gravel driveways</i>	<b>Project Total =</b>			

### Option 2

Walton Rd. 9,350' X 22"	Mix type	Estimated Tons/ SY/ CY	Cost per Tons/SY/CY	Item \$\$Total \$\$
Hot Mix Asphalt Full Width Shim	9.5mm	1,285/Tons		
ARSAM- (Asphalt Rubber Stress Absorbing Membrane)		23,344/SY		
Shoulder Installation		700/Tons		
<i>*Shall include tack coat and butt joints. 3' aprons on gravel driveways</i>	<b>Project Total =</b>			

# Town of Wayne

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	Mix type	Estimated Tons/ SY/ CY	Cost Per Ton/SY	Item \$\$Total \$\$
Handwork	9.5mm	NA		NA
Butt Joints (driveways)	NA	NA		NA

*The Selectboard will consider all bids. The Selectboard reserves the right to waive formalities or reject any or all bids when such action is in the best interest of the Town.*

*If awarded this bid, this project is contingent upon Annual Town Meeting (June 13th, 2018) approval of bond and project.*

## Town of Wayne, Maine

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
Company Address

\_\_\_\_\_  
Company Representative

\_\_\_\_\_  
Signed

**\*\*HMA Shim Work Is required to be completed no later than July 13th, 2018!\*\***

### ASPHALT PRICE ADJUSTMENT

A fluctuating price will be required for this bid to allow for price adjustments based on the Period Price of asphalt cement using the New England Average Selling Price. The price adjustment will be based on the variance in price for the asphalt cement component only from the Base Price to the Period Price. Posted "Base Price" for this bid will be \$ \_\_\_\_\_ per ton of asphalt cement.

"Base Price" = the price of PG binder liquid per ton that exists on the bid opening date.

"Period Price" = the price of PG binder liquid per ton on the paving date, using the New England Average Selling Price

"New England Average Selling Price" = the price Listed on the MDOT website. See link below.

<http://www.maine.gov/mdot/comprehensive-list-projects/asphaltprices.php>

### ASPHALT-RUBBER SURFACE TREATMENT:

Current Price minus Base Price divide by 235 (Gal. Asphalt in ton) x .8 (Asphalt minus rubber content) x .60 Gal. / SY (application rate) = Adjustment per square yard.

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## REFERENCE LIST

### HOT MIX PROJECTS

Please list six similar projects that have been completed in Maine in 2016 & 2017.

Owner:

Address:

City,State,Zip:

Contact:

Phone:

Owner:

Address:

City,State,Zip:

Contact:

Phone:

# Town of Wayne

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<http://www.waynemaine.org>

Contract Amount:  
Year Completed:

Contract Amount:  
Year Completed:

Owner:  
Address:  
City,State,Zip:  
Contact:  
Phone:  
Contract Amount:  
Year Completed:

Owner:  
Address:  
City,State,Zip:  
Contact:  
Phone:  
Contract Amount:  
Year Completed:

Owner:  
Address:  
City,State,Zip:  
Contact:  
Phone:  
Contract Amount:  
Year Completed:

Owner:  
Address:  
City,State,Zip:  
Contact:  
Phone:  
Contract Amount:  
Year Completed:

## Asphalt Rubber SAM

Please list six similar projects that have been completed in Maine in 2016 & 2017.

Owner:  
Address:  
City,State,Zip:  
Contact:  
Phone:  
Contract Amount:  
Year Completed:

Owner:  
Address:  
City,State,Zip:  
Contact:  
Phone:  
Contract Amount:  
Year Completed:

# *Town of Wayne*

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<http://www.waynemaine.org>

Owner:  
Address:  
City,State,Zip:  
Contact:  
Phone:  
Contract Amount:  
Year Completed:

Owner:  
Address:  
City,State,Zip:  
Contact:  
Phone:  
Contract Amount:  
Year Completed:

Owner:  
Address:  
City,State,Zip:  
Contact:  
Phone:  
Contract Amount:  
Year Completed:

Owner:  
Address:  
City,State,Zip:  
Contact:  
Phone:  
Contract Amount:  
Year Completed:

To: Selectboard  
From: Aaron Chrostowsky, Town Manager  
Re: Spring Green up Day  
Date: 3/31/18

Date/ Time: Tentative Saturday May 26, 2018

Location: Ladd Recreation Center

### **Spring Green Up Day:**

#### **Prior to Event**

- Advertise in Website, Messenger and advertiser
- Sign-up for roadside clean-up at Town Office

#### **Day of Event (9AM to 3PM)**

- Volunteer crews – Pick up roadside trash along roadside, town will provide bags if needed
- Volunteer crews will return with roadside trash at Ladd Recreation Center
- Stevenson Solutions will donate a truck and deliver to Transfer Station
- Town will pay for disposal costs

#### **At Night (4PM)**

- Play Movie(s):  
Inconvenient Truth  
Inconvenient Truth Sequel  
Sell Popcorn (25cts) & Soda/ Bottled Water (\$1)

To: Selectboard  
From: Aaron Chrostowsky, Town Manager  
Re: Candidate's Nite  
Date: 3/31/18

Date/ Time: Tentative Monday, May 21<sup>st</sup>, 2018 at 6:30 PM

Location: Ladd Recreation Center

Moderator: Doug Stevenson

Candidates:

**Two Year Term (1 seat)**

- Cynthia Pettengill
- Lloyd Irland

**Three Year Term (2 seats)**

- Amy Cushman Black
- Elaine Christopher
- Stan Davis
- Stephanie Haines (incumbent)

Candidates will write a brief biography and issue statement (no more than 500 words), submit to town office to post on town website and available at candidate night;

Candidates each have some time to introduce themselves, followed by questions.

Town Manager and Moderator will generate questions along with accepting email / written questions until noon on Monday.

Candidates seated up front, podium in center, and Moderator seat off to the side.

Each candidate and the moderator will have a note pad, pencil, and bottle of water.

Timekeeper, maybe?

Afterwards, a brief candidate social with a few snacks.

**TOWN OF WAYNE, MAINE**  
**Town Manager Employment Agreement**

This is an Employment Agreement, dated **April 5, 2017** (Effective Date) between the Town of Wayne and **Aaron Chrostowsky** of **Winthrop, ME**. This agreement is pursuant to Title 30-A, Section 2631-2639, as amended by an ordinance adopted by the Town of Wayne on March 10, 1979, which adopted the Town Manager form of government.

1. **Description of Employment and Employee's Duties:** The Selectmen, acting for the Town, hereby employs the Employee as Town Manager of the Town of Wayne and the Employee accepts such employment upon the terms and conditions herein contained. The Employee's duties shall be those usually associated with a Town Manager of a Maine Municipality and as prescribed from time to time by the Selectmen and the State of Maine. The Employee shall assert his/her best efforts, attention and energies to his position and it is understood that the Employee, for no further compensation, also performs the duties of Road Commissioner, Deputy Treasurer, Deputy Tax Collector, Deputy Town Clerk, General Assistance Officer and Health Officer. The Employee may also perform other assignments or appointments from time to time, as necessary.
2. **Term:** The Term of this Agreement shall be for a period of approximately thirty-six (36) months, commencing on **July 1, 2017** (Commencement Date) and ending **June 30, 2020** (Termination Date). This Agreement shall not be evidence of any expectations of continued employment either indefinitely or for any period beyond this Term. During the Term, the Town Manager may be terminated at any time subject to the termination provisions of this Agreement. A new Agreement is required for the Town Manager to work for the Town beyond the Termination Date.

Nothing in this Agreement shall prevent, limit or otherwise interfere with the right of the Selectmen to terminate the services of the Employee at any time, or for the Employee to resign at any time, subject only to the provisions set forth in Section 6 of this Agreement.

The Selectmen agree that on or before **May 1**, of each successive contract year, they will notify Employee of their intent and desire to enter into an employment agreement with the Employee, and the Employee agrees he/she will do the same. If both parties indicate that they desire a new employment agreement, they agree that they will, in good faith attempt to sign a new agreement on or before **July 1, of each successive contract year**.

3. **Compensation:** The Town shall pay to the Employee, for all of his/her services to be rendered hereunder, the following Salary:

**From the Commencement Date until June 30, 2020, at the rate of \$50,000 per year**, payable in such installments as the Selectmen may from time to time determine. The Selectmen agree to review the Employee's salary and benefit package for the upcoming fiscal year on or before April 1 of each subsequent year. If the Town Manager and the Selectboard cannot agree upon a salary and compensation package for the following fiscal year by May 1, the Town and Town Manager agree to dissolve the remaining years of this contract, effective at the end of that fiscal year.

4. **Benefits:** In addition to the Salary, the Town shall provide the following Benefits:
  - A. **Retirement:** Town agrees to pay up to five percent (5%) into a 457 Deferred Compensation Plan or other Retirement Plan established for the Employee, contingent on a one-to-one match to the five percent total figure by the Employee, who also may elect at his/her own option, and with no

Town contribution, to defer additional monies into the retirement plan. Participation in Social Security is mandatory, with both the Town and Employee making the required contributions.

- B. Insurance: Town agrees to pay one hundred percent (100%) of the Employee's cost for the following insurances through the Maine Municipal Association or other parties retained, as deemed to be in the best interest of the town.
- Health Insurance (Individual Rate, PPO plan);
  - Life Insurance equal to one 1 year's salary;
  - Dental Insurance;
  - Disability Insurance; and
  - Vision Insurance.
- C. Vacation: Vacation time is two weeks (10 days) for one year; two weeks (10 days) at two years; three weeks (15 days) at three years and four years; and capped at four weeks (20 days) beginning in year five, regardless of the length of service. The Manager shall not use more than ten (10) vacation days in any thirty (30) day period without prior approval of the Board of Selectmen.
- D. Holidays: The Employee shall be granted the holidays normally observed statewide and granted other town employees with the approval of the Selectmen.
- E. Accrued Vacation: Upon termination, whether voluntary or involuntary, the Town shall compensate Employee for all accrued but unused vacation time. Said compensation shall be based upon Employee's Salary as of the date of employment and termination.
- F. Sick Time: Employee to accumulate sick days at the rate of one (1) day per month, accumulating up to a total of thirty (30) days, with any accrued amounts not payable upon leaving employment.
- G. Travel Allowance: Employee will receive a monthly mileage stipend in the amount of \$50.00 per month for his/her duties under this agreement.
- H. Management Facilities: The Town will provide and maintain, or cause to be provided and maintained, such facilities, equipment and supplies as the Board of Selectmen deems necessary for the Manager's performance of his/her services and duties under this agreement.
- I. Management Service: The Manager shall devote an average of forty (40) hours per week to the affairs of the Town of Wayne and shall use his/her best efforts and devote his/her full time to the performance of his/her employment under this contract.
- a. Professional Development: Professional Development: The Town shall pay for membership dues to the International City / County Management Association and the Maine Town and City Management Association and, fees and expenses for the Maine Town and City Managers Interchange Institute, and the Maine Municipal Association Annual Convention. Also, the Town shall pay fees and expenses for other professional development activities for which it approves attendance.
  - b. Indemnification: The Town shall defend, hold harmless and indemnify Employee against any tort, professional liability claim or demand or other legal action, whether groundless or otherwise, arising out of an alleged act or omission occurring in the performance of Employee's duties as Town Manager. The Town will, in its sole discretion, defend,

compromise or settle as appropriate any such claim or suit and pay the amount of any settlement or judgment. This section does not apply to claims resulting from Employee's willful misconduct or for claims arising outside of Employee's duties as Town Manager. Such indemnification shall extend beyond termination of employment and the otherwise expiration of this Agreement to provide full and complete protection for the Employee by the Town.

- c. **Jury Duty:** In the event that the Employee is called for jury duty and attends court and is paid by the court system, the Employee will remit to the Selectmen all such sums for jury duty. The Selectmen agree, however, that attendance at jury duty will not diminish any of the Benefits and the Employee shall receive full Salary and Benefits during the jury duty period.
  - d. **Bereavement Leave:** In the event of the death of the Employee's spouse, or child, the Employee shall be entitled to seven (7) consecutive working days leave. For the Employee's mother, father, stepmother or stepfather, seven (7) workdays, and for the Employee's brother, sister, mother-in-law, father-in-law, brother-in-law, sister-in-law, grandchildren and grandparents, the Employee shall be entitled to up to three (3) workdays leave. For the Employee's spouse's grandparents, one (1) workday. The Employee must attend the funeral. However, Bereavement Leave may be banked if burial is to take place at a later date. Such hours taken for bereavement leave shall be counted as hours worked in determining eligibility for overtime pay, vacations and holiday pay. Employee shall be allowed to take time off without pay to attend funerals of persons not covered in this section.
  - e. **Performance Evaluation:** The Selectmen agree to perform performance evaluations from time to time. An annual review will be conducted by the selectmen on or before April 1, of each successive year of the contract period.
- 5. Termination:** Notwithstanding any statutory or other provisions that pertain to the employment and termination of a Town Manager, Employee's employment under this Agreement may be terminated as follows:
- A. **Termination for Cause:** The Selectmen may terminate this Agreement at any time for cause, as follows:
    - a. In the event of a material breach of this Agreement or any representation or warranty herein, by Employee, provided that written notice of such breach is given to the Employee and the breach is not cured within sixty (60) days; and provided further that the Selectmen may terminate Employee's employment under this Agreement immediately and without notice in the event of gross and demonstrable dereliction of duty by Employee;
    - b. In the event that Employee has been found by a court or administrative agency (or is reasonably believed by the Selectmen) to have committed a criminal offense (other than a traffic offense);
    - c. In the event that Employee engages in dishonest conduct or conducts himself/herself in a manner which harms or causes injury to the Town;
    - d. In the event the Selectmen discover that the Employee has falsified information and records provided in connection with his/her application for employment or committed resume fraud.

- e. In the event that Employee repeatedly, intentionally or negligently fails to perform his/her work responsibilities or to attend work.
- B. **Termination Without Cause:** The Selectmen may elect to terminate Employee's employment under this Agreement at any time during the term of the Agreement, with notice, even in the absence of cause or a material breach as follows:
- a. If the termination occurs during the term of this contract, the Selectmen shall pay the Employee an amount equal to six months Salary and Benefits.
  - b. In the event that the Employee is terminated for cause, the Selectmen shall have no obligation under this paragraph.
- C. **Termination by Employee:** The Employee may voluntarily terminate this Agreement at any time upon sixty (60) days written notice to the Selectmen. In the event of such termination, the Employee shall not be entitled to receive any Severance Pay.
6. **Confidential Information:** Employee has access to confidential information pertaining to persons or property in the Town. Employee shall not use this privileged information to his/her private advantage or to provide friends or acquaintances with information that could be used to private advantage.
7. **Dispute Resolution:** Any unresolved dispute between Employee and the Selectmen concerning the rights and obligations of the parties hereunder, including any dispute following the termination of this Agreement, shall be resolved by binding arbitration conducted in Kennebec County, Maine in accordance with the arbitration rules of the American Arbitration Association. The cost of such arbitration shall be borne equally by both parties. This provision applies to any claim under Title VII, the ADA, the ADEA, 42 USC 1983 or any other federal or state discrimination law.
8. **Notices:** Any notice required or permitted to be given by one party to the other hereunder shall be sufficient if in writing and hand delivered or mailed by certified mail, return receipt requested, to the following address, until notice of change of address is actually received by the sending party:
- |  |   |
|--|---|
| <p>To the Selectmen:<br/> c/o Town of Wayne<br/> P.O. Box 400<br/> 48 Pond Road<br/> Wayne, ME 04284</p> | <p>To the Employee:<br/> Aaron Chrostowsky<br/> 42 Central Street, Apt. 2a<br/> Winthrop, Maine 04364</p> <hr style="border: 0.5px solid black;"/> <hr style="border: 0.5px solid black;"/> |
|--|---|
9. **Entire Agreement:** This Agreement constitutes the entire agreement between the Town and the Employee, and there are no oral or written agreements, understandings, warranties or representations between the parties except as set forth herein.
10. **Amendments:** This agreement may not be amended except by writing and signed by both parties, except as may be provided by law.
11. **Waiver:** No term or provision of this Agreement shall be deemed to have been waived by either party unless such a waiver is in writing and signed by the party making the waiver.
12. **Headings:** The headings of the numbered paragraphs of this Agreement are used solely for convenience and are not to be used in construing or interpreting the Agreement.

**13. Severability:** In the event that any provision of this Agreement is found to be unenforceable, illegal or contrary to public policy, such findings shall not invalidate the entire Agreement, and this Agreement shall remain in full force and effect except for the offending provision.

**14. Choice of Law:** This Agreement has been made and entered into in the State of Maine and shall be interpreted according to Maine law.

Employee:

\_\_\_\_\_  
Aaron Chrostowsky

Selectmen of the Town of Wayne:

\_\_\_\_\_  
Gary A. Kenny, Chair

\_\_\_\_\_  
Stephanie Haines, Vice Chair

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

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

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

Attachment: Subsequently dated Goals and Objectives

# 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>186,461.46</b>	<b>41,344.54</b>	<b>81.85</b>
<b>01 - Salaries</b>	<b>159,489.00</b>	<b>112,875.83</b>	<b>46,613.17</b>	<b>70.77</b>
01 - Selectmen	7,162.00	3,581.10	3,580.90	50.00
05 - Town Manager	50,000.00	36,525.60	13,474.40	73.05
15 - Treasurer	3,000.00	1,500.00	1,500.00	50.00
20 - Tax Collector	22,686.00	16,251.68	6,434.32	71.64
25 - Town Clerk	23,532.00	17,756.16	5,775.84	75.46
35 - Meeting Clerk	603.00	0.00	603.00	0.00
70 - Med/Fica	8,184.00	5,784.39	2,399.61	70.68
75 - Health Insurance	38,561.00	29,197.29	9,363.71	75.72
80 - Retirement	4,811.00	1,744.02	3,066.98	36.25
81 - Income Protection plan	950.00	535.59	414.41	56.38
<b>02 - Operating Expense</b>	<b>21,861.00</b>	<b>23,164.04</b>	<b>-1,303.04</b>	<b>105.96</b>
01 - Office Expense	3,000.00	3,492.71	-492.71	116.42
05 - Travel expenses	900.00	567.77	332.23	63.09
10 - Training Expense	1,000.00	865.75	134.25	86.58
20 - MMA Dues	2,461.00	2,460.00	1.00	99.96
25 - Computer Repairs	500.00	234.58	265.42	46.92
30 - Computer Software	9,500.00	10,403.51	-903.51	109.51
35 - Website	500.00	1,459.64	-959.64	291.93
40 - Town Report	1,000.00	0.00	1,000.00	0.00
50 - Tax Administration	3,000.00	3,680.08	-680.08	122.67
<b>03 - Contractual</b>	<b>43,956.00</b>	<b>45,486.30</b>	<b>-1,530.30</b>	<b>103.48</b>
01 - Legal Services	10,000.00	10,858.16	-858.16	108.58
05 - Audit Services	5,300.00	4,500.00	800.00	84.91
15 - Insurance	18,000.00	17,685.00	315.00	98.25
20 - Rent	6,656.00	6,656.00	0.00	100.00
25 - Copier lease	4,000.00	5,787.14	-1,787.14	144.68
<b>05 - Utilities</b>	<b>2,500.00</b>	<b>2,075.29</b>	<b>424.71</b>	<b>83.01</b>
01 - Telephone	2,500.00	2,075.29	424.71	83.01
<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>35,623.24</b>	<b>19,447.76</b>	<b>64.69</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>30,509.83</b>	<b>9,490.17</b>	<b>76.27</b>
60 - Fire Operations	22,000.00	14,598.66	7,401.34	66.36
61 - Fire Communications	4,000.00	2,845.71	1,154.29	71.14
62 - Fire Equipment	14,000.00	13,065.46	934.54	93.32
<b>105 - Assessing</b>	<b>22,800.00</b>	<b>19,050.00</b>	<b>3,750.00</b>	<b>83.55</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>17,250.00</b>	<b>3,750.00</b>	<b>82.14</b>
30 - Assessing/Mapping	15,000.00	17,250.00	-2,250.00	115.00
35 - Quarterly review	6,000.00	0.00	6,000.00	0.00
<b>106 - Animal Control</b>	<b>5,130.00</b>	<b>3,032.64</b>	<b>2,097.36</b>	<b>59.12</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>1,417.89</b>	<b>482.11</b>	<b>74.63</b>
90 - Humane Society	1,900.00	1,417.89	482.11	74.63
<b>107 - Code Enforcement</b>	<b>13,514.00</b>	<b>9,553.54</b>	<b>3,960.46</b>	<b>70.69</b>
<b>01 - Salaries</b>	<b>12,514.00</b>	<b>9,408.54</b>	<b>3,105.46</b>	<b>75.18</b>
56 - Code Enforcement Officer	11,625.00	8,642.34	2,982.66	74.34
70 - Med/Fica	889.00	766.20	122.80	86.19
<b>65 - Unclassified</b>	<b>1,000.00</b>	<b>145.00</b>	<b>855.00</b>	<b>14.50</b>
20 - Conservation Commission	0.00	45.00	-45.00	----
30 - Ordinance & Mapping	1,000.00	100.00	900.00	10.00
<b>108 - Public Safety</b>	<b>33,811.00</b>	<b>23,657.96</b>	<b>10,153.04</b>	<b>69.97</b>
<b>03 - Contractual</b>	<b>26,911.00</b>	<b>18,535.73</b>	<b>8,375.27</b>	<b>68.88</b>
40 - Ambulance	11,022.00	5,499.12	5,522.88	49.89
45 - Sheriff Dept	4,000.00	2,860.00	1,140.00	71.50
50 - PSAP Dispatching	11,889.00	10,176.61	1,712.39	85.60
<b>05 - Utilities</b>	<b>6,900.00</b>	<b>5,122.23</b>	<b>1,777.77</b>	<b>74.24</b>
20 - Street lights	6,900.00	5,122.23	1,777.77	74.24
<b>109 - Roads</b>	<b>292,290.00</b>	<b>266,008.95</b>	<b>26,281.05</b>	<b>91.01</b>
<b>03 - Contractual</b>	<b>169,790.00</b>	<b>169,939.60</b>	<b>-149.60</b>	<b>100.09</b>
55 - Parking Lot Plowing	3,827.00	3,827.00	0.00	100.00
60 - Road Plowing	162,963.00	163,112.60	-149.60	100.09
75 - Roadside mowing	3,000.00	3,000.00	0.00	100.00
<b>05 - Utilities</b>	<b>500.00</b>	<b>511.90</b>	<b>-11.90</b>	<b>102.38</b>
05 - Electricity	500.00	511.90	-11.90	102.38
<b>25 - Roads</b>	<b>122,000.00</b>	<b>95,557.45</b>	<b>26,442.55</b>	<b>78.33</b>
01 - Roads Administration	1,000.00	1,648.72	-648.72	164.87
05 - Brush/Tree removal	12,000.00	5,180.00	6,820.00	43.17
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

### Expense Summary Report

Fund: 1  
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
<b>109 - Roads CONT'D</b>				
20 - Patching	4,000.00	729.81	3,270.19	18.25
30 - Signs	2,000.00	3,173.55	-1,173.55	158.68
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	19,747.93	6,252.07	75.95
46 - Winter salt	12,000.00	14,851.10	-2,851.10	123.76
55 - Crack sealing	0.00	2,000.00	-2,000.00	----
70 - Grading	8,000.00	3,680.00	4,320.00	46.00
75 - Ditching	35,000.00	31,392.70	3,607.30	89.69
80 - Catch Basin	0.00	131.00	-131.00	----
<b>110 - Transfer Station</b>	<b>81,176.00</b>	<b>70,837.02</b>	<b>10,338.98</b>	<b>87.26</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>70,837.02</b>	<b>8,838.98</b>	<b>88.91</b>
65 - Transfer Station Operations	73,774.00	66,902.38	6,871.62	90.69
66 - Transfer Station CIP	5,902.00	3,934.64	1,967.36	66.67
<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

# Expense Summary Report

Fund: 1  
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
<b>112 - Recreation CONT'D</b>				
98 - Andro Yacht club	500.00	500.00	0.00	100.00
99 - 30 Mile Watshed	5,000.00	5,767.64	-767.64	115.35
<b>113 - Land and Buildings</b>	<b>2,624.00</b>	<b>2,283.17</b>	<b>340.83</b>	<b>87.01</b>
<b>02 - Operating Expense</b>	<b>1,600.00</b>	<b>1,710.37</b>	<b>-110.37</b>	<b>106.90</b>
15 - Maintenance and Repairs	1,000.00	1,080.45	-80.45	108.05
95 - NW Schoolhouse	200.00	94.48	105.52	47.24
96 - NW Building	200.00	397.06	-197.06	198.53
97 - Town House	200.00	138.38	61.62	69.19
<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>1,809,881.66</b>	<b>369,392.34</b>	<b>83.05</b>
<b>60 - Intergovernment</b>	<b>2,179,274.00</b>	<b>1,809,881.66</b>	<b>369,392.34</b>	<b>83.05</b>
15 - RSU #38	2,179,274.00	1,809,881.66	369,392.34	83.05
<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>3,381.34</b>	<b>-845.34</b>	<b>133.33</b>
<b>60 - Intergovernment</b>	<b>2,536.00</b>	<b>3,381.34</b>	<b>-845.34</b>	<b>133.33</b>
25 - Cobbossee Watershed District	2,536.00	3,381.34	-845.34	133.33
<b>118 - Overlay</b>	<b>10,000.00</b>	<b>2,214.74</b>	<b>7,785.26</b>	<b>22.15</b>
<b>60 - Intergovernment</b>	<b>10,000.00</b>	<b>2,214.74</b>	<b>7,785.26</b>	<b>22.15</b>
30 - Overlay	10,000.00	2,214.74	7,785.26	22.15
<b>119 - Snowmobile</b>	<b>0.00</b>	<b>628.90</b>	<b>-628.90</b>	<b>----</b>
<b>65 - Unclassified</b>	<b>0.00</b>	<b>628.90</b>	<b>-628.90</b>	<b>----</b>
99 - MISC EXPENSE	0.00	628.90	-628.90	----
<b>120 - Selectboard Contingency</b>	<b>2,500.00</b>	<b>729.01</b>	<b>1,770.99</b>	<b>29.16</b>
<b>65 - Unclassified</b>	<b>2,500.00</b>	<b>729.01</b>	<b>1,770.99</b>	<b>29.16</b>
01 - Contigent	2,500.00	729.01	1,770.99	29.16
<b>Final Totals</b>	<b>3,484,285.00</b>	<b>2,935,065.28</b>	<b>549,219.72</b>	<b>84.24</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>3,177,302.68</b>	<b>-2,735,834.68</b>	<b>719.71</b>
01 - Banking Interest	1,000.00	2,764.19	-1,764.19	276.42
03 - Lien costs	5,000.00	1,910.63	3,089.37	38.21
04 - Interest on taxes	12,000.00	6,345.93	5,654.07	52.88
05 - MV Agent fees	5,000.00	3,244.00	1,756.00	64.88
06 - IFW Agent fees	1,000.00	300.00	700.00	30.00
07 - Motor Vehicle excise	250,000.00	192,321.17	57,678.83	76.93
08 - Boat Excise	5,000.00	1,371.60	3,628.40	27.43
09 - Vitals	500.00	545.40	-45.40	109.08
10 - Cash Short/ Over	0.00	31.09	-31.09	---
13 - Cable TV Franchise	5,000.00	3,136.48	1,863.52	62.73
14 - Misc revenue	5,000.00	445.18	4,554.82	8.90
15 - Surplus	100,000.00	0.00	100,000.00	0.00
20 - Insurance Dividends/Reimburse	0.00	1,047.00	-1,047.00	---
21 - State revenue sharing	46,968.00	34,932.34	12,035.66	74.37
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>49,486.26</b>	<b>-5,286.26</b>	<b>111.96</b>
01 - Tree Growth	4,000.00	3,662.26	337.74	91.56
02 - Homestead Exemption	35,000.00	37,038.00	-2,038.00	105.82
03 - Veteran reimbursement	1,500.00	1,244.00	256.00	82.93
04 - BETE Reimbursement	3,700.00	7,542.00	-3,842.00	203.84
<b>106 - Animal Control</b>	<b>750.00</b>	<b>793.00</b>	<b>-43.00</b>	<b>105.73</b>
01 - Dog fees	750.00	668.00	82.00	89.07
02 - Dog late fees	0.00	125.00	-125.00	---
<b>107 - Code Enforcement</b>	<b>2,000.00</b>	<b>232.00</b>	<b>1,768.00</b>	<b>11.60</b>
01 - Building permits	2,000.00	230.00	1,770.00	11.50
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>119 - Snowmobile</b>	<b>0.00</b>	<b>628.90</b>	<b>-628.90</b>	<b>---</b>
01 - State Reimbursement	0.00	628.90	-628.90	---
<b>Final Totals</b>	<b>525,778.00</b>	<b>3,259,638.84</b>	<b>-2,733,860.84</b>	<b>619.96</b>

# 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</b>	<b>0.00</b>	<b>13,386,222.55</b>	<b>13,386,222.55</b>	<b>0.00</b>	<b>1,578.28</b>
<b>Assets</b>	<b>880,035.27</b>	<b>6,850,098.04</b>	<b>6,362,595.02</b>	<b>487,503.02</b>	<b>350.78</b>
100-00 Cash / Checking	819,445.77	3,401,022.06	3,145,739.15	255,282.91	0.00
110-00 Debit Card Account-Androscogg	2,000.00	0.00	0.00	0.00	0.00
110-01 Cash Drawers	400.00	0.00	0.00	0.00	0.00
110-03 Andro Savings 1600191314	244,120.83	0.00	0.00	0.00	0.00
115-00 CREDIT MEMO	0.00	0.00	0.00	0.00	0.00
116-00 NSF CHECK	1,220.59	256.74	256.74	0.00	0.00
120-00 ACCOUNTS RECEIVABLE	9,846.00	0.00	9,846.00	-9,846.00	0.00
121-00 PAYROLL TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00
150-05 2005 Real Estate Taxes	-0.01	0.00	0.00	0.00	0.00
150-08 2008 Real Estate Taxes	0.00	0.00	0.00	0.00	0.00
150-09 2009 Real Estate Taxes	0.00	0.00	0.00	0.00	0.00
150-11 2011 Real Estate Taxes	0.00	0.00	0.00	0.00	0.00
150-12 2012 Real Estate Taxes	5,611.57	0.00	0.00	0.00	0.00
150-13 2013 Real Estate Taxes	0.01	0.00	0.00	0.00	0.00
150-14 2014 Real Estate Taxes	21.39	0.00	0.00	0.00	0.00
150-15 2015 Real Estate Taxes	26.33	0.00	3.34	-3.34	0.00
150-16 2016 Real Estate Taxes	97,271.34	0.00	97,173.80	-97,173.80	0.00
150-17 2017 Real Estate Taxes	-1,925.16	2,918,623.22	2,544,779.17	373,844.05	350.78
150-18 2018 Real Estate Taxes	0.00	1,503.03	19,627.97	-18,124.94	0.00
155-04 2004 pp Taxes	0.00	0.00	0.00	0.00	0.00
155-05 2005 pp Taxes	168.81	0.00	0.00	0.00	0.00
155-06 2006 pp Taxes	250.19	0.00	0.00	0.00	0.00
155-07 2007 pp Taxes	261.03	0.00	0.00	0.00	0.00
155-08 2008 pp Taxes	421.05	0.00	0.00	0.00	0.00
155-09 2009 pp Taxes	554.20	0.00	0.00	0.00	0.00
155-10 2010 pp Taxes	880.67	0.00	0.00	0.00	0.00
155-11 2011 pp Taxes	1,504.73	0.00	0.02	-0.02	0.00
155-12 2012 pp Taxes	1,504.73	0.00	0.02	-0.02	0.00
155-13 2013 pp Taxes	1,680.98	0.00	113.29	-113.29	0.00
155-14 2014 pp Taxes	2,179.89	0.00	0.03	-0.03	0.00
155-15 2015 pp Taxes	2,779.86	0.00	0.03	-0.03	0.00
155-16 2016 pp Taxes	7,048.26	0.00	0.08	-0.08	0.00
155-17 2017 pp Taxes	-0.05	13,296.90	11,149.88	2,147.02	0.00
155-18 2018 pp Taxes	0.00	0.00	0.02	-0.02	0.00
160-09 2009 Liens	5,411.87	0.00	0.00	0.00	0.00
160-10 2010 Liens	5,611.57	0.00	0.00	0.00	0.00
160-11 2011 Liens	5,611.57	0.00	0.00	0.00	0.00
160-12 2012 Liens	0.00	0.00	0.00	0.00	0.00
160-13 2013 Liens	5,891.58	0.00	0.00	0.00	0.00
160-14 2014 Liens	5,737.94	0.00	0.00	0.00	0.00
160-15 2015 Liens	26,231.67	0.00	26,318.53	-26,318.53	0.00
160-16 2016 Liens	0.00	69,326.35	20,488.13	48,838.22	0.00
165-00 Write off	0.00	0.00	0.00	0.00	0.00
199-02 Due to/from Ladd Rec	-1,531.89	78,011.37	73,163.92	4,847.45	0.00
199-03 Due to/from Special Revenues	-12,769.64	57,178.46	56,505.01	673.45	0.00
199-04 Due to/from Capital Projects	-357,781.23	307,905.16	355,430.00	-47,524.84	0.00
199-05 Due to/from Trust Funds	348.81	2,974.75	1,999.90	974.85	0.00
<b>Liabilities</b>	<b>135,861.31</b>	<b>137,336.08</b>	<b>117,961.67</b>	<b>-19,374.41</b>	<b>-1,227.50</b>
300-15 Due to Town of Readfield	0.00	0.00	0.00	0.00	0.00

# 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: CONT'D</b>						
308-00 Cemetery Lot Sales	0.00	0.00	0.00	0.00	0.00	0.00
309-00 Community Directory	0.00	50.00	5.00	-45.00	0.00	-45.00
310-01 BMV	1,401.88	62,419.07	63,437.25	1,018.18	-1,227.50	1,192.56
310-03 State Vital Fees	53.60	65.20	73.60	8.40	0.00	62.00
310-15 IFW	-19.00	9,950.58	10,263.78	313.20	0.00	294.20
310-30 Dog License State	0.40	812.00	880.00	68.00	0.00	68.40
310-35 State Plumbing Fee 25%	566.25	1,470.00	398.75	-1,071.25	0.00	-505.00
310-36 DEP Plumbing Fee \$15.00	-50.00	45.00	30.00	-15.00	0.00	-65.00
320-00 Accounts Payable	19,290.34	20,787.37	1,497.03	-19,290.34	0.00	0.00
320-05 LPI Plumbing Fee 75%	-221.25	1,372.50	1,296.25	-76.25	0.00	-297.50
330-10 Federal withholding	0.00	30,112.44	30,112.44	0.00	0.00	0.00
330-15 Fica withholding	0.00	0.00	0.00	0.00	0.00	0.00
330-20 Medicare withholding	0.00	0.00	0.00	0.00	0.00	0.00
330-25 State withholding	0.00	1,115.45	1,115.45	0.00	0.00	0.00
330-30 Medical withholding	0.00	0.00	0.00	0.00	0.00	0.00
330-31 Vision Withholding	0.00	0.00	0.00	0.00	0.00	0.00
330-40 Retirement withholding	0.00	3,883.94	3,883.94	0.00	0.00	0.00
330-50 MMEHT with holding	-64.91	5,252.53	4,968.18	-284.35	0.00	-349.26
400-00 Deferred Tax Revenues	114,904.00	0.00	0.00	0.00	0.00	114,904.00
<b>Fund Balance</b>	<b>744,173.96</b>	<b>6,398,788.43</b>	<b>6,905,665.86</b>	<b>506,877.43</b>	<b>0.00</b>	<b>1,251,051.39</b>
500-00 Expense control	0.00	2,904,579.43	3,636,103.02	731,523.59	0.00	731,523.59
510-00 Revenue control	0.00	535,702.00	3,269,562.84	2,733,860.84	0.00	2,733,860.84
520-00 Undesignated fund balance	644,173.96	2,958,507.00	0.00	-2,958,507.00	0.00	-2,314,333.04
521-00 Tax Reduction	100,000.00	0.00	0.00	0.00	0.00	100,000.00
530-00 Designated fund balance	0.00	0.00	0.00	0.00	0.00	0.00
<b>2 - Ladd. Rec. Operations</b>						
<b>Assets</b>	<b>0.00</b>	<b>151,175.29</b>	<b>151,175.29</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
199-01 Due to/from	1,531.89	73,163.92	78,011.37	-4,847.45	0.00	-3,315.56
<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>
330-10 Federal Taxes	0.00	0.00	0.00	0.00	0.00	0.00
330-15 FICA	0.00	0.00	0.00	0.00	0.00	0.00
330-20 Medicare	0.00	0.00	0.00	0.00	0.00	0.00
330-25 State Taxes	0.00	0.00	0.00	0.00	0.00	0.00
<b>Fund Balance</b>	<b>1,531.89</b>	<b>78,011.37</b>	<b>73,163.92</b>	<b>-4,847.45</b>	<b>0.00</b>	<b>-3,315.56</b>
500-00 Expense Control	0.00	78,011.37	1,686.78	-76,324.59	0.00	-76,324.59
510-00 Revenue Control	0.00	0.00	71,477.14	71,477.14	0.00	71,477.14
520-00 Fund Balance	1,531.89	0.00	0.00	0.00	0.00	1,531.89
<b>3 - Special Revenues</b>						
<b>Assets</b>	<b>0.00</b>	<b>113,683.47</b>	<b>113,683.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
120-01 No. Wayne School House KSB	1,921.23	0.00	0.00	0.00	0.00	1,921.23
199-01 Due to/from	12,769.64	56,505.01	57,178.46	-673.45	0.00	12,096.19

# General Ledger Summary Report

Fund(s): ALL

ALL

Account	Beg Bal	Y T D		Pending Activity	Balance Net
	Net	Debits	Credits		
<b>3 - Special Revenues CONT'D</b>					
<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>14,690.87</b>	<b>57,178.46</b>	<b>56,505.01</b>	<b>-673.45</b>	<b>14,017.42</b>
500-00 Expense Control	0.00	57,178.46	6,331.01	-50,847.45	-50,847.45
510-00 Revenue Control	0.00	0.00	50,174.00	50,174.00	50,174.00
520-00 Fund Balance	0.00	0.00	0.00	0.00	0.00
521-00 Fire Ponds	0.00	0.00	0.00	0.00	0.00
522-00 Comp Plan	0.00	0.00	0.00	0.00	0.00
523-00 Perambulation	0.00	0.00	0.00	0.00	0.00
524-00 ADA Compliance	0.00	0.00	0.00	0.00	0.00
525-00 Animal Control	1,162.00	0.00	0.00	0.00	1,162.00
526-00 Pandemic	0.00	0.00	0.00	0.00	0.00
527-00 Conservation	0.00	0.00	0.00	0.00	0.00
528-00 Snowmobile	0.00	0.00	0.00	0.00	0.00
529-00 Wayne Rescue	0.00	0.00	0.00	0.00	0.00
530-00 Municipal Building	0.00	0.00	0.00	0.00	0.00
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
533-00 Andro Lake Improvements	0.00	0.00	0.00	0.00	0.00
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	1,825.73	0.00	0.00	0.00	1,825.73
541-00 Water Quality	1,671.00	0.00	0.00	0.00	1,671.00
543-00 Aging at home	121.18	0.00	0.00	0.00	121.18
544-00 Insurance Claims	5,924.91	0.00	0.00	0.00	5,924.91
545-00 Ladd Improvement	300.00	0.00	0.00	0.00	300.00
<b>4 - Capital Reserves</b>	<b>0.00</b>	<b>1,020,103.72</b>	<b>1,020,103.72</b>	<b>0.00</b>	<b>0.00</b>
<b>Assets</b>	<b>430,864.57</b>	<b>355,430.00</b>	<b>307,905.16</b>	<b>47,524.84</b>	<b>478,389.41</b>
109-00 Fire Truck - WAFCU - 24852-00	25.00	0.00	0.00	0.00	25.00
110-00 Fire Truck - WAFCU - 24852-64	73,058.34	0.00	0.00	0.00	73,058.34
120-01 Accounts Receivable	0.00	0.00	0.00	0.00	0.00
199-01 Due to/from	357,781.23	355,430.00	307,905.16	47,524.84	405,306.07
<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>430,864.57</b>	<b>664,673.72</b>	<b>712,198.56</b>	<b>47,524.84</b>	<b>478,389.41</b>
500-00 Expense Control	0.00	177,905.16	0.00	-177,905.16	-177,905.16
510-00 Revenue Control	0.00	215,589.52	626,609.04	411,019.52	411,019.52
520-00 Fund Balance	0.00	0.00	0.00	0.00	0.00
521-00 Transfer Station	43,572.00	0.00	0.00	0.00	43,572.00
522-00 Voting Machine	0.00	0.00	0.00	0.00	0.00
523-00 Roads	185,589.52	271,179.04	85,589.52	-185,589.52	0.00
524-00 Fire Truck	73,083.34	0.00	0.00	0.00	73,083.34
525-00 Sand Salt Shed	2,918.64	0.00	0.00	0.00	2,918.64

# General Ledger Summary Report

Fund(s): ALL  
ALL

Account	Beg Bal	----- Y T D -----			Pending Activity	Balance Net
	Net	Debits	Credits	Net		
<b>4 - Capital Reserves CONT'D</b>						
526-00 Footbridge	3,617.44	0.00	0.00	0.00	0.00	3,617.44
527-00 Paving	0.00	0.00	0.00	0.00	0.00	0.00
528-00 Town House	0.00	0.00	0.00	0.00	0.00	0.00
529-00 Building maintenance	0.00	0.00	0.00	0.00	0.00	0.00
530-00 Fire Station	0.00	0.00	0.00	0.00	0.00	0.00
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
541-00 GIS Map	0.00	0.00	0.00	0.00	0.00	0.00
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
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>0.00</b>	<b>4,974.65</b>	<b>4,974.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Assets</b>	<b>83,569.91</b>	<b>1,999.90</b>	<b>2,974.75</b>	<b>-974.85</b>	<b>0.00</b>	<b>82,595.06</b>
100-00 Combined Trust	33,362.76	0.00	0.00	0.00	0.00	33,362.76
101-00 Jaworski Andro 45107709	0.00	0.00	0.00	0.00	0.00	0.00
103-00 Ruth Lee Andro 45107645	0.00	0.00	0.00	0.00	0.00	0.00
104-00 Ladd Worthy Poor Andro 4510761	0.00	0.00	0.00	0.00	0.00	0.00
105-00 Ladd WAFCU 25542-ID 00	25.04	0.00	0.00	0.00	0.00	25.04
106-00 Ladd WAFCU 25542-ID 10 CD	14,937.15	0.00	0.00	0.00	0.00	14,937.15
107-00 Ladd WAFCU 25542-ID 64 Savings	35,593.77	0.00	0.00	0.00	0.00	35,593.77
199-01 Due to/from	-348.81	1,999.90	2,974.75	-974.85	0.00	-1,323.66
<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>83,569.91</b>	<b>2,974.75</b>	<b>1,999.90</b>	<b>-974.85</b>	<b>0.00</b>	<b>82,595.06</b>
500-00 Expense Control	0.00	2,974.75	299.90	-2,674.85	0.00	-2,674.85
510-00 Revenue Control	0.00	0.00	1,700.00	1,700.00	0.00	1,700.00
520-00 Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
521-00 Jaworski Fund Balance	1,143.95	0.00	0.00	0.00	0.00	1,143.95
522-00 Ladd Recreation Capital FB	51,930.96	0.00	0.00	0.00	0.00	51,930.96
523-00 Ruth Lee FB	8,502.97	0.00	0.00	0.00	0.00	8,502.97
524-00 Ladd Worthy Poor FB	21,992.03	0.00	0.00	0.00	0.00	21,992.03
<b>Final Totals</b>	<b>0.00</b>	<b>14,676,159.68</b>	<b>14,676,159.68</b>	<b>0.00</b>	<b>1,578.28</b>	<b>1,578.28</b>

## Town News – April 2018

The Town of Wayne has posted all Town roads for the **mud season**. All overweight trucks will need to get permits at the Town Office to **travel Posted Roads**. During the spring thaw, please use caution while driving on Town roads, water can be on the road, new potholes can form and thick mud can be present. If you have any road issues, please don't hesitate to contact the Town Office at (207) 685-4983 or [towmanager@waynemaine.org](mailto:towmanager@waynemaine.org).

The Town of Wayne has an Animal Control Ordinance that states no domesticated animal, licensed or unlicensed, shall be permitted on Town property (highways, sidewalks, Ladd Recreation Center, parks, footbridge, Wayne Town House, North Wayne School House, Town Boat Launch, Fire Stations, or old Town Office) **without a leash**. The Town provides dog waste bags in the parks around the mill pond, please be courteous of others who use these public facilities and **pickup after your dogs**.

The Selectboard is actively seeking residents interested in serving their community on several Town Boards or Committees. Through positive volunteerism and dedicated work, you can be the conduit that energizes your community. We want you to be a part of your Town. The following Boards and Committees have vacancies: **Planning Board and Solid Waste Committee**. If you are interested, please don't hesitate to contact the Town Office.

Your third and final installments of **property taxes** are due by **Monday April 2nd, 2018 at 5:30 PM**. Interest will begin to accrue on April 3rd, 2018 at 7% per annum.

This month the **Planning Board** will be meeting on **April 4 at 7:00 PM** at the Wayne Town Office.

This month the **Board of Selectmen** will be meeting on **April 6 and April 17 at 6:30 PM** at the Wayne Elementary School Gymnasium.

This month the **Budget Committee** will be meeting on **April 10 and April 24 at 6:00 PM** at the Wayne Elementary School Gymnasium.

**RSU Board of Directors** will be meeting **April 4 and April 11 at 6:30 PM** at the Maranacook High School Student Center. On April 11, they will be meeting to approve the school budget.

**Nominations Papers** will be available from the Town Clerk for a number of positions on **March 2<sup>nd</sup>, 2018**. The following positions will be vacant June 30<sup>th</sup>, 2018: two Board of Selectmen (3-Year term, Term Expires 2021); one Board of Selectmen (2-Year term remaining, Term Expires 2020); four Budget Committee (5-Year term, Term Expires 2023); one RSU Board of Directors (3-Year term, Term Expires 2021); and one Local School Committee (3-Year term, Term Expires 2021); seats are available. All nomination papers are due to the Town Clerk on **Friday April 13, 2018**.

In observation of **Patriot's Day, Monday April 16, 2018**, the Town Office will be closed.

The Town's **Assessor Agent** Matt Caldwell from RJD Appraisal will be available by appointment on **Monday April 23, 2018** from **8:00 AM** to **1:00 PM** to answer any questions you might have about your assessment or tax bill. Please contact, the Town Office to schedule an appointment.

# *Town of Wayne*

P.O. Box 400; 48 Pond Road  
Wayne, ME 04284

Phone: (207) 685-4983 Fax: (207) 685-3836

<http://www.waynemaine.org>

March 31, 2018

The Wayne Friday Club  
41 Walton Road  
Wayne, ME 04284

Dear Wayne Friday Club:

I wanted to thank you for your generous contribution in the amount of \$150 toward the Town's Helen & George Ladd General Assistance Fund. It is people like you, who are the unsung heroes for small towns all across America, who give so much to their community, to make it a better place for others to live, play and work. On behalf of a grateful community, thank you for making Wayne better for all of us. Thanks.

Sincerely,



Aaron Chrostowsky  
Town Manager

# Town of Wayne

P.O. Box 400; 48 Pond Road  
Wayne, ME 04284

Phone: (207) 685-4983 Fax: (207) 685-3836

<http://www.waynemaine.org>

March 31, 2018

Lincoln & Gloria Ladd  
Helen & George Ladd Charitable Corporation  
P.O. Box 7  
Wayne, ME 04284

Dear Lincoln and Gloria Ladd:

I wanted to thank you for your generous contribution in the amount of \$200 toward the Town's Helen & George Ladd General Assistance Fund. It is people like you, who are the unsung heroes for small towns all across America, who give so much to their community, to make it a better place for others to live, play and work. On behalf of a grateful community, thank you for making Wayne better for all of us. Thanks.

Sincerely,



Aaron Chrostowsky  
Town Manager