

**Board of Selectpersons
Tuesday, May 7, 2024
6:30 PM – IN PERSON HYBRID ZOOM**

CALL TO ORDER & PLEDGE

PUBLIC HEARING – Governance Policy (p.2)

RECOGNITION OF VISITORS - ITEMS NOT ON THE AGENDA

REPORTS

Manager Reports (p.17)

Financial Reports (p.18)

COMMUNICATIONS

OLD BUSINESS

NEW BUSINESS

Personnel Policy (p.37)

Financial Policy (p.71)

Spirit of America – Board packet only (p.84)

Proposed Ambulance Write Offs (p.85)

Schedule Public Hearing for CDBG

ASSESSING BUSINESS

Abatement (p.86)

PAYABLES (p.87)

ANY OTHER BUSINESS

CALENDAR

Tuesday, May 21st, 6:30 PM, RSU 16 District Budget Meeting, PRHS Auditorium

Wednesday, May 22nd, 7:00 PM, Board of Selectpersons Meeting, Town Office Conference Room

Tuesday, June 11th, 8 AM – 8 PM, Annual Town Meeting Election, RSU Budget Election & State Primary, Town Hall

ADJOURNMENT

[SELECTPERSONS ACTIVE LIST](#)

OPEN COMMITTEE/BOARD SEATS

Board of Appeals – 2 vacancies, 2 alternate vacancies

Planning Board – 2 alternate vacancies

CEDC – 2 alternate vacancies

Library Trustees – 1 vacancy

**Remember if you have not yet been sworn in and taken your oath you cannot be part of the voting body.*

TOWN OF POLAND

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I. PURPOSE

The purpose of this policy is to provide the Board of Selectpersons, and all its associated agencies, with a comprehensive and standardized composition of regulations by which all agencies shall operate. This policy is in compliance with the town Charter and shall be judiciously understood so as to accomplish its purpose. Conditions not addressed in the Town Charter or this policy shall be governed by the general law.

This policy, or any provision thereof, may be waived on any occasion by majority vote of the Board of Selectpersons unless otherwise provided by the Charter or state law. This policy may be amended at any time in writing by a majority vote of the Board of Selectpersons.

Any conflict or inconsistency in this policy shall be resolved in favor of the town Charter or applicable law.

II. GOVERNMENTAL POSITIONS

A. Elected Officials

Board of Selectpersons (5 Members)
 Budget Committee (4 Elected Members / 3 Appointed)
 Regional School Unit #16 Directors (5 Members)

1. **Terms** - Elections for all listed officials shall take place on the second Tuesday in June. Officials shall serve staggered terms of three (3) consecutive years. Each term shall run from 7/1 to 6/30.
2. **Term Limits** - Selectpersons shall serve no more than two (2) consecutive three (3) year terms. Service as an appointed member of the Board to fill a vacant position shall not count toward the maximum six-year period of consecutive service. After an absence of one year, a person may run for and hold the office of Selectperson again. (Charter 2.1)
3. **Oath of Office** - Before assuming the duties of office or acting on any business, each newly elected official shall be sworn by the Town Clerk in accordance with 30-A M.R.S.A. Section 2526(9) as well as complete a Personal Contact Information & Consent form. (MRSA Title 1, Chapter 13, Subchapter 1 Freedom of Access §402, §O-1)
4. **Recall of Elected Officials** - Any elected member of the Board of Selectpersons or Budget Committee is subject to recall in accordance with the provisions set forth in the Charter. (Charter 9.3.1) RSU directors are subject to the election and vacancy provisions of Title 20-A, which do not provide for recall.
5. **Prohibited Positions** - Except pursuant to an agreement under the Interlocal Cooperation Act, no Selectperson shall hold any other Town office or employment by the Town while holding the office of Selectperson, and no former Selectperson shall hold any elected or appointive Town office or Town employment until one year after leaving office of Selectperson. (Charter 2.9.a) A Planning Board member may not serve as member of the Board of Appeals. No Selectperson or spouse of a Selectperson shall serve on the Board of Appeals. (30-A M.R.S.A. § 2691)

6. **Appointments Generally** - Except if prohibited by the general law or the Town Charter, any qualified voter of the Town may be nominated for, or be appointed to, only one Town Board. (Charter 5.5.6)
7. **Holding an Agency Position** - An elected or appointed Board member may hold one or more appointed agency position based on the determination of the Board of Selectpersons and the agreement and understanding that there are no conflicts of interest. All decisions on appointments lie within the sole discretion of the Board of Selectpersons. A list of agencies is set forth in Section II.F.
8. **Former Elected or Appointed Officials** - Any former elected or appointed Board member shall be upon the expiration of their term be eligible for appointment to another Board or a town agency as deemed appropriate by the Board of Selectpersons, except that Selectpersons shall not be appointed to any compensated appointive Town office until one year after leaving the office of Selectperson.

B. Appointed Municipal Administrative Officers

1. **Term** - In general, these terms are for one (1) year and shall run with the town's fiscal year unless otherwise established by the Charter or by ordinance.
2. **Oath of Office** - Before assuming the duties of office or acting on any business each newly appointed official shall be sworn by the Town Clerk in accordance with 30-A M.R.S.A. Section 2526(9) and shall provide a Personal Contact Information & Consent form. (MRSA Title 1, Chapter 13, Subchapter 1 Freedom of Access §402, §O-1)
3. **Town Manager Appointments** - The Town Manager's appointments to the offices and positions listed in the Charter shall be subject to confirmation by the Board of Selectpersons. The Town Manager, with the consent of the Board of Selectpersons, may serve as the head of one or more of such departments, offices or agencies or may appoint one person as the head of two or more of them. (Charter 5.1.2)

Animal Control Officer	Plumbing Inspector
Building Inspector	Public Access Officer
Code Enforcement Officer	Treasurer
Emergency Management Director	Town Clerk
Fire Rescue Chief	Tax Collector
Electrical Inspector	Library Director
Road Commissioner/Road Foreman	Recreation Director
Registrar of Voters	Health Officer

Registrar of Voters - mandated - 2 year term beginning January 1st of each odd-numbered year (MRSA 21-A Chapter 3, § 101).

4. **Additional Appointments** - In accordance with requirements of State law, the Board of Selectpersons shall appoint the following positions as necessary.

Election Warden
Fire Warden

Election Clerks

C. Appointed Liaisons

1. **Purpose** - Liaisons are appointed by the Board of Selectpersons and assigned the task of coordinating communications between two or more boards and/or agencies. The principal function is to observe the assigned board or agency's proceedings and provide a monthly update to the Board of Selectpersons. In some instances, the Board of Selectpersons may not provide guidance, such as applications before the Board of Appeals and the Planning Board; the Selectpersons may give individual guidance to liaisons based upon the specific Board or agency.
2. **Liaisons from other Board or Agencies** - The Board of Selectpersons may also request other Board and Agencies to select from their membership a liaison to any Board or agency, as well as to the Board of Selectpersons.
3. **Term** - The term of a Liaison shall coincide with an individual's elected or appointed term and shall run with the town's fiscal year.
4. **Oath of Office** - Liaisons are **not** required to take an Oath of Office or complete a consent form through the Town Clerk's office.
5. **Participation** - Liaisons shall **not** serve as an officer, officiate a meeting or vote on any issues of the board or agency to which they are assigned. Liaisons may speak about issues being discussed by the assigned board or agency but must comply with the limitations of their role.

D. Appointed Boards

1. **Planning Board** - No member may be elected to more than two (2) consecutive terms as Chair. The Board of Selectpersons may, but need not, provide for the appointment of the two (2) associate members. (Charter 5.5.1)

The Planning Board shall have such powers and perform such duties as are provided for by the general law, the Charter, or ordinances duly adopted by the Town. (Charter 5.5.1)

The Board of Selectpersons shall not dictate outcomes to the Planning Board. The Planning Board is autonomous in its responsibility to review applications under land use ordinances and regulations and to make recommendations concerning amendments to those ordinances and regulations.

2. **Board of Appeals** - No member may be elected to serve more than two (2) consecutive years as Chair. The Board of Selectpersons may, but need not, provide for the appointment of the two (2) associate members. (Charter 5.5.2)
3. **Budget Committee** - Shall meet at least annually and shall elect annually a Chair from its membership. (Charter 5.5.3)

4. **Term** - Appointed terms shall run with the town's fiscal year for the period established by the Charter or by ordinance.
5. **Term Limits** - While there are no term limits for Board appointees, decisions as to whether to reappoint members lie within the sole discretion of the Board of Selectpersons.

E. Appointed Agencies

1. Unless otherwise required by State law, the Charter or ordinance, an agency shall consist of no less than five (5) members and no more than eleven (11) and total membership shall be that of an odd number.
2. Liaisons shall not be considered part of the agency membership.
3. Agency members that serve on more than one appointed Board or Agency may be required by the Board of Selectpersons to abide by specific duties and authorities as instructed by the Selectpersons for the two separate offices.
4. Total agency membership to any one agency may be amended in its total membership within the abovementioned guidelines, at the discretion of the Board of Selectpersons.
5. While there are no term limits for appointees decisions as to whether to reappoint members lie within the sole discretion of the Board of Selectpersons and each member will have to submit an application for reappointment and it will be reviewed alongside with any new applications that come in.

- F. Active Agencies** - An agency established by the Town Charter or the Board of Selectpersons, including but not limited to:

Comprehensive Planning Committee
 Community and Economic Development Committee
 Scholarship Committee
 Budget Committee
 Conservation Commission
 Library Committee

- G. Related Agencies** - An agency established other than by the Town Charter or the Board of Selectpersons but that receives indirect support through town departments and or the Board of Selectpersons.

Established but not limited to:

Safety Committee
 Poland Historical Society
 Trail Committee
 Tri-Town Seniors Committee

III. APPOINTMENTS

A. Providing for New Membership - For the purpose of maintaining stability and innovation to all boards, committees and commissions it is encouraged to promote interest in new ideas and new members. It is required that the town advertise these available positions in the town newsletter, on the cable television bulletin board, town website, and posted notices. All notices should contain language stating that although there are incumbents, new applicants or alternate members of a boards seeking full status are welcomed to apply for positions at anytime.

B. Requirements of Applicants

1. All applicants must be a registered voter in the Town of Poland with the exception of the CEDC.
2. Applicants who have never held a position on a town board or agency shall be required to fill out an application for appointment.
3. Appointment interviews shall be conducted by the Board of Selectpersons at regularly scheduled meeting. New applicants are required to attend. All new applicants shall be interviewed prior to any final appointments.
4. If a volunteer meets the qualifying requirements and there are sufficient open positions, any applicant who applies to serve on a board or committee may be appointed.
5. In cases where the number of applicants exceeds the number of open positions, the Board of Selectpersons will consider whether an individual is already serving on another board or committee as part of their decision.

C. Incumbents - Prior to the annual appointment all incumbents up for reappointment shall receive written notification from the Town Clerk which will require the incumbents to submit an application for reappointment and appear at the second Board of Selectpersons meeting in June along with any new applicants. All decisions on appointments lie within the sole discretion of the Board of Selectpersons.

D. Oath of Office - Before assuming the duties of office or acting on any business each newly elected or appointed official shall be sworn by the Town Clerk in accordance with 30-A M.R.S.A. Section 2526 § 9 and shall submit a Personal Contact Information & Consent form. (MRSA Title 1, Chapter 13, Subchapter 1 Freedom of Access §402, §O-1)

E. Term Limits - In general, appointed terms shall run to coincide with the town's fiscal year.

F. Conducting Interviews - The following areas shall be discussed with applicants as part of the appointment process.

1. General background.
2. Interest in position(s).
3. Availability for meetings and other activities if applicable.
4. Prior service in the same or similar position(s).
5. Conflicts of Interest - the Board shall consider all possible conflicts of interest as described in the following section of this policy.

IV. CONFLICTS OF INTEREST - As a general rule, a conflict of interest occurs when an official has a pecuniary (i.e., financial) interest in a matter of official business.

A. Existence of Any Conflicts

1. Business Interests

a. Statutory Test - 30-A M.R.S.A. § 2605 provides that a decision can be voided if any voting official has a “direct or indirect pecuniary interest” in the vote, which means a 10% or more interest in an affected business as an officer, director, partner, association, employee or stockholder, or direct or indirect ownership of at least 10% of the stock of the private corporation. To avoid the conflict, the interested Board member must (1) make full disclosure of the interest before any action is taken; (2) abstain from voting; and (3) otherwise refrain from or negotiating the subject contract or attempting to influence the Board’s decision. The Recording Secretary shall keep a record of any such disclosure and abstention from voting.

b. Case Law Test - The conflict of interest standard in case law is broader, providing generally that the question is whether the official, by reasons of his/her personal interest, is “placed in a situation of temptation to serve his own personal interests to the prejudice of the interests of those for whom the law authorized and required him to act”. Thus even if a Town official does not meet the statutory test for conflict of interest, he/she could still be considered to have a conflict of interest under the broader case law standard.

2. Charter Provisions on Conflicts - Section 10.3 of the Town Charter expands upon the state statutory provisions discussed above regarding what constitutes a prohibited conflict of interest in a governmental action. The Charter prohibits action when an elected or appointed officer, official, employee or spouse of any such person has a substantial financial interest, direct or indirect in “any contract with the Town or in the purchase of or sale of any land, material, supplies, or service to the Town or to a contractor supplying the Town.” Any board or committee can also recuse a member by a majority vote of the remaining members of the board or committee who are present and voting at the meeting.

3. Appearance of Conflict of Interest - Even when a Town official’s conduct is not specifically prohibited by law, competing interests and personal relationships could create an appearance of wrongdoing that could undermine the public trust in the integrity and impartiality of local government. 30-A M.R.S.A. § 2605 addresses this issue by providing that Town officials shall “attempt to avoid the appearance of a conflict of interest by disclosure or by abstention.”

B. Employee/Familial Disqualifications

1. Prohibited Appointments/Employment - 30-A M.R.S.A. § 2606 provides that a selectperson may not be appointed to or employed in any civil office of profit or employment position of the Town that was created, or the compensation of which was increased, by the action of the selectperson during that selectperson’s term. This prohibition extends through the selectman’s full term plus one calendar year thereafter.

2. **Prohibition against Town Employee or Family Serving as Town Official** - Under Town Charter Sections 10.4 and 10.5, neither a Town employee nor any member of his/her immediate family may hold an elected or appointed board position that could influence the employee's employment, compensation or benefits directly or indirectly. An employee's immediate family is defined as: spouse, domestic partner, and the employee's spouses or domestic partner's great-grandparent, grandparent, parent, siblings, child, grandchild, or great-grandchild, step-parent, and step-child; the spouses or domestic partners of any of the people listed are also included, as are individuals for whom the employee is the current legal guardian.
 3. **Prohibition against Immediate Family Serving on Same Board** - Under Town Charter Section 10.4, no two members of the same immediate family may serve on the same elected body.
 4. **Nepotism** - Under Town Charter Section 10.5, no officer, official or employee of the Town shall solicit a position of employment for an immediate family member or relative.
- C. Incompatibility of Office** - Offices may be incompatible even if they are not specifically listed as such in state statute. If the duties of one office provide a check on the duties of another, or if one office could oversee, review, or supervise the work of the other, then the two offices should not be held simultaneously by the same person. Two offices are incompatible when the holder cannot in every instance discharge the duties of each.
1. **Examine Other Offices Held** - Incompatibility generally exists where two municipal offices, which are separated vertically in terms of authority, may be required to perform the same function, or authorize its performance.
 2. **Statutory Incompatibility**
 - a. A Town Manager may not serve as Moderator, Selectperson, Assessor or member of the school committee (30-A M.R.S.A. § 2632);
 - b. Treasurers and Tax Collectors may not simultaneously serve as either Selectperson or Assessor (30-A M.R.S.A. § 2526);
 - c. A County Commissioner may not simultaneously serve as either Selectperson or Assessor (30-A M.R.S.A. § 52); and
 - d. Neither a municipal officer nor his or her spouse may simultaneously serve as a Board of Appeals Member or Associate (30-A M.R.S.A. § 2691).
- D. Bias** - A Board's quasi-judicial functions must be performed by municipal officials capable of being impartial decision-makers who are entirely objective and disinterested as to the outcome of the proceeding. Aside from financial bias covered in section IV.A.1, the following two areas of bias shall be considered.
1. **Familial Bias** - 1 M.R.S.A. § 71(6) provides that when an official is acting as a quasi-judicial officer to decide on a matter involving a relative by blood or marriage who is a second cousin or more closely related, or within the 6th degree of relationship by

consanguinity or of affinity according to the civil law, the official must abstain from taking action in the case or get written consent from all of the parties involved.

2. **Other Bias** - A municipal official must step down as a quasi-judicial officer when he or she is sufficiently biased that he or she cannot fairly and impartially review the application.

V. CONDUCT OF BOARDS AND AGENCIES

A. Regulations

1. The Town's fiscal year shall run July 1st to June 30th.
2. E-mail communications among board or agency members shall be limited to meeting scheduling and fundamental communication. No substantive discussions shall be allowed.
3. Boards or agencies shall hold no less than one meeting a month at a time and place to be determined on an annual basis, except that the monthly meeting need not be held if there are no applications or other business for the board or agency to consider.
4. No business and/or communications about pending or anticipated business may be conducted by any boards or agencies except at a duly called and noticed meeting.
5. A quorum consisting of a majority of the board or agency must be present to conduct business, other than the rescheduling of a meeting.
6. All boards and agencies must comply with applicable statutes, Charter and town ordinances.
7. All members of agencies should always avoid any appearance of a conflict of interest or bias.
8. Investigations Conducted by Members - No members of a board or agency is authorized to act independently of the board or agency and all actions of the board or agency are by majority vote of the agency, unless otherwise established by law or regulation.
9. No board or agency may enter into any contracts. Only the Board of Selectpersons or their approved designees may do so.
10. Authorization to contact the Town attorney must be given by the Town Manager only under the direction of the Board of Selectpersons.

B. Organizational Duties

1. At the beginning of each fiscal year (July 1st) or as soon thereafter as practicable, boards and agencies shall elect from their current membership a minimum of a Chair, Vice Chair, and Recording Secretary for the ensuing business year unless otherwise provided by law or ordinance. The position of Treasurer is optional according to need.

2. Members of the Board of Selectpersons, Planning Board and Board of Appeals shall be eligible for election as Chair or Vice-Chair for no more than two (2) consecutive one-year terms. Election to an unexpired term of less than six (6) months shall not be considered a term. (Charter 2.4/5.5.1, 5.5.2) These are the only positions with this limitation in the Charter therefore it does not apply to other Boards and agencies through a policy.
 3. All boards and agencies shall file an annual report of activities and fund utilization, if applicable, upon the conclusion of the fiscal year.
 4. Recording Secretary - The recording secretary of each Board or Agency shall be responsible for recording the meeting minutes of each meeting called forth and providing an approved signed copy of each meeting minutes to the Town Clerk for inclusion in permanent town files.
 5. Officer Removal - Board of Selectpersons may remove the Chair of the Board of Selectpersons by a vote of three (3) Selectpersons, after public notice, notice in writing to the Chair, and a hearing conducted in open session. The Chair may elect to waive the requirements for public notice and/or a hearing conducted in open session.
 6. Vacancies of officers shall be filled by regular election procedures.
- C. Order of Business** – All meeting notifications and agendas must be publicly posted at least three days prior to a scheduled meeting unless subsection G or H in this section applies. The order of business at regular meetings shall normally be as follows, but the order of the agenda may be varied for purposes of operational convenience and necessity as required for the efficient and orderly conduct of business during the meeting.

1. Standard Order of Agenda

- a. Call to Order and Determination of a Quorum.
- b. Public Hearings (if any)
- c. Appointments & Resignations (if any)
- d. Review and Acceptance of Minutes of the Previous Meeting.
- e. Recognition of Visitors - Open public session for comments and questions pertaining to items not on the agenda.
- f. Management Reports, Financial Reports & Financial Report Approval
- g. Informational Communications
- h. Old Business from previous meetings
- i. New Business (scheduled on the agenda)
- j. Assessing Business (if any)
- k. Review and acceptance of bills payable (if applicable)
- l. Any Other Business
- m. Executive Session (if any/may also be held at the beginning of the meeting)
- n. Adjournment

- D. Public Participation** - All meetings shall be open to the public except for executive sessions in accordance with the requirements of 1 M.R.S.A. § 405. The Chair may also accept comments regarding agenda items when the citizens have pertinent information relating to the topic, even if the matter is not scheduled as a public hearing. The Chairman reserves the right to limit the

duration of citizen comments to allow for the orderly conduct of business. All comments are to be constructive and to the point. Some Boards, including the Board of Appeals and the Planning Board, may not discuss matters not on their agenda and for which notice has not been given.

- E. Confidential Subjects** - Prior to entering executive session, a motion must be made that specifies the precise nature of the proposed session and includes the appropriate statutory citation(s) for each topic to be addressed. No action shall be taken in an executive session (1 M.R.S.A. Section 405).
- F. Public Hearing Procedures** - Public hearings shall be called as required by law or on such other occasions, as a majority of the members may deem appropriate. Notice of all such hearings shall be given as required by law and shall include the date, time and place of the hearing and a general description of the subject matter.

The Chair shall convene all hearings by describing the purpose of the hearing and the general procedures to be followed. The Board may receive any oral or documentary evidence but shall exclude irrelevant immaterial or unduly repetitious evidence provided. However, formal rules of evidence shall not apply. Every party shall have the right to present its case in the order determined by the Chair and without interruption, provided that the Chair may impose such reasonable time limits as may be necessary to ensure that all parties have an adequate opportunity to be heard. Where appropriate, the parties shall be allowed to submit rebuttal evidence or testimony. Any questions, whether by interested persons, members of the public, or members of the board, shall be made through the Chair.

- G. Special Meetings** - Special meetings of the Board of Selectpersons may be held on the call of the Chair or of three (3) or more members of the agency by causing notification to be given in hand, electronically or left at the usual dwelling place of each member. If practicable, such notice shall be given not less than forty-eight (48) hours before the special meeting. No business may be conducted other than as specified in said notice. (Charter 2.6)
- H. Emergency Meetings** - Emergency meetings of the Board of Selectpersons may be called at the discretion of the Chair or upon request of a majority of the Board of Selectpersons, provided, however, that notice thereof shall be given to each member of the board and to the local media by the same fastest means possible and that no business may be conducted other than as specified in said notice. (Charter 2.6)

I. Adoption and Amendments of Bylaws

1. The Board of Selectpersons shall determine its own rules of procedure and order of business consistent with the Charter, and may adopt, amend, and replace formal rules of procedure. In the absence of other rules, the Board may, but need not, consult Robert's Rules of Order, the Maine Moderator's Manual, or another recognized manual of parliamentary procedure. (Charter 2.6)
2. Boards or agencies may adopt bylaws or rules for the purpose of conducting their business all of which, prior to implementation, shall be subject to modification and final approval by the Board of Selectpersons. Statute authorizes the Board of Appeals to adopt its own regulations, which does not require the Board of Selectpersons' approval.

3. The Board of Selectpersons may recommend revisions and or amendments to board or agency bylaws as deemed necessary.
4. Exception: The Planning Board and Zoning Board of Appeals may, upon a majority vote of each Board, adopt and/or amend their bylaws. Upon adopting or amending these bylaws, the Board shall give a copy to the Board of Selectpersons.

J. Participation and Voting

1. All motions shall be made in a clear and positive manner. Motions must receive a confirmation or “second” to be considered, discussed, and voted on by the agency.
2. No member may participate or vote in any matter in which the member has a conflict of interest or other disqualification as defined by law. Any question of whether a member has such a conflict of interest or other disqualification shall be decided by a majority vote of the remaining members.
3. No member may participate or vote in any adjudicatory proceeding, including proceedings for licenses, permits or other approvals, unless the member was present during all hearings thereon or has reviewed the entire record of all such hearings and affirms this review on the record.
4. Any action of a board or agency shall require the affirmative vote of a majority of its membership unless otherwise provided by law. All members who are present and not disqualified as provided herein shall vote in every matter to be voted upon unless excused by the Chair for good cause shown.
5. Voting shall be by show of hands, or roll call when applicable. No action of the Board of Selectpersons shall be binding or valid unless adopted by three (3) or more affirmative votes. (Charter 2.6)

K. Decisions

1. All decisions of boards and agencies shall be made within the time limits, if any, established by law. All final decisions shall be in writing, shall become a part of the board or agency’s permanent record, and shall, where required by law, include a statement of findings and conclusions and the reasons or basis therefore all such decisions, together with any recorded or transcribed testimony and deliberations, and any documents and exhibits, shall constitute a public record.
2. A notice of any decision, if required, shall be given as prescribed by law.

- L. Reconsideration** - When a vote is passed, it shall be in order for any member who voted on the prevailing side, or on the failing side in a tie vote, to move for a reconsideration thereof at the same meeting, or the next regular meeting, but not afterwards; and when a motion of reconsideration is decided, that vote shall not be reconsidered. No motion to reconsider a vote passed at a previous meeting shall be in order for consideration at the next regular meeting unless an item to that effect is contained on the agenda for such the next regular meeting or unless three of the members present consent to such reconsideration. This subsection shall

not apply to the Zoning Board of Appeals, which is subject to the reconsideration provisions set forth in 30-A M.R.S.A. § 2691.

VI. VACANCIES

A. Elected Officials

- 1. Board of Selectpersons** - The office of Selectperson shall become vacant upon a Selectperson's non-acceptance, death, resignation, failure to qualify for the office within ten days after written demand of the Board of Selectpersons, forfeiture of office, or failure of the municipality to elect a person to the office. (Charter 2.10)
- 2. Forfeiture of Office** - A Selectperson shall forfeit the office if the Selectperson (1) lacks at any time during his or her term of office any qualifications for the office prescribed by the Charter or by law, (2) violates any express prohibition of the Charter, (3) is convicted of any crime or offense which is reasonably related to his or her ability to serve as Selectperson, or (4) fails to attend three (3) consecutive regular meetings of the Board of Selectpersons without being excused by the Board of Selectpersons. If a Selectperson is convicted of a crime or offense which is reasonably related to his or her ability to serve as Selectperson, he or she shall not be eligible to run for the office of Selectperson for a period of three (3) years beyond the later of the date of conviction or the expiration of his or her period of incarceration or probation. (Charter 2.10)
- 3. Filling of Vacancies** - If a seat on the Board of Selectpersons becomes vacant more than six (6) months prior to the next regular Town election, the vacancy shall be filled for the unexpired term by a special election held within sixty (60) days from the date the vacancy occurred. If a seat on the Board of Selectpersons becomes vacant within six (6) months prior to the next regular Town election, the Board of Selectpersons shall appoint a qualified person to fill the vacancy until the next regular Town election. (Charter 2.10)

B. Board Vacancies

1. Positions and Offices on the Planning Board, Board of Appeals, Conservation Commission, and Budget Committee shall be deemed vacant or forfeited for the same reasons that the office of Selectperson shall be deemed vacant or forfeited as provided in Section 2.10 of the Charter. If any vacancy shall occur on any of said bodies, the vacancy shall be filled by the Board of Selectpersons, provided that any vacancy in the position of an elected Budget Committee member shall be filled only until the next regular election, at which time a newly elected member of the Budget Committee shall be elected to serve for the remainder of the term. (Charter 5.6)

C. Appointed Municipal Officials Vacancies

1. Municipal official vacancies shall be filled by the Town Manager, subject to confirmation by the Board of Selectpersons where required.

D. Board, Agency and Liaison Resignations/Vacancies – Resignations should be submitted in writing to the Town Clerk or Town Manager; Emails will be considered acceptable.

1. Should a vacancy occur during the term of appointment the position shall not be filled in the first 30 days of the vacancy to allow sufficient time for advertising and submission of applications. This does not apply if it is an emergency appointment required to meet a quorum for an upcoming meeting.
2. A vacancy in any appointed office shall be filled by the Board of Selectpersons. The new appointee shall complete the term that is vacant.

VII. RECORDS & BUDGETS

A. Records of Proceedings - The recording secretary assigned or nominated to each agency shall maintain a permanent record of all meetings and all correspondence. Such records shall be open to the public except as otherwise provided by law. All records shall be maintained at the Poland Town Office, 1231 Maine Street, Poland ME 04274, unless otherwise authorized by the Board of Selectpersons. Confidential records shall be so marked and shall also be kept at the aforementioned location, unless otherwise authorized by the Board of Selectpersons.

B. Retention and Maintenance - All records shall be maintained in a designated area of the Town Office or other location authorized by the Board of Selectpersons. Only authorized personnel shall have access to these records. No original records shall leave the Town Office or other designated storage location unless required by a court of law. Documents submitted at meetings become part of the record of that meeting. All state rules for Disposition of Local Government Records shall apply.

C. Budgets – Those Boards or Agencies having money allotted to them by raised and appropriated funds, grants, or any other means shall propose a detailed annual budget to the Board of Selectpersons on or before their second regularly scheduled meeting in November. As long as the proposed budget was adopted during budget season for the Board or Agency they may approve funding within their budgeted line items without prior approval from the Board of Selectpersons. Any Board or Agency which does not provide a budget will be subject to gaining approval by the Selectpersons prior to expending any funds. The Town's Financial Policy must be followed for all purchases made.

VIII. FREEDOM OF ACCESS REQUIREMENTS

A. Public Access - Allows public access to the public records in the possession of the Town while at the same time complying with state law requirements as to confidential information and maintaining administrative efficiency. Any municipal officer or official receiving such a request shall promptly provide it to the appointed Public Access Officer for processing and the town shall respond to a request in a reasonable time after the receipt of such a request, as required by State law. (1 M.R.S.A. Sections 401-412)

VIII. CAMPAIGNING AND SIGNATURE GATHERING ON TOWN PROPERTY

A. Campaigning/Signature Gathering. Campaigning and signature gathering will be allowed at the Poland Transfer Station subject to the direction of the Transfer Station Director or their designee. Individuals or groups desiring to engage in campaigning and/or signature gathering will be directed to a location that is close to Transfer Station patrons, but in a safe area. Campaigning and signature gathering are not allowed at Poland Public Works or Fire Rescue due to safety concerns. Campaigning and signature gathering can be conducted at the municipal complex with the approval of the Town Manager or their designee.

Amended by the Poland Board of Selectpersons this 7th day of February, 2023

Board of Selectpersons

Stephen Robinson, Chairperson

Jane Pentheny, Vice Chairperson

Nathan McNally

Stanley L. Tetenman

Mary-Beth Taylor

Town Manager Report 7 May

- Maine Waste to Energy. Moved budget forward to full Board of Directors for approval.
- AVCOG General Assembly. Reviewed annual report. Discussed State economic strategy (sent copy to CEDC Chair). Elected Executive Committee Secretary.
- Lewiston/Auburn Economic Growth Committee. Discussed several items.
 - Talent attraction/regional image. This will be an advertising campaign using TV/newspaper/social media. Made CEDC Chair aware.
 - Accessing entrepreneurship. L/A Chamber developing program to help and mentor aspiring entrepreneurs.
- Auburn Housing. Moving forward with a new 18 unit project. Finalizing funding requests.
- Poland Corner/Harris Hill All Way Stop. Installed.
- Town Office Carpet Replacement. Will take place the week of June 17th.
 - Mon/Tues. Customer Service Counter Closed
 - Wed. Holiday – workday for install crew.
 - Thurs/Fri. Code Enforcement Office/Finance/Assessing Closed.
- Conference Room.
 - Cable TV. Installing a ceiling mounted camera and microphones week of 10 June. Backup to existing system. Will be able to be operated with one switch.
 - Replacing tables.
- Library.
 - Submitted Congressionally Directed Spending Requests to Sen Collins and King, and a Community Project Funding request to Rep Golden.
 - With Library Director, reviewed construction drawings with Architect. Approved several cost saving modifications.

**TOWN OF POLAND,
MAINE**

Memo

To: Matt Garside, Town Manager
From: Derek D. Theborge, Finance Director
Date: May 3, 2024
Re: Financial Statements for FY 2024

With 45 weeks behind us the close of fiscal year 2024, revenues and expenditures should be **86.53%** collected or spent, respectively.

Selected Financial Data:

Fire Rescue Total Wages – Percent Expended – **86.85%**

FY 2024 Taxes	Commitment, Plus Supplemental Bills	Collected YTD	% Collected YTD
Real Estate	\$11,129,906.89	\$10,460,800.65	93.99%
Personal Property	\$819,152.98	\$816,483.63	99.67%
Stabilized Taxes	\$155,204.59	\$0.00	0%
Total	\$12,104,264.46	\$11,277,284.28	93.17%

This is a summary of the Town of Poland’s solar power savings due to both the solar farm and the solar array that was installed on the Public Works building.

Solor Power Savings	Current Month	Year to Date
Nexcamp – Solar Farm	\$0.00	\$658.61
Solar Array – Public Works	\$0.00	\$0.00
Total	\$0.00	\$658.61

The Town of Poland’s second certificate of deposit matured in April, and we collected **\$43,291.87** in interest from the one-year investment. The CD was renewed for a higher interest rate than the previous year.

BI-WEEKLY REVENUE REPORT

Fund: 10
May

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
100 - GENERAL GOVERNMENT	16,616,405.53	7,995.38	15,597,501.46	1,018,904.07	93.87
4020 - CASH REPORTING SHORT-OVER	0.00	0.00	105.93	-105.93	----
4060 - CABLE TV FRANCHISE DISTRI	65,000.00	0.00	62,293.25	2,706.75	95.84
4070 - URBAN RURAL INITIATIVE (LRAP)	77,920.00	0.00	89,972.00	-12,052.00	115.47
4090 - MISC STATE DISTRIBUTIONS	0.00	0.00	10.00	-10.00	----
4100 - STATE PARK DISTRIBUTIONS	14,000.00	0.00	15,560.67	-1,560.67	111.15
4110 - STATE REVENUE DISTRIBUTIO	609,644.00	0.00	515,094.96	94,549.04	84.49
4120 - STATE TREE GROWTH FEE DIS	21,323.00	0.00	20,030.20	1,292.80	93.94
4130 - BOAT EXCISE	14,500.00	22.00	5,802.40	8,697.60	40.02
4140 - MOTOR VEHICLE EXCISE	1,475,000.00	6,982.62	1,164,247.85	310,752.15	78.93
4150 - AMBULANCE SERVICE FEES	250,000.00	0.00	222,615.72	27,384.28	89.05
4151 - AMBULANCE MECHANIC FALLS	88,000.00	0.00	90,208.77	-2,208.77	102.51
4155 - FIRE COPY REVENUE	50.00	0.00	5.00	45.00	10.00
4160 - ANIMAL LICENSE FEES & FIN	1,675.00	0.00	1,870.00	-195.00	111.64
4175 - FEES CLERK	600.00	0.00	615.00	-15.00	102.50
4180 - CODE ENFORCEMENT FEES	55,000.00	0.00	41,945.79	13,054.21	76.27
4182 - CODE ENFORCEMENT VIOLATIONS	0.00	0.00	7,500.00	-7,500.00	----
4183 - MARIJUANA LICENSING FEES	6,000.00	0.00	0.00	6,000.00	0.00
4190 - CUSTOMER SERVICE FEES	800.00	0.00	1,035.52	-235.52	129.44
4200 - ELECTRICAL PERMIT FEES	5,000.00	0.00	3,849.31	1,150.69	76.99
4210 - INLAND FISHERIES AGENT FE	1,750.00	12.00	2,083.75	-333.75	119.07
4220 - LIEN FEES	8,500.00	0.00	9,191.33	-691.33	108.13
4230 - MOTOR VEHICLE FEES	28,000.00	173.00	22,950.00	5,050.00	81.96
4240 - PLUMBING PERMIT FEES	10,500.00	0.00	11,062.50	-562.50	105.36
4250 - RETURN CHECK FEES	0.00	0.00	27.00	-27.00	----
4260 - SNOWMOBILE REGISTRATION F	2,400.00	0.00	2,555.32	-155.32	106.47
4270 - SOLID WASTE SERVICE FEES	19,000.00	584.50	19,414.50	-414.50	102.18
4280 - TOWN BUILDINGS RENTAL FEES	1,300.00	0.00	2,157.50	-857.50	165.96
4290 - VITAL STATISTICS	5,500.00	0.00	4,552.20	947.80	82.77
4295 - NON RESIDENT BEACH PERMITS	350.00	0.00	415.00	-65.00	118.57
4300 - RSU16 Garage Bay Maintenance	5,493.00	0.00	5,549.20	-56.20	101.02
4310 - GENERAL ASSIST REIMBURSEM	2,500.00	0.00	0.00	2,500.00	0.00
4320 - HOMESTEAD REIMBURSEMENT	342,745.84	0.00	398,482.00	-55,736.16	116.26
4330 - VETERANS EXEMPT REIMBURSE	3,750.00	0.00	3,165.00	585.00	84.40
4340 - SOLID WASTE REVENUES	7,000.00	0.00	10,350.27	-3,350.27	147.86
4370 - TAX COMMITMENT REVENUE	12,104,264.22	0.00	12,106,251.69	-1,987.47	100.02
4390 - TAX PENALTY INTEREST	27,500.00	221.26	17,659.66	9,840.34	64.22
4460 - USE OF UNDESIGNATED FB	550,000.00	0.00	0.00	550,000.00	0.00
4500 - MISCELLANEOUS REVENUES	0.00	0.00	1,977.70	-1,977.70	----
4510 - INVESTMENT INTEREST	210,000.00	0.00	135,405.47	74,594.53	64.48
4540 - BETE REIMBURSEMENT	587,340.47	0.00	587,489.00	-148.53	100.03
5001 - CAMP CONNOR PAYBACK FROM REC	14,000.00	0.00	14,000.00	0.00	100.00
Final Totals	16,616,405.53	7,995.38	15,597,501.46	1,018,904.07	93.87

BI-WEEKLY EXPENSE REPORT

Fund: 10
May

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
100 - GENERAL	2,865,338.53	13,902.95	2,641,660.47	223,678.06	92.19
10 - GENERAL	2,777,946.53	13,058.55	2,580,293.89	197,652.64	92.88
20 - BLD & GROUND	72,739.00	844.40	52,968.01	19,770.99	72.82
30 - CABLE TV	14,653.00	0.00	8,398.57	6,254.43	57.32
120 - COMM SERVCS	620,308.00	5,336.20	520,001.51	100,306.49	83.83
01 - PLANNING&DEV	209,183.00	2,788.20	160,270.21	48,912.79	76.62
02 - RECREATION	192,132.00	2,548.00	153,947.61	38,184.39	80.13
03 - HEALTH OFFCR	1,752.00	0.00	772.94	979.06	44.12
04 - BEACH MAINT	6,655.00	0.00	2,975.50	3,679.50	44.71
05 - CONSERVATION	10,000.00	0.00	10,000.00	0.00	100.00
06 - GENL ASSIST	11,000.00	0.00	6,000.00	5,000.00	54.55
08 - SOC SERVC AG	9,777.00	0.00	9,777.00	0.00	100.00
09 - TOWN LIBRARY	170,809.00	0.00	170,809.00	0.00	100.00
10 - BALL FIELD M	9,000.00	0.00	5,449.25	3,550.75	60.55
130 - PUB WORKS	1,311,750.00	9,660.05	1,032,395.99	279,354.01	78.70
01 - PUBLIC WORKS	914,636.00	7,098.05	705,058.09	209,577.91	77.09
02 - SOLID WASTE	397,114.00	2,562.00	327,337.90	69,776.10	82.43
140 - PUB SAFETY	2,028,593.00	16,909.60	1,716,066.83	312,526.17	84.59
01 - FIRE RESCUE	1,379,219.00	16,834.60	1,106,964.40	272,254.60	80.26
02 - LAW ENFORCEM	548,575.00	0.00	541,854.81	6,720.19	98.77
03 - DISPATCHING	60,605.00	0.00	39,008.10	21,596.90	64.36
04 - ANIMAL CTRL	14,500.00	75.00	12,507.70	1,992.30	86.26
05 - ST LIGHT	19,694.00	0.00	11,565.12	8,128.88	58.72
07 - EMER MANGMT	6,000.00	0.00	4,166.70	1,833.30	69.45
150 - FINAN SERVCS	9,790,416.00	0.00	8,215,145.84	1,575,270.16	83.91
01 - XFER TIF 1	363,223.00	0.00	268,718.50	94,504.50	73.98
02 - XFER TIF 2	363,713.00	0.00	220,070.25	143,642.75	60.51
05 - XFER DTV	138,437.00	0.00	112,535.75	25,901.25	81.29
07 - RSU 16	7,867,330.00	0.00	6,556,108.34	1,311,221.66	83.33
08 - XFER CIP	1,057,713.00	0.00	1,057,713.00	0.00	100.00
Final Totals	16,616,405.53	45,808.80	14,125,270.64	2,491,134.89	85.01

BI-WEEKLY EXPENSE REPORT

Fund: 10
May

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
100 - GENERAL	2,865,338.53	13,902.95	2,641,660.47	223,678.06	92.19
10 - GENERAL	2,777,946.53	13,058.55	2,580,293.89	197,652.64	92.88
1000 - GENERAL	1,616,967.53	0.00	1,748,701.21	-131,733.68	108.15
02 - DEBT SERVICE	234,216.00	0.00	197,384.75	36,831.25	84.27
03 - OFFICE SUPPL	58,951.00	0.00	51,533.92	7,417.08	87.42
07 - DUES/SUBS	20,428.00	0.00	9,434.55	10,993.45	46.18
08 - BANK FEES	250.00	0.00	32.73	217.27	13.09
10 - ELECTION SUP	7,000.00	0.00	0.00	7,000.00	0.00
11 - POSTAGE	11,004.00	0.00	10,436.22	567.78	94.84
14 - REGISTRY	7,500.00	0.00	5,183.00	2,317.00	69.11
15 - PRINTING	8,530.00	0.00	0.00	8,530.00	0.00
16 - ADVERTISE	500.00	0.00	156.86	343.14	31.37
17 - SPECIAL EVEN	3,775.00	0.00	5,885.24	-2,110.24	155.90
20 - ABATEMENTS	20,840.53	0.00	225,032.94	-204,192.41	999.99
25 - COUNTY TAX	1,186,227.00	0.00	1,186,227.00	0.00	100.00
60 - MUNIC INS	57,746.00	0.00	57,394.00	352.00	99.39
1500 - UTILITIES	79,419.00	0.00	51,491.34	27,927.66	64.84
10 - ELECTRICITY	17,960.00	0.00	13,643.86	4,316.14	75.97
15 - PHONE	5,375.00	0.00	3,706.77	1,668.23	68.96
30 - HEAT	34,423.00	0.00	17,390.79	17,032.21	50.52
60 - INTERNET	1,885.00	0.00	1,349.82	535.18	71.61
65 - WATER	811.00	0.00	300.80	510.20	37.09
66 - SPRINKLERS	1,245.00	0.00	1,036.80	208.20	83.28
75 - HYDRANTS	17,720.00	0.00	14,062.50	3,657.50	79.36
2000 - FIN SERVICES	1,015,910.00	13,058.55	735,622.97	280,287.03	72.41
10 - FT WAGES	448,054.00	9,841.20	383,680.14	64,373.86	85.63
20 - OT WAGES	1,069.00	0.00	0.00	1,069.00	0.00
30 - PT & OTH WAG	13,440.00	50.00	4,039.54	9,400.46	30.06
40 - ALLOWANCES	5,245.00	67.31	3,267.97	1,977.03	62.31
41 - CELL PHONE	1,080.00	0.00	900.00	180.00	83.33
42 - CELL 65	480.00	0.00	400.00	80.00	83.33
50 - TRAINING	1,625.00	0.00	205.00	1,420.00	12.62
65 - EDUC INCENT	300.00	0.00	0.00	300.00	0.00
68 - HRA	36,000.00	0.00	22,518.11	13,481.89	62.55
69 - HEALTH PAYOUT	4,800.00	46.15	3,830.60	969.40	79.80
70 - HEALTH INS	157,302.00	0.00	90,747.26	66,554.74	57.69
72 - LIFE NO MED	497.00	0.00	444.00	53.00	89.34
75 - ICMA/MPRS	55,855.00	211.52	43,209.23	12,645.77	77.36
76 - SS FICA	169,231.00	2,842.37	106,166.16	63,064.84	62.73
80 - WORKERS COMP	112,987.00	0.00	75,058.96	37,928.04	66.43
85 - SICK PAYOUT	6,445.00	0.00	0.00	6,445.00	0.00
95 - VOLUNT INS	1,500.00	0.00	1,156.00	344.00	77.07
3000 - PRO SERVICES	65,650.00	0.00	44,478.37	21,171.63	67.75
10 - AUDIT	16,250.00	0.00	11,200.00	5,050.00	68.92
20 - LEGAL	12,000.00	0.00	-680.10	12,680.10	-5.67
50 - PROFESSIONAL	1,400.00	0.00	0.00	1,400.00	0.00
70 - ASSESS AGENT	36,000.00	0.00	33,958.47	2,041.53	94.33
20 - BLD & GROUND	72,739.00	844.40	52,968.01	19,770.99	72.82
1000 - GENERAL	10,000.00	0.00	10,404.87	-404.87	104.05
04 - GROUND SUPP	8,000.00	0.00	9,324.89	-1,324.89	116.56
05 - EQUIPMENT	2,000.00	0.00	1,079.98	920.02	54.00
1500 - UTILITIES	780.00	0.00	0.00	780.00	0.00
10 - ELECTRICITY	780.00	0.00	0.00	780.00	0.00
2000 - FIN SERVICES	46,759.00	844.40	36,285.14	10,473.86	77.60

BI-WEEKLY EXPENSE REPORT

Fund: 10
May

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
100 - GENERAL CONT'D					
10 - FT WAGES	43,909.00	844.40	36,285.14	7,623.86	82.64
20 - OT WAGES	1,500.00	0.00	0.00	1,500.00	0.00
40 - ALLOWANCES	1,350.00	0.00	0.00	1,350.00	0.00
3000 - PRO SERVICES	3,200.00	0.00	3,066.60	133.40	95.83
50 - PROFESSIONAL	3,200.00	0.00	3,066.60	133.40	95.83
3500 - MAINT & REP	12,000.00	0.00	3,211.40	8,788.60	26.76
15 - MAIN/REPAIR	12,000.00	0.00	3,211.40	8,788.60	26.76
30 - CABLE TV	14,653.00	0.00	8,398.57	6,254.43	57.32
1000 - GENERAL	1,185.00	0.00	17.87	1,167.13	1.51
03 - OFFICE SUPPL	1,185.00	0.00	17.87	1,167.13	1.51
2000 - FIN SERVICES	10,168.00	0.00	5,880.70	4,287.30	57.84
37 - STIPEND	10,168.00	0.00	5,880.70	4,287.30	57.84
3000 - PRO SERVICES	3,300.00	0.00	2,500.00	800.00	75.76
50 - PROFESSIONAL	3,300.00	0.00	2,500.00	800.00	75.76
120 - COMM SERVCS	620,308.00	5,336.20	520,001.51	100,306.49	83.83
01 - PLANNING&DEV	209,183.00	2,788.20	160,270.21	48,912.79	76.62
1000 - GENERAL	12,255.00	0.00	8,144.95	4,110.05	66.46
03 - OFFICE SUPPL	8,645.00	0.00	7,570.07	1,074.93	87.57
07 - DUES/SUBS	1,300.00	0.00	574.88	725.12	44.22
11 - POSTAGE	2,310.00	0.00	0.00	2,310.00	0.00
1200 - RECREATION	0.00	0.00	74.91	-74.91	----
02 - OPERATING	0.00	0.00	74.91	-74.91	----
1500 - UTILITIES	210.00	0.00	695.24	-485.24	331.07
15 - PHONE	210.00	0.00	92.10	117.90	43.86
50 - FUEL	0.00	0.00	603.14	-603.14	----
2000 - FIN SERVICES	187,718.00	2,788.20	148,342.79	39,375.21	79.02
10 - FT WAGES	128,399.00	2,788.20	108,627.32	19,771.68	84.60
20 - OT WAGES	0.00	0.00	117.66	-117.66	----
30 - PT & OTH WAG	3,000.00	0.00	0.00	3,000.00	0.00
40 - ALLOWANCES	500.00	0.00	668.90	-168.90	133.78
50 - TRAINING	1,000.00	0.00	267.87	732.13	26.79
70 - HEALTH INS	41,722.00	0.00	28,858.14	12,863.86	69.17
75 - ICMA/MPRS	13,097.00	0.00	9,802.90	3,294.10	74.85
3000 - PRO SERVICES	6,500.00	0.00	2,612.32	3,887.68	40.19
75 - PLANN CONSUL	6,500.00	0.00	2,612.32	3,887.68	40.19
3500 - MAINT & REP	2,500.00	0.00	400.00	2,100.00	16.00
10 - VEHICLE MAIN	2,500.00	0.00	400.00	2,100.00	16.00
02 - RECREATION	192,132.00	2,548.00	153,947.61	38,184.39	80.13
2000 - FIN SERVICES	192,132.00	2,548.00	153,947.61	38,184.39	80.13
10 - FT WAGES	132,497.00	2,548.00	111,797.26	20,699.74	84.38
70 - HEALTH INS	46,120.00	0.00	32,046.50	14,073.50	69.49
75 - ICMA/MPRS	13,515.00	0.00	10,103.85	3,411.15	74.76
03 - HEALTH OFFCR	1,752.00	0.00	772.94	979.06	44.12
2000 - FIN SERVICES	1,752.00	0.00	772.94	979.06	44.12
37 - STIPEND	1,452.00	0.00	772.94	679.06	53.23
40 - ALLOWANCES	300.00	0.00	0.00	300.00	0.00
04 - BEACH MAINT	6,655.00	0.00	2,975.50	3,679.50	44.71
2000 - FIN SERVICES	5,355.00	0.00	2,250.00	3,105.00	42.02
30 - PT & OTH WAG	5,355.00	0.00	2,250.00	3,105.00	42.02
3500 - MAINT & REP	1,300.00	0.00	725.50	574.50	55.81
11 - BEACH MAINT	1,300.00	0.00	725.50	574.50	55.81

BI-WEEKLY EXPENSE REPORT

Fund: 10
May

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
120 - COMM SERVCS CONT'D					
05 - CONSERVATION	10,000.00	0.00	10,000.00	0.00	100.00
1400 - MISC EXPENSE	10,000.00	0.00	10,000.00	0.00	100.00
15 - PCC	5,000.00	0.00	5,000.00	0.00	100.00
16 - DAM REPAIR	5,000.00	0.00	5,000.00	0.00	100.00
06 - GENL ASSIST	11,000.00	0.00	6,000.00	5,000.00	54.55
1000 - GENERAL	5,000.00	0.00	0.00	5,000.00	0.00
40 - GEN ASSIST	5,000.00	0.00	0.00	5,000.00	0.00
3000 - PRO SERVICES	6,000.00	0.00	6,000.00	0.00	100.00
50 - PROFESSIONAL	6,000.00	0.00	6,000.00	0.00	100.00
08 - SOC SERVC AG	9,777.00	0.00	9,777.00	0.00	100.00
3000 - PRO SERVICES	9,777.00	0.00	9,777.00	0.00	100.00
50 - PROFESSIONAL	9,777.00	0.00	9,777.00	0.00	100.00
09 - TOWN LIBRARY	170,809.00	0.00	170,809.00	0.00	100.00
1300 - LIBRARY	170,809.00	0.00	170,809.00	0.00	100.00
45 - TOWN PORTION	170,809.00	0.00	170,809.00	0.00	100.00
10 - BALL FIELD M	9,000.00	0.00	5,449.25	3,550.75	60.55
3500 - MAINT & REP	9,000.00	0.00	5,449.25	3,550.75	60.55
15 - MAIN/REPAIR	9,000.00	0.00	5,449.25	3,550.75	60.55
130 - PUB WORKS	1,311,750.00	9,660.05	1,032,395.99	279,354.01	78.70
01 - PUBLIC WORKS	914,636.00	7,098.05	705,058.09	209,577.91	77.09
1000 - GENERAL	4,500.00	0.00	7,274.73	-2,774.73	161.66
04 - GROUND SUPP	0.00	0.00	1,840.80	-1,840.80	----
05 - EQUIPMENT	4,500.00	0.00	5,333.93	-833.93	118.53
07 - DUES/SUBS	0.00	0.00	100.00	-100.00	----
1400 - MISC EXPENSE	194,675.00	0.00	137,402.98	57,272.02	70.58
01 - CATCHBASIN	4,950.00	0.00	5,400.00	-450.00	109.09
02 - TREE CUTTING	2,500.00	0.00	2,258.04	241.96	90.32
03 - CULVERTS	11,000.00	0.00	16,760.20	-5,760.20	152.37
04 - EROSION MAT	8,000.00	0.00	2,530.00	5,470.00	31.63
05 - ROAD STRIPIN	11,950.00	0.00	0.00	11,950.00	0.00
06 - GRAVEL	19,500.00	0.00	18,009.18	1,490.82	92.35
07 - SURFACE PATC	10,000.00	0.00	10,559.15	-559.15	105.59
08 - SALT	108,025.00	0.00	66,934.55	41,090.45	61.96
10 - SIGNS	5,750.00	0.00	1,877.55	3,872.45	32.65
11 - CUTTING EDGE	13,000.00	0.00	13,074.31	-74.31	100.57
1500 - UTILITIES	115,040.00	0.00	68,469.36	46,570.64	59.52
10 - ELECTRICITY	9,300.00	0.00	3,968.42	5,331.58	42.67
15 - PHONE	630.00	0.00	408.66	221.34	64.87
30 - HEAT	6,000.00	0.00	2,293.86	3,706.14	38.23
50 - FUEL	97,325.00	0.00	60,496.11	36,828.89	62.16
60 - INTERNET	1,200.00	0.00	911.67	288.33	75.97
65 - WATER	585.00	0.00	390.64	194.36	66.78
2000 - FIN SERVICES	523,871.00	7,098.05	404,862.67	119,008.33	77.28
10 - FT WAGES	336,752.00	6,527.60	296,313.46	40,438.54	87.99
20 - OT WAGES	1,827.00	0.00	574.67	1,252.33	31.45
30 - PT & OTH WAG	19,335.00	432.00	9,594.00	9,741.00	49.62
32 - SNOW OT	27,137.00	0.00	11,217.54	15,919.46	41.34
40 - ALLOWANCES	499.00	0.00	457.60	41.40	91.70
41 - CELL PHONE	480.00	0.00	400.00	80.00	83.33
50 - TRAINING	500.00	0.00	0.00	500.00	0.00
67 - PROT CLOTHIN	2,500.00	0.00	2,194.38	305.62	87.78

BI-WEEKLY EXPENSE REPORT

Fund: 10
May

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
130 - PUB WORKS CONT'D					
69 - HEALTH PAYOUT	4,800.00	138.45	5,861.05	-1,061.05	122.11
70 - HEALTH INS	92,000.00	0.00	47,174.78	44,825.22	51.28
71 - PYSICAL/DRUG	565.00	0.00	238.00	327.00	42.12
72 - LIFE NO MED	173.00	0.00	398.10	-225.10	230.12
75 - ICMA/MPRS	37,303.00	0.00	27,409.64	9,893.36	73.48
84 - VAC PAYOUT	0.00	0.00	1,855.89	-1,855.89	----
85 - SICK PAYOUT	0.00	0.00	1,173.56	-1,173.56	----
3000 - PRO SERVICES	3,050.00	0.00	3,328.00	-278.00	109.11
50 - PROFESSIONAL	3,050.00	0.00	3,328.00	-278.00	109.11
3500 - MAINT & REP	73,500.00	0.00	83,720.35	-10,220.35	113.91
10 - VEHICLE MAIN	50,000.00	0.00	66,789.47	-16,789.47	133.58
15 - MAIN/REPAIR	10,000.00	0.00	1,923.38	8,076.62	19.23
16 - RENTAL EQUIP	13,500.00	0.00	15,007.50	-1,507.50	111.17
02 - SOLID WASTE	397,114.00	2,562.00	327,337.90	69,776.10	82.43
1000 - GENERAL	2,813.00	0.00	9,202.15	-6,389.15	327.13
04 - GROUND SUPP	1,365.00	0.00	0.00	1,365.00	0.00
05 - EQUIPMENT	905.00	0.00	8,584.15	-7,679.15	948.52
07 - DUES/SUBS	543.00	0.00	618.00	-75.00	113.81
1500 - UTILITIES	184,555.00	0.00	159,540.09	25,014.91	86.45
10 - ELECTRICITY	8,750.00	0.00	3,299.38	5,450.62	37.71
15 - PHONE	635.00	0.00	444.74	190.26	70.04
30 - HEAT	1,243.00	0.00	782.45	460.55	62.95
50 - FUEL	7,572.00	0.00	3,420.23	4,151.77	45.17
60 - INTERNET	0.00	0.00	1,013.88	-1,013.88	----
80 - MSW DISPOSAL	115,473.00	0.00	82,882.96	32,590.04	71.78
81 - SW DISPOSAL	19,801.00	0.00	31,610.35	-11,809.35	159.64
82 - HHW DISPOSAL	3,906.00	0.00	3,383.78	522.22	86.63
85 - RECY & PULLS	27,175.00	0.00	32,702.32	-5,527.32	120.34
2000 - FIN SERVICES	203,246.00	2,562.00	155,680.51	47,565.49	76.60
10 - FT WAGES	125,549.00	2,401.60	105,503.20	20,045.80	84.03
20 - OT WAGES	255.00	0.00	0.00	255.00	0.00
30 - PT & OTH WAG	26,523.00	160.40	14,608.86	11,914.14	55.08
40 - ALLOWANCES	1,140.00	0.00	718.96	421.04	63.07
41 - CELL PHONE	480.00	0.00	400.00	80.00	83.33
50 - TRAINING	150.00	0.00	0.00	150.00	0.00
70 - HEALTH INS	35,708.00	0.00	24,810.98	10,897.02	69.48
71 - PYSICAL/DRUG	609.00	0.00	102.00	507.00	16.75
75 - ICMA/MPRS	12,832.00	0.00	9,536.51	3,295.49	74.32
3500 - MAINT & REP	6,500.00	0.00	2,915.15	3,584.85	44.85
10 - VEHICLE MAIN	4,000.00	0.00	1,183.98	2,816.02	29.60
15 - MAIN/REPAIR	2,500.00	0.00	1,731.17	768.83	69.25
140 - PUB SAFETY					
	2,028,593.00	16,909.60	1,716,066.83	312,526.17	84.59
01 - FIRE RESCUE	1,379,219.00	16,834.60	1,106,964.40	272,254.60	80.26
1000 - GENERAL	73,328.00	0.00	60,291.38	13,036.62	82.22
03 - OFFICE SUPPL	21,006.00	0.00	16,780.91	4,225.09	79.89
04 - GROUND SUPP	21,330.00	0.00	29,428.03	-8,098.03	137.97
05 - EQUIPMENT	24,242.00	0.00	12,797.21	11,444.79	52.79
07 - DUES/SUBS	6,750.00	0.00	1,285.23	5,464.77	19.04
1400 - MISC EXPENSE	24,500.00	0.00	17,750.65	6,749.35	72.45
12 - OSHA REQUIRE	2,000.00	0.00	0.00	2,000.00	0.00
13 - MEDICAL SUPP	22,500.00	0.00	17,750.65	4,749.35	78.89
1500 - UTILITIES	93,346.00	0.00	59,048.73	34,297.27	63.26

BI-WEEKLY EXPENSE REPORT

Fund: 10
May

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
140 - PUB SAFETY CONT'D					
10 - ELECTRICITY	37,499.00	0.00	13,401.35	24,097.65	35.74
15 - PHONE	5,817.00	0.00	4,053.26	1,763.74	69.68
30 - HEAT	23,100.00	0.00	24,576.00	-1,476.00	106.39
50 - FUEL	22,738.00	0.00	14,447.28	8,290.72	63.54
60 - INTERNET	1,320.00	0.00	1,079.82	240.18	81.80
65 - WATER	552.00	0.00	454.22	97.78	82.29
66 - SPRINKLERS	1,320.00	0.00	1,036.80	283.20	78.55
82 - HHW DISPOSAL	1,000.00	0.00	0.00	1,000.00	0.00
2000 - FIN SERVICES	1,125,930.00	16,834.60	920,359.23	205,570.77	81.74
10 - FT WAGES	558,989.00	10,223.99	421,991.60	136,997.40	75.49
20 - OT WAGES	123,568.00	3,045.24	139,453.19	-15,885.19	112.86
30 - PT & OTH WAG	197,965.00	3,394.51	203,302.98	-5,337.98	102.70
40 - ALLOWANCES	9,540.00	0.00	5,475.29	4,064.71	57.39
41 - CELL PHONE	480.00	0.00	400.00	80.00	83.33
50 - TRAINING	20,000.00	0.00	8,859.60	11,140.40	44.30
67 - PROT CLOTHIN	9,000.00	0.00	429.39	8,570.61	4.77
69 - HEALTH PAYOUT	9,600.00	138.45	8,091.80	1,508.20	84.29
70 - HEALTH INS	89,107.00	0.00	53,404.29	35,702.71	59.93
71 - PYSICAL/DRUG	2,500.00	0.00	460.00	2,040.00	18.40
72 - LIFE NO MED	724.00	0.00	705.62	18.38	97.46
73 - WELLNESS	8,000.00	0.00	5,333.33	2,666.67	66.67
75 - ICMA/MPRS	96,457.00	32.41	72,010.43	24,446.57	74.66
84 - VAC PAYOUT	0.00	0.00	349.00	-349.00	----
85 - SICK PAYOUT	0.00	0.00	92.71	-92.71	----
3000 - PRO SERVICES	49,115.00	0.00	21,675.60	27,439.40	44.13
50 - PROFESSIONAL	49,115.00	0.00	21,675.60	27,439.40	44.13
3500 - MAINT & REP	13,000.00	0.00	27,838.81	-14,838.81	214.14
10 - VEHICLE MAIN	13,000.00	0.00	27,838.81	-14,838.81	214.14
02 - LAW ENFORCEM	548,575.00	0.00	541,854.81	6,720.19	98.77
1500 - UTILITIES	24,375.00	0.00	18,045.25	6,329.75	74.03
15 - PHONE	600.00	0.00	412.22	187.78	68.70
50 - FUEL	23,775.00	0.00	17,633.03	6,141.97	74.17
3000 - PRO SERVICES	523,810.00	0.00	523,809.56	0.44	100.00
50 - PROFESSIONAL	523,810.00	0.00	523,809.56	0.44	100.00
3500 - MAINT & REP	390.00	0.00	0.00	390.00	0.00
15 - MAIN/REPAIR	390.00	0.00	0.00	390.00	0.00
03 - DISPATCHING	60,605.00	0.00	39,008.10	21,596.90	64.36
1500 - UTILITIES	1,500.00	0.00	1,302.19	197.81	86.81
15 - PHONE	1,500.00	0.00	1,302.19	197.81	86.81
3000 - PRO SERVICES	59,105.00	0.00	37,705.91	21,399.09	63.79
50 - PROFESSIONAL	59,105.00	0.00	37,705.91	21,399.09	63.79
04 - ANIMAL CTRL	14,500.00	75.00	12,507.70	1,992.30	86.26
2000 - FIN SERVICES	3,900.00	75.00	3,300.00	600.00	84.62
37 - STIPEND	3,900.00	75.00	3,300.00	600.00	84.62
3000 - PRO SERVICES	10,600.00	0.00	9,207.70	1,392.30	86.87
50 - PROFESSIONAL	10,600.00	0.00	9,207.70	1,392.30	86.87
05 - ST LIGHT	19,694.00	0.00	11,565.12	8,128.88	58.72
1500 - UTILITIES	19,694.00	0.00	11,565.12	8,128.88	58.72
10 - ELECTRICITY	19,694.00	0.00	11,565.12	8,128.88	58.72
07 - EMER MANGMT	6,000.00	0.00	4,166.70	1,833.30	69.45
2000 - FIN SERVICES	6,000.00	0.00	4,166.70	1,833.30	69.45

BI-WEEKLY EXPENSE REPORT

Fund: 10
May

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
140 - PUB SAFETY CONT'D					
37 - STIPEND	6,000.00	0.00	4,166.70	1,833.30	69.45
150 - FINAN SERVCS	9,790,416.00	0.00	8,215,145.84	1,575,270.16	83.91
01 - XFER TIF 1	363,223.00	0.00	268,718.50	94,504.50	73.98
1000 - GENERAL	363,223.00	0.00	268,718.50	94,504.50	73.98
95 - XFER FROM GF	363,223.00	0.00	268,718.50	94,504.50	73.98
02 - XFER TIF 2	363,713.00	0.00	220,070.25	143,642.75	60.51
1000 - GENERAL	363,713.00	0.00	220,070.25	143,642.75	60.51
95 - XFER FROM GF	363,713.00	0.00	220,070.25	143,642.75	60.51
05 - XFER DTV	138,437.00	0.00	112,535.75	25,901.25	81.29
1000 - GENERAL	138,437.00	0.00	112,535.75	25,901.25	81.29
95 - XFER FROM GF	138,437.00	0.00	112,535.75	25,901.25	81.29
07 - RSU 16	7,867,330.00	0.00	6,556,108.34	1,311,221.66	83.33
5000 - SCHOOL	7,867,330.00	0.00	6,556,108.34	1,311,221.66	83.33
20 - RSU 16	7,867,330.00	0.00	6,556,108.34	1,311,221.66	83.33
08 - XFER CIP	1,057,713.00	0.00	1,057,713.00	0.00	100.00
9100 - MUNI CIP	5,000.00	0.00	5,000.00	0.00	100.00
01 - FACILITIES	5,000.00	0.00	5,000.00	0.00	100.00
9110 - TECH CIP	16,000.00	0.00	16,000.00	0.00	100.00
01 - TECHNOLOGY	15,000.00	0.00	15,000.00	0.00	100.00
02 - CATV EQUIP	1,000.00	0.00	1,000.00	0.00	100.00
9120 - ROAD CIP	610,713.00	0.00	610,713.00	0.00	100.00
01 - CRACK SEAL	7,825.00	0.00	7,825.00	0.00	100.00
02 - TRAFFIC LTS	2,000.00	0.00	2,000.00	0.00	100.00
03 - INFRASTR	600,888.00	0.00	600,888.00	0.00	100.00
9130 - PW CIP	150,000.00	0.00	150,000.00	0.00	100.00
01 - 2014 P/U	2,100.00	0.00	4,597.00	-2,497.00	218.90
02 - 2020 DUMP TR	10,290.00	0.00	0.00	10,290.00	0.00
03 - 2005 DUMP TR	12,585.00	0.00	0.00	12,585.00	0.00
04 - 2018 DUMP TR	11,130.00	0.00	0.00	11,130.00	0.00
05 - 2007 BACKHOE	12,375.00	0.00	30,995.00	-18,620.00	250.46
06 - 2008 LOADER	27,345.00	0.00	27,420.00	-75.00	100.27
07 - 2008 DUMP TR	37,980.00	0.00	10,564.00	27,416.00	27.81
08 - 2010 DUMP TR	21,045.00	0.00	52,690.00	-31,645.00	250.37
09 - 2007 1T TR	8,910.00	0.00	11,819.00	-2,909.00	132.65
10 - 2009 1T TR	3,960.00	0.00	11,915.00	-7,955.00	300.88
12 - MINI TRACTOR	2,280.00	0.00	0.00	2,280.00	0.00
9140 - FR CIP	240,000.00	0.00	240,000.00	0.00	100.00
01 - ENGINE #2	42,432.00	0.00	42,432.00	0.00	100.00
02 - ENGINE #3	49,368.00	0.00	49,368.00	0.00	100.00
03 - TANK 6	45,807.00	0.00	45,807.00	0.00	100.00
04 - UTILITY #1	675.00	0.00	675.00	0.00	100.00
05 - SQUAD #1	43,037.00	0.00	43,037.00	0.00	100.00
06 - SQUAD #2	31,003.00	0.00	31,003.00	0.00	100.00
07 - CHIEFS VEH	3,817.00	0.00	3,817.00	0.00	100.00
08 - AIR BOTTLES	9,822.00	0.00	9,822.00	0.00	100.00
09 - LIFE PK MON.	6,331.00	0.00	6,331.00	0.00	100.00
10 - RADIOS & ETC	233.00	0.00	233.00	0.00	100.00
11 - TURN OUT	7,242.00	0.00	7,242.00	0.00	100.00
12 - DRY HYDRANTS	233.00	0.00	233.00	0.00	100.00
9160 - CONTINGENCY	20,000.00	0.00	20,000.00	0.00	100.00
01 - UNFORESEEN	20,000.00	0.00	20,000.00	0.00	100.00

BI-WEEKLY EXPENSE REPORT

Fund: 10
May

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
150 - FINAN SERVCS CONT'D					
9170 - REVAL CIP	15,000.00	0.00	15,000.00	0.00	100.00
01 - REVALUATION	15,000.00	0.00	15,000.00	0.00	100.00
9200 - CONSERV CIP	1,000.00	0.00	1,000.00	0.00	100.00
02 - DAM	1,000.00	0.00	1,000.00	0.00	100.00
Final Totals	16,616,405.53	45,808.80	14,125,270.64	2,491,134.89	85.01

BI-WEEKLY EXPENSE REPORT

Fund: 40
May

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
400 - TIFS	1,144,171.00	0.00	1,077,920.74	66,250.26	94.21
01 - TIF I	428,292.00	0.00	398,987.95	29,304.05	93.16
1000 - GENERAL	339,369.00	0.00	323,619.75	15,749.25	95.36
02 - DEBT SERVICE	313,969.00	0.00	313,321.99	647.01	99.79
05 - EQUIPMENT	25,400.00	0.00	10,297.76	15,102.24	40.54
1500 - UTILITIES	39,397.00	0.00	36,578.08	2,818.92	92.84
75 - HYDRANTS	39,397.00	0.00	36,578.08	2,818.92	92.84
2000 - FIN SERVICES	29,939.00	0.00	22,454.25	7,484.75	75.00
10 - FT WAGES	29,939.00	0.00	22,454.25	7,484.75	75.00
3000 - PRO SERVICES	2,500.00	0.00	0.00	2,500.00	0.00
50 - PROFESSIONAL	2,500.00	0.00	0.00	2,500.00	0.00
6000 - TIFS	17,087.00	0.00	16,335.87	751.13	95.60
20 - BLEEDERS	17,087.00	0.00	16,335.87	751.13	95.60
03 - DTV TIF	105,652.00	0.00	116,301.60	-10,649.60	110.08
1000 - GENERAL	96,056.00	0.00	96,148.65	-92.65	100.10
02 - DEBT SERVICE	96,056.00	0.00	96,148.65	-92.65	100.10
2000 - FIN SERVICES	5,096.00	0.00	3,822.00	1,274.00	75.00
10 - FT WAGES	5,096.00	0.00	3,822.00	1,274.00	75.00
3000 - PRO SERVICES	2,000.00	0.00	0.00	2,000.00	0.00
50 - PROFESSIONAL	2,000.00	0.00	0.00	2,000.00	0.00
3500 - MAINT & REP	2,500.00	0.00	1,109.95	1,390.05	44.40
10 - VEHICLE MAIN	2,500.00	0.00	1,109.95	1,390.05	44.40
6000 - TIFS	0.00	0.00	15,221.00	-15,221.00	----
55 - CEA	0.00	0.00	15,221.00	-15,221.00	----
07 - TIF 2	610,227.00	0.00	562,631.19	47,595.81	92.20
1000 - GENERAL	522,562.00	0.00	524,774.34	-2,212.34	100.42
02 - DEBT SERVICE	522,562.00	0.00	524,774.34	-2,212.34	100.42
2000 - FIN SERVICES	28,665.00	0.00	21,498.75	7,166.25	75.00
10 - FT WAGES	28,665.00	0.00	21,498.75	7,166.25	75.00
3000 - PRO SERVICES	2,500.00	0.00	0.00	2,500.00	0.00
50 - PROFESSIONAL	2,500.00	0.00	0.00	2,500.00	0.00
6000 - TIFS	56,500.00	0.00	16,358.10	40,141.90	28.95
60 - CEDC	56,500.00	0.00	16,358.10	40,141.90	28.95
Final Totals	1,144,171.00	0.00	1,077,920.74	66,250.26	94.21

RECREATION PROGRAM BALANCES

ALL
Pending Activity Included

	Bud / Beg Bal	YTD Debits	YTD Credits	YTD Activity	Balance
OPERATING					
E 500-02-1200-02	-5,198.28	22,822.32	-8,392.33	14,429.99	9,231.71
R 500-4505	0.00	0.00	-17,305.67	-17,305.67	-17,305.67
OPERATING TOTAL	-5,198.28	22,822.32	-25,698.00	-2,875.68	-8,073.96
ART CLASS					
E 500-19-1200-19	0.00	8,819.00	0.00	8,819.00	8,819.00
R 500-6000	0.00	0.00	-9,089.00	-9,089.00	-9,089.00
ART CLASS TOTAL	0.00	8,819.00	-9,089.00	-270.00	-270.00
BASEBALL					
E 500-04-1200-04	1,217.84	15,522.38	-1,098.73	14,423.65	15,641.49
R 500-6010	0.00	0.00	-19,986.28	-19,986.28	-19,986.28
BASEBALL TOTAL	1,217.84	15,522.38	-21,085.01	-5,562.63	-4,344.79
BASKETBALL					
E 500-05-1200-05	-4,924.73	7,850.42	0.00	7,850.42	2,925.69
R 500-6020	0.00	0.00	-7,578.00	-7,578.00	-7,578.00
BASKETBALL TOTAL	-4,924.73	7,850.42	-7,578.00	272.42	-4,652.31
BEFORE/AFTER CARE					
E 500-03-1200-03	-32,275.11	77,843.29	0.00	77,843.29	45,568.18
R 500-6022	0.00	0.00	-76,712.00	-76,712.00	-76,712.00
BEFORE/AFTER CARE TOTAL	-32,275.11	77,843.29	-76,712.00	1,131.29	-31,143.82
FOOTBALL					
E 500-06-1200-06	-4,810.67	15,649.35	-150.00	15,499.35	10,688.68
R 500-6080	0.00	0.00	-12,133.00	-12,133.00	-12,133.00
FOOTBALL TOTAL	-4,810.67	15,649.35	-12,283.00	3,366.35	-1,444.32
CAMPERSHIP					
E 500-21-1200-21	-6,480.00	6,480.00	0.00	6,480.00	0.00
R 500-4531	0.00	0.00	-3,225.00	-3,225.00	-3,225.00
CAMPERSHIP TOTAL	-6,480.00	6,480.00	-3,225.00	3,255.00	-3,225.00
CHEERING					
E 500-13-1200-13	-8,983.53	17,979.63	-70.00	17,909.63	8,926.10
R 500-6030	0.00	0.00	-23,695.95	-23,695.95	-23,695.95
CHEERING TOTAL	-8,983.53	17,979.63	-23,765.95	-5,786.32	-14,769.85

+ = Debit - = Credit

RECREATION PROGRAM BALANCES

ALL
Pending Activity Included

	Bud / Beg Bal	YTD Debits	YTD Credits	YTD Activity	Balance
SCHOLARSHIP					
E 500-22-1200-22	-941.46	1,099.76	0.00	1,099.76	158.30
R 500-6119	0.00	0.00	-1,928.40	-1,928.40	-1,928.40
SCHOLARSHIP TOTAL	-941.46	1,099.76	-1,928.40	-828.64	-1,770.10
CROSS COUNTRY					
E 500-11-1200-11	-750.96	1,176.64	0.00	1,176.64	425.68
R 500-6048	0.00	0.00	-1,602.00	-1,602.00	-1,602.00
CROSS COUNTRY TOTAL	-750.96	1,176.64	-1,602.00	-425.36	-1,176.32
DISCOUNT TICKETS					
E 500-24-1200-24	-939.00	14,746.00	0.00	14,746.00	13,807.00
R 500-6060	0.00	0.00	-13,807.00	-13,807.00	-13,807.00
DISCOUNT TICKETS TOTAL	-939.00	14,746.00	-13,807.00	939.00	0.00
FIELD HOCKEY					
E 500-10-1200-10	-2,638.45	3,146.21	0.00	3,146.21	507.76
R 500-6075	0.00	0.00	-1,625.00	-1,625.00	-1,625.00
FIELD HOCKEY TOTAL	-2,638.45	3,146.21	-1,625.00	1,521.21	-1,117.24
PICKLEBALL					
E 500-08-1200-08	-1,283.48	266.66	0.00	266.66	-1,016.82
R 500-6115	0.00	0.00	-1,639.00	-1,639.00	-1,639.00
PICKLEBALL TOTAL	-1,283.48	266.66	-1,639.00	-1,372.34	-2,655.82
SENIOR CLUB					
E 500-33-1200-33	-1,943.67	956.31	-4.00	952.31	-991.36
R 500-6120	0.00	0.00	-143.00	-143.00	-143.00
SENIOR CLUB TOTAL	-1,943.67	956.31	-147.00	809.31	-1,134.36
SOCCER					
E 500-07-1200-07	-7,039.39	20,603.47	-61.47	20,542.00	13,502.61
R 500-6130	0.00	0.00	-17,047.73	-17,047.73	-17,047.73
SOCCER TOTAL	-7,039.39	20,603.47	-17,109.20	3,494.27	-3,545.12
SUMMER REC					
E 500-27-1200-27	-117,646.92	160,138.24	0.00	160,138.24	42,491.32
R 500-6140	0.00	0.00	-148,013.09	-148,013.09	-148,013.09
SUMMER REC TOTAL	-117,646.92	160,138.24	-148,013.09	12,125.15	-105,521.77

+ = Debit - = Credit

RECREATION PROGRAM BALANCES

ALL
Pending Activity Included

	Bud / Beg Bal	YTD Debits	YTD Credits	YTD Activity	Balance
TABLE/CHAIR RENTALS					
E 500-32-1200-32	-1,845.62	925.84	0.00	925.84	-919.78
R 500-6150	0.00	0.00	-496.00	-496.00	-496.00
TABLE/CHAIR RENTALS TOTAL	-1,845.62	925.84	-496.00	429.84	-1,415.78
TRAILS					
E 500-31-1200-31	-62.93	60.07	0.00	60.07	-2.86
R 500-6170	0.00	0.00	0.00	0.00	0.00
TRAILS TOTAL	-62.93	60.07	0.00	60.07	-2.86
TUMBLING					
E 500-15-1200-15	-2,193.03	3,175.53	0.00	3,175.53	982.50
R 500-6180	0.00	0.00	-982.50	-982.50	-982.50
TUMBLING TOTAL	-2,193.03	3,175.53	-982.50	2,193.03	0.00
WINTER RENT					
E 500-29-1200-29	-603.72	848.80	0.00	848.80	245.08
R 500-6195	0.00	0.00	-652.00	-652.00	-652.00
WINTER RENT TOTAL	-603.72	848.80	-652.00	196.80	-406.92
CHRISTMAS IN POLAND					
E 500-52-1200-52	-6,592.02	19,470.98	0.00	19,470.98	12,878.96
R 500-6205	0.00	250.00	-19,425.49	-19,175.49	-19,175.49
CHRISTMAS IN POLAND TOTAL	-6,592.02	19,720.98	-19,425.49	295.49	-6,296.53
COMMUNITY PARK					
E 500-53-1200-53	-125.00	0.00	0.00	0.00	-125.00
R 500-6253	0.00	0.00	0.00	0.00	0.00
COMMUNITY PARK TOTAL	-125.00	0.00	0.00	0.00	-125.00
WINTER FESTIVAL					
E 500-54-1200-54	-901.88	3,352.42	-543.99	2,808.43	1,906.55
R 500-6254	0.00	0.00	-4,000.00	-4,000.00	-4,000.00
WINTER FESTIVAL TOTAL	-901.88	3,352.42	-4,543.99	-1,191.57	-2,093.45
TRAIL RACE					
E 500-55-1200-55	0.00	0.00	0.00	0.00	0.00
R 500-6255	0.00	0.00	0.00	0.00	0.00
TRAIL RACE	0.00	0.00	0.00	0.00	0.00

+ = Debit - = Credit

RECREATION PROGRAM BALANCES

ALL
Pending Activity Included

	<u>Bud / Beg Bal</u>	<u>YTD Debits</u>	<u>YTD Credits</u>	<u>YTD Activity</u>	<u>Balance</u>
RECREATION DEPARTMENT TOTALS	-206,962.01	403,183.32	-391,406.63	11,776.69	-195,185.32

+ = Debit - = Credit

BI-WEEKLY REVENUE REPORT

Fund: 70
May

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
700 - LIBRARY	265,400.00	69.45	258,201.95	7,198.05	97.29
4500 - MISCELLENEOUS REVENUES	150.00	0.00	79.98	70.02	53.32
4515 - AB RICKER TRUST DISTRIBUTION	20,076.00	0.00	18,438.00	1,638.00	91.84
4516 - JANE RICKER TRUST DISTRIBUTION	71,765.00	0.00	65,435.00	6,330.00	91.18
4530 - DONATIONS	0.00	32.05	852.70	-852.70	----
4550 - FROM GF	170,809.00	0.00	170,809.00	0.00	100.00
5005 - NON RESIDENT REGISTRATION	250.00	0.00	195.00	55.00	78.00
5015 - OVERDUES	700.00	6.50	729.65	-29.65	104.24
5020 - PHOTOCOPIES	350.00	4.85	271.72	78.28	77.63
5025 - BOOK SALES	350.00	5.00	407.50	-57.50	116.43
5030 - PRINTER	350.00	6.05	339.40	10.60	96.97
5035 - FAX	300.00	8.00	209.00	91.00	69.67
5040 - INTER LIBRARY LOAN	300.00	7.00	435.00	-135.00	145.00
Final Totals	265,400.00	69.45	258,201.95	7,198.05	97.29

BI-WEEKLY EXPENSE REPORT

Fund: 70
May

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
700 - LIBRARY	265,400.00	2,638.62	208,331.07	57,068.93	78.50
10 - RICKER LIBRA	265,400.00	2,638.62	208,331.07	57,068.93	78.50
1000 - GENERAL	11,111.00	0.00	6,269.84	4,841.16	56.43
03 - OFFICE SUPPL	7,406.00	0.00	4,394.15	3,011.85	59.33
07 - DUES/SUBS	2,095.00	0.00	314.00	1,781.00	14.99
08 - BANK FEES	35.00	0.00	0.00	35.00	0.00
11 - POSTAGE	1,325.00	0.00	1,424.19	-99.19	107.49
17 - SPECIAL EVEN	250.00	0.00	137.50	112.50	55.00
1300 - LIBRARY	25,230.00	0.00	16,742.25	8,487.75	66.36
10 - MISC LIBRARY	750.00	0.00	327.56	422.44	43.67
15 - BOOKS	12,000.00	0.00	7,438.20	4,561.80	61.99
20 - NEWSPAPERS	980.00	0.00	832.44	147.56	84.94
21 - MAGAZINES	1,575.00	0.00	1,439.88	135.12	91.42
25 - AUDIO BOOKS	3,225.00	0.00	2,902.68	322.32	90.01
26 - EBOOKS	700.00	0.00	0.00	700.00	0.00
30 - CHILD PGMS	2,000.00	0.00	1,457.19	542.81	72.86
35 - TEEN PGMS	2,000.00	0.00	1,120.33	879.67	56.02
40 - ADULT PGMS	2,000.00	0.00	1,223.97	776.03	61.20
1500 - UTILITIES	21,546.00	0.00	14,992.17	6,553.83	69.58
10 - ELECTRICITY	8,300.00	0.00	5,348.13	2,951.87	64.44
15 - PHONE	1,852.00	0.00	1,424.65	427.35	76.92
30 - HEAT	9,675.00	0.00	7,032.19	2,642.81	72.68
60 - INTERNET	183.00	0.00	0.00	183.00	0.00
65 - WATER	252.00	0.00	150.40	101.60	59.68
66 - SPRINKLERS	1,284.00	0.00	1,036.80	247.20	80.75
2000 - FIN SERVICES	201,513.00	2,638.62	163,124.91	38,388.09	80.95
10 - FT WAGES	94,781.00	1,822.72	80,100.46	14,680.54	84.51
30 - PT & OTH WAG	46,268.00	815.90	37,899.99	8,368.01	81.91
40 - ALLOWANCES	226.00	0.00	0.00	226.00	0.00
41 - CELL PHONE	480.00	0.00	400.00	80.00	83.33
50 - TRAINING	414.00	0.00	23.49	390.51	5.67
70 - HEALTH INS	38,602.00	0.00	26,822.00	11,780.00	69.48
75 - ICMA/MPRS	9,952.00	0.00	7,240.67	2,711.33	72.76
76 - SS FICA	10,790.00	0.00	10,638.30	151.70	98.59
3500 - MAINT & REP	6,000.00	0.00	7,201.90	-1,201.90	120.03
15 - MAIN/REPAIR	6,000.00	0.00	7,201.90	-1,201.90	120.03
Final Totals	265,400.00	2,638.62	208,331.07	57,068.93	78.50

POLAND CONSERVATION COMMISSION

ALL
Pending Activity Included

	Bud / Beg Bal	YTD Debits	YTD Credits	YTD Activity	Balance
POLAND CONSERVATION					
E 900-04-9500-04	-105,954.92	1,158.29	0.00	1,158.29	-104,796.63
R 900-3604	0.00	0.00	-5,000.00	-5,000.00	-5,000.00
POLAND CONSERVATION TOTAL	-105,954.92	1,158.29	-5,000.00	-3,841.71	-109,796.63

+ = Debit - = Credit

SPECIAL REVENUE FUNDS

ALL

Pending Activity Included

	Bud / Beg Bal	YTD Debits	YTD Credits	YTD Activity	Balance
STONE TRUST					
E 300-01-4000-80	0.00	10,568.10	0.00	10,568.10	10,568.10
E 300-01-4000-06	0.00	0.00	0.00	0.00	0.00
R 300-6000	0.00	0.00	-4,116.58	-4,116.58	-4,116.58
STONE TRUST TOTAL	0.00	10,568.10	-4,116.58	6,451.52	6,451.52
RT 26 SEWER BOND					
E 600-16-3000-50	0.00	64,865.24	0.00	64,865.24	64,865.24
R 600-4580	0.00	0.00	-35,237.60	-35,237.60	-35,237.60
RT 26 SEWER BOND TOTAL	0.00	64,865.24	-35,237.60	29,627.64	29,627.64
ARPA FUNDS					
E 600-13-3000-50	0.00	0.00	0.00	0.00	0.00
E 600-13-1400-17	0.00	12,000.00	0.00	12,000.00	12,000.00
E 600-13-1400-18	0.00	0.00	0.00	0.00	0.00
R 600-4570	0.00	0.00	-2,761.87	-2,761.87	-2,761.87
ARPA FUNDS TOTAL	0.00	12,000.00	-2,761.87	9,238.13	9,238.13
COUNTY EMA GRANT					
E 600-20-1400-21	5,770.76	13,439.42	-1,636.71	11,802.71	17,573.47
R 600-4545	0.00	0.00	-12,710.95	-12,710.95	-12,710.95
COUNTY EMA GRANT TOTAL	5,770.76	13,439.42	-14,347.66	-908.24	4,862.52
EPA GRANT					
E 600-21-1400-22	0.00	40,412.68	0.00	40,412.68	40,412.68
R 600-4605	0.00	0.00	-38,432.68	-38,432.68	-38,432.68
EPA GRANT TOTAL	0.00	40,412.68	-38,432.68	1,980.00	1,980.00
LIBRARY REMOTE WORK GRANT					
E 600-22-1400-23	0.00	8,734.25	0.00	8,734.25	8,734.25
R 600-4593	0.00	0.00	-100,000.00	-100,000.00	-100,000.00
LIBRARY REMOTE WORK GRANT TOTAL	0.00	8,734.25	-100,000.00	-91,265.75	-91,265.75
FRED HUNTRESS DONATIONS					
E 600-23-1400-24	0.00	0.00	0.00	0.00	0.00
R 600-4606	0.00	0.00	-100.00	-100.00	-100.00
FRED HUNTRESS DONATIONS	0.00	0.00	-100.00	-100.00	-100.00

+ = Debit - = Credit

Town of Poland

Personnel Policy



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SECTION 1 INTRODUCTION AND GENERAL PROVISIONS

101 Welcome

Welcome to public service with the Town of Poland. You have been selected to work with the Town as a result of your knowledge, experience and training in your chosen field. You are joining other dedicated employees who are providing consistently high levels of service to Town residents and taxpayers. It is critical to remember that with our mission of service to the public, we must continually strive for the highest levels of effort, performance and conduct.

Town employees form the core of the organization and are its most important resources. Accordingly, the Personnel Policy has been prepared and provided to guide you and your fellow employees in your daily activities, including your responsibilities, rights and benefits as a Town of Poland employee. Your careful attention to this document will help to provide you with a rewarding and satisfying career in Town service.

102 Purpose

The purpose of the Personnel Policy is to establish and set forth a uniform and equitable system of personnel administration generally governing employment with the Town of Poland. This policy applies to all positions not covered by collective bargaining agreements. This policy will supersede any previously existing personnel policy and take effect on ~~1 January 2017~~ [May 7, 2024](#)

103 Disclaimer

This personnel policy sets forth some of the general procedures and policies currently in effect at the Town of Poland. Personnel policies and benefits by their nature are constantly under review as they are affected by changes in applicable law, regulations, economic conditions, and the way the Town does business. The Board of Selectpersons therefore necessarily reserves the right to change provisions of this manual with reasonable notice when it deems the change to be in the best interest of the Town and its personnel. Neither this agreement nor any of its provisions are intended to be part of a contract between the Town and any employee, and this personnel policy does not constitute a written contract of employment with any individual or a promise or assurance of continued employment to any individual. The Town Manager has the authority to make exceptions to these policies when necessary for the good of the Town and in the exercise of his authority under Section 302 and other provisions of the Poland Town Charter.

104 Application of Rules and Regulations

This policy governs the relationship between the Town and its employees who are not covered by a collective bargaining agreement, should one come into being. Standardized forms, definition of terms and procedures, as well as certain legal mandates such as equal employment opportunity, Workers' Compensation, Unemployment Compensation, and safety requirements, are intended to apply to all employees, unless those terms are covered by a collective bargaining agreement. Under no circumstances shall any provisions relating to wages or benefits in these policies apply to any employee covered by a collective bargaining agreement. Terms not defined within this policy shall be construed to have the meaning found within a standard dictionary.

105 Goal of Personnel Management

The goal of personnel management in the Town of Poland is to:

- Provide effectiveness, economy, and productivity in delivering services to the citizens of Poland;

- Encourage a commitment to professional excellence in serving the public and continue the professional development and upgrading of employee skills;
- Provide reasonable assurances that the duties and responsibilities of employees and the Town alike are respected;
- Afford reasonable treatment to all individuals desiring to enter Town service and whenever possible to provide opportunity for advancement in Town service on the basis of skill, effort and performance, as determined through competitive process;
- Provide that employees are treated reasonably according to these policies in all personnel processes;
- Expect that employees shall use their best efforts to fulfill their obligations to the Town and its citizens.

106 Non-Discrimination

The Town shall administer and implement these policies in a manner that shall not discriminate unlawfully against any person because of race, color, religion, sex, national origin, age, sexual orientation or physical or mental disability.

107 Americans with Disabilities Act (ADA)

The Town of Poland is committed to providing accommodations to allow individuals with known disabilities who are otherwise qualified to perform the essential functions of the job as defined by federal and state law under applicable laws and regulations. The municipality's intent is to ensure that every request for an accommodation, due to disability, is promptly and properly reviewed. Poland is committed to following the requirements of the ADA and all appropriate federal and/or state laws, rules and regulations.

All requests for accommodations are to be directed by the employee or Department Head to the Town Manager for consideration and review. The review of the request may include an informal meeting and may include an evaluation and determination of the scope of the disability and, if appropriate, requests for medical documentation, examinations and/or opinions.

107.1 The employee or the employee's Department Head shall contact the Town Manager for assistance in requesting an accommodation. No department or individual may grant any accommodation, except on a short term or emergency basis, without first receiving approval of the Town Manager. If an employee's Department Head makes the request for accommodation on behalf of the employee, the employee must then work with the Town Manager directly. Only that information absolutely necessary shall be shared with the employee's Department Head. The employee's Department Head should not act as an advocate or surrogate for the employee. The Town Manager shall work with the employee in completing the ADA process in a timely and efficient manner.

107.2 Any information submitted shall be considered confidential and may be shared only with those who have a need to know in accordance with federal and/or state law. The Town Manager shall make the determination of the need to know in consultation with the applicable department.

- If the nature and extent of the disability, and need for accommodation is not obvious, the Town may require the employee to present documentation from a health professional concerning the nature of the disability, its functional limitations relevant to the employee's job duties, and the need for reasonable accommodation.
- The employee shall be responsible for the expenses of providing documentation from his or her health professional, which may include the costs of necessary medical examinations needed to render a medical decision. If, upon review, the Town Manager determines that an additional medical opinion is necessary, the Town shall be responsible for the additional costs.
- Failure to provide necessary medical documentation, and/or failure to submit to an independent medical examination may, result in denial of any request(s) for accommodation(s).

107.3 The Town Manager, after consultation and discussion with the employee, must make the following necessary determinations for each ADA accommodation request:

- Establishing the existence of a disability. If this is not apparent, it may require proof of actual diagnosis by an appropriate medical care professional, with appropriate documentation supporting the diagnosis.
- Whether, and to what extent the disability affects the ability of the employee to perform an essential function(s) of the employee's position.
- The job's function(s) that the disability impacts.
- The type of accommodation(s) that would be necessary.
- Whether the needed accommodation would be reasonable within the meaning of the law.

107.4 The Town Manager shall implement the decision through appropriate municipal procedures if the employee is to be accommodated.

107.5 The Town Manager shall issue a written response within a reasonable time after the request for accommodation. A reasonable time is necessarily flexible, taking into consideration such factors as the complexity of the request, cooperation of the employee, any need(s) for additional medical examinations and/or opinions, and so forth.

108 Employee Recommendations

Suggestions for ways to improve Town services are encouraged. Employees may submit written recommendations to their Department Head or the Town Manager as appropriate.

109 Equal Employment Opportunity/Affirmative Action

The Town of Poland is committed to compliance with the Equal Employment Opportunity Act and the Affirmative Action plan as voluntarily adopted by the Town of Poland.

110 Employee Expectations

110.1 Attendance and Punctuality: The Town of Poland expects employees to be reliable and punctual in reporting for scheduled work. In the rare instances when employees cannot avoid being

late to work or are unable to work as scheduled, they should notify their Department Head as soon as possible in advance of the anticipated tardiness or absence. Poor attendance or excessive tardiness may lead to disciplinary action, up to and including termination of employment.

110.2 Courtesy and Professionalism: The employees of the Town are public servants and the citizens must be treated with courtesy and consideration. Every employee should remember that he or she might be the only contact a citizen has with his or her local government. The impression that the employee makes will determine for a long time to come what the citizen thinks of our Town Government. Failure of an employee to act with reasonable courtesy may result in disciplinary action. Employees are expected to practice a high level of personal hygiene, dress appropriately and conduct themselves with a professional demeanor.

110.3 Response Time Requirement: The Town Manager may require that new employees reside within a thirty (30) minute response time, if the Town Manager determines that requiring such response time promotes the public health and safety or improves the administration of Town government. Such findings must be included in the job posting for the specific position.

110.4 Chain of Command: When you take a municipal job, you are buying into a formal structure of communication and supervision; you cannot change from “citizen hat” to “town employee hat” as a defense for such an “end-run” of those communication supervisory chains of command.

110.5 Mandatory Training: Every municipal employee, regardless of their employment classification is required to participate in annual trainings determined by Town administration as recommended by the Maine Bureau of Labor Standards (MBLS) and Occupational Safety and Health Administration (OSHA). These annual trainings, conducted by the Poland Safety Committee each December, are to educate the employees of the safety policies and procedures adopted by the Town. Participation is a required condition of employment and employees who do not complete ~~the requirement by January 31st immediately following the December~~annual training may be subject to termination.

Each municipal department may also have mandatory trainings, certification or licensures specific to that department. Employees who do not maintain current required trainings, certifications or licensures may be subject to termination.

111 Recruitment and Promotion

Current employees are encouraged to apply for any position for which they may be qualified and will be given preference among applicants the Town considers equally qualified for the position. ~~However,~~ the Town shall not be required to promote an existing employee if in the sole judgment of the appointing authority an outside candidate is more qualified.

112 Job Descriptions

A job description will be prepared for each position. The job description will outline the duties, responsibilities, knowledge, and skill level requirements of the position. Each employee will receive a copy of his or her job description when hired. Each job description should be reviewed periodically as part of the performance ~~appraisal-evaluataion~~evaluation process and if necessary revised to reflect changes in the employee’s duties and responsibilities.

113 Anniversary Date / Employment Date

For administrative simplicity, the employee's hire date will be their anniversary date for determining sick leave and vacation accruals.

113.1 Years of Employment Service: Only those years of service where an employee was receiving at least partial benefits under this policy (vacation, sick leave, holidays, etc.) shall count toward an employee's overall years of service.

113.2 Break in Employment Service: A break in employment service occurs whenever an employee voluntarily leaves the town's employment for a period of more than 180 days or when discharged from employment for any amount of time for disciplinary reasons. Participation under approved Family & Medical Leave Act, Jury Duty, Maternity Leave, and involuntary Military Duty would not be classified as a break in employment service.

114 Record Keeping

Accurately recording time worked is the responsibility of every hourly employee. Federal and State laws require the Town of Poland to keep an accurate record of time worked in order to calculate employee pay and benefits. Time worked is the time actually spent on the job performing assigned duties.

Each full-time employee is entitled to one, thirty-minute (30) break period and one fifteen-minute (15) break period during any shift of eight hours. It will be up to the discretion of the Department Head or Manager to schedule appropriate break times within each department to coincide with the required workday. Employees with shifts longer than eight hours are entitled to break times in accordance with State law.

Non-exempt employees should accurately record the time they begin and end their work, as well as the beginning and ending time of each break period. They shall also record the beginning and ending time of any split shift or departure from work for personal reasons. Failure to document said breaks on an employee's timecard is the responsibility of the employee and in no event, shall failure to take breaks or document breaks result in a liability to the employer. There is a presumption of breaks being made available to employees, even if not noted on the timecards.

The appropriate Department Head must always approve overtime for non-exempt employees before the work is performed.

Altering, falsifying, tampering with time records, or recording time improperly may result in disciplinary action, up to and including termination of employment.

The Department Head will review and approve all-time records before submitting it for payroll processing. The Town Manager shall also review and approve all payroll time records.

115 Payroll Direct Deposit

It is the fiscal policy of the Town of Poland that all regular full time and part time employees paid by the Town's payroll system are required to use direct deposit to receive payroll-related payments (existing employees who are paid by check may be grandfathered). In accordance with federal requirements regarding direct deposit of payroll, the employee may select the financial institution(s) of his/her choice to accommodate the receipt of direct deposit payments. Employees should contact the Finance Office for additional information on or any changes to their direct deposit. If the employee is unable to comply they may go to the Town Manager and ask for an exception to policy.

1156 Personnel Files / Records

The Town Manager and/or his/her designee are responsible for creating and maintaining centralized personnel files for all employees. The Town Manager and/or his/her designee will also retain files concerning applicants for Town positions and personnel files of former employees. Personnel files should include such records and information to document the employee's personnel actions during his/her employment with the Town.

Employee personnel files are considered confidential documents. Only those persons with the right to know or the need to know may have access to the personnel files. Any employee has the right to inspect his/her personnel file or to receive copies of his/her own file. Requests to view or inspect centralized personnel files should be made in advance to the Town Manager in writing.

1167 Termination of Employment

An employee shall provide at least two (2) weeks written notice to the Department Head and/or Town Manager, of their effective date of resignation in order to be deemed having "resigned in good standing". The Town Manager at his/her sole discretion may waive any or all of this notification period. Employees are encouraged to give as much advance notice as possible to assist in a smooth replacement procedure.

Prior to termination the employee shall be offered an opportunity to meet with the Town Manager to execute an exit interview.

Employees, who anticipate retiring from the Town of Poland, should contact the Town Manager within six (6) months of the scheduled retirement date to provide an easy transition.

At the discretion of the Town Manager, when deemed in the best, long-term cost interest of the Town may negotiate a severance package for an employee who is asked to resign.

The Town Manager has the authority to terminate the employment of any Town employee when necessary for the good of the Town, and nothing in this section or in this personnel policy shall be deemed to modify or limit the authority of the Town Manager under the requirements of Maine state law (just cause/due process).

1178 Secondary Employment

Any full-time employee who engages in secondary employment shall notify his/her Department Head. Department Heads will then notify the Town Manager. The Town Manager will determine whether an employee's secondary employment presents a conflict with his or her duties to the Town.

1189 Hiring of Relatives

The employment of relatives in the same department of an organization may cause serious conflicts and problems with favoritism and employee morale. In addition to claims of partiality in treatment at work, personal conflicts from outside the work environment can be carried into day-to-day working relationships. The hiring of relatives of elected and other employees is detailed in Chapter X, Section 10.4 of the Poland Town Charter.

11920 Workplace Threats and Violence

The safety and security of the employees of Poland, as well as the public who conduct business in the various municipal buildings, is of paramount importance to the Town. Therefore, threats,

threatening behavior, or acts of violence against an employee, visitor, guests, or other individuals by anyone on Town property will not be tolerated. Violations of this policy will lead to disciplinary action, which may include dismissal, arrest, and prosecution.

Any person who makes unlawful threats, exhibits threatening behavior, or engages in violent acts on Town property shall be removed from the premises as quickly as safety permits, and shall remain off Town premises pending the outcome of an investigation. The Town will initiate an appropriate response that may include, but is not limited to, suspension and/or termination of employment, and/or criminal complaint against the person or persons involved.

All Town personnel are responsible for notifying his/her Department Head, Town Manager, or the Sheriff's Department of any threats that he/she has witnessed, received, or has been told that another person has witnessed or received in connection with the person's job duties. Even without an actual threat, personnel should also report any behavior witnessed which they regard as threatening or violent when the behavior is job related or might be carried out on a Town-owned site or is connected to Town employment.

1230 Employee Classifications

1230.1 Full-time Employees: Full-time employees are defined as those employees who have successfully completed a probationary period and are regularly scheduled to work at least 35 hours each week on a year-round basis. Full-time employees are eligible for all benefits offered by the Town of Poland.

Full-time firefighters have a base work week of forty-two (42) hours and work on a 28 day pay period. That means, they work three weeks of 48 hours and one week of 24 hours, with the average number of hours worked each week over the 28-day cycle being 42 hours. Therefore, full-time firefighters are paid 42 hours of straight-time each week. Overtime will be paid for hours worked in excess of 48 hours in any one week.

1230.2 Regular Part-time Employees: Regular part-time employees are defined as those employees who have successfully completed a probationary period and who are scheduled to work an average of between 20 and 34 hours per week on a year-round, fixed-schedule basis. Regular part-time employees are subject to appointment and removal by the Town Manager. Regular part-time employees are entitled to a pro-rated amount of the normal vacation, holidays, sick leave and bereavement leave, but not personal days or health insurance received by full-time employees, [unless otherwise mandated by law.](#)

1230.3 Part-time Employees: Part-time employees are defined as those employees who are scheduled to work less than 20 hours per week on a year-round basis, fixed or unfixed schedule. Part-time employees are not entitled to any employee benefits, [except those mandated by law.](#)

1230.4 Contract / Subcontract Employee: Contract/Subcontract employment is employment under a written personal services contract between the Town and an individual and is subject to and governed by the terms of that agreement.

1230.5 Temporary Employee: Temporary employment is an appointment to work a standard work week or less on a regular basis for a defined limited period of time, usually not to exceed six (6) months. Extensions of temporary employment may be granted by the Town Manager for up to three (3) months. Temporary employees are paid for hours worked and receive no other Town benefits, except those mandated by law.

1230.6 Seasonal Employment: Seasonal employment is appointment to a position that generally has a duration coinciding with one or more of the four (4) seasons and the position terminates with the end of one or more of the applicable season(s). Such employees are paid for hours actually worked and receive no other benefits except those mandated by law.

1230.7 Probationary Employment: Any person employed on a full-time or regular part-time basis by the Town shall be employed on a probationary status for a period of six (6) months, except as otherwise provided by State law or contract. The conduct and work performance of employees on probation will be subject to review and evaluation during the six months, and they may be removed or demoted at any time during the probationary period. Such removals or demotions will not be subject to review or appeal. Accrued benefits shall not be paid until the employee has completed the probationary period, unless otherwise mandated by law.

1230.8 Job-Share: The Town Manager may from time to time consider allowing employees to share a job. The arrangement must be in the best interests of the Town.

1230.9 Re-hiring: Any Town employee resigning from the Town in good standing may make an application for employment as positions within the Town become available. Each former employee, however, must meet all of the qualifications set forth for the particular vacancy prior to filing an application. A rehired employee shall not be entitled to any benefits or accruals from their previous service and shall be subject to a six-month probationary period.

1230.910 Exempt Employee

An employee whose duty position has been determined to be “exempt” under the guidelines of the federal Fair Labor Standards Act (FLSA) shall be paid on a salary basis and is not eligible to receive overtime. Exempt employees also do not normally earn compensatory time; see Section 211 Compensatory Time for further information.

1230.101 Non-Exempt Employee

An employee whose duty position has been determined to be “non-exempt” under the guidelines of the Fair Labor Standards Act (FLSA) which is federal labor law; a non-exempt employee shall be paid on an hourly rate basis and shall be paid overtime (time and one-half) after 40 hours have been worked; see Section 210 Overtime and Section 211 Compensatory Time for further information.

1231 Employee Assistance Program

The Town offers its regular employees, at no cost to the employees, an Employee Assistance Program (EAP), which provides confidential assistance by certified counselors for help in addressing a wide range of problems including depression, anxiety, alcoholism, drug abuse, marriage and family problems, and financial problems. The plan provides for free initial sessions for an assessment of the problem and a treatment plan, which may include free or low-cost, on-going counseling. For more information, contact the Town Manager.

1232 Physical Exam / Drug & Alcohol Testing

After a conditional offer of employment is made, the prospective employee may be required to complete a pre-employment physical exam and/or a drug or alcohol test to the extent permitted by law. Holders of CDL licenses may also be subject to random drug and/or alcohol testing per federal and state regulations. A background check may also be required.

1233 Use of Town Property / Business Activity

Employees must not, directly or indirectly, use or allow the use of Town property for other than official activities. Town telephones may be used for personal business only with a Department Head's permission. The Department Head may restrict personal cell phone usage during working hours. No employee shall engage in any activity or business other than his or her regular duties during work hours; these prohibitions exclude approved break periods.

1234 Internet Use Policy

The town has an adopted Internet Use Policy, which the Town Manager or his/her designee shall provide to all employees within 14 days of employment. All employees shall be required to read the policy and sign a document indicating their full understanding of the intentions of the policy.

1235 Smoking Policy

Employees may not smoke or use other tobacco products in any Town-owned vehicles in which a member of the public may travel from time to time, nor in Town buildings. Employees may use tobacco products in their own cars or in designated smoking areas while on Town business.

1236 Receipt of Gifts

A town employee is prohibited from soliciting or accepting any gift, gratuity, favor, entertainment, loans, or any other item of monetary value from any person outside or within Town employment whose interests may be affected by the employee's performance or nonperformance of his/her official duties.

Acceptance of nominal gifts, such as food and refreshments in the ordinary course of business meetings, or unsolicited advertising or promotional materials such as hats, pens, note pads, calendars, etc., is permitted.

1237 Scheduling

Due to the variations in the services offered by the Town, hours per work week may vary among the departments. With the exception of Public Safety Employees, the regular work week for payroll purposes begins on Sunday at 12:01 a.m. and ends at midnight on Saturday. Non-Public Safety employees are expected to work their assigned work week hours. The Town Manager reserves the right to adjust the hours of work. It is understood, that within reason, salaried employees shall accomplish the work assigned to the position regardless of the hours required to do the work.

Full-time Public Safety employees will have a base work week of forty-two (42) hours. The regular work week for Public Safety employees will begin at 6:01 A.M. on Sunday and end at 5:59 A.M. the following Sunday.

Flex-time scheduling, requested by the Department Head, may be made available to employees with the approval of the Town Manager.

1237.1 Snow Emergency: In the event a snow emergency has been declared by the Town Manager or his/her designee, Administrative, Recreation, Code Enforcement, Sanitation, Library and Clerical staff will be dismissed for the day with pay. Those who may not leave are: Deputy Sheriff's officers, Public Works' equipment operators, and Fire Rescue staff.

1238 Confidentiality

Many town employees have access to confidential information pertaining to persons or property in the town. Employees must not use this privileged information to their private advantage or to the advantage of friends or acquaintances. Each employee is charged with the responsibility of directing all requests for information, as described under the “Right to Know” law, MRSA Title I Sections 401-410, to the town’s Public Access Officer for processing.

All employees will be required to read and sign a Confidentiality acknowledgement.

SECTION 2 WAGE POLICY

201 Wage Scale

The Town Manager with the approval of the Board of Selectpersons shall develop and maintain a wage scale that addresses the compensation minimum, median and maximum for each position within the Town’s employment.

202 Annual Wage Scale Adjustment

Effective July 1st of each year the wage scale shall be adjusted annually to reflect changes in the Consumer Price Index (CPI), which shall be determined annually by the Board of Selectpersons, unless the Board of Selectpersons either upon its own initiative or upon recommendation of the Town Manager, votes to suspend or modify this adjustment for a particular year.

203 Starting Salaries

The starting salaries of new employees shall be set within the limits established by the appropriate wage scale. The Town Manager may place new employees above the lower end of the wage scale when he or she determines that experience, training, and market forces make it necessary in order to attract and retain good employees.

204 Performance Bonus

Annually, permanent full-time employees may be eligible for a Performance Bonus with the first day of the first pay period of the new fiscal year. The Performance Bonus Program will be authorized annually by the Board of Selectpersons based on available funding. Funds will be authorized for the program by the Board of Selectpersons and will be distributed to Department Heads by the Town Manager.

The bonuses are a onetime payment and are earned through the annual performance evaluation conducted by each employee’s Department Head.

205 Compensation for Increases in Responsibility

In circumstances where an employee’s responsibilities change substantially, the Town Manager may, upon recommendation of the appropriate Department Head, grant movements within the wage scale in recognition to the increase in responsibility. The change in responsibility must be extraordinary such as beginning to supervise employees when supervision was previously not required and cannot be part of the natural evolution every position goes through as demands, expectations and technology change.

206 Pay for Acting Department Head and Town Manager

206.1 Acting Department Head Pay

Employees may, from time to time, be appointed by their Department Head as an Acting Department Head (Acting Chief, Acting Town Clerk, Acting Recreation Director, Acting Public Works Director, etc.). An employee is expected to temporarily fill a department manager's position for up to two weeks without additional remuneration. In the event that an employee is appointed to serve in the full capacity of their Department Head for more than two weeks, the employee shall be entitled to a level of pay at mid-point between their current level of pay and that of the department director for the period that they serve in that increased capacity.

206.2 Acting Town Manager's Pay

Employees may, from time to time, be appointed by the Selectpersons as Acting Town Manager. An employee is expected to temporarily fill the Town Manager's position for up to two weeks without additional remuneration. In the event that an employee is appointed to serve in the full capacity of the Town Manager for more than two weeks, the employee shall be entitled to a level of pay ranging from the mid-point between their current level of pay and that of the Town Manager, up to, but not to exceed the full pay of the Town Manager for the period that they serve in that increased capacity.

207 Performance Evaluations

Each Department Head shall annually evaluate each regular full-time and regular part-time employee within his/her department to determine if the employee is performing his/her job satisfactorily. The performance evaluation shall also be used to establish a work plan for the coming year. The employee shall be given a copy of the performance ~~appraisal~~-evaluation form in advance of his/her meeting with the Department Head. The performance evaluation shall be discussed in detail with the employee and the employee shall be given an opportunity to participate fully in the performance evaluation, including the development of the work plan. A copy of the completed performance ~~appraisal~~-evaluation form shall be placed in the employee's personnel file. Failure of the Department Head to complete an annual performance ~~appraisal~~-evaluation for each employee may result in disciplinary action. Annual performance evaluations shall take place in the month of June.

207.1 **Town Manager's Responsibility**

It will be the responsibility of the Town Manager or his/her designee to design the performance evaluation forms and distribute the forms to the Department Heads. It will also be the Town Manager's or his/her designee's responsibility to complete annual performance evaluations of employees under the Town Manager's direct supervision. Employees may be requested to do a self-evaluation with annual goals.

209 207.2 **Performance ~~Appraisals~~-Evaluation**

The purpose of the annual performance evaluation is to bring about good employee performance by identifying an employee's strengths, identifying areas in which the employee's performance is not satisfactory or needs to be improved, and generally providing the employee with feedback on his or her performance. In addition, the performance evaluation will be used as a tool to communicate performance goals set by management and to make certain that the employee's work plan accomplishes these goals.

The completed performance evaluation also directly forms the basis for Performance bonuses and is also used as a criterion when considering promotions, disciplinary actions, rewards, training programs, or any other related personnel action.

210~~208~~ **Overtime**

In an emergency or extenuating circumstance as defined by the Town Manager, Department Head, or appropriate designee, overtime work may be assigned in order to meet operational requirements. Eligible ~~E~~mployees may choose between paid overtime and compensatory time.

Eligible ~~N~~on-public safety personnel choosing paid overtime shall be paid at one and one half (1½) times their straight-time hourly rate for hours worked beyond forty (40). Full-time firefighters have a base work week of forty-two (42) hours and will be paid overtime after forty-eight (48) hours have been worked. Paid on-call public safety personnel will be paid overtime in compliance with section 207(k) of the FLSA which states fire protection personnel are due overtime after fifty-three (53) hours are worked in a seven-day period.

For the purpose of computing overtime, all Holiday leave shall be counted toward overtime pay for eligible non-public safety personnel. If an eligible employee is required to work on a scheduled holiday, time shall be paid at a rate of one and one-half (1½) times their straight-time hourly rate for all hours worked in addition to their holiday pay, provided they have already reached regularly scheduled hours of forty (40) hours, and are required to continue working an uninterrupted normal work week. If an eligible employee works on either Thanksgiving or Christmas Day (the actual calendar holiday versus an observance day), they shall be paid at a rate of two (2) times their straight-time hourly rate for all hours worked in addition to their holiday pay.

The Town Manager is granted full authority over establishing and changing employees' schedules, work hours and overtime.

211~~—209~~ **Compensatory Time**

Non-exempt employees choosing paid compensatory time off shall earn such time at the rate of one and one half (1½) hours off for each hour worked over 40 hours. Use of said compensatory time requires advance approval by the eligible employee's Department Head and may be denied if such time off would be significantly detrimental to departmental functioning. No eligible employee may accumulate more than forty (40) hours of compensatory time at any time. Eligible ~~P~~ublic ~~s~~Safety employees shall accumulate no more than forty~~-eight~~ (48~~0~~) hours. Compensatory time may be carried from year to year.

Exempt employees do not normally earn compensatory time. Exempt employees work based on their job requirements, not the number of hours they put in. They may need to work nights, weekends or whatever the job entails over forty (40) hours per week without receiving extra compensation.

Any exempt employee who works significant extra hours, may from time to time take time off during the normal business day with the approval of the Town Manager. Hours taken off in this manner are not taken hour for hour for time worked.

All earned compensatory time shall be paid to the eligible non-exempt employee upon separation from service. Payment shall be made at the eligible non-exempt employee's regular rate of pay as of the date of separation.

SECTION 3 EMPLOYEE BENEFITS

301 Life Insurance

The Town shall select a carrier to provide life insurance coverage for full-time employees the town classifies as eligible employees for this life insurance benefit. Life insurance shall be in the amount of 100% of the employee's annual base salary at no cost to the employee.

The Town may also offer other life insurance policies, which shall be optional and shall be at the employees' expense.

302 Health Insurance

The Town shall provide health insurance to all employees classified by the town as eligible for this health insurance benefit. The Town shall possess the authority and discretion to select and change insurance carriers from time to time to provide health insurance benefits and the authority to add to, modify, or withdraw the following benefits.

Presently, the Town provides health insurance through a qualified health insurance provider. The Town currently pays 85% of the monthly premium and the employee must pay 15% of the monthly premium by means of payroll deduction for family, dependent, domestic partner or single coverage depending on the circumstances of the individual employee.

Should an employee be eligible and opt not to participate in the health benefit the Town will provide a payment to the employee in lieu of health insurance. Effective July 1, 2008 the rate will be \$2,400 per year, which will be reviewed on an annual basis. It will be paid weekly as part of normal payroll to satisfy IRS requirements. Eligible Employees must show proof of comparable insurance to qualify. and once qualified, must provide the Town with written proof of alternate coverage annually thereafter. Participating employees shall notify the Town immediately upon any lapse or change in the alternative coverage.

302.1 Health Reimbursement Account (HRA): The Town shall establish on January 1st of each year (beginning July 1, 2013) a health reimbursement account in the amount of 100% of the health plan deductible (\$2,500 per person maximum, up to \$5,000 per family) for employees who enroll in the PPO 2500 Plan. The plan will be administered in accordance with applicable HRA administrator and IRS rules and the Town will pay any administrative fees. The unused money in the HRA is retained by the Town and rolls over from year to year and each fiscal year, the Town will replenish each account up to the amount specified above. HRA benefits are deemed tax exempt payments and not reported as income to the employee.

303 Income Protection, Vision Care Plan, and Dental Insurance

The Town offers to all full-time employees the opportunity to participate in an Income Protection Plan, Vision Care Plan, and/or Dental Insurance Plan through qualified insurance carriers at their own expense.

304~~5~~ Retirement Program

The Town offers to all full-time employees the opportunity to participate in the ~~ICMA-RC~~Mission Square/Nationwide (457) Deferred Compensation Retirement Programs or Maine Public Employees Retirement System (MPERS), as described below. The Town of Poland will only contribute to one retirement plan, and each plan requires that the employee contribute from their own pay.

305.1 ~~ICMA-RC~~ Mission Square (457)/Nationwide (457): All full-time employees, not subject to a collective bargaining agreement ~~(should one arise)~~, may request that the Town contribute four percent (4.0%) of annualized income to the ~~ICMA Retirement Corporation~~ Mission Square or Nationwide 457 Fund Deferred Compensation Program on their behalf. A minimum employee contribution of four percent (4.0%) is required to receive the maximum employer match of four percent (4.0%). The maximum employee contribution to ~~ICMA-RC~~ Mission Square/Nationwide is in accordance with the IRS maximum. Employee overtime is exempt from employer matching funds.

305.2 MPERS (Maine Public Employees Retirement System): All full-time employees, not subject to a collective bargaining agreement ~~(should one arise)~~, may request that the Town contribute the required employer match for Plan 1 NC (~~public safety personnel~~ full-time firefighters) or Plan AN-AC for any other personnel. The Town has in place a 218 Agreement which allows retiring employees to also receive Social Security benefits under Plan ANAC. Employee overtime is not exempt from employer matching funds. Details of the Town's alternative retirement benefits are available through the Finance Office.

305.3 Returning to Work after Retirement: A regular full-time employee working thirty-five (35) hours or more per week, 52 weeks per year, who is hired by the Town after Oct 1, 2018, and is receiving a retirement benefit from MainePERS from any prior employment including the Town, will be considered a Retiree Returning to Work (RRTW). A RRTW is subject to the following:

- Upon hire with the Town of Poland, a RRTW may continue to collect their MainePERS retirement benefit from their prior employment but shall be subject to pay a contribution to MainePERS equal to the greater of the aggregate unfunded actuarial liability (UAL) rate or 5%, on their gross earnings (rates for fiscal 2020, 2021 and 2022 have been 5.0%, respectively). The UAL contribution rate is set annually by MainePERS and not by the Town. A separate payroll deduction will be used for the UAL and be submitted on behalf of the RRTW to MainePERS through normal payroll processing. Special restrictions apply to a RRTW if they are rehired before reaching their normal retirement age (Contact the Finance Office for specific details). UAL contributions will not add any service time credit to or in any other respect impact the RRTW's retirement benefit from their prior employment, nor will it create a retirement benefit for the RRTW. A RRTW subject to the UAL contribution may also opt to have a separate deferred compensation retirement plan as outlined in Section 305.1 above.
- Under MainePERS requirements, any regular full-time employee that is working thirty-five (35) hours or more per week, 52 weeks per year, who was hired by the Town before Oct 1, 2018, and is collecting a retirement benefit from MainePERS from any prior employment ("Grandfathered Employee"), will be subject to the UAL contribution on any amounts earned on or after July 1, 2021. The Town shall pay the UAL contributions on behalf of any Grandfathered Employee.

3056 Social Security

All employees with the exception of full-time ~~F~~ firefighters, ~~and R~~ rescue personnel and election workers or officials that have not met or exceeded the annual income threshold amount required by law are mandated to participate in the Social Security System.

3067 Academic Reimbursement

In order to encourage the professional development of full-time employees the Town agrees to reimburse the cost of college courses and other optional training and education subject to the following restrictions:

- Employees who have completed their initial probationary period are entitled to request in writing, reimbursement for tuition for educational courses either for on-site college or university credit or non-credit courses from an accredited institution.
- The appropriate Department Head and Town Manager must approve all requests in writing in advance of commencement of the course. Approval may be subject to budget restrictions, the need for courses, and balance of funds used among all employees.
- All training and educational courses must be consistent with the employee's job description, duties and responsibilities and when possible should be taken during non-working hours.
- The Town may reimburse the cost of tuition, which shall not exceed the tuition rate charged by the University of Southern Maine for an undergraduate course. If the employee does not achieve a grade of B or better or does not complete the course, he/she may not be reimbursed by the Town in full for all tuition, fees and book costs. In non-graded training, the employee must receive proof of satisfactory completion and still be in the employment of the Town.
- Under special or unique circumstances, the Town Manager may authorize some or all of advance payment for approved courses, when such advanced payment will facilitate the training and is in the best interest of the town.

3078 Travel Expenses and Clothing Allowance

3078.1 Expenses: Reimbursement for expenses incurred in the conduct of official Town business is subject to approval by the Town Manager. Payment will be processed upon submission of receipts verifying allowable expenses.

308.2 Travel - Personal Vehicles: When utilizing personal vehicles for approved business-related travel, an eligible employee shall be reimbursed at the official Internal Revenue Service rate. Employees requesting payment under this sub-section must submit the required information on the prescribed form. Travel other than routine travel in the ordinary course of the employee's job, must be approved in advance by the Town Manager. Normal home to work travel is not compensable. When traveling on approved business matters, conferences and meetings, employees may, upon prior approval of the Town Manager, receive actual reimbursement for reasonable costs incurred.

3078.3 Uniform Requirements – Employees may be required to wear a department-specific uniform as part of their work expectations, and in that event, the Town shall provide said uniforms at no expense to the employee.

308309 Holidays & Personal Days – NOTE: This section ONLY applies to the employees of the Town of Poland in direct relation to town services.

Eligible employees shall receive the following eleven (14~~2~~) paid holidays, plus two (2) Personal Days:

New Year's Day
 Martin Luther King Day
 Presidents' Day
 Memorial Day
[Juneteenth](#)

Independence Day
Labor Day
Veterans' Day
Thanksgiving Day
Day After Thanksgiving (substitute Patriot's Day)
Christmas Eve (substitute Columbus Day)
Christmas Day
Two (2) Personal Days (accrued on the employee's Anniversary Date)

Employees shall be entitled to paid holidays as they occur, immediately after appointment. Holiday pay shall not be given to any employee if he or she is on a leave of absence without pay, suspension, or any other non-pay status on the date the holiday falls.

When a holiday falls on a weekend, the Town shall observe the holiday on the same date as State of Maine employees.

Holiday pay for full-time firefighters will be paid at their straight pay rate based on a twelve (12) hour workday regardless of whether they have worked the day or not.

Regular part-time employees ~~are entitled to Holiday Pay in a pro-rated amount depending upon~~ will be entitled to the above holidays and will be paid based on their regularly scheduled hours for that day. Should the Holiday fall on a day on which they are not regularly scheduled to work, they will receive no Holiday Pay. Regular part-time employees are not entitled to the accumulation or use of Personal Days.

In the event that the State of Maine or the Federal Government formally recognizes September 11th (9/11) as a State or National Holiday, September 11th will be added to the above list of holidays.

3089.1 Use and Accrual of Personal DayHours(s): All full-time employees are eligible for personal leave during the course of a twelve (12) month period. Personal day(s) hours will be accrued on the anniversary date of each employee. Personal ~~day hours(s)~~ do not carry over from year to year. As well, personal ~~day(s) hours~~ will not be paid out upon separation from the Town as a full-time employee. Regular, temporary part-time and seasonal employees do not qualify for personal ~~day(s) hours~~. Full-time employees will receive ~~two (2) eight (8) hour personal days~~ 16 personal hours and full-time firefighters will receive ~~two (2) twelve (12) hour days~~ 24 personal hours.

310 Earned Paid Leave

310.1 Employees that qualify for Earned Paid Leave (EPL): Employees that qualify for EPL are all full-time, part-time, temporary, and Per Diem employees. The following services performed are not considered "employment" under the law and therefore these "employees" are excluded from EPL:

- Seasonal employees – Recreation Department only, as defined by the Maine Unemployment Insurance Commission, within the established seasonal period (June 15 – September 15)
- Elected officials
- Election workers or officials that are paid less than \$1,000 per calendar year
- Board and committee members that ordinarily work not more than 8 hours per week
- Volunteers

- Temporary employees that serve in the event of a catastrophic fire, storm, earthquake, flood, or similar emergency

310.2 Accrual of Earned Paid Leave: Qualified employees are entitled to earn one hour of EPL for every 40 hours worked, up to 40 hours in one year of employment. Accrual of leave begins at start of employment. EPL will be paid at the employee's regular rate of pay as established in the week immediately prior to taking EPL. Employees out on paid or unpaid leave do not continue to accrue EPL. NOTE: This policy establishes the minimum accrual for qualified employee paid leave. There will be no change in leave benefits for qualified employees that, based on their current employment status and tenure, accrue greater than 40 hours of leave per year.

310.3 Use of Earned Paid Leave: Once employees have been employed for 120 calendar days, they may use EPL for any reason and can use the leave in 1 hour increments (or less, depending on how other leaves are used for purposes of administration of this leave). All unused EPL may be carried over into the following year, but no employee may have more than 40 hours of accrued EPL in any given year.

310.4 Earned Paid Leave Notice Requirements: Qualified employees must provide at least 4 ~~weeks~~ days' prior notice to their supervisor of their intent to use this leave, unless leave is for an emergency, illness, or other sudden necessity where advance notice may not be feasible, and then notice must be given as soon as practicable.

310.5 Earned Paid Leave Accrual upon Separation: Unused accrued leave (up to 40 hours) has no cash value and will not be paid to the employee at time of separation.

309311 Vacation Leave

309311.1 Accrual for Full-Time Employees: Employees assigned to a (35-40) hour work week shall accrue vacation leave (weekly) in accordance with the following schedule except that the Town Manager may grant additional vacation time to new employees in order to attract and retain qualified and experienced staff:

- | | |
|--|-----------------------------------|
| • Start until completion of one (1) year | 40 hours annually |
| • Upon completion of one (1) year | 80 hours annually |
| • Upon completion of five (5) years | 100 120 hours annually |
| • Upon completion of ten (10) years | 120 160 hours annually |
| • Upon completion of fifteen (15) years | 200 140 hours annually |
| • Upon completion of twenty (20) years | 160 240 hours annually |

~~* For eligible Fire-Rescue personnel, accumulations are based on their normal work week of 42 hours and shall be 42, 84, 105, 126, 147 and 168 hours based on their corresponding years of service.~~

311.2* An employee may be hired with a greater than customary amount of annual leave benefits, but in such an event, they will only advance to the next level of additional annual leave upon completion of the stated years of service (per the chart above). **Rights to vacation leave shall not be earned by an employee during the following:**

- Leave of absence without pay (including absences covered by Workers' Compensation and Family Medical Leave Act)

- Suspension without Pay
- Active Military Duty
- Extended Jury Duty

309311.3 Employment: No employee shall be eligible to take vacation leave with pay until he or she has completed at least ~~six~~four (~~6~~4) months of continuous service with the Town pursuant to state law. The Town Manager may make an exception should there be extenuating circumstances.

309311.4 Options for Use of Accumulated Vacation: Employees may not carry over more than two (2) times their maximum annual vacation time accrual (160 hours for an employee with two years of service, ~~320~~480 hours for an employee with twenty-six years of service, etc.). Vacation time accrual will stop after an employee has accumulated two (2) times their annual vacation time. Only in circumstances, where in the Town Manager's opinion, the employee could not have reasonably taken vacation time in excess of their maximum accrual amount, or was in fact denied use of vacation time in excess of their maximum accrual amount, may be compensated at the employee's normal rate of pay not to exceed three days' vacation time.

309311.5 Accrual for Regular Part-Time Employees: Regular part-time employees, as defined in Section II, shall accrue vacation on a prorated basis of the 40-hour work week. The total amount of accrued vacation leave that may be carried from one year to the next at their anniversary date shall not exceed forty (40) hours.

309311.6 Conditions of Accrual and Use: Vacations are generally given at the convenience of the employee; however, the needs of the employer must be considered as paramount. Department Heads shall grant vacations with consideration for the seniority of the employee. All requests for vacation shall be made in writing on a form approved by the Town Manager and submitted to the appropriate Department Head.

Vacation will be paid as straight-time. Vacation hours shall not be counted as hours worked and shall not count toward computation of overtime. Total hours paid may exceed the hours for a normal pay period when an employee uses vacation time.

309311.7 Outstanding Vacation Leave: All earned outstanding vacation leave shall be paid to the employee upon separation from service. Payment shall be made at the employee's regular rate of pay as of the date of separation.

309311.8 Use of Time Off Request: Requests for use of accrued time (vacation, prescheduled sick, personal or compensatory) must be submitted to the employee's immediate supervisor at least seven (7) business days before the scheduled requested time off. All approved requests must be attached to the employee's timecard or timecard summary when submitting to the ~~Payroll Clerk~~Finance Office.

310312 Sick Leave

310312.1 Accrual: Employees shall be eligible to accrue ninety-six (96) hours sick leave during each twelve (12) months of employment for non-service incurred illness or disability at the rate of eight hours per month. At the time of retirement or at the end of employment in good standing with the Town, employees will be paid for thirty- three percent (33%) of the value for all their ~~accumulated~~ sick leave balance.

All employees may accrue a maximum of 480 hours of sick leave. Annually, on June 1st, those employees hired before December 31, 2016 will be paid for thirty-three percent (33%) of the value of sick leave balance in excess of 480 hours. Employees hired after December 31, 2016 will stop accruing sick leave at 480 hours with no excess payout.

310312.2 In Event of Death: In the event of the death of an employee, unused accrued sick leave shall be paid to his/her designated beneficiary or estate upon his/her death at the same rate as indicated in 310.1.

310312.3 Use of Sick Leave: Sick leave may be used when the employee is unable to work due to illness or disability of the employee or when necessary to care for a member of an employee's family. An employee will be allowed to use sick leave for medical examinations or tests when said appointments are available during normal working hours. Sick leave will be paid as straight-time. Sick leave hours shall not be counted as hours worked and shall not count toward computation of overtime. Total hours paid may exceed the hours for a normal pay period when an employee uses sick leave. Once an employee has exhausted all available sick leave, pay will terminate, or if available, they may use accrued leave in the ~~Sick Leave Donation~~ Sharing Program.

310312.4 Medical Verification: At any time, the Town Manager or Department Head has the authority to ask the employee to provide verification of illness from a physician. Return to Work: An employee who has been absent from work due to injury may be required to provide return-to-work clearance in writing from a qualified medical professional. The Town also reserves the right to have the employee undergo a fit-for-duty examination by an occupational health provider at the Town's expense.

310312.5 Employee ~~Sick Leave Donation~~ Sharing Program: The purpose of this program is to permit an employee to donate accrued ~~sick~~ leave to another employee in the event that an employee has exhausted all paid leave in accordance with IRS Revenue Rulings. Permissible leave reasons include due to a serious-medical hardship, or catastrophic-illness or injury, that poses a threat to life and or requires requiring inpatient, hospice, or residential health care. It shall also be permitted if the employee's needs are the result of a ~~serious~~ medical hardship or ~~catastrophic~~ illness of an immediate family member that requires the employee to care for that family member.

This program is not intended to cover the experience of a normal pregnancy, a common illness, an illness or injury covered by an employer paid, long term disability policy or worker's compensation, or has incurred injury during the course of committing a felony. This policy is not intended to provide paid leave to any employee who has previously abused paid leave. Employees are ineligible to use this program during disciplinary suspensions.

Employees allowed to participate in this program must be eligible to accrue sick leave, must have exhausted all forms of paid leave and must have passed their initial probationary period. Medical certification of the illness or injury must be provided to the Department Head and Town Manager or their designee. This is a volunteer donation program. There is no limit on the amount of accrued time that may be donated and the donor agrees, by formal written request, to give their accrued hours, dollar for dollar, to a certain employee named on the request form. The Town Manager or their designee shall have final approval of all use of the Employee ~~Sick Leave Donation~~ Sharing Program.

311313 Workers' Compensation

The Town shall provide Workers' Compensation benefits to all employees while in the service of the Town under the Workers' Compensation Act of 1992 and Occupational Disease Law, as amended.

~~312~~—314 **Bereavement Leave**

In the event of the death of a full-time or regular part-time employee's spouse, domestic partner, children, parents, siblings, brother-/sister-in-law, parent-in-law, daughter-in-law, son-in-law, grandparents, grandchildren, step-parent, step-child, or other persons residing in the same household the employee may be granted a leave of absence with pay (pro-rated in the case of regular part-time employees), ~~for the work days falling within the period between the time of death and the day after the funeral, not~~ not to exceed three (3) working days. Additional leave may be granted to an employee but shall not exceed seven (7) working days without approval from the Town Manager. Employees may elect to use accrued vacation, personal, sick or compensatory time and / or time without pay.

~~313~~315 **Military Leave**

315.1 Military Leave: Military leaves of absence, without pay, ~~shall be granted to any employee called to active duty with the State or Federal forces for a temporary tour of duty, other than the routine annual training period, and rights to re-employment after such leave are available to employees under the terms and conditions of applicable Federal and State law, as may be amended.~~

315.2 Reserve Military Leave: ~~Reserve military service leave and rights to re-employment after such leave are available to employees who are a member of the military reserve or National Guard under the terms and conditions of applicable Federal and State law, as may be amended. Military leave for routine annual training periods, not to exceed 15 days in any calendar year shall be granted. For any such period of routine annual training~~ For any period of reserve service up to two (2) weeks in any calendar year, the Town will pay the employee the difference between service pay and the employee's regular compensation. Earned vacation shall not be charged for such training period. Employees must submit their orders to be eligible for this benefit. For leave periods beyond two weeks (2), the employee may choose to utilize part or all of their accrued vacation or earned paid leave, not to exceed the total accrual.

~~314~~316 **Jury/Witness Duty**

Upon verification of service or petition, employees selected for jury duty or as a witness in a case (where the employee is not a plaintiff, defendant, or one called as a witness in a private, personal non-work related lawsuit) by any court shall be paid straight-time earnings less jury pay or witness fee. Earned vacation shall not be charged for such service. If an employee is dismissed from jury duty or as a witness, he or she must report to their Department Head ~~within sixty (60) minutes of immediately following~~ dismissal (if during his or her regular workday).

~~315~~—317 **Domestic Violence Leave**

The Town will grant reasonable and necessary leave from work, with or without pay, for an employee to:

- Prepare for and attend court proceedings;
- Receive medical treatment or attend to medical treatment for a victim who is the employee's daughter, son, parent or spouse, domestic partner; or

- Obtain necessary services to remedy a crisis caused by domestic violence, sexual assault or stalking.

The leave must be needed because the employee or the employee's daughter, son, parent, or spouse or domestic partner is a victim of violence, assault, sexual assaults under Title 17-A, ~~sections 251 to 258~~[chapter 11](#), stalking, or any act that would support an order for protection under Title 19-A, ~~sections 4001 to 4014~~[chapter 101, as may be amended](#). The Town will not punish or retaliate against an employee or deprive an employee of pay or benefits for requesting domestic violence leave.

The Town may require an employee to provide reasonable documentation of the family relationship, which may include a statement from the employee, a birth certificate, a court document or similar documents.

Leave may not be granted if:

- The Town would sustain undue hardship from the employee's absence;
- The request for leave is not communicated to the Town within a reasonable time under the circumstances; or
- The requested leave is impractical, unreasonable or unnecessary based on the facts then made known to the Town.

503318 Family Medical Leave

503318.1 General: As provided by the 1993 Family and Medical Leave Act (FMLA), all eligible employees shall be entitled to take up to 12 weeks of unpaid, job-protected leave during any 12-month period for specified family and medical reasons.

318.2 Covered Family and Medical Reasons: An eligible employee shall be entitled to 12 weeks of unpaid leave during a 12-month period for one or more of the following reasons:

- *—For the birth or care of the newborn child of the employee [or their domestic partner within one year of birth](#);
- For the placement with the employee [or their domestic partner](#) of a son or daughter for adoption or foster care [within one year of placement](#);
- To care for an immediate family member (spouse, domestic partner, child, or parent) with a serious health condition;
- [To take medical leave when the employee is unable to work because— of a serious health condition](#);
- [Military Family Leave](#)
 - [Because of a qualifying reason arising out of the covered active duty status of a military member who is the employee's spouse, son, daughter, or parent \(qualifying exigency leave\)](#)
 - [To care for a covered servicemember with a serious injury or illness when the employee is the spouse, son, daughter, parent, or next of kin of the covered servicemember \(military caregiver leave\)](#)
- A serious health condition, which shall be defined as an illness of a serious and long-term nature resulting in recurring or lengthy absences. Treatment of such an illness would occur in an

inpatient situation at a hospital, hospice, or residential medical care facility, or would consist of continuing care provided by a licensed health care provider.

503-3318.3 Employee Eligibility: An employee shall be entitled to family leave when he/she meets the following criteria:

- The employee has worked for at least 12 months for the Town. The twelve months need not have been consecutive.
- The employee has to have worked for the employer for at least 1,250 hours over the 12 months before the leave would begin.
- An employee who has worked less than 1,250 hours may be eligible for Family Medical Leave under Maine law, in which case the leave is limited to ten (10) weeks over a period of two years and does not include employer-paid health insurance.

503-4318.4 Calculation of Leave: Eligible employees can use up to 12 weeks of leave during any 12-month period. The Town will use a rolling 12-month period measured backward from the date an employee uses any FMLA leave. Each time an employee uses leave, the Town computes the amount of leave the employee has taken under this policy, subtracts it from the 12 weeks, and the balance remaining is the amount the employee is entitled to take at that time. For example, if an employee has taken 5 weeks of leave in the past 12 months, he or she could take an additional 7 weeks under this policy. [For military leave, an eligible employee can use up to 12 weeks of leave for certain qualifying exigencies arising out of a covered military member's active duty status, or notification of an impending call or order to active duty status, in support of a contingency operation; and up to 26 weeks of leave in a single 12-month period to care for a covered service member recovering from a serious injury or illness incurred in the line of duty on active duty. Eligible employees are entitled to a combined total of up to 26 weeks of all types of FMLA leave during the single 12-month period.](#)

503-5318.5 Maintenance of Benefits: An employee eligible under FMLA shall be entitled to maintain group health insurance coverage on the same basis as if he/she had continued to work for the Town. To maintain uninterrupted coverage, the employee will have to continue to pay his/her share of insurance premium payments. This payment shall be made either in person or by mail at the Town Office by the 21st day of each month. If the employee's payment is more than 30 days overdue, the Town will drop the coverage.

If the employee informs the Town that he/she does not intend to return to work at the end of the leave period, the Town's obligation to provide health benefits ends. If the employee chooses not to return to work for reasons other than a continued serious health condition, the Town will require the employee to reimburse the Town the amount the Town contributed towards the employee's health insurance during the leave period.

If the employee contributes to a life insurance or disability plan, the Town will continue making payroll deductions while the employee is on paid leave. While the employee is on unpaid leave, the Town will request that the employee continue to make those payments, along with the health care payments. If the employee does not continue these payments, the Town will recover the payments at the end of the leave period, in a manner consistent with the law.

Vacation, sick leave and holidays will not accrue during the leave period consistent with the Town's benefits policy. However, the use of family or medical leave will not be considered a break in service when vesting or eligibility to participate in benefit programs is being determined.

318.6 Job Restoration: An employee who utilizes family or medical leave under this policy will be restored to the same job or a job with equivalent status, pay, benefits and other employment terms in accordance with the act.

503-7318.7 Use of Paid and Unpaid Leave: If an employee has any accrued paid leave (e.g., sick leave, vacation) the employee shall use all available paid leave time, which shall be considered Family Medical Leave, first before taking additional unpaid Family Medical Leave. If the employee still meets the eligibility requirements under the FMLA, ~~v~~vacation and sick leave ~~w~~ill not continue to accrue, however, insurance, and retirement benefits will continue during that time.

503-8318.8 Procedure for Requesting Leave: - All employees requesting leave under this policy must complete the Family ~~+~~ Medical leave form available from the Town Manager or his/her designee.

When an employee plans to take leave under this policy, the employee must give the town 30 days' notice. If it is not possible to give 30 days' notice, the employee must give as much notice as is possible. An employee undergoing planned medical treatment is required to make a reasonable effort to schedule the treatment to minimize disruptions to the town's operations.

While on leave, employees will be requested to report, no less than bi-monthly to their Department Head regarding the status of the medical condition, and their intent to return to work.

318.9 Procedure for Notice and Certification of Serious Health Condition: On occasion, the Town may require the employee to provide notice of the need to utilize leave (where it is possible to know beforehand) and/or may require the employee to provide certification of an employee's or immediate family member's serious health condition by a qualified healthcare provider. The employee should try to respond to such a request within 10 days of the request or provide a reasonable explanation for the delay.

Qualified health care providers include: Doctor of Medicine or osteopathy, podiatrists, dentists, clinical psychologists, optometrists, and chiropractors, nurse practitioners and nurse-midwives authorized to practice under State law and performing within the scope of their practice under State law.

When seeking certification of a serious medical condition, an employee should ensure that the certification form (Form WH-381) contains the following:

- Date when the condition began; expected duration; diagnosis; and a brief statement of treatment.
- If an employee is seeking medical leave for his/her own medical condition, certification should also include a statement that the employee is unable to perform the essential functions of the employee's position.
- For a seriously ill family member, the certification should include a statement that the patient requires assistance and that the employee's presence would be beneficial or desirable.

- If taking intermittent leave or working a reduced schedule, certification should include dates and duration of treatment and a statement of medical necessity for taking intermittent leave or working a reduced schedule.
- If deemed necessary, the Town may ask for a second opinion. The Town will pay for the employee to get a certification from a second doctor, which the Town will select. If there is a conflict between the original certification and the second opinion, the Town may require the opinion of a third doctor. The Town and the employee will jointly select the third doctor, and the Town will pay for the opinion. The third opinion will be considered final.

316319 Personal Leave of Absence

Employees may, with the written approval of the Town Manager, be granted a personal leave of absence without compensation for a period of time not to exceed sixty (60) days. Such leaves may only be granted when the Town Manager determines that, because of the past record of the employee, or because of the purposes for which the leave is requested, that the best interests of the Town are served by granting the leave. A leave of absence will not be granted for employment elsewhere, except when in the best interests of the Town. During such a leave, the employee shall not accrue any benefits; will be required to defray the entire cost of insurance premiums and will relinquish any claim to time in service that would have been earned during the length of the absence.

SECTION 4 DISCIPLINE AND GRIEVANCE

401 Discipline

Discipline may be initiated for any infraction based on the good of the Town as determined by the Town Manager or his/her designee, including Department Heads. Infractions which may be subject to disciplinary actions include, but are not limited to, the following:

- The employee has been convicted of a felony or of a misdemeanor involving moral turpitude or which is related to the Town or the employee's job.
- The employee has violated a Town and/or departmental policy and/or procedure or failed to obey any proper direction made and given by a Department Head.
- The employee is offensive in conduct or language in public or towards fellow employees.
- The employee fails to satisfactorily perform the duties and responsibilities required and recognized in the job description.
- The employee is careless or negligent with the moneys or other properties of the Town.
- The employee exhibits recurring absenteeism and/or tardiness.

402 Customary Procedure

Discipline will normally be initiated in the following manner: *verbal warning; written warning; suspension without pay; and termination*. However, depending on the nature of the offense, the Town Manager_ has the right to impose the discipline he/she considers warranted based upon the nature and gravity of the offense and is not under a duty to follow all the progressive steps of

discipline in every case. The Town Manager shall be made aware of any action initiated as outlined in the disciplinary process sections of this policy.

403 Informal Procedure

Every effort shall be made to resolve a pending grievance through the informal process, with the Department Head prior to filing the formal written grievance.

Any employee having a problem regarding his or her employment shall first discuss the problem with his/her Department Head. If the problem is not settled to the employee's satisfaction, the employee has the right to present the pending grievance in accordance with the procedure outlined below.

404 Grievance Procedure

Each employee of the Town will be provided opportunity to understand and resolve matters affecting his/her employment that the employee believes have been carried out in violation of these policies. Employees may present their grievances without fear of reprisal.

1. The employee shall, within ten (10) working days of the date of the event which gave rise to the grievance, or within ten (10) working days of the date he/she could reasonably be expected to have knowledge of the event, present the grievance in writing to his/her Department Head. The Department Head shall, within ten (10) working days, meet and discuss the grievance with the employee and reply in writing within ten (10) working days.

2. In the event that the decision of the Department Head is not satisfactory to the employee, the employee may, within ten (10) working days of the Department Head's decision, request that the entire written record be advanced to the Town Manager for review with the Department Head. After meeting with the Town Manager, the Department Head will once again meet with the employee to render the final decision within ten (10) working days.

3. Department Heads shall file any and all grievances with the Town Manager in writing. Within ten days of receipt of such a grievance, the Town manager shall meet with the aggrieved Department to discuss their concerns. The decision of the Town Manager with regard to the grievance shall be rendered within ten (10) working days and shall be final.

SECTION 5 ~~SEXUAL HARASSMENT, DRUG FREE WORKPLACE, FAMILY MEDICAL LEAVE~~ AND HOSTILE WORK ENVIRONMENT POLICIES

501 Harassment

It is the intent of the Town of Poland to provide a work environment that is free from discrimination or harassment. Therefore, it is the policy of the Town that sexual and verbal harassment is unacceptable conduct in the workplace and will not be tolerated from any source, including supervisors, co-workers and non-employees. Employees are encouraged to assist the Town with its goal of maintaining a workplace free of sexual and verbal harassment and with its commitment to deal seriously with allegations of sexual and verbal harassment when they arise.

501.1 Sexual Harassment Is Illegal Under State and Federal Law

It is illegal for any Town employee to sexually harass another employee and for any Department Head employee to permit any act of sexual harassment in the workplace by anyone, whether or not an employee.

501.4—2 Definition Under Maine Law: Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when:

Submission to such conduct is made, either explicitly or implicitly, as a term or condition of an individual's employment;

Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or

Such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.

501.23 Description: The following type of conduct is considered to be sexual harassment and is not permitted. Physical assaults of a sexual nature such as:

- Rape, sexual battery, molestation or attempts to commit these assaults; and
- Intentional physical contact which is sexual in nature, such as touching, pinching, patting, grabbing, brushing against another employee's body, or poking another employee's body.
- Unwanted sexual advances, propositions or other sexual comments, such as;
- Sexually-oriented gestures, noises, remarks, jokes or comments about a person's sexuality or sexual experiences directed at or made in the presence of any employee who indicates or has indicated in any way that such conduct in his or her presence is unwelcome;
- Preferential treatment or promise of preferential treatment to an employee for submitting to sexual conduct, including soliciting or attempting to solicit any employee to engage in sexual activity for compensation or reward;
- Subjecting, or threats of subjecting, an employee to unwelcome sexual attention or conduct or intentionally making performance of that employee's job more difficult because of that employee's sex;
- Sexual or discriminatory displays or publications anywhere in the Town by employees, such as;
- Displaying pictures, posters, calendars, graffiti, objects, promotional materials or other materials that are sexually suggestive, sexually demeaning, or pornographic, or bringing into the work environment or possessing any such material to read, display or view at work;
- A picture will be presumed to be sexually suggestive if it depicts a person of either sex who in not fully clothed or in clothes that are not suited to or ordinarily accepted for the accomplishment of routine work in and around the Town and who is posed for the obvious purpose of displaying or drawing attention to private portions of his or her body;

- Reading or otherwise publicizing in the work environment materials that are in any way sexually revealing, sexually suggestive, sexually demeaning or pornographic; and
- Displaying signs or other materials purporting to segregate an employee by sex in any area of the workplace (other than restrooms and similar semi-private lockers/changing rooms).

501.3—4 Internal Complaint Procedure: Any Town employee who believes he or she has been the subject of sexual harassment should report the incident or act immediately to his or her Department Head or to the Town Manager. All complaints will be promptly investigated. All information will be held in confidence and will be discussed only with those who have a need to know in order to either investigate or resolve the complaint. Any employee who is/has been determined to have engaged in sexual harassment will be promptly counseled or disciplined. Disciplinary measures may consist of a reprimand, suspension or termination depending upon the severity of the offense. Employees who make false complaints in bad faith may be subject to disciplinary action, up to and including discharge.

501.5 Verbal Harassment: Any employee who believes he or she has been harassed should take the following steps to resolve the problem:

1. If an employee finds someone's behavior offensive, they may attempt to resolve the behavior by calmly but firmly informing the individual that they find the behavior offensive and requesting that the behavior cease.
2. If the harassment continues and the employee does not feel comfortable discussing the behavior with the individual(s) involved, or if they believe some employment consequence may result from their confrontation with the individual whose behavior offends them, they should register a complaint, preferably in writing, with their supervisor or with the Town Manager or their designee. All complaints will be investigated promptly, and to the extent possible, on a confidential basis. Confirmed instances of verbal harassment will be dealt with by utilizing whatever disciplinary action the Town deems appropriate, up to and including termination.
3. If what the employee considers to be a reasonable length of time has gone by and they believe inadequate corrective action has been taken by their supervisor, they should register their complaint in writing with the Town Manager or their designee.

501.46 Legal Recourse through the Maine Human Rights Commission: The Commission can be contacted at State House Station 51, Augusta, Maine 04333, telephone 624-6050. Any employee who believes he or she has been subjected to sexual harassment may call or write the Maine Human Rights Commission to register a complaint. Any complaint must be filed with the Commission within 180 days of the act of harassment. Once a signed charge form has been received by the Commission an investigation will be conducted and a determination will be made by the Commission of whether or not there are reasonable grounds to believe sexual harassment occurred. If the Commission determines that sexual harassment did occur, it will attempt to resolve the situation between you and your employer through informal means. If informal means of resolution are unsuccessful, the Commission counsel may file a civil action on your behalf in the Superior Court, seeking appropriate relief.

501.57 Maine Human Rights Act Protection Against Retaliation For Complaining About Sexual Harassment: Under the law, you may not be punished or penalized in any way for truthfully reporting, complaining about or filing a claim concerning sexual harassment in good faith, or for testifying in any proceeding brought by anyone else.

502 Drug Free Workplace:

To help ensure a safe, healthy and productive work environment for our employees and others, to protect Town property, and to ensure efficient operations, the Town has adopted a policy of maintaining a workplace free of drugs and alcohol. This policy applies to all employees and other individuals who perform work for the Town. The unlawful or unauthorized use, abuse, solicitation, theft, possession, transfer, purchase, sale or distribution of controlled substances, drug paraphernalia or alcohol by an individual anywhere on Town premises, while on Town business (whether or not on Town premises) or while representing the Town, is strictly prohibited. Employees and other individuals who work for the Town also are prohibited from reporting to work or working while they are using or under the influence of alcohol or any controlled substances, except when the use is pursuant to a licensed medical practitioner's instructions and the licensed medical practitioner authorized the employee or individual to report to work. Violation of this policy will result in disciplinary action, up to and including discharge. The Town maintains a policy of non-discrimination and does not discriminate against individuals with a past history of illegal drug use, and those who have a medical history, which reflects treatment for substance abuse conditions. We encourage employees to seek assistance before their substance abuse or alcohol misuse renders them unable to perform the essential functions of their jobs, results in a violation of town policies, or jeopardizes the health and safety of any Town employee, including themselves. [The Town Manager can ask any employee to submit to a drug or alcohol test after reasonable suspicion that an employee's performance may be limited due to use.](#)

[**502.1 Alcohol and Marijuana:** No employees may drink alcoholic beverages or consume marijuana in any form during working hours, including during meal periods, breaks or authorized interruptions of work. This includes overtime periods. An employee who drinks alcohol or consumes marijuana in any form during working hours is subject to immediate discipline which may include dismissal. An employee whose use of alcohol or marijuana outside of working hours impairs his/her job performance and fitness for duty, or jeopardizes the safety of other employees, the public, or Town property, may be subject to immediate discipline which may include dismissal.](#)

[**502.2 Other Controlled Substances:** No employee may sell, manufacture, or distribute narcotics, drugs or controlled substances of any kind while on the job, on work premises, or during an employee's working hours. No employee shall misuse prescribed drugs while on the job. Any employee violating this paragraph is subject to immediate discipline which may include dismissal. An employee whose off-the-job use of illegal or legal drugs impairs the employee's job performance, or jeopardizes the safety of other employees, the public or Town property, may be subject to immediate discipline which may include dismissal. An employee who is arrested and later convicted of off-the-job drug activity may be in violation of this policy and subject to discipline which may include dismissal. In deciding what action is to be taken, the Town Manager will consider the nature of the charges, the employee's present job assignment, the employee's record with the Town and other factors relevant to the impact of the employee's arrest upon the employee's ability to perform his/her job responsibilities.](#)

[Employees must inform their Department Head before reporting for work if they are taking any substances, including non-prescription drugs, which may affect their judgment or performance.](#)

[**502.3 Performance Affected By Alcohol or Drug Abuse:** Without waiving its right to discipline or dismissal in a proper case \(including, but not limited to, any of the offenses above\), the Town recognizes alcohol and drug abuse including the misuse of prescribed drugs may constitute an](#)

illness or disability. The Town will maintain a continuing effort to identify and encourage treatment of drug and alcohol problems of employees. Department Heads will receive instructional material on the identification of alcohol and drug abuse problems. Additionally, the Town may recommend employees utilize the Employee Assistance Program (EAP) available to all employees of the Town.

If the employee obtains a diagnosis indicating a drug or alcohol abuse problem, the Department Head will assist the employee in obtaining a list of treatment resources available to deal with the problem and ensure that the employee is informed of the benefits available through the Town's health plan, if he/she is covered through the Town's plan. If an employee undertakes treatment or rehabilitation for a drug or alcohol abuse problem, the Department Head will work with the employee to modify the employee's work schedule or duties, if modification is consistent with the operational needs of the department and as required by law, to allow the employee a reasonable period of treatment. The employee may request leave pursuant to the Town's FMLA policy. An employee who has been diagnosed as having a drug or alcohol problem and who has undergone or is undergoing treatment may return to work after being certified by a physician as able to return. All relevant personnel records and discussions will be kept in the strictest confidence.

If an employee whose conduct the Department Head reasonably believes is adversely affected by drug use including the misuse of prescribed drugs or alcohol abuse chooses not to obtain a professional diagnosis and/or treatment, the Department Head shall evaluate the employee solely on work performance and shall take appropriate action under these policies.

502.4 Discipline: Nothing in this Section precludes the Town from disciplining; including terminating an employee for alcohol or drug abuse including the misuse of prescribed drugs, including recreational or medical marijuana, that impairs the employee's ability to do his/her job when the Department Head or Town Manager or their designee determines that such discipline is warranted.

Section ~~504~~—503 Hostile Work Environment

In general, municipal employees are not required to remain in a hostile work environment. Employees who feel they are in a threatening situation, or a situation in which sexually explicit or foul language is being directed at them, or similar circumstances, should declare themselves to feel that it is becoming a hostile environment and request the offender to cease the offending behavior immediately. If the offender does not stop the hostile behavior, the employee is within their rights to remove themselves from the area, and immediately notify their Department Head of the circumstances and the decision to declare a hostile work environment.

Under no circumstances is an employee permitted to return the hostile behaviors to the offending party (push them, threaten, swear at them, etc.). Employees should tell the party that they are being overly hostile, and that the employee will be leaving if they do not stop. The employee should instruct the person as to whom their Department Head is and ask them to take up the matter with the Department Head, and then politely leave the scene.

Amended this XX day of May, 2021

Board of Selectpersons

Stephen E. Robinson

Jane E. Pentheny, [Chairperson](#)

Nathan P. McNally

[Maryanne Hawkes](#)

Stanley L. Tetenman

DRAFT



Town of Poland Financial Policies

Adopted August 21, 2007
Revised & Adopted January 4, 2011
Revised & Adopted June 3, 2014
[Revised April 19, 2024](#)

**FINANCIAL POLICIES
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USE OF THE GROSS BUDGETING METHOD & FISCAL YEAR:

The Town of Poland will utilize the gross budgeting method of budget preparation. This method is much simpler to ~~understand~~understand, and it reflects the true costs of government as well as the true contributions of state monies, excise taxes, fines and charges. It is the policy of the Town of Poland to use a fiscal year to match that of the School Department (July 1 to June 30). The Town of Poland will be audited each year by an outside accounting firm to confirm that these polices are followed.

A separate budget document will be prepared providing departmental budgets using consistent ~~line item~~line-item names and numerical charts of accounts, ~~i.e. Salaries #5100, Overtime #5120, Supplies #5400, etc.~~), and each line item must have an accompanying justification detailing expenses.

FINANCIAL MANAGEMENT:

The ~~Selectmen~~Selectpersons are authorized to transfer funds from accounts with balances to accounts which have overdrafts at the end of the fiscal year, and

The ~~Selectmen~~Selectpersons and Town Manager are authorized to apply for and accept without limit such Federal or State funds on behalf of the Town, as may become available on such terms and conditions as the ~~Selectmen~~Selectpersons and Town Manager may consider proper.

FINANCIAL REPORTS:

A summary report of Expenditure Control and Revenue Control will be prepared on the 1st and 3rd ~~Tuesday~~Wednesday of the month for the Town Manager and the Board of ~~Selectmen~~Selectpersons at their ~~monthly~~ meetings. These reports will provide data regarding the amount budgeted, the amount spent to date, the balance, and the percentage expended. ~~The report will include all accounts, including all interest earning and reserve accounts.~~ Annually, the staff will publish and distribute the summary portions of the most recent audit in the Town Report.

The Finance Director is required to make a monthly reconciliation within 15 working days of the end of the previous working month of all Town accounts, with the Bank Statements. Reconciliations are conducted on all General Ledger accounts. Each month's reconciliation will be reviewed and ~~signed off~~signed by the Treasurer to ensure proper accounting and bank balance.

Any adjustments will be documented, clearly validated and reviewed by the Town Manager for final approval. Individual adjustments must have an ~~equaled~~equal back-out adjustment. A ~~print out~~printout of each adjustment will be kept on file in sequential order.

ACCOUNTING SYSTEM:

The Town of Poland hereby adopts the double-entry bookkeeping system. Every payment (debit) will have a second entry as a credit item. All entries are to be posted to the system during the correct time period.

Each Department Head will be required to review any invoices they incurred and to sign off on those invoices that the work or item was satisfactorily received before any payment, or portion thereof, is made.

CASH CONTROLS:

Cash Reporting will be processed on a daily basis regardless of amounts. ~~Check receipts shall be processed daily through the banks Remote Access deposits.~~ One cash deposit will be made ~~daily on a weekly basis.~~ Cash ups will be done after 4:00 PM Tuesday thru Friday and after 7pm on Monday.

This involves running daily audit reports of ~~the Treasurer's~~ receipts, Tax receipts and Credit / Debit Card Report to determine total funds receipted (and to be deposited). Each Teller is responsible for reconciling their transactions and funds collected following the **Cash Reporting Procedures Policy**. There are four teller drawers in which the beginning drawer balance of each Cash Reporting period (each teller's session) equals ~~\$100~~\$150. Three teller drawers are for immediate use in the main office (windows 1-3) ~~Tellers will stagger the times of their "cash out" in fifteen (15) minute increments at the end of each work shift to ensure that daily cash reporting is performed without an interruption in customer service.~~ Drawer five is maintained in the Code Enforcement Office and cash reporting is only performed on days when transactions have actually taken place. ~~This drawer will also receipt on a monthly basis, small transactions (under \$5.00) accepted by the Assessing Clerk for photocopies.~~ The ~~Executive~~ Finance Assistant ~~or the Finance Director are~~ is responsible for the verification of reports and funds collected by all tellers and will prepare those funds for deposit. All cash receipts copies will be retained and attached to each teller's Cash Report.

Each teller, after confirming their drawer is reconciled, will lock up their individually-assigned locking bag and place same in the vault. This is done to ensure individual responsibility, ~~security~~security, and accountability for the cash in the bags overnight.

A cash ~~receipting~~receipt record of all cash drawer overages/shortages shall be maintained daily and shall be reviewed and verified by the Treasurer. Where the difference is in excess of \$20.00, the Treasurer shall participate in an investigation of the variance.

All checks will be stamped "For Deposit Only" as soon as they are received. A valid state ID or driver's license ~~One form of picture identification~~ is required for any check for payment, unless received through the mail. Third party checks are not accepted. ~~The returned check fee is \$40.00~~\$27.00 per check Refer to the Fee Schedule for returned check fee. Return check recovery is processed through the administration office through the guidelines of Law Enforcement and State Statutes.

Receivables collected through the Recreation Department and Library are reconciled and deposited a minimum of once per week. ~~by the Recreation Director and a deposit report is submitted from the department to the Finance Director who then posts the entry directly to the Recreation Program account.~~

~~CREDIT / DEBIT CARDS:~~

~~Payments and Credit Card processing is available through the Recreation Department online program registration system only. Starting April 1, 2009, Credit and Debit Card payments will be taken in through the Town Office and can be taken by the Recreation Department both at their office and on-line. These payments are monitored by Nationwide~~

~~Payment Solutions and reports are provided to the Recreation Department and Finance Office.~~

CREDIT CARD USE:

Credit cards are issued to individual Department Heads for the convenience of use for telephone purchases, dealing with vendors where we don't have an established account or for one-time purchases where setting up an account may not be desired.

~~These cards have a limit of \$1,500 each, except for Recreation which has a \$2,500 limit, and must be paid off each month so as not to accrue interest. Receipts should be turned in promptly.~~

Department heads must submit a signature receipt along with the itemized receipt, account coded to their budgeted line item for each and every purchase and should be turned in promptly.

Any abuse or misuse of the card privilege can and will result in the removal of the card from that Department Head's authority. Any attempts of unauthorized purchases such as for personal use will be considered as theft from the Town and will be prosecuted to the fullest extent of the law. This may result in restitution, suspension, dismissal and or incarceration.

TAX RECONCILIATION:

On a daily monthly basis, ~~following the completion of daily Cash Reporting, the Executive Assistant will prepare a daily tax reconciliation report on all taxes received for the day to ensure that tax accounts are in balance.~~ The Finance Director will prepare a monthly tax reconciliation report to ensure that the tax and lien accounts are in balance.

PETTY CASH:

Payments made to persons expending their own money for Town expenses, such as mileage, postage, election worker meal, and small emergency need items are reimbursed through "Petty Cash" upon evidence of dated, detailed receipts. Mileage is paid at prevailing State of Maine rates. ~~The Executive Assistant will keep receipts and a record of all transactions taking place through Petty Cash. The Executive Assistant will provide a complete expense report upon requesting replenishment of funds.~~

~~**CASH CONTROLS INTERACTION WITH PERSONNEL FILES:**~~

~~The Town of Poland adopts a policy of developing and keeping in all personnel files a copy of an up-to-date job description, which indicates requirements and duties of each position. Through these job descriptions, we will better segregate cash management and counter duties.~~

~~The Town of Poland hereby adopts a policy of annual goal-setting and performance reviews with all personnel. The Town Manager shall conduct such evaluations with all department directors, and they shall subsequently do the same with all their part-time and full-time staff. As part of these evaluations, goals will be established for the coming year, and each year, a review of the degree to which the goals were completed, as well as a review of work habits shall take place. With the adoption of the 2007 Pay for Performance~~

~~Plan, performance evaluations will take place on or about January 1st of each year to be built into the spring proposed budget for the following year.~~

SEGREGATION OF DUTIES:

The Town Clerk is the primary supervisor of the Customer Service area. The Town Clerk will be responsible for the scheduling of staff to cover the customer service area and operate the cash drawers, and will, to the greatest extent ~~possible~~possible, supervise and monitor counter transactions. The Town Clerk's office shall ~~receipt~~receive all incoming financial funds received in the Finance Director's office i.e. State checks. Each such staff to handle cash at the front counter shall have a separate cash drawer, and shall ensure their initials appear on each transaction they conduct. ~~The Deputy Clerk/Executive Assistant and Finance Director shall provide customer service support to the Town Clerk and the customer service area as needed.~~

Completion of the daily deposit~~Cash Reporting~~ will be the primary responsibility of the Finance Assistant~~Director with the Finance Clerk as a back up to the procedure.~~ ~~Daily cash ups will involve the printing of a Treasurer's Receipt Report and Tax Collector report and reconciling the cash to those reported numbers.~~

The Finance Director will be responsible for the preparation of Auditor's materials including listings of liens, receivables, tax-acquired property, payables and accrued payroll. and the bank.

The Finance Director is responsible for all financial ledgers, payables, payroll preparation, and town, school, library, and recreation bank reconciliations. The Finance Director may also assign these duties and other finance related duties, to the Finance Assistant~~Clerk~~ to ensure timely completion of work.

CODE ENFORCEMENT ESCROW ACCOUNTING:

Escrow payments received and disbursed are handled through the ~~Administration Office's~~ Finance Director in coordination with the Code Enforcement Office. The Finance Director is responsible for maintaining a current reconciliation balance on all escrow funds received and disbursed, separately on each account. The Finance Director is also responsible for tracking each individual escrow transaction internally for recordkeeping purposes. All funds shall move in and out of one General Ledger Fund (90). Once per month the Finance Director must reconcile the balance with the General Ledger.

ESCROW ACCOUNTING:

All development projects which require a performance guarantee escrow shall be designated as such and records kept on each such amount / project by the Finance Department ~~with the advice and assistance of the Code Enforcement / Planning Office.~~ These records shall be reviewed no less than quarterly to ensure they are accurate and ~~up-to-date~~up to date.

CHECK AND RECEIPT SECURITY:

Accounts payable checks are signed either by the Treasurer or Deputy Treasurer~~Town Manager~~ or the Town Clerk, in his or her absence. Checks not currently being used are locked in a fireproof cabinet or in the main vault. A record is kept, by check number, of

all new incoming checks, as well as checks issued. Receipts are not numbered until printed.

ACCOUNTS PAYABLE PROCESS:

An accounts payable warrant and related checks are prepared bi-monthly through the Finance Director's office by the Finance ~~Assistant~~Clerk. The accounts payable warrant is reviewed and approved for payment on a biweekly basis by the Town Manager and Board of ~~Selectmen~~Selectpersons. The ~~Treasurer or Deputy Treasurer~~ Town Clerk or Town Manager signs the checks, and the Finance ~~Assistant~~Clerk mails them. The bi-monthly AP warrant will be produced on the ~~Thursday~~Wednesday before a regular ~~Selectmen~~Selectpersons's meeting. All invoices need to be received for payment by the Finance ~~Assistant~~Clerk by no later than ~~Wednesday~~Friday, at nNoon the week prior to a regular ~~Selectmen~~Selectpersons's meeting. A copy of the Check register and detail shall be included in the ~~Selectmen~~Selectpersons's bi-monthly packet. If a payment is not approved the documentation (invoice, check, etc.) will be removed and deducted from the warrant pending further examination.

Before a new ACH payment method can be established for a vendor, the following must occur:

1. A letter will be sent by the Finance Director to the remittance address found on a current invoice asking for verification that this was a valid request. This letter will ask for a signature from a responsible party.
2. Upon receiving this letter back, the Finance Director will call and speak to the person who signed the letter, confirming that the banking information that is listed on the letter is correct.
3. The Finance Director will bring this letter, along with notations on when the call was made to the Treasurer or Deputy Treasurer for their approval before the new ACH payment method is used.

PAYROLL:

Every ~~supervisor~~ department head is responsible for signing off on all employees' payroll timesheets before payment is made. Payroll is processed on a weekly basis and ~~all time~~all-time sheets must be turned in by ~~nonn on~~ Monday, Noon of each week. The Town Manager or Deputy Town Manager must sign off on each department's payroll, use of over time, vacation, sick and compensatory time. Under the management of the Finance Director, the Finance ~~Assistant~~Clerk shall be responsible for processing the payroll. Any oversights in pay will be corrected with the next payroll issued unless the oversight is substantial enough to affect an employee's home ~~budget~~budget, in which case an additional paycheck may be requested. All changes to ~~P~~payroll shall be the responsibility of the Finance Director with Town Manager or Deputy Town Manager's approval.

PURCHASING:

Spending Authorization: The Town Manager is designated both by locally adopted policy and as a part of his employment contract to serve as the Purchasing Agent for the Town. Accordingly, the Town Manager and Department Heads are authorized to spend within budget appropriations.

Purchases within the dollar ranges specified below must meet the requirements listed.

\$0 - \$999. Formal competitive bidding is not required. However, the purchaser should endeavor to get the best value for the money spent. Department Head or his designee can approve the purchase.

\$1,000 - \$4,999. Verbal quotations shall be solicited from a minimum of three qualified bidders, if available. ~~The quotes must be documented and attached to a purchase order. A purchase order signed by the Town Manager is required.~~

\$5,000 - \$9,999. Written bid specifications or equivalent shall be approved by the Town Manager. Written bids must be solicited from a minimum of three qualified bidders. Sealed bids shall be specified and opened at a public meeting. The Town Manager will recommend which bid he or she believes to be in the best interest of the Town, but only the Board of Selectpersons may award the bid.

Over \$10,000. Written bid specifications or equivalent shall be approved by the Board of Selectpersons. The bid shall be advertised by the most efficient means possible, in order to encourage the widest possible competition. Sealed bids shall be specified and opened at a public meeting. The Town Manager will recommend which bid he believes to be in the best interest of the Town, but only the Board of Selectpersons may award the bid.

Total Cost Bidding: If the Town Manager feels that it is in the best interest of the Town not to award the bid to the low bidder, he may refer the award of the bid to the Board of Selectpersons. The Board of Selectpersons shall award the bid to the best bidder; not necessarily the lowest bidder; keeping in mind the total cost over the life of the project or equipment, the quality of material, availability of service, contributions by the bidder to the local tax or employment base and other significant factors.

Bid Procedure: The Town of Poland adopts by the Town Meeting process, the competitive sealed bid process for purchases of \$5,000.00 or greater. A recommendation for the award of the contract will be prepared by the Town Manager based on a review of cost and other qualifications of the bidders, to be reviewed and approved by the Board of ~~Selectmen~~ Selectpersons.

Cooperative Purchasing: Competitive bidding requirements may be delegated by the Town Manager to regional or statewide purchasing cooperatives.

Exemptions from Competitive Bidding:

1. Contracts for professional services.
2. Hourly rate contracts, which cannot be effectively estimated.
3. Situations in which it is determined by the Town Manager that only one firm can effectively provide the required service or materials.
4. Emergency repair or replacement where it is determined by the Town Manager that the repair or replacement cannot be delayed sufficiently to conform to the policy.
5. The letting of contracts or purchases of additional quantities, where the Town has recently awarded bids as normally required, and the successful bidder is

willing to honor his original price.

PURCHASE ORDER SYSTEM:

Purchases: ~~Purchases equaling \$999 or less require the signature of the Department Head on the invoice as well as the proper account code, but do not require a Purchase Order. Purchases of \$1,000 to \$4,999 require the signature of the Department Head and Town Manager on the invoice as well as the proper account code before payment will be made. The Town utilizes a purchase order system for all purchases over \$5,000 or where it is required by the vendor (includes all General Expenses). The Department Head and Town Manager only need to approve the Purchase Order if the purchase will be over \$5,000. The Department Head must sign any and all vendor-required purchase orders. Purchases under \$5,000 do not require a Purchase Order, but must be signed by the Department Head and properly coded (account number written on invoice) before invoice will be paid.~~

~~The Finance Director will verify items received or services rendered prior to any payment of purchases \$5,000 or over.~~

~~Purchase Order Filing: —~~ **White** copy to Vendor, if requested
Canary copy to Finance Clerk, upon issuance
Pink copy to Finance clerk, upon issuance
Gold copy to Department Head

Authorization: ~~Personnel authorized to sign purchase orders must sign in the approval area on the Department Head line. A list of all authorized purchase order signators will be maintained by the Finance Department. Department Heads shall see that all necessary information is completed on each Purchase Order issued.~~

Recordkeeping: ~~Purchase Orders will be reviewed on a monthly basis by the Finance Clerk for verification of payment or outstanding status.~~

~~Vendor Accounts: The Town may establish credit accounts with vendors that are used frequently, especially for low-cost items. These accounts shall not exceed \$1,000, and must be billed to the town no less frequently than monthly to ensure timely, proper utilization of said credit accounts.~~

Bid Items: ~~Purchase Orders will not be mandatory on previously accepted bid items or regularly contracted merchandise supplied on an as needed or regular basis, i.e. insurance, oil, oxygen, gasoline, and diesel fuel.~~

Exceptions: ~~Payments shall be issued upon date of request for funds collected by the town as an agent for the state, i.e. Motor Vehicle fees, Inland Fisheries fees, Animal Welfare fees, General Assistance, and direct emergency needs shall be approved by the Town Manager. These items do not require warrant approval. Department heads should make every attempt to meet the bi-weekly accounts payable deadline.~~

Voids: ~~Department Heads are to return all parts of a voided Purchase Order to the Finance Clerk.~~

MAJOR APPROPRIATIONS:

No lease or other contractual obligation, excluding collective bargaining agreements, for a term of longer than twelve months or requiring an expenditure of Town funds in excess of fifty thousand dollars (\$50,000) shall be effective unless it is first approved or subsequently ratified by the qualified voters in an article presented for consideration at Town Meeting.

FEMA FUNDS:

Monies received from FEMA shall be applied to offset expenses related to the event (i.e., payroll, materials, equipment use). Any amounts above event expenses will be used to offset related expenses at the Town Manager's discretion.

GRANTS:

All grants awarded to the Town and/or any of its departments may be spent by the direction of the appropriate department for the purpose of the grant so long as matching local funds were not used in obtaining the awards. The Board of Selectpersons shall retain control over any grants obtained with Town funds.

FUND BALANCE MANAGEMENT:

Definitions: For the purposes of this policy, "fund balance" shall mean the total of undesignated and unreserved General Fund balances as reflected on the balance sheet of the Town of Poland. All surplus policy formulas and discussions refer specifically to the undesignated and unreserved fund balance at year-end (June 30) as reported in the audited financial statements of the Town of Poland. Excluded from the calculations and policy formulas are fund balances in designated education-related accounts, capital reserve accounts, or any funds other than the General Fund.

Targeted Fund Balance: The Town's management objective is to carry a fund balance of 8.3% (1/12) of the total annual budget. The "total annual budget" would include schools, contributions to capital reserves and debt service.

A fund balance of less than 8% is cause for some concern except in unusual and deliberate circumstances. Fund balance in excess of 15%, although attractive features on a balance sheet, are generally considered excessive, and should be applied to capital projects, debt reduction or in certain cases, to reduce the annual tax requirements of the Town (when surplus fund balances are likely to be reliably available each year).

~~**Fund Balance Appropriations:** On or about December 1 of each year, the Board of Selectmen shall determine the amount to be taken from surplus fund balance, if any, that may be applied as a "revenue" for purposes of developing the subsequent municipal budget. The Town Manager and the Finance Director are responsible to project such year-end balances and recommend an amount of surplus fund balance, if any, that may be applied to the budget proposal consistent with this policy.~~

Investment of Fund Balance: Undesignated fund balance amounts represent an accounting balance and not necessarily a segregated investment account or pool of funds (idle cash) waiting to be expended or invested. The Treasurer and Finance Director are responsible to jointly forecast cash flow requirements for all town purposes and to safely invest any idle cash or capital reserve balances prudently and properly. As such, surplus fund balance investment does not have an investment policy distinct from the general investment guidance and objectives for all Town Funds as contained in the Poland

Financial Policies. (Certain trust accounts, accounts held under grant agreements, and escrow type funds, such as security deposits may have special investment rules or limitations, but otherwise all town investments are subject to the general rules of prudence and state law. The Town, in that policy, seeks to provide security, liquidity, and return, in that order.)

TAX ACQUIRED PROPERTY:

The Town of Poland will act on outstanding tax liens within a period of 18 months of issuance in order not to lose these tax monies under State laws. The Town will seek to adopt standards for the disposition of tax acquired property, whereby property is disposed of as required by Maine state law. ~~quickly, responsibly and in the community's best interest.~~

PERSONAL PROPERTY TAXES:

It is the policy of the Town to apply any paid taxes to a person's personal property account first, before applying said payments to real estate. Furthermore, taxes paid get applied first to any outstanding interest due to the town. ~~Annually, the Town Manager will prepare a report for the Selectmen indicating the status of outstanding personal property taxes.~~ If it is clear that the Town will be unlikely to collect outstanding debts due to infirmity, bankruptcy, etc., the Board of Selectpersons will be asked to abate the taxes in an effort to clear up outstanding accounts, which traditionally have been carried forward on the books for many years. If it appears that they are collectible, those taxes will be pursued immediately. (The ~~Selectmen~~Selectpersons are authorized to dispose of Town-owned personal property with a value of \$15,000 or less under such conditions as they deem advisable.)

REAL ESTATE TAXES:

~~The Selectpersons are authorized through a town meeting vote to reduce the real estate and personal property tax commitment by an amount not to exceed any additional amount the town may receive from the foundation allocation or debt service allocation once the Maine Legislature has established those amounts.~~

All taxes assessed for each fiscal tax year July 1st through June 30th are due in two (2) installments, with the first half (1/2) of the total amount due and payable on October 1st, and the remaining half (1/2) due on April 1st; interest is charged and computed on a daily basis on any portion of the installment due that remains outstanding as of November 1st or May 1st authorized annually through a town meeting vote. Pre-Payment of property Taxes is not permitted.

Pursuant to Title 36, MRSA, section 506-A, the interest rate to be paid by the Town on abated taxes is three percent (3.00%) and authorized annually through a town meeting vote. Subject to Town Meeting approval, the interest rate charged on late taxes will be the maximum that the State Treasurer allows annually.

Accidental tax interest payment shortages in an amount not to exceed \$5.00 are waived annually through a town meeting vote.

The ~~Selectmen~~Selectpersons and Treasurer are authorized to sell, on behalf of the Town and after consulting with the town Conservation Commission, at public or private sale, any or all real estate held by the Town by virtue of the tax lien mortgage procedure, and

authorize the Treasurer to execute sufficient Quit Claim Deeds for the same. Such sale to be made by public bid except in cases where the property being sold is being deeded back to the original owner or his heirs, successors, or assigns. The Treasurer is authorized to sign, seal, execute and deliver good and sufficient Quit Claim Deeds without covenant to any and all purchasers of property sold under the terms stated.

LIEN AND FORECLOSURE PAYMENTS AT DEADLINE:

A lien or foreclosure, being released by belief that a personal check has adequate funds, where in reality, the check lacks sufficient funds to clear the bank, would create a situation where the processes would need to be repeated, therefore it is policy that no personal checks may be accepted for purposes of paying off a lien nor a foreclosure within five business days of the actual dates of lien placement or foreclosure occurring. Cash or a certified bank check or equivalent guaranty of payment is required to pay off these important legal processes (lien and foreclosure) within five days of the perfected security action itself. The policy is to apply any tax payment to the oldest real estate account. Furthermore, any taxes paid get applied first to any outstanding interest due to the town.

BANKRUPTCIES: Before proceeding with the collection of petitioned or post-petition taxes (even though post taxes are not subject to the bankruptcy automatic stay) the bankruptcy trustee shall be contacted on the status of the petition. If the petition is active, the trustee may arrange for payment of the tax from their scheduled expenses. If the petition has been dismissed collection will be obtained through established tax collection regulations.

FIXED ASSETS ACCOUNT: Per GASB 34 - An inventory of all capital assets will be developed and maintained at all times in a fixed assets account. This account will be used to monitor the depreciation of and the improvements to our capital assets. In these accounts, value is added or subtracted as improvements are made or neglected; assets are also added and deleted as they are bought, traded or sold.

It is the policy of the Town of Poland to annually adopt a 5-Year Capital Improvement Program (CIP) to ensure regularly scheduled maintenance of existing assets and the funding of mandated or much-needed new capital projects. In order to qualify as a CIP item, the project or item must have a minimum value of no less than \$10,000. ~~The annual review of the CIP will begin with submission of same to the Planning Board by January 1st of each year.~~

RESERVE ACCOUNTS:

It is the policy of the Town of Poland to limit tax fluctuations by annually setting aside capital purchase reserve funds (designated by use). The Town Manager recommends amounts and uses in his proposed budget, which is then reviewed and recommended to Town Meeting by the Board of ~~Selectmen~~ [Selectpersons](#) and the Budget Committee. The Town Meeting ~~election~~ [vote](#) establishes final amounts and uses for those reserve funds. ~~Establishment of a reserve account is secured through the signature card for the account (Town Manager or Town Clerk; 2 signatures required). Additions to or expenditures from existing accounts are secured by requiring the signature of the Town Manager and being processed through the bi-monthly A/P warrant process, requiring Selectmen approval. Monthly bank statements are reconciled by the Finance Director and reviewed by the Town Manager. Interest on combined investment CDs for reserved capital purchase~~

accounts are allocated by percentage of principal of each designated use within the single CD.

The ~~Selectmen~~Selectpersons and Treasurer are authorized to sell, on behalf of the Town, at public or private sale, used town vehicles and or equipment and to see that said sales are placed into the equivalent reserve fund. Additionally, the ~~Selectpersons~~ are authorized to expend amounts previously placed into reserve accounts only for purposes that are consistent with the intent of the reserve fund when created and funded, and to lapse unexpended capital funds into reserve accounts at their discretion.

INVESTMENT POLICIES:

All Money Fully Secured: All of the funds in the custody of the Town of Poland must be fully insured in Category 1 investments, either through FDIC insurance, perfected sureties or collateralization. When using collateralization as a method for securing Town monies, we will not engage in any measure less than perfected securities (bank securities and bonds to be held by a third party, in the Town's name, to be turned over to us in the event of a bank failure.)

All Money Kept Flexible and Liquid: The Town of Poland hereby adopts a policy of using Cash Flow Analysis as a basis for measuring the term of investments. We seek to allow maximum flexibility and liquidity while still obtaining favorable yields.

All Money Earning Best Obtainable Yields: The Town will ~~assure~~ensure that all investment funds are receiving the best available yields, subject to the limitations of security and liquidity.

Adopted this 3rd day of ~~June~~June 2014.

Board of ~~Selectmen~~Selectpersons

Janice A. Kimball, Chairperson

Stephen E. Robinson, Vice Chairperson

Walter J. Gallagher

Stanley L. Tetenman

James G. Walker, Jr.

TOWN OF POLAND
Proposed Ambulance Write-Offs
May 2024

<u>Date of Service</u>	<u>Zip Code</u>	<u>Town</u>	<u>Amount</u>
		Casco Total	400.00
		Mechanic Falls Total	1,118.20
		Poland Total	5,217.15
		West Poland Total	3.00
		Pittston Total	438.12
		River Vale, NJ Total	100.00
		Grand Total	7,276.47

BOARD OF SELECTPERSONS

Nathan McNally

Jane Pentheny

Stephen E. Robinson

Maryanne Hawkes

Stanley L. Tetenmen

Memo

To: Board of Selectpersons
From: Nikki Pratt, Deputy Town Manager
CC: Matt Garside, Town Manager
Date: 04/29/2024
RE: Abatement of Real Estate Property Taxes

Real Estate Account number 785 was assessed to the wrong owner of record. 2024, 2023, and 2022 have been abated through the assessing agent and approved by the Board previously. 2021, 2020, and 2019 can only be abated by the Board of Selectpersons. This property is currently being assessed to the correct owner of record.

Request permission of the Board to approve an abatement in the amount of \$1,060.59 for real estate account number 785 for tax years 2021, 2020, and 2019. (\$353.53 for each year)

Town of Poland

1231 Maine Street, Poland, ME 04274
Phone: (207) 998-4601
Fax: (207) 998-2002
www.polandtownoffice.org



Assessing 207-998-4651
Code Enforcement 207-998-4604
Recreation 207-998-4650
Fire Rescue 207-998-4689
Public Works 207-998-2570
Solid Waste 207-998-4688

May 7, 2024

Authorization of cash disbursements for Fiscal Year 2024 totaling:

Town A/P:	\$ 1,021,121.48
Payroll	\$ 153,128.03
TIF 1:	\$ 9,144.52
TIF 2:	\$ 26,134.46
DTV TIF:	\$ 1,206.11
Total:	<u>\$ 1,210,734.60</u>

Stephen E. Robinson

Nathan P. McNally

Jane E. Pentheny

Maryanne A. Hawkes

Stanley L. Tetenman

Warrant 108

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
00119 AFLAC						
0714	90037	04	INSURANCE		862020	
AFLAC ACCIDENT			G 10-2681-00		203.52	0.00
			GENERAL FUND / AFLAC Accide			
AFLAC CANCER			G 10-2682-00		88.20	0.00
			GENERAL FUND / AFLAC Cancer			
AFLAC HOSPITAL			G 10-2684-00		63.60	0.00
			GENERAL FUND / AFLAC Hospit			
AFLAC STD			G 10-2685-00		50.40	0.00
			GENERAL FUND / AFLAC STD			
			Vendor Total-		405.72	
00499 ALAN AUDET						
0714	90038	04	BJ'S		REIMBURSEMENT	
BJ'S			E 900-04-9500-04		147.66	0.00
			ESCROWS / PCC - ESCROWS / CONSER COMM			
			Vendor Total-		147.66	
02495 ALICIA WHITE						
0714	89838	04	BASC		REFUND	
BASC			E 500-03-1200-03		90.00	0.00
			RECREATION / BEFORE AFTER - RECREATION / BEFORE AFTER			
			Vendor Total-		90.00	
01375 AMY LAPRELL						
0714	89908	04	REIMBURSEMENT		SUPPLIES	
REIMBURSEMENT			E 500-27-1200-27		156.37	0.00
			RECREATION / SUMMER REC - RECREATION / SUMMER REC			
			Vendor Total-		156.37	
02506 ANDREW COLEMAN						
0714	89965	04	REIMBURSEMENT		BACKGROUND CK	
REIMBURSEMENT			E 500-04-1200-04		25.50	0.00
			RECREATION / BASEBALL - RECREATION / BASEBALL			
			Vendor Total-		25.50	
00982 ANDROSCOGGIN COUNTY						
0714	89900	04	PAGE, ALBERT		QUITCLAIM DEED	*** SEPARATE ***
PAGE, ALBERT			E 100-10-1000-14		13.00	0.00
			GENERAL / GENERAL - GENERAL / REGISTRY			
			Vendor Total-		13.00	
02122 ANDY VALLEY CAL RIPKEN LEAGUE						
0714	89841	04	2024 LEAGUE DUES			
2024 LEAGUE DUES			E 500-04-1200-04		1,675.00	0.00
			RECREATION / BASEBALL - RECREATION / BASEBALL			
			Vendor Total-		1,675.00	
00093 ANDY VALLEY SOFTBALL LEAGUE						
0714	89840	04	2024 DUES			
2024 DUES			E 500-04-1200-04		1,175.00	0.00
			RECREATION / BASEBALL - RECREATION / BASEBALL			
			Vendor Total-		1,175.00	
02499 ANGELA COFFRAN						
0714	89903	04	REFUND		CAMP CONNOR	
REFUND			E 500-27-1200-27		150.00	0.00
			RECREATION / SUMMER REC - RECREATION / SUMMER REC			
			Vendor Total-		150.00	
00103 ATLANTIC PARTNERS EMS, INC.						

Warrant 108

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
0714	90039	04	CARDS	21459		
CARDS			E 140-01-2000-50		90.00	0.00
			PUB SAFETY / FIRE RESCUE - FIN SERVICES / TRAINING			
			Vendor Total-		90.00	
00129 BAKER & TAYLOR BOOKS						
0714	90040	04	BOOKS	5018847271		
BOOKS			E 700-10-1300-15		169.23	0.00
			LIBRARY / RICKER LIBRA - LIBRARY / BOOKS			
			Invoice Total-		169.23	
0714	90040	04	BOOKS	5018847528		
BOOKS			E 700-10-1300-15		139.26	0.00
			LIBRARY / RICKER LIBRA - LIBRARY / BOOKS			
			Invoice Total-		139.26	
0714	90040	04	BOOKS	5018854452		
BOOKS			E 700-10-1300-15		82.63	0.00
			LIBRARY / RICKER LIBRA - LIBRARY / BOOKS			
			Invoice Total-		82.63	
0714	90040	04	BOOKS	5018863945		
BOOKS			E 700-10-1300-15		172.08	0.00
			LIBRARY / RICKER LIBRA - LIBRARY / BOOKS			
			Invoice Total-		172.08	
			Vendor Total-		563.20	
01441 BARBARA STROUT						
0714	90041	04	OVERPAYMENT TAXES	RE1670		
OVERPAYMENT TAXES			G 10-2230-00		29.01	0.00
			GENERAL FUND / OVERPAYMENTS			
			Vendor Total-		29.01	
00549 BARRY W MORGAN						
0714	90042	04	ANNUAL MEETING	REIMBURSEMENT		
ANNUAL MEETING			E 900-04-9500-04		20.00	0.00
			ESCROWS / PCC - ESCROWS / CONSER COMM			
			Vendor Total-		20.00	
02373 BDS TIRE RECYCLING, INC						
0714	90043	04	TIRES	43197		
TIRES			E 130-02-1500-82		2,141.00	0.00
			PUB WORKS / SOLID WASTE - UTILITIES / HHW DISPOSAL			
			Vendor Total-		2,141.00	
00143 BERGERON PROTECTIVE CLOTH. LLC						
0714	90044	04	CLOTHING	241377		
CLOTHING			E 140-01-2000-67		645.00	0.00
			PUB SAFETY / FIRE RESCUE - FIN SERVICES / PROT CLOTHIN			
			Invoice Total-		645.00	
0714	90044	04	CLOTHING	241579		
CLOTHING			E 140-01-2000-67		658.78	0.00
			PUB SAFETY / FIRE RESCUE - FIN SERVICES / PROT CLOTHIN			
			Invoice Total-		658.78	
			Vendor Total-		1,303.78	
00171 BOUND TREE MEDICAL, LLC						
0714	90045	04	SUPPLIES	85301858		
SUPPLIES			E 140-01-1400-13		72.84	0.00
			PUB SAFETY / FIRE RESCUE - MISC EXPENSE / MEDICAL SUPP			
			Invoice Total-		72.84	

Warrant 108

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
0714	90045	04	SUPPLIES		85314043	
SUPPLIES			E 140-01-1400-13		494.98	0.00
			PUB SAFETY / FIRE RESCUE - MISC EXPENSE / MEDICAL SUPP			
			Invoice Total-		494.98	
0714	90045	04	SUPPLIES		85312589	
SUPPLIES			E 140-01-1400-13		144.90	0.00
			PUB SAFETY / FIRE RESCUE - MISC EXPENSE / MEDICAL SUPP			
			Invoice Total-		144.90	
0714	90045	04	SUPPLIES		85306613	
SUPPLIES			E 140-01-1400-13		173.48	0.00
			PUB SAFETY / FIRE RESCUE - MISC EXPENSE / MEDICAL SUPP			
			Invoice Total-		173.48	
			Vendor Total-		886.20	
00150 BUSINESS EQUIPMENT UNLIMITED						
0714	90046	04	CONTRACT INVOICE		IN4270691	
CONTRACT INVOICE			E 100-10-1000-03		241.95	0.00
			GENERAL / GENERAL - GENERAL / OFFICE SUPPL			
			Vendor Total-		241.95	
01831 C. H. STEVENSON INC.						
0714	90047	04	COLD PATCH		65461	
COLD PATCH			E 130-01-1400-07		1,460.00	0.00
			PUB WORKS / PUBLIC WORKS - MISC EXPENSE / SURFACE PATC			
			Vendor Total-		1,460.00	
00318 CASELLA RECYCLING						
0714	90048	04	RECYCLING		62236	
RECYCLING			E 130-02-1500-81		1,389.82	0.00
			PUB WORKS / SOLID WASTE - UTILITIES / SW DISPOSAL			
			Vendor Total-		1,389.82	
00222 CENTRAL MAINE POWER COMPANY						
0714	90049	04	APRIL 2024		ELECTRICITY	
4874-OLD SCHOOL HOUSE			E 100-10-1500-10		123.15	0.00
			GENERAL / GENERAL - UTILITIES / ELECTRICITY			
6984-BEACONS			E 140-05-1500-10		36.10	0.00
			PUB SAFETY / ST LIGHT - UTILITIES / ELECTRICITY			
6876-BEACONS			E 140-05-1500-10		39.06	0.00
			PUB SAFETY / ST LIGHT - UTILITIES / ELECTRICITY			
5201-BEACONS			E 140-05-1500-10		33.48	0.00
			PUB SAFETY / ST LIGHT - UTILITIES / ELECTRICITY			
7660-FIRE/RESCUE			E 140-01-1500-10		19.12	0.00
			PUB SAFETY / FIRE RESCUE - UTILITIES / ELECTRICITY			
4586-FIRE/RESCUE			E 140-05-1500-10		39.41	0.00
			PUB SAFETY / ST LIGHT - UTILITIES / ELECTRICITY			
8717-REC-BROWN RD			E 500-04-1200-04		45.34	0.00
			RECREATION / BASEBALL - RECREATION / BASEBALL			
7010-CAMP CONNOR			E 500-27-1200-27		55.11	0.00
			RECREATION / SUMMER REC - RECREATION / SUMMER REC			
8891-RICKER LIBRARY			E 700-10-1500-10		267.83	0.00
			LIBRARY / RICKER LIBRA - UTILITIES / ELECTRICITY			
5351-MUNICIPAL OFFICE			E 100-10-1500-10		590.22	0.00
			GENERAL / GENERAL - UTILITIES / ELECTRICITY			
1785-NEB GEN			E 100-10-1500-10		72.44	0.00
			GENERAL / GENERAL - UTILITIES / ELECTRICITY			
			Vendor Total-		1,321.26	
01250 COAH CREATIONS						
0714	90050	04	WATER BOTTLES		1002	

Warrant 108

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
WATER BOTTLES			E 500-27-1200-27		184.25	0.00
			RECREATION / SUMMER REC - RECREATION / SUMMER REC			
			Vendor Total-		184.25	
01146 CORCORAN ENVIRONMENTAL SERVICES, INC						
0714	90051	04	PULL FEE	021024		
PULL FEE			E 130-02-1500-80		360.00	0.00
			PUB WORKS / SOLID WASTE - UTILITIES / MSW DISPOSAL			
			Invoice Total-		360.00	
0714	90051	04	PULL FEE	010624		
PULL FEE			E 130-02-1500-80		600.00	0.00
			PUB WORKS / SOLID WASTE - UTILITIES / MSW DISPOSAL			
			Invoice Total-		600.00	
0714	90051	04	ADJUSTMENTS	MARCH 2024		
Credit Memo			G 10-1101-00		-590.00	0.00
			GENERAL FUND / CR MEMOS REC			
			Invoice Total-		-590.00	
			Vendor Total-		370.00	
01448 DEMCO						
0714	90052	04	SUPPLIES	7463761		
SUPPLIES			E 700-10-1000-03		295.18	0.00
			LIBRARY / RICKER LIBRA - GENERAL / OFFICE SUPPL			
			Vendor Total-		295.18	
01854 DEPOT SQUARE HARDWARE						
0714	90053	04	SUPPLIES	40787		
BUILDING AND GROUNDS			E 100-20-1000-04		170.96	0.00
			GENERAL / BLD & GROUND - GENERAL / GROUND SUPP			
			Invoice Total-		170.96	
0714	90053	04	SUPPLIES	41563		
BUILDING AND GROUNDS			E 500-13-1200-13		29.99	0.00
			RECREATION / CHEER - RECREATION / CHEER			
			Invoice Total-		29.99	
0714	90053	04	SUPPLIES	42170		
BUILDING AND GROUNDS			E 100-20-1000-04		205.47	0.00
			GENERAL / BLD & GROUND - GENERAL / GROUND SUPP			
			Invoice Total-		205.47	
0714	90053	04	SUPPLIES	42461		
BUILDING AND GROUNDS			E 140-01-1000-04		39.98	0.00
			PUB SAFETY / FIRE RESCUE - GENERAL / GROUND SUPP			
			Invoice Total-		39.98	
0714	90053	04	SUPPLIES	42294		
SUPPLIES			E 130-01-3500-10		20.17	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / VEHICLE MAIN			
			Invoice Total-		20.17	
0714	90053	04	SUPPLIES	43220		
BUILDING AND GROUNDS			E 130-01-3500-15		77.88	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / MAIN/REPAIR			
			Invoice Total-		77.88	
			Vendor Total-		544.45	
02507 DEWEY MORONG						
0714	90035	04	BACKGROUND CHECK	REIMBURSEMENT		
BACKGROUND CHECK			E 500-04-1200-04		25.50	0.00
			RECREATION / BASEBALL - RECREATION / BASEBALL			
			Vendor Total-		25.50	

Warrant 108

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
01206 EASTERN FIRE						
0714	90054	04	SERVICE		1052-F261591	
SERVICE			E 100-20-3500-15		572.50	0.00
			GENERAL / BLD & GROUND - MAINT & REP / MAIN/REPAIR			
			Vendor Total-		572.50	
01555 ELECTION SYSTEMS & SOFTWARE						
0714	90055	04	PROGRAMMING VOTING MACH.		CD2086575	
PROGRAMMING VOTING MACH.			E 100-10-1000-10		3,030.00	0.00
			GENERAL / GENERAL - GENERAL / ELECTION SUP			
			Vendor Total-		3,030.00	
02502 EMA HIGGINS						
0714	89907	04	REIMBURSEMENT		LIFEGUARD	
REIMBURSEMENT			E 500-27-1200-27		300.00	0.00
			RECREATION / SUMMER REC - RECREATION / SUMMER REC			
			Vendor Total-		300.00	
00347 EMERSON CHEVROLET						
0714	90056	04	2016 CHEVY EXPRESS		52537	
2016 CHEVY EXPRESS			E 140-01-3500-10		1,139.30	0.00
			PUB SAFETY / FIRE RESCUE - MAINT & REP / VEHICLE MAIN			
			Vendor Total-		1,139.30	
00378 FIRESAFE EQUIPMENT, INC						
0714	90057	04	PARTS		47691	
PARTS			E 130-01-3500-15		54.50	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / MAIN/REPAIR			
			Invoice Total-		54.50	
0714	90057	04	SERVICE		47830	
SERVICE			E 140-01-1000-05		67.50	0.00
			PUB SAFETY / FIRE RESCUE - GENERAL / EQUIPMENT			
			Invoice Total-		67.50	
0714	90057	04	SERVICE		47695	
SERVICE			E 100-20-1000-04		114.40	0.00
			GENERAL / BLD & GROUND - GENERAL / GROUND SUPP			
			Invoice Total-		114.40	
0714	90057	04	SERVICE		47693	
SERVICE			E 100-20-3500-15		46.70	0.00
			GENERAL / BLD & GROUND - MAINT & REP / MAIN/REPAIR			
			Invoice Total-		46.70	
0714	90057	04	SERVICE		47694	
SERVICE			E 100-20-3500-15		420.00	0.00
			GENERAL / BLD & GROUND - MAINT & REP / MAIN/REPAIR			
			Invoice Total-		420.00	
			Vendor Total-		703.10	
02294 FIRST NATIONAL BANK OMAHA						
0714	90058	04	APRIL 2024		4400	
AMAZON			E 700-10-1300-40		8.43	0.00
			LIBRARY / RICKER LIBRA - LIBRARY / ADULT PGMS			
AMAZON			E 700-10-1000-03		17.46	0.00
			LIBRARY / RICKER LIBRA - GENERAL / OFFICE SUPPL			
AMAZON			E 700-10-1300-40		41.28	0.00
			LIBRARY / RICKER LIBRA - LIBRARY / ADULT PGMS			
HANNAFORD			E 700-10-1300-35		19.16	0.00
			LIBRARY / RICKER LIBRA - LIBRARY / TEEN PGMS			
AMAZON			E 700-10-1300-35		83.74	0.00
			LIBRARY / RICKER LIBRA - LIBRARY / TEEN PGMS			

Warrant 108

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
JOANNS			E 700-10-1300-40		109.91	0.00
			LIBRARY / RICKER LIBRA - LIBRARY / ADULT PGMS			
AMAZON			E 700-10-1000-03		117.94	0.00
			LIBRARY / RICKER LIBRA - GENERAL / OFFICE SUPPL			
AMAZON			E 700-10-1300-15		19.95	0.00
			LIBRARY / RICKER LIBRA - LIBRARY / BOOKS			
AMAZON			E 700-10-1300-35		38.27	0.00
			LIBRARY / RICKER LIBRA - LIBRARY / TEEN PGMS			
AMAZON			E 700-10-1000-03		47.26	0.00
			LIBRARY / RICKER LIBRA - GENERAL / OFFICE SUPPL			
AMAZON			E 700-10-1300-10		63.98	0.00
			LIBRARY / RICKER LIBRA - LIBRARY / MISC LIBRARY			
DUNKIN			E 700-10-1300-40		13.99	0.00
			LIBRARY / RICKER LIBRA - LIBRARY / ADULT PGMS			
HANNAFORD			E 700-10-1300-35		75.30	0.00
			LIBRARY / RICKER LIBRA - LIBRARY / TEEN PGMS			
Invoice Total-					656.67	
0714	90058	04	APRIL 2024	2908		
HAMILTON			E 140-01-2000-40		237.00	0.00
			PUB SAFETY / FIRE RESCUE - FIN SERVICES / ALLOWANCES			
NFPA			E 140-01-1000-07		175.00	0.00
			PUB SAFETY / FIRE RESCUE - GENERAL / DUES/SUBS			
Invoice Total-					412.00	
0714	90058	04	APRIL 2024	4504		
AMAZON SWEEPER			E 130-01-3500-10		100.95	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / VEHICLE MAIN			
CONEQUIP			E 130-01-3500-10		76.96	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / VEHICLE MAIN			
AMAZON			E 130-01-1400-10		56.00	0.00
			PUB WORKS / PUBLIC WORKS - MISC EXPENSE / SIGNS			
AMAZON			E 130-01-3500-10		15.58	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / VEHICLE MAIN			
GRAINGER			E 130-01-3500-15		201.02	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / MAIN/REPAIR			
AMAZON CHAINSAW GLOVES			E 130-01-2000-67		89.96	0.00
			PUB WORKS / PUBLIC WORKS - FIN SERVICES / PROT CLOTHIN			
AMAZON #15			E 130-01-3500-10		383.80	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / VEHICLE MAIN			
ABILENE GRADER PART			E 130-01-3500-10		432.00	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / VEHICLE MAIN			
Invoice Total-					1,356.27	
0714	90058	04	APRIL 2024	7433		
TACTICAL GEAR			E 140-01-2000-40		167.90	0.00
			PUB SAFETY / FIRE RESCUE - FIN SERVICES / ALLOWANCES			
THE SIGN STORE			E 140-01-1000-04		356.00	0.00
			PUB SAFETY / FIRE RESCUE - GENERAL / GROUND SUPP			
HANNAFORD			E 140-01-2000-50		71.01	0.00
			PUB SAFETY / FIRE RESCUE - FIN SERVICES / TRAINING			
AMAZON			E 140-01-1000-04		19.98	0.00
			PUB SAFETY / FIRE RESCUE - GENERAL / GROUND SUPP			
AMAZON			E 300-03-4000-08		199.17	0.00
			TRUSTS / WINTER WELL - TRUSTS / WINTER WELL			
REGGIES			E 140-01-1000-05		75.96	0.00
			PUB SAFETY / FIRE RESCUE - GENERAL / EQUIPMENT			
WALMART			E 300-03-4000-08		48.07	0.00
			TRUSTS / WINTER WELL - TRUSTS / WINTER WELL			
HAMILTON			E 140-01-2000-40		61.19	0.00
			PUB SAFETY / FIRE RESCUE - FIN SERVICES / ALLOWANCES			
Invoice Total-					999.28	

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Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
0714	90058	04	MARCH/APRIL		5897	
ZOOM			E 100-10-1000-07		33.90	0.00
			GENERAL / GENERAL - GENERAL / DUES/SUBS			
STAPLES			E 100-10-1000-15		2,510.01	0.00
			GENERAL / GENERAL - GENERAL / PRINTING			
AMAZON			E 100-10-1000-03		31.98	0.00
			GENERAL / GENERAL - GENERAL / OFFICE SUPPL			
FLAGPOLES ETC			E 100-20-1000-04		86.98	0.00
			GENERAL / BLD & GROUND - GENERAL / GROUND SUPP			
EVERY DOOR DIRECT			E 100-10-1000-11		534.70	0.00
			GENERAL / GENERAL - GENERAL / POSTAGE			
AMAZON			E 100-30-1000-03		39.59	0.00
			GENERAL / CABLE TV - GENERAL / OFFICE SUPPL			
DADDY OS			E 100-10-2000-40		116.55	0.00
			GENERAL / GENERAL - FIN SERVICES / ALLOWANCES			
ZOOM			E 100-10-1000-07		33.90	0.00
			GENERAL / GENERAL - GENERAL / DUES/SUBS			
LICENSE RENEWAL			E 120-01-1000-07		20.00	0.00
			COMM SERVCS / PLANNING&DEV - GENERAL / DUES/SUBS			
ADOBE			E 100-10-1000-03		155.88	0.00
			GENERAL / GENERAL - GENERAL / OFFICE SUPPL			
LATE FEE			E 100-10-1000-08		39.00	0.00
			GENERAL / GENERAL - GENERAL / BANK FEES			
INTEREST			E 100-10-1000-08		28.97	0.00
			GENERAL / GENERAL - GENERAL / BANK FEES			
			Invoice Total-		3,631.46	
			Vendor Total-		7,055.68	
02512 FLORES & ASSOCIATES						
0714	90059	04	HRA/FSA ACCOUNT		543058	
HRA/FSA ACCOUNT			E 100-10-2000-68		112.65	0.00
			GENERAL / GENERAL - FIN SERVICES / HRA			
			Vendor Total-		112.65	
00402 FREIGHTLINER OF MAINE, INC.						
0714	89967	04	EQUIPMENT		02S2494	
EQUIPMENT			E 200-03-9130-07		155,920.00	0.00
			CIP RES FNDS / PW CIP - PW CIP / 2008 DUMP TR			
			Vendor Total-		155,920.00	
00583 GEDY BUDRECKIS						
0714	90060	04	TAX OVERPAYMENT		2478 & 2479	
TAX OVERPAYMENT			G 10-2230-00		348.89	0.00
			GENERAL FUND / OVERPAYMENTS			
			Vendor Total-		348.89	
00421 GEE & BEE SPORTING GOODS						
0714	90061	04	SUPPLIES		11149	
BASEBALL			E 500-04-1200-04		2,781.79	0.00
			RECREATION / BASEBALL - RECREATION / BASEBALL			
			Invoice Total-		2,781.79	
0714	90061	04	SUPPLIES		11150	
BASEBALL			E 500-04-1200-04		3,978.98	0.00
			RECREATION / BASEBALL - RECREATION / BASEBALL			
			Invoice Total-		3,978.98	
0714	90061	04	SUPPLIES		11172	
BASEBALL			E 500-04-1200-04		2,207.04	0.00
			RECREATION / BASEBALL - RECREATION / BASEBALL			
			Invoice Total-		2,207.04	

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Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description	Account	Proj				
Vendor Total-					8,967.81	
02498 GERALD LARUE						
0714	90062	04	27-PFR200713	DOS 12/11/20		
27-PFR200713			G 10-1100-02		15.00	0.00
			GENERAL FUND / RECV FIRRES			
Vendor Total-					15.00	
02168 HIGGINS OFFICE PRODUCTS INC.						
0714	90063	04	NAMEPLATES	IN150640		
NAMEPLATES			E 140-01-2000-67		8.71	0.00
			PUB SAFETY / FIRE RESCUE - FIN SERVICES / PROT CLOTHIN			
Vendor Total-					8.71	
02409 HOOD FARM LLC						
0714	89839	04	CULVERT	4/15/24		
CULVERT			E 130-01-1400-03		1,240.00	0.00
			PUB WORKS / PUBLIC WORKS - MISC EXPENSE / CULVERTS			
Vendor Total-					1,240.00	
02487 HUDSON BUS LINES						
0714	90064	04	TRANSPORTATION	TRIP #1283944		
TRANSPORTATION			E 500-27-1200-27		300.00	0.00
			RECREATION / SUMMER REC - RECREATION / SUMMER REC			
Vendor Total-					300.00	
02505 ILLINOIS LIBRARY ASSOCIATION						
0714	90065	04	IREAD	278962		
IREAD			E 700-10-1300-30		172.42	0.00
			LIBRARY / RICKER LIBRA - LIBRARY / CHILD PGMS			
Vendor Total-					172.42	
00113 INTEGRITY SERVICE OF MAINE LLC						
0714	90066	04	2024 CONTRACT	4750		
2024 CONTRACT			E 100-20-3000-50		4,500.00	0.00
			GENERAL / BLD & GROUND - PRO SERVICES / PROFESSIONAL			
Vendor Total-					4,500.00	
02510 ION NETWORKING						
0714	90067	04	MARCH 2024 SERVICE	859096		
PHONE			E 100-10-1500-15		478.63	0.00
			GENERAL / GENERAL - UTILITIES / PHONE			
PHONE			E 130-01-1500-15		31.82	0.00
			PUB WORKS / PUBLIC WORKS - UTILITIES / PHONE			
PHONE			E 130-02-1500-15		31.82	0.00
			PUB WORKS / SOLID WASTE - UTILITIES / PHONE			
PHONE			E 140-01-1500-15		31.78	0.00
			PUB SAFETY / FIRE RESCUE - UTILITIES / PHONE			
PHONE			E 140-02-1500-15		31.82	0.00
			PUB SAFETY / LAW ENFORCEM - UTILITIES / PHONE			
PHONE			E 500-02-1200-02		63.64	0.00
			RECREATION / OPERATING - RECREATION / OPERATING			
PHONE			E 700-10-1500-15		95.46	0.00
			LIBRARY / RICKER LIBRA - UTILITIES / PHONE			
Invoice Total-					764.97	
0714	90067	04	APRIL 2024	874501		
PHONE			E 100-10-1500-15		478.63	0.00
			GENERAL / GENERAL - UTILITIES / PHONE			
PHONE			E 130-01-1500-15		31.82	0.00
			PUB WORKS / PUBLIC WORKS - UTILITIES / PHONE			
PHONE			E 130-02-1500-15		31.82	0.00

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Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
PHONE			PUB WORKS / SOLID WASTE - UTILITIES / PHONE E 140-01-1500-15		31.78	0.00
PHONE			PUB SAFETY / FIRE RESCUE - UTILITIES / PHONE E 140-02-1500-15		31.82	0.00
PHONE			PUB SAFETY / LAW ENFORCEM - UTILITIES / PHONE E 500-02-1200-02		63.64	0.00
PHONE			RECREATION / OPERATING - RECREATION / OPERATING E 700-10-1500-15		95.46	0.00
			LIBRARY / RICKER LIBRA - UTILITIES / PHONE			
Invoice Total-					764.97	
0714	90067	04	SERVICE	890022		
PHONE			E 100-10-1500-15		475.76	0.00
PHONE			GENERAL / GENERAL - UTILITIES / PHONE E 130-01-1500-15		31.82	0.00
PHONE			PUB WORKS / PUBLIC WORKS - UTILITIES / PHONE E 130-02-1500-15		31.82	0.00
PHONE			PUB WORKS / SOLID WASTE - UTILITIES / PHONE E 140-01-1500-15		31.78	0.00
PHONE			PUB SAFETY / FIRE RESCUE - UTILITIES / PHONE E 140-02-1500-15		31.82	0.00
PHONE			PUB SAFETY / LAW ENFORCEM - UTILITIES / PHONE E 500-02-1200-02		63.64	0.00
PHONE			RECREATION / OPERATING - RECREATION / OPERATING E 700-10-1500-15		95.46	0.00
			LIBRARY / RICKER LIBRA - UTILITIES / PHONE			
Invoice Total-					762.10	
Vendor Total-					2,292.04	
01851 ION NETWORKING LLC						
0714	90068	04	SERVICE	46961		
SERVICE			E 140-01-1000-03		101.25	0.00
			PUB SAFETY / FIRE RESCUE - GENERAL / OFFICE SUPPL			
Invoice Total-					101.25	
0714	90068	04	SERVICE	47099		
SERVICE			E 600-22-1400-23		786.25	0.00
			SPECIAL REVS / LIB REM WORK - MISC EXPENSE / LIB REM WORK			
Invoice Total-					786.25	
0714	90068	04	SERVICE	47098		
SERVICE			E 100-10-1000-03		202.50	0.00
			GENERAL / GENERAL - GENERAL / OFFICE SUPPL			
Invoice Total-					202.50	
0714	90068	04	SERVICE	46362		
SERVICE			E 200-18-9110-01		1,440.00	0.00
			CIP RES FNDS / TECH CIP - TECH CIP / TECHNOLOGY			
Invoice Total-					1,440.00	
0714	90068	04	SERVICE	47298		
SERVICE			E 100-10-1000-03		1,513.28	0.00
			GENERAL / GENERAL - GENERAL / OFFICE SUPPL			
Invoice Total-					1,513.28	
0714	90068	04	SERVICE	CM46484		
SERVICE			E 140-01-1000-03		67.50	0.00
			PUB SAFETY / FIRE RESCUE - GENERAL / OFFICE SUPPL			
Invoice Total-					67.50	
Vendor Total-					4,110.78	
01541 IRVING ENERGY						
0714	90069	04	ACCOUNT # 2905395	444485		

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Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
DIESEL			G 10-1800-01		15,025.20	0.00
			GENERAL FUND / DIESEL INVEN			
			Invoice Total-		15,025.20	
0714	90069	04	ACCOUNT # 2905395	443413		
DIESEL			G 10-1800-01		15,618.30	0.00
			GENERAL FUND / DIESEL INVEN			
			Invoice Total-		15,618.30	
0714	90069	04	ACCOUNT # 2905395	443414		
DIESEL			G 10-1800-01		15,412.90	0.00
			GENERAL FUND / DIESEL INVEN			
			Invoice Total-		15,412.90	
0714	90069	04	FUEL ADJUSTMENT	443410		
Credit Memo			G 10-1101-00		-17,402.85	0.00
			GENERAL FUND / CR MEMOS REC			
			Invoice Total-		-17,402.85	
0714	90069	04	FUEL ADJUSTMENT	443409		
Credit Memo			G 10-1101-00		-17,604.78	0.00
			GENERAL FUND / CR MEMOS REC			
			Invoice Total-		-17,604.78	
			Vendor Total-		11,048.77	
00694 JENNIFER TAYLOR						
0714	89964	04	REIMBURSEMENT	BACKGROUND CK		
REIMBURSEMENT			E 500-04-1200-04		25.50	0.00
			RECREATION / BASEBALL - RECREATION / BASEBALL			
			Vendor Total-		25.50	
02283 JENSEN BAIRD GARDNER & HENRY						
0714	90070	04	LEGAL SERVICES	335310		
LEGAL SERVICES			E 100-10-3000-20		956.25	0.00
			GENERAL / GENERAL - PRO SERVICES / LEGAL			
			Vendor Total-		956.25	
00335 JEREMY LOTHROP						
0714	89906	04	REIMBURSEMENT	BACKGROUND CK		
REIMBURSEMENT			E 500-04-1200-04		25.50	0.00
			RECREATION / BASEBALL - RECREATION / BASEBALL			
			Vendor Total-		25.50	
02497 JIM NUTTING						
0714	90071	04	BUG PRESENTATION	04/16/24		
BUG PRESENTATION			E 700-10-1300-30		150.00	0.00
			LIBRARY / RICKER LIBRA - LIBRARY / CHILD PGMS			
BUG PRESENTATION			E 700-10-1300-35		150.00	0.00
			LIBRARY / RICKER LIBRA - LIBRARY / TEEN PGMS			
			Vendor Total-		300.00	
00558 JORDAN EQUIPMENT CO.						
0714	90072	04	PARTS	P88442		
PARTS			E 130-01-3500-10		183.61	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / VEHICLE MAIN			
			Vendor Total-		183.61	
02040 JUAN BUSTAMANTE						
0714	89966	04	REIMBURSEMENT	BACKGROUND CK		
REIMBURSEMENT			E 500-04-1200-04		25.50	0.00
			RECREATION / BASEBALL - RECREATION / BASEBALL			
			Vendor Total-		25.50	
00544 K. L. JACK & CO.						

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Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
0714	90073	04	PARTS	6041201		
PARTS			E 130-02-3500-15		50.58	0.00
			PUB WORKS / SOLID WASTE - MAINT & REP / MAIN/REPAIR			
			Vendor Total-		50.58	
00613 LAWSON PRODUCTS INC.						
0714	90074	04	PARTS	9311417993		
PARTS			E 130-01-3500-10		384.74	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / VEHICLE MAIN			
			Vendor Total-		384.74	
00626 LERETA, LLC						
0714	90075	04	TAX OVERPAYMENT	RE1314		
TAX OVERPAYMENT			G 10-2230-00		40.00	0.00
			GENERAL FUND / OVERPAYMENTS			
			Vendor Total-		40.00	
02511 LINDA WELCH						
0714	90036	04	CASE #2024-02	HOUSING		
CASE #2024-02			E 100-10-1000-40		400.00	0.00
			GENERAL / GENERAL - GENERAL / GEN ASSIST			
			Vendor Total-		400.00	
00645 LYN'S SPRING SERVICE, INC.						
0714	90076	04	SPRINGS	22587		
SPRINGS			E 130-01-3500-10		741.77	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / VEHICLE MAIN			
			Vendor Total-		741.77	
00699 MAINE BUILDING OFFICIALS AND						
0714	90077	04	TRAINING	1000470360		
TRAINING			E 120-01-2000-50		260.00	0.00
			COMM SERVCS / PLANNING&DEV - FIN SERVICES / TRAINING			
			Vendor Total-		260.00	
00755 MAINE MUNICIPAL EMPLOYEES						
0714	90078	04	MAY 2024	MHT.01110		
ADMINISTRATION			E 100-10-2000-70		9,471.19	0.00
			GENERAL / GENERAL - FIN SERVICES / HEALTH INS			
PLANNING			E 120-01-2000-70		2,992.71	0.00
			COMM SERVCS / PLANNING&DEV - FIN SERVICES / HEALTH INS			
RECREATION			E 120-02-2000-70		3,344.66	0.00
			COMM SERVCS / RECREATION - FIN SERVICES / HEALTH INS			
PUBLIC WORKS			E 130-01-2000-70		4,735.60	0.00
			PUB WORKS / PUBLIC WORKS - FIN SERVICES / HEALTH INS			
SOLID WASTE			E 130-02-2000-70		2,589.50	0.00
			PUB WORKS / SOLID WASTE - FIN SERVICES / HEALTH INS			
FIRE RESCUE			E 140-01-2000-70		5,388.88	0.00
			PUB SAFETY / FIRE RESCUE - FIN SERVICES / HEALTH INS			
LIBRARY			E 700-10-2000-70		2,799.38	0.00
			LIBRARY / RICKER LIBRA - FIN SERVICES / HEALTH INS			
HEALTH WITHHOLDING			G 10-2650-00		5,527.40	0.00
			GENERAL FUND / Health Ins.			
DENTAL WITHHOLDING			G 10-2655-00		1,800.13	0.00
			GENERAL FUND / Dental Ins.			
VISIONWITHHOLDING			G 10-2660-00		214.94	0.00
			GENERAL FUND / Vision Ins.			
IPP WITHHOLDING			G 10-2680-00		1,438.56	0.00
			GENERAL FUND / IPP			
DEPENDENT WITHHOLDING			G 10-2665-00		13.00	0.00
			GENERAL FUND / Dep. Life			

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Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
SUPPLENENTAL WITHHOLDING			G 10-2663-00		184.50	0.00
			GENERAL FUND / Supp. Life			
ADMIN LIFE NO MED			E 100-10-2000-72		47.40	0.00
			GENERAL / GENERAL - FIN SERVICES / LIFE NO MED			
PW LIFE NO MED			E 130-01-2000-72		42.90	0.00
			PUB WORKS / PUBLIC WORKS - FIN SERVICES / LIFE NO MED			
FR LIFE NO MED			E 140-01-2000-72		71.69	0.00
			PUB SAFETY / FIRE RESCUE - FIN SERVICES / LIFE NO MED			
Vendor Total-					40,662.44	
00670 MAINE OXY-ACETYLENE SUPPLY CO.						
0714	90079	04	OXYGEN	3002937297		
OXYGEN			E 140-01-1400-13		222.77	0.00
			PUB SAFETY / FIRE RESCUE - MISC EXPENSE / MEDICAL SUPP			
Invoice Total-					222.77	
0714	90079	04	OXYGEN	3002944256		
OXYGEN			E 130-01-1000-05		50.00	0.00
			PUB WORKS / PUBLIC WORKS - GENERAL / EQUIPMENT			
Invoice Total-					50.00	
Vendor Total-					272.77	
00782 MAINE TOWN & CITY CLERKS ASSOC						
0714	90080	04	RECORDS MANAGEMENT	1000470349		
RECORDS MANAGEMENT			E 100-10-2000-50		60.00	0.00
			GENERAL / GENERAL - FIN SERVICES / TRAINING			
Vendor Total-					60.00	
00757 MAINE WASTE TO ENERGY						
0714	90082	04	TIP FEES	261815		
TIP FEES			E 130-02-1500-80		552.92	0.00
			PUB WORKS / SOLID WASTE - UTILITIES / MSW DISPOSAL			
Invoice Total-					552.92	
0714	90082	04	TIP FEES	261840		
TIP FEES			E 130-02-1500-80		236.25	0.00
			PUB WORKS / SOLID WASTE - UTILITIES / MSW DISPOSAL			
Invoice Total-					236.25	
0714	90082	04	TIP FEES	261212		
TIP FEES			E 130-02-1500-80		516.12	0.00
			PUB WORKS / SOLID WASTE - UTILITIES / MSW DISPOSAL			
Invoice Total-					516.12	
0714	90082	04	TIP FEES	261909		
TIP FEES			E 130-02-1500-80		510.14	0.00
			PUB WORKS / SOLID WASTE - UTILITIES / MSW DISPOSAL			
Invoice Total-					510.14	
0714	90082	04	TIP FEES	262335		
TIP FEES			E 130-02-1500-80		321.08	0.00
			PUB WORKS / SOLID WASTE - UTILITIES / MSW DISPOSAL			
Invoice Total-					321.08	
0714	90082	04	TIP FEES	262489		
TIP FEES			E 130-02-1500-80		469.20	0.00
			PUB WORKS / SOLID WASTE - UTILITIES / MSW DISPOSAL			
Invoice Total-					469.20	
0714	90082	04	TIP FEES	262572		
TIP FEES			E 130-02-1500-80		503.24	0.00
			PUB WORKS / SOLID WASTE - UTILITIES / MSW DISPOSAL			
Invoice Total-					503.24	
0714	90082	04	TIP FEES	264059		

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Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
TIP FEES			E 130-02-1500-80		419.52	0.00
			PUB WORKS / SOLID WASTE - UTILITIES / MSW DISPOSAL			
			Invoice Total-		419.52	
0714	90082	04	TIP FEES	263722		
TIP FEES			E 130-02-1500-80		5.00	0.00
			PUB WORKS / SOLID WASTE - UTILITIES / MSW DISPOSAL			
			Invoice Total-		5.00	
0714	90082	04	TIP FEES	263801		
TIP FEES			E 130-02-1500-80		355.58	0.00
			PUB WORKS / SOLID WASTE - UTILITIES / MSW DISPOSAL			
			Invoice Total-		355.58	
0714	90082	04	TIP FEES	263830		
TIP FEES			E 130-02-1500-80		362.50	0.00
			PUB WORKS / SOLID WASTE - UTILITIES / MSW DISPOSAL			
			Invoice Total-		362.50	
0714	90082	04	TIP FEES	263523		
TIP FEES			E 130-02-1500-80		530.38	0.00
			PUB WORKS / SOLID WASTE - UTILITIES / MSW DISPOSAL			
			Invoice Total-		530.38	
0714	90082	04	TIP FEES	263759		
TIP FEES			E 130-02-1500-80		482.08	0.00
			PUB WORKS / SOLID WASTE - UTILITIES / MSW DISPOSAL			
			Invoice Total-		482.08	
			Vendor Total-		5,264.01	
01837 MainePERS						
0714	90083	04	APRIL 2024	3259570		
ADMIN			E 100-10-2000-75		3,496.71	0.00
			GENERAL / GENERAL - FIN SERVICES / ICMA/MPRS			
PLANNING & DEV			E 120-01-2000-75		1,007.44	0.00
			COMM SERVCS / PLANNING&DEV - FIN SERVICES / ICMA/MPRS			
RECREATION			E 120-02-2000-75		1,039.58	0.00
			COMM SERVCS / RECREATION - FIN SERVICES / ICMA/MPRS			
PUBLIC WORKS			E 130-01-2000-75		2,978.77	0.00
			PUB WORKS / PUBLIC WORKS - FIN SERVICES / ICMA/MPRS			
SOLID WASTE			E 130-02-2000-75		979.85	0.00
			PUB WORKS / SOLID WASTE - FIN SERVICES / ICMA/MPRS			
LIBRARY			E 700-10-2000-75		743.67	0.00
			LIBRARY / RICKER LIBRA - FIN SERVICES / ICMA/MPRS			
FIRE/RESCUE			E 140-01-2000-75		7,746.57	0.00
			PUB SAFETY / FIRE RESCUE - FIN SERVICES / ICMA/MPRS			
EE CONTRIBUTIONS 110AC			G 10-2600-00		7,364.97	0.00
			GENERAL FUND / MPERS			
FR CONTRIBUTIONS 3101C			G 10-2605-00		5,483.40	0.00
			GENERAL FUND / MPERS F/R			
			Vendor Total-		30,840.96	
02508 MARC TURGEON						
0714	90034	04	BACKGROUND CHECK	REIMBURSEMENT		
BACKGROUND CHECK			E 500-04-1200-04		25.50	0.00
			RECREATION / BASEBALL - RECREATION / BASEBALL			
			Vendor Total-		25.50	
00703 MECHANIC FALLS AUTO SUPPLY, INC.						
0714	90084	04	PARTS/SUPPLIES	PW734729		
PUB WORKS SUPPLIES			E 130-01-3500-10		7.73	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / VEHICLE MAIN			
			Invoice Total-		7.73	

Warrant 108

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
0714	90084	04	PARTS/SUPPLIES	PW734871		
PUB WORKS SUPPLIES			E 130-01-3500-10		5.49	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / VEHICLE MAIN			
			Invoice Total-		5.49	
0714	90084	04	PARTS/SUPPLIES	PW734809		
PUB WORKS SUPPLIES			E 130-01-3500-10		8.49	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / VEHICLE MAIN			
			Invoice Total-		8.49	
0714	90084	04	PARTS/SUPPLIES	PW735095		
PUB WORKS SUPPLIES GRADER			E 130-01-3500-10		75.51	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / VEHICLE MAIN			
			Invoice Total-		75.51	
0714	90084	04	PARTS/SUPPLIES	PW735217		
PUB WORKS SUPPLIES			E 130-01-3500-10		18.83	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / VEHICLE MAIN			
			Invoice Total-		18.83	
0714	90084	04	PARTS/SUPPLIES	PW733249		
PUB WORKS SUPPLIES			E 130-01-3500-10		12.19	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / VEHICLE MAIN			
			Invoice Total-		12.19	
0714	90084	04	PARTS/SUPPLIES	PW735693		
PUB WORKS SUPPLIES			E 130-01-3500-10		22.33	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / VEHICLE MAIN			
			Invoice Total-		22.33	
0714	90084	04	PARTS/SUPPLIES	PW735446		
PUB WORKS SUPPLIES			E 130-01-3500-10		36.46	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / VEHICLE MAIN			
			Invoice Total-		36.46	
0714	90084	04	PARTS/SUPPLIES	PW735692		
DRESSER LOADER PARTS			E 130-02-3500-10		28.20	0.00
			PUB WORKS / SOLID WASTE - MAINT & REP / VEHICLE MAIN			
			Invoice Total-		28.20	
			Vendor Total-		215.23	
00967 MECHANIC FALLS RECREATION						
0714	90085	04	FIELD CARE	1373		
FIELD CARE			E 120-10-3500-15		1,283.20	0.00
			COMM SERVCS / BALL FIELD M - MAINT & REP / MAIN/REPAIR			
			Vendor Total-		1,283.20	
01282 MEDICAL REIMBURSEMENT SERVICES, INC						
0714	90086	04	APRIL 2024	9048		
APRIL 2024			E 140-01-3000-50		2,176.15	0.00
			PUB SAFETY / FIRE RESCUE - PRO SERVICES / PROFESSIONAL			
			Vendor Total-		2,176.15	
02501 MICHAEL CUNNEEN						
0714	89905	04	REIMBURSEMENT	BACKGROUND		
REIMBURSEMENT			E 500-04-1200-04		25.50	0.00
			RECREATION / BASEBALL - RECREATION / BASEBALL			
			Vendor Total-		25.50	
01547 MICROMARKETING LLC						
0714	90087	04	BOOKS	950625		
BOOKS			E 700-10-1300-15		15.19	0.00
			LIBRARY / RICKER LIBRA - LIBRARY / BOOKS			
			Invoice Total-		15.19	

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Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
0714	90087	04	BOOKS	951654		
BOOKS			E 700-10-1300-15		93.04	0.00
			LIBRARY / RICKER LIBRA - LIBRARY / BOOKS			
			Invoice Total-		93.04	
0714	90087	04	BOOKS	951756		
AUDIO BOOKS			E 700-10-1300-25		125.07	0.00
			LIBRARY / RICKER LIBRA - LIBRARY / AUDIO BOOKS			
			Invoice Total-		125.07	
			Vendor Total-		233.30	
00014 MILTON CAT WAREHOUSE						
0714	90088	04	PARTS	INV3200026		
PARTS			E 130-01-3500-10		360.30	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / VEHICLE MAIN			
			Invoice Total-		360.30	
0714	90088	04	PARTS	INV3220794		
PARTS			E 130-01-3500-10		410.66	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / VEHICLE MAIN			
			Invoice Total-		410.66	
			Vendor Total-		770.96	
02504 MUCK'S TRUCKS LLC						
0714	90089	04	SWEeper TOW	24-497		
SWEeper TOW			E 130-01-3500-10		225.00	0.00
			PUB WORKS / PUBLIC WORKS - MAINT & REP / VEHICLE MAIN			
			Vendor Total-		225.00	
00803 NATIONWIDE RETIREMENT SOLUTIONS						
0714	90090	04	Plan #0053190,Akers1347	APRIL 2024		
Plan #0053190,Akers1347			G 10-2675-00		40.00	0.00
			GENERAL FUND / Nationwide			
			Vendor Total-		40.00	
02357 NICHOLAS & ASHLEE FALCO						
0714	90091	04	OVERPAYMENT	RE 1325		
OVERPAYMENT			G 10-2230-00		88.62	0.00
			GENERAL FUND / OVERPAYMENTS			
			Vendor Total-		88.62	
00221 NICOLE LUSSIER						
0714	90092	04	TRAVEL REIMBURSEMENT	APRIL 2024		
MILEAGE REIMBURSEMENT			E 100-10-2000-40		25.46	0.00
			GENERAL / GENERAL - FIN SERVICES / ALLOWANCES			
			Vendor Total-		25.46	
00165 OCCUPATIONAL HEALTH CENTERS						
0714	90093	04	PHYSICAL/SCREEN	1207891917		
PHYSICAL/SCREEN			E 140-01-2000-71		254.00	0.00
			PUB SAFETY / FIRE RESCUE - FIN SERVICES / PYSICAL/DRUG			
			Vendor Total-		254.00	
00627 ON THE LINE, INC						
0714	90094	04	STRIPING	33254		
STRIPING			E 130-01-1400-05		8,298.00	0.00
			PUB WORKS / PUBLIC WORKS - MISC EXPENSE / ROAD STRIPIN			
			Vendor Total-		8,298.00	
00865 OVERHEAD DOOR COMPANY						
0714	90095	04	SERVICE	1-00151773		
SERVICE			E 140-01-1000-04		449.75	0.00

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Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
PUB SAFETY / FIRE RESCUE - GENERAL / GROUND SUPP						
Vendor Total-					449.75	
00904 PIKE INDUSTRIES, INC.						
0714	90096	04	CRUSHED STONE	1270081		
CRUSHED STONE			E 130-01-1400-06		648.28	0.00
PUB WORKS / PUBLIC WORKS - MISC EXPENSE / GRAVEL						
Vendor Total-					648.28	
00913 PINE STATE PEST SOLUTIONS, INC.						
0714	90097	04	PREVENTATIVE CONTROL	61508		
PREVENTATIVE CONTROL			E 100-20-3000-50		50.00	0.00
GENERAL / BLD & GROUND - PRO SERVICES / PROFESSIONAL						
Vendor Total-					50.00	
00950 PRIMERICA SHAREHOLDER SERVICES						
0714	90098	04	6171 CAREY LY	97137		
PLAN 97137			G 10-2666-00		25.00	0.00
GENERAL FUND / Primerica						
Vendor Total-					25.00	
00958 QUILL CORPORATION						
0714	90099	04	SUPPLIES	38351422		
SUPPLIES			E 140-01-1000-03		39.99	0.00
PUB SAFETY / FIRE RESCUE - GENERAL / OFFICE SUPPL						
Vendor Total-					39.99	
00069 RAYMOND CLOUTIER						
0714	90100	04	TRAVEL	1/24-4/22		
ELECTRICAL INSPECTIONS			E 120-01-2000-40		172.86	0.00
COMM SERVCS / PLANNING&DEV - FIN SERVICES / ALLOWANCES						
Vendor Total-					172.86	
01884 RHR SMITH & COMPANY						
0714	90101	04	AUDIT FYE 6/30/24	2024-1196		
AUDIT FYE 6/30/24			E 100-10-3000-10		3,920.00	0.00
GENERAL / GENERAL - PRO SERVICES / AUDIT						
Vendor Total-					3,920.00	
01428 RJD APPRAISAL						
0714	90102	04	TY 23/24 ASSESSING SERV.	4/21/2024		
TY 23/24 ASSESSING SERV.			E 100-10-3000-70		2,645.83	0.00
GENERAL / GENERAL - PRO SERVICES / ASSESS AGENT						
Vendor Total-					2,645.83	
02500 ROLAND GIROUARD						
0714	89904	04	REIMBURSEMENT	BACKGROUND CK		
REIMBURSEMENT			E 500-04-1200-04		25.50	0.00
RECREATION / BASEBALL - RECREATION / BASEBALL						
Vendor Total-					25.50	
02503 RONALD ST. PIERRE						
0714	90103	04	27 PFR180623	DOS 11/4/18		
27 PFR180623			G 10-1100-02		40.00	0.00
GENERAL FUND / REC V FIRRES						
Vendor Total-					40.00	
00899 RSU #16						
0714	90104	04	MONTHLY PAYMENT	MAY 2024		
MONTHLY PAYMENT			E 150-07-5000-20		655,610.83	0.00
FINAN SERVCS / RSU 16 - SCHOOL / RSU 16						

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Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
				Vendor Total-	655,610.83	
01790 SEBAGO TECHNICS, INC.						
0714	90105	04	PROF. SERV.	202402255		
PROF. SERV.			E 120-01-3000-75		300.00	0.00
				COMM SVCS / PLANNING&DEV - PRO SERVICES / PLANN	CONSUL	
				Vendor Total-	300.00	
01029 SECRETARY OF STATE						
0714	89837	04	REPORT FOR 4/11/24	4/3-4/11/24		
REPORT FOR 4/11/24			G 10-2300-03		12,329.11	0.00
				GENERAL FUND / STATE MV		
				Invoice Total-	12,329.11	
0714	89902	04	REPORT FOR 4/18/24	4/11-4/18/24		
REPORT FOR 4/18/24			G 10-2300-03		10,273.82	0.00
				GENERAL FUND / STATE MV		
				Invoice Total-	10,273.82	
0714	89963	04	REPORT FOR 4/25/24	4/18-4/25/24		
REPORT FOR 4/25/24			G 10-2300-03		10,677.69	0.00
				GENERAL FUND / STATE MV		
				Invoice Total-	10,677.69	
0714	90033	04	REPORT FOR 4/30/2024	4/25-4/30/2024		
REPORT FOR 4/30/2024			G 10-2300-03		6,940.32	0.00
				GENERAL FUND / STATE MV		
				Invoice Total-	6,940.32	
				Vendor Total-	40,220.94	
01868 SPECTRUM BUSINESS						
0714	90106	04	INTERNET	140103801041524		
FIRE/RESCU			E 140-01-1500-60		119.98	0.00
				PUB SAFETY / FIRE RESCUE - UTILITIES / INTERNET		
				Invoice Total-	119.98	
0714	90106	04	INTERNET	APRIL 2024		
TOWN HALL			E 100-10-1500-60		149.98	0.00
				GENERAL / GENERAL - UTILITIES / INTERNET		
PUBLIC WORKS			E 130-01-1500-60		103.30	0.00
				PUB WORKS / PUBLIC WORKS - UTILITIES / INTERNET		
RECREATION			E 500-02-1200-02		70.95	0.00
				RECREATION / OPERATING - RECREATION / OPERATING		
TRANSFER STATION			E 130-02-1500-60		149.98	0.00
				PUB WORKS / SOLID WASTE - UTILITIES / INTERNET		
				Invoice Total-	474.21	
				Vendor Total-	594.19	
01126 THOMAS PRINTUP						
0714	89962	04	REIMB TRAVEL	CONFERENCE		
REIMB TRAVEL			E 140-01-2000-50		1,070.43	0.00
				PUB SAFETY / FIRE RESCUE - FIN SERVICES / TRAINING		
				Vendor Total-	1,070.43	
02446 TINA LAPRELL						
0714	89909	04	REIMBURSEMENT	XMAS IN POLAND		
REIMBURSEMENT			E 500-52-1200-52		612.35	0.00
				RECREATION / CHRISTMAS IN - RECREATION / XMAS IN POL		
				Vendor Total-	612.35	
02235 TOUCHTONE COMMUNICATIONS						
0714	90107	04	SERVICE	3320016		
SERVICE			E 700-10-1500-15		45.69	0.00

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Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
LIBRARY / RICKER LIBRA - UTILITIES / PHONE						
Vendor Total-					45.69	
02480 TOWN & COUNTRY FCU						
0714	90108	04	TAX OVERPAYMENT	RE 49		
TAX OVERPAYMENT			G 10-2230-00		49.25	0.00
GENERAL FUND / OVERPAYMENTS						
Vendor Total-					49.25	
01141 TOWN HALL STREAMS						
0714	90109	04	VIDEO STREAMING	15662		
VIDEO STREAMING			E 100-30-3000-50		250.00	0.00
GENERAL / CABLE TV - PRO SERVICES / PROFESSIONAL						
Vendor Total-					250.00	
02176 TRACTION						
0714	90110	04	PARTS	1101P194979		
PUB WORKS PARTS			E 130-01-3500-10		225.19	0.00
PUB WORKS / PUBLIC WORKS - MAINT & REP / VEHICLE MAIN						
Vendor Total-					225.19	
00760 TREASURER, STATE OF MAINE						
0714	90111	04	HEALTH INS SUBSIDY	APRIL 2024		
HEALTH INS SUBSIDY			G 10-2608-00		502.24	0.00
GENERAL FUND / FF-LEO SUBSI						
Vendor Total-					502.24	
02496 TREASURER, STATE OF MAINE						
0714	89901	04	HIGHWAY OPENING APP	PARKING EXP		
HIGHWAY OPENING APP			E 300-01-4000-80		120.50	0.00
TRUSTS / TRUST FUNDS - TRUSTS / STONE FUNDS						
Vendor Total-					120.50	
00167 UNITED RENTALS						
0714	90112	04	BOOM RENTAL	229764049-003		
BOOM RENTAL			E 130-01-3500-16		2,018.00	0.00
PUB WORKS / PUBLIC WORKS - MAINT & REP / RENTAL EQUIP						
Vendor Total-					2,018.00	
02038 W. B. MASON CO. INC.						
0714	90113	04	SUPPLIES	245667240		
LIBRARY SUPPLIES			E 700-10-1000-03		102.48	0.00
LIBRARY / RICKER LIBRA - GENERAL / OFFICE SUPPL						
Invoice Total-					102.48	
0714	90113	04	SUPPLIES	245890778		
FIRE/RES SUPPLIES			E 140-01-1000-04		663.56	0.00
PUB SAFETY / FIRE RESCUE - GENERAL / GROUND SUPP						
FIRE/RES OFFICE SUPPLIES			E 140-01-1000-03		22.57	0.00
PUB SAFETY / FIRE RESCUE - GENERAL / OFFICE SUPPL						
Invoice Total-					686.13	
Vendor Total-					788.61	

A / P Check Register
Bank: NORTHEAST-GEN

Type	Check	Amount	Date	Wrnt	Payee
P	89837	12,329.11	04/15/24	108	1029 SECRETARY OF STATE
P	89838	90.00	04/15/24	108	2495 ALICIA WHITE
P	89839	1,240.00	04/15/24	108	2409 HOOD FARM LLC
P	89840	1,175.00	04/15/24	108	0093 ANDY VALLEY SOFTBALL LEAGUE
P	89841	1,675.00	04/15/24	108	2122 ANDY VALLEY CAL RIPKEN LEAGUE
P	89900	13.00	04/16/24	108	0982 ANDROSCOGGIN COUNTY
P	89901	120.50	04/17/24	108	2496 TREASURER, STATE OF MAINE
P	89902	10,273.82	04/19/24	108	1029 SECRETARY OF STATE
P	89903	150.00	04/22/24	108	2499 ANGELA COFFRAN
P	89904	25.50	04/22/24	108	2500 ROLAND GIROUARD
P	89905	25.50	04/22/24	108	2501 MICHAEL CUNNEEN
P	89906	25.50	04/22/24	108	0335 JEREMY LOTHROP
P	89907	300.00	04/22/24	108	2502 EMA HIGGINS
P	89908	156.37	04/22/24	108	1375 AMY LAPRELL
P	89909	612.35	04/22/24	108	2446 TINA LAPRELL
P	89962	1,070.43	04/25/24	108	1126 THOMAS PRINTUP
P	89963	10,677.69	04/26/24	108	1029 SECRETARY OF STATE
P	89964	25.50	04/26/24	108	0694 JENNIFER TAYLOR
P	89965	25.50	04/26/24	108	2506 ANDREW COLEMAN
P	89966	25.50	04/26/24	108	2040 JUAN BUSTAMANTE
P	89967	155,920.00	04/26/24	108	0402 FREIGHTLINER OF MAINE, INC.
P	90033	6,940.32	05/01/24	108	1029 SECRETARY OF STATE
P	90034	25.50	05/01/24	108	2508 MARC TURGEON
P	90035	25.50	05/01/24	108	2507 DEWEY MORONG
P	90036	400.00	05/02/24	108	2511 LINDA WELCH
R	90037	405.72	05/07/24	108	0119 AFLAC
R	90038	147.66	05/07/24	108	0499 ALAN AUDET
R	90039	90.00	05/07/24	108	0103 ATLANTIC PARTNERS EMS, INC.
R	90040	563.20	05/07/24	108	0129 BAKER & TAYLOR BOOKS
R	90041	29.01	05/07/24	108	1441 BARBARA STROUT
R	90042	20.00	05/07/24	108	0549 BARRY W MORGAN
R	90043	2,141.00	05/07/24	108	2373 BDS TIRE RECYCLING, INC
R	90044	1,303.78	05/07/24	108	0143 BERGERON PROTECTIVE CLOTH. LLC
R	90045	886.20	05/07/24	108	0171 BOUND TREE MEDICAL, LLC
R	90046	241.95	05/07/24	108	0150 BUSINESS EQUIPMENT UNLIMITED
R	90047	1,460.00	05/07/24	108	1831 C. H. STEVENSON INC.
R	90048	1,389.82	05/07/24	108	0318 CASELLA RECYCLING
R	90049	1,321.26	05/07/24	108	0222 CENTRAL MAINE POWER COMPANY
R	90050	184.25	05/07/24	108	1250 COAH CREATIONS
R	90051	370.00	05/07/24	108	1146 CORCORAN ENVIRONMENTAL SERVICES, INC
R	90052	295.18	05/07/24	108	1448 DEMCO
R	90053	544.45	05/07/24	108	1854 DEPOT SQUARE HARDWARE
R	90054	572.50	05/07/24	108	1206 EASTERN FIRE
R	90055	3,030.00	05/07/24	108	1555 ELECTION SYSTEMS & SOFTWARE
R	90056	1,139.30	05/07/24	108	0347 EMERSON CHEVROLET
R	90057	703.10	05/07/24	108	0378 FIRESAFE EQUIPMENT, INC
R	90058	7,055.68	05/07/24	108	2294 FIRST NATIONAL BANK OMAHA
R	90059	112.65	05/07/24	108	2512 FLORES & ASSOCIATES

A / P Check Register
Bank: NORTHEAST-GEN

Type	Check	Amount	Date	Wrnt	Payee
R	90060	348.89	05/07/24	108	0583 GEDY BUDRECKIS
R	90061	8,967.81	05/07/24	108	0421 GEE & BEE SPORTING GOODS
R	90062	15.00	05/07/24	108	2498 GERALD LARUE
R	90063	8.71	05/07/24	108	2168 HIGGINS OFFICE PRODUCTS INC.
R	90064	300.00	05/07/24	108	2487 HUDSON BUS LINES
R	90065	172.42	05/07/24	108	2505 ILLINOIS LIBRARY ASSOCIATION
R	90066	4,500.00	05/07/24	108	0113 INTEGRITY SERVICE OF MAINE LLC
R	90067	2,292.04	05/07/24	108	2510 ION NETWORKING
R	90068	4,110.78	05/07/24	108	1851 ION NETWORKING LLC
R	90069	11,048.77	05/07/24	108	1541 IRVING ENERGY
R	90070	956.25	05/07/24	108	2283 JENSEN BAIRD GARDNER & HENRY
R	90071	300.00	05/07/24	108	2497 JIM NUTTING
R	90072	183.61	05/07/24	108	0558 JORDAN EQUIPMENT CO.
R	90073	50.58	05/07/24	108	0544 K. L. JACK & CO.
R	90074	384.74	05/07/24	108	0613 LAWSON PRODUCTS INC.
R	90075	40.00	05/07/24	108	0626 LERETA, LLC
R	90076	741.77	05/07/24	108	0645 LYN'S SPRING SERVICE, INC.
R	90077	260.00	05/07/24	108	0699 MAINE BUILDING OFFICIALS AND
E	90078	40,662.44	05/07/24	108	0755 MAINE MUNICIPAL EMPLOYEES
R	90079	272.77	05/07/24	108	0670 MAINE OXY-ACETYLENE SUPPLY CO.
R	90080	60.00	05/07/24	108	0782 MAINE TOWN & CITY CLERKS ASSOC
V	90081	0.00	05/07/24	108	0757 MAINE WASTE TO ENERGY
R	90082	5,264.01	05/07/24	108	0757 MAINE WASTE TO ENERGY
E	90083	30,840.96	05/07/24	108	1837 MainePERS
R	90084	215.23	05/07/24	108	0703 MECHANIC FALLS AUTO SUPPLY, INC.
R	90085	1,283.20	05/07/24	108	0967 MECHANIC FALLS RECREATION
R	90086	2,176.15	05/07/24	108	1282 MEDICAL REIMBURSEMENT SERVICES, INC
R	90087	233.30	05/07/24	108	1547 MICROMARKETING LLC
R	90088	770.96	05/07/24	108	0014 MILTON CAT WAREHOUSE
R	90089	225.00	05/07/24	108	2504 MUCK'S TRUCKS LLC
R	90090	40.00	05/07/24	108	0803 NATIONWIDE RETIREMENT SOLUTIONS
R	90091	88.62	05/07/24	108	2357 NICHOLAS & ASHLEE FALCO
R	90092	25.46	05/07/24	108	0221 NICOLE LUSSIER
R	90093	254.00	05/07/24	108	0165 OCCUPATIONAL HEALTH CENTERS
R	90094	8,298.00	05/07/24	108	0627 ON THE LINE, INC
R	90095	449.75	05/07/24	108	0865 OVERHEAD DOOR COMPANY
R	90096	648.28	05/07/24	108	0904 PIKE INDUSTRIES, INC.
R	90097	50.00	05/07/24	108	0913 PINE STATE PEST SOLUTIONS, INC.
R	90098	25.00	05/07/24	108	0950 PRIMERICA SHAREHOLDER SERVICES
R	90099	39.99	05/07/24	108	0958 QUILL CORPORATION
R	90100	172.86	05/07/24	108	0069 RAYMOND CLOUTIER
R	90101	3,920.00	05/07/24	108	1884 RHR SMITH & COMPANY
R	90102	2,645.83	05/07/24	108	1428 RJD APPRAISAL
R	90103	40.00	05/07/24	108	2503 RONALD ST. PIERRE
R	90104	655,610.83	05/07/24	108	0899 RSU #16
R	90105	300.00	05/07/24	108	1790 SEBAGO TECHNICS, INC.
R	90106	594.19	05/07/24	108	1868 SPECTRUM BUSINESS
R	90107	45.69	05/07/24	108	2235 TOUCHTONE COMMUNICATIONS

A / P Check Register
Bank: NORTHEAST-GEN

Type	Check	Amount	Date	Wrnt	Payee
R	90108	49.25	05/07/24	108	2480 TOWN & COUNTRY FCU
R	90109	250.00	05/07/24	108	1141 TOWN HALL STREAMS
R	90110	225.19	05/07/24	108	2176 TRACTION
R	90111	502.24	05/07/24	108	0760 TREASURER, STATE OF MAINE
R	90112	2,018.00	05/07/24	108	0167 UNITED RENTALS
R	90113	788.61	05/07/24	108	2038 W. B. MASON CO. INC.
Total		1,021,121.48			

Count	
Checks	101
VOIDS	1

Warrant 106

Jrnl	Check	Month	Invoice Description	Reference	
Description			Account	Amount	Encumbrance
01337 AUBURN WATER AND SEWERAGE DISTRICT					
0767	5302	05	WATER CHARGE	55-1112-000	
WATER CHARGE			E 400-01-1500-75	9,144.52	0.00
			TIFS / TIF I - UTILITIES / HYDRANTS		
			Vendor Total-	9,144.52	
			Prepaid Total-	0.00	
			Current Total-	9,144.52	
			EFT Total-	0.00	
			Warrant Total-	9,144.52	

BOARD OF SELECTPERSONS

Stephen E. Robinson _____

Nathan P. McNally _____

Maryanne A. Hawkes _____

Jane E. Pentheny _____

Stanley L. Tetenman _____

A / P Check Register
Bank: NORTHEAST-TIF 1

Type	Check	Amount	Date	Wrnt	Payee
R	5302	9,144.52	05/07/24	106	1337 AUBURN WATER AND SEWERAGE DISTRICT
Total		9,144.52			

Count	
Checks	1
Voids	0

Warrant 107

Jrnl	Check	Month	Invoice Description	Reference	
Description			Account	Proj	Amount Encumbrance
02100 DOUBLE T FENCE					
0738	5183	04	FENCING	9187	
FENCING			E 400-07-6000-60		1,594.35 0.00
			TIFS / TIF 2 - TIFS / CEDC		
			Vendor Total-		1,594.35
			Prepaid Total-		0.00
			Current Total-		1,594.35
			EFT Total-		0.00
			Warrant Total-		1,594.35

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Jane E. Pentheny _____

Stanley L. Tetenman _____

A / P Check Register
Bank: NORTHEAST-TIF 2

Type	Check	Amount	Date	Wrnt	Payee
R	5183	1,594.35	05/07/24	107	2100 DOUBLE T FENCE
Total		1,594.35			

Count	
Checks	1
Voids	0

Warrant 105

Jrnl	Check	Month	Invoice Description	Reference		
Description			Account	Proj	Amount	Encumbrance
00558 JORDAN EQUIPMENT CO.						
0768	5116	05	PARTS	P88442		
PARTS			E 400-03-3500-10		183.61	0.00
			TIFS / DTV TIF - MAINT & REP / VEHICLE MAIN			
			Vendor Total-		183.61	
			Prepaid Total-		0.00	
			Current Total-		183.61	
			EFT Total-		0.00	
			Warrant Total-		183.61	

BOARD OF SELECTPERSONS

Stephen E. Robinson _____

Nathan P. McNally _____

Maryanne A. Hawkes _____

Jane E. Pentheny _____

Stanley L. Tetenman _____

A / P Check Register
Bank: NORTHEAST DTV TIF

Type	Check	Amount	Date	Wrnt	Payee
R	5116	183.61	05/07/24	105	0558 JORDAN EQUIPMENT CO.
Total		183.61			

Count	
Checks	1
VOIDS	0