Town of West Bath
Public Meeting Notice

Select Board: Madelyn Hennessey, Chair
Suzanne Andresen
Kathleen Lavallee

Town Administrator: Kristine Poland

Town Clerk: Karly Perry

A meeting of the West Bath Select Board will be held **Thursday April 18, 2024, at 5:30 pm** at the **Town Hall, 219 Fosters Point Road, West Bath, Maine**.

Tentative Agenda

I. Call to Order

II. Attendance and Establishment of Quorum

III. Pledge of Allegiance

IV. Consent Agenda
1. Approval of Minutes:
    a. April 11, 2024
2. Approval of Warrant(s):
    a. Municipal
    b. School
3. Upcoming Select Board Meeting(s):
    a. Thursday, May 2, 2024, 5:30 pm, West Bath Town Hall

V. Business Items
1. Fire Department, request to put vehicle out to bid
2. Discuss options for assessment administration
3. Processing invoices for assessing services, including spring field work
4. Request for proposals, legal services
5. FY 2024-2025 budget recommendations
6. Review process for correcting meeting minutes
7. Town Administrator's report

VI. Select Board Comments and Announcements

VII. Public Comment

VIII. Adjournment

Business Item 1
Fire Department, request to put vehicle out to bid

The Fire Chief is requesting authorization to put a Jeep which is not used by the department out to bid.

Business Item 2
Discuss options for assessment administration

Most of the information provided is the same as was previously provided to the Select Board for review at the January 4, 2024, meeting.

Additional items include a job description for the position of Assessor of the Town of Lyman (provided by Madelyn), and the list of Assessor Agents from the Maine Revenue Services website.

	Assessor's Assistant/Agent			Source: MMA Salary Survey 2023	
Account Name	Population	Hourly Rate	Annual Salary	Stipend/Other	Additional Titles Held
Albion	2,106			$14,500.00	
Beals	501			$3,000.00	
Bowdoinham	3,078	$35.00	$27,664	n/a	n/a
Casco	3,965	$19.94	$8,295	n/a	Office Clerk
Columbia Falls	556			$8,500.00	
Denmark	1,190	$21.17	$4,403		Deputy Clerk II
Enfield	1,587			$16,050.00	
Etna	1,251			$3,328.00	
Gouldsboro	1,738	$17.50	$14,560	n/a	n/a
Hartland	1,728			$12,000.00	
Kingfield	990	$24.00	$19,968		n/a
Knox	843			$800.00	n/a
Limestone	2,217	$26.75	$23,647		
Lubec	1,216				n/a
Mapleton	1,926	$0.00	$0	$20,925.00	n/a
Montville	1,092	$20.00	$4,160		n/a
Newburgh	1,597	$0.00	$0	$3,000.00	CEO, LPI
Nobleboro	1,727			$25,200.00	Contracted, not an Employee
Oakland	6,390	$21.84	$22,714	n/a	Counter Clerk
Palermo	1,578			$10,000.00	
Passadumkeag	360			$7,200.00	
Perham	356			$8,000.00	
Princeton	848	$28.12	$23,396	n/a	n/a
Rumford	5,810	$21.00	$21,840		
Saint George	2,614	$23.50			
Union	2,349			$36,500.00	
Wales	1,681			$13,500.00	n/a
West Paris	1,772			$20,626.00	
Weston	207			$7,500.00	
Westport Island	722			$7,500.00	n/a

assessor could also be exempt from the federal overtime requirement if paid on a salary basis that conforms to federal law and, based on his or her job description, falls within one of four exempt categories under the Fair Labor Standards Act. The exempt "job duties" categories are executive, administrative, professional, and outside sales personnel. The Fair Labor Standards Act outlines the factors which must be met in order to fall within one of these exempt categories. The "administrative" exemption is the category which most likely applies to appointed assessors, but not all appointed assessors will automatically qualify for an exemption. In order to avoid significant penalties for misclassification of an appointed assessor as an exempt employee, it is advisable to consult with the U.S. Department of Labor or the municipality's attorney when making a decision about whether an exemption applies. For more information, see MMA's "Fair Labor Standards Act (FLSA) & Municipal Employers" Information Packet located in the Member Center at www.memun.org.

Certification Requirement

Municipalities may elect or appoint part-time assessors who are not certified by the State as having a minimum level of assessing skills. If a municipality appoints a full-time professional assessor, however, that person must be certified as a professionally trained assessor by Maine Revenue Services. A municipality also may contract with an assessing firm to provide assessing services. Contact Maine Revenue Services for a list of certified assessors ("Certified Maine Assessors" or "C.M.A.'s") and assessing firms recognized by the State as being professionally qualified. 36 M.R.S. § 327(3).

Assessors Agent or Assistant

Many municipalities with elected boards of assessors employ an "assessor's agent" or enter into a contract with an independent contractor to provide the board with professional assistance. If an elected board of non-certified assessors contracts with or employs an assessing firm or an assessors assistant or agent to perform most or all of the work which will provide the basis for property valuations in a given year, the legal obligation to ensure that property values are calculated according to just value remains with the elected assessors. They are legally the assessors for the municipality. The same is true for a professional single assessor who contracts with a firm for assistance. Local assessors must keep themselves informed as to the assessment techniques used by the professionals they hire and must review and use their own knowledge of local conditions to check the accuracy of a professional's recommendations. *Shawmut Inn v. Inhabitants of Town of Kennebunkport,* 428 A.2d 384 (Me. 1981). See Appendix 6 for a list of *Maine Townsman* and *Maine Town & City* articles, including a February 1994 article discussing the use of assessing agents or shared assessors by various municipalities.

An assessor's agent has no assessing authority and is not a municipal official, so he or she does not need to be sworn into office. For this reason, an assessor's agent also does not need to be State-certified. 36 M.R.S. § 327(3).

Liability of Assessors

General

Title 36 M.R.S. § 702 states that municipal assessors are responsible "only for their own personal faithfulness and integrity." It further states that assessors are not responsible for the assessment of any tax which they are legally required to assess; liability rests solely with the municipality.

Tort Claims Act

As a general rule, assessors will be immune from liability for damages if a taxpayer claims that he or she has been injured by a decision of the assessors. This is because the work and decisions performed by assessors generally constitute "discretionary" or "quasi-judicial" acts for the purposes of the Maine Tort Claims Act. 14 M.R.S. § 8111. However, an assessor may be personally liable for a negligent or intentional act or failure to act if the act is ministerial (non-discretionary), an intentional act not performed in good faith, or is outside the scope of his or her authority. 14 M.R.S. § 8104-D. If the injury caused by the assessor's actions is one for which the municipality is also liable under 14 M.R.S. § 8104-A, the municipality must pay for the assessor's defense costs and any damages awarded against him or her. 14 M.R.S. § 8112. Generally, a municipality will stand behind its employees and officials even if the municipality itself isn't liable and will have public official's liability insurance to cover those costs. The exception may be where the official or employee committed a criminal act or an intentional act not in good faith.

The municipality must provide insurance, self-insure, or appropriate the money necessary to pay for the legal defense costs of an assessor and for any judgment which may be awarded against the assessor. 14 M.R.S. §§ 8104-D, 8112, and 8116. For example, if a local assessor was involved in a car accident while doing assessing field work and was driving a municipally-owned vehicle, the municipality would have to pay the assessor's legal defense costs and any claim awarded against the assessor based on the assessor's negligent operation of the vehicle. However, if the assessor was driving his or her personal vehicle, 14 M.R.S. § 8112(9) requires that the vehicle owner's insurance policy be used first to pay the claim. If the vehicle owner's insurance coverage is insufficient, then the municipality must pay any excess. An assessor who acts beyond the scope of his or her legal authority may be personally liable for any actions which result in an injury to a person or property. 36 M.R.S. § 702 and 14 M.R.S. § 8111. *Bristol v. Eldridge*, 392 A.2d 37 (1978). The Maine Tort Claims Act caps the liability of the municipality at $400,000 or to the extent of

Sample Request for Proposals for Assessors Agent Position

Request for Proposals for Assessors Agent Position

The municipal officers of the municipality of _____ are accepting proposals from any Certified Maine Assessor who wishes to perform services for the Town as an Assessors Agent. The Assessors Agent has the following duties:

To perform the field work and update the property assessment cards for all new construction, placement, reconstruction, and demolition that has occurred in the Town of _____ since April 1, 20_____ and has not previously been assessed;

To review the existing land and building schedules that are used for calculating property values and make recommendations to the Board of Assessors;

To continue with year ____ of the quarterly field work review of the buildings in _____;

To factor for tax year _____ all current property assessments in accordance with adjustment ratios appropriate to various property classes for the purpose of bringing the municipality's current assessment ratio from 67% to approximately 90%;

To prepare for the Board of Assessors' review and approval all correspondence with Maine Revenue Services, including but not limited to Municipal Valuation Returns, reviews of sales samples to exclude non-arms-length transactions, correspondence regarding the preliminary state valuation, etc.

To regularly and openly communicate with the Board of Assessors with regard to any information that Board may need to make informed decisions about the municipality's assessing policies and practice;

To defend any municipal assessment before the local Board of Assessment Review, State Board of Property Tax Review, or any court of competent jurisdiction;

To appeal the municipality's state valuation when the Board of Assessors deem such an appeal to be warranted;

To maintain the town's property tax maps by plotting land splits and recording new values; and

To perform any standard and necessary function of an assessing agent that may be reasonably required by the Board of Assessors or municipal officers of the municipality.

These duties shall be performed as an independent contractor and not as an employee of the Town of _____.

Any proposal submitted pursuant to this request shall be in writing and clearly state the charges for performing the above-listed functions for the single tax year beginning April 1, 20____. The proposed charge for factoring all current assessments to achieve a plus-or-minus 90% assessment ratio shall be separately listed. All proposals shall be addressed to:

_____

_____

_____

The municipal officers of _____ shall open and review all proposals submitted at the regularly scheduled meeting of the board on _____ at _____ p.m.

For any further information regarding this request for proposal, or for an opportunity to review the existing town property cards or assessing schedule, please contact _____, at _____ during normal business hours.

The municipal officers appreciate your attention to this invitation.

List of Maine Municipal Association's Assessing Related Resources

INFORMATION PACKETS

Information packets are located in the Member Center portion of MMA's website www.memun.org. You will need your MMA login information to access these materials.

Dangerous Buildings
Homestead Exemption
IRS Issues for Municipalities
Junkyard and Automobile Graveyard
Malfunctioning Wastewater Disposal Systems
Poverty Abatements
Tax-Acquired Property
Tax Increment Financing

Legal Notes

Legal Notes are located in MMA's monthly publication Maine Town & City and can be located in the Member Center portion of MMA's website www.memun.org.

"Overlay"	January, 1994
"Important Tax Assessment Case"	November, 1994
"Camp Newfound Decided"	March, 1995
"Assessment of an Island"	March, 1996
"Personal Property Assessment"	March, 1996
"Another Property Tax Exemption Court Case"	April, 1996
"Assessing- Recent Court Decision"	June, 1997
"Maine's Differential Tax Exemption for Charities Held Unconstitutional"	June, 1997
"Voting a Tax Exemption"	May, 1998
"Tax Billing & Change of Ownership"	June, 1998
"Installment Purchaser Ineligible for Poverty Abatement"	November, 1998
"BIW Tax Incentives"	December, 1998
"Tree Growth Penalties: Assessment and Abatement"	October, 2001
"Tax Abatements for Volunteer Firefighters"	November, 2002
"'Flawed' Assessment Method No Basis for Tax Abatement"	December, 2002
"Do Abutters to a Private Road Deserve a Tax Break?"	March, 2004
"Local Property Tax Relief Program Declared Invalid"	March, 2004
"Two New Poverty Abatement Cases"	April, 2004
"Overestimate of Acreage is Error in Valuation with One-Year Abatement Limit"	April, 2004

"Tree Growth Withdrawal Requires Notice to Owner"	October, 2004
"No Tax Abatement Unless Total Assessment Unjust"	November, 2004
"Property Tax 'Overlay'"	May, 2007
"Active Military and Tree Growth Penalties"	June, 2007
"New Tax Relief Program for Senior 'Volunteers'"	June, 2008
"Tax Relief For Seniors: New Sample Ordinance"	November, 2008
"Tax Reveal 'Factoring' OK Where Properties Similar"	November, 2008
"LD 1 Property Tax Limits"	February, 2009
"After Lien Foreclosure, No Homestead Exemption"	June, 2010
"Interest on Abated Taxes"	July, 2010
"Divorce Decrees & Tax Assessments"	November, 2010
"Tax Exemptions & Burden of Proof"	January, 2012
"Adopting a Board of Assessment Review"	May, 2012
"Confidentiality & Property Tax Info"	May, 2012
"Is a Wheelchair Ramp Property Tax Exempt"	August, 2013
"New Tax Exemption Case is Not Exactly Big 'News'"	March, 2013
"Personal Property Taxes: Can We Legally Opt Out?"	July, 2014
"Law Court: Land Trust Property is Tax Exempt"	September, 2014
"LD 1 Revisited"	May, 2015
"Proprietary Information Submitted to Assessors"	August, 2015
"Assessing Unknown Owners"	February, 2016
"Property Tax Records- What's Confidential?"	October, 2016
"Poverty Abatement Law Now Defines 'Primary Residence'"	October, 2017
"Double Taxation = Illegal Assessment"	February, 2018

Featured Articles

The following featured articles are from MMA's monthly publication Maine Town & City. The Maine Town & City publications are located on MMA's website www.memun.org.

Name of Article	Year
• "Evaluating the Local Assessor" by Bill Chipman	January 1977
• "State Valuation Appeals Can Work: Sixteen Communities Prove It"	February 1978
• "Communities Successfully Appeal State Valuations" by Ken Roberts	February 1979
• "To Appeal or Not to Appeal" by Geoffrey Hole, Esq.	February 1979

Name of Article	Year
• "Cooperative Revaluation Program" by Kenneth Roberts	February 1980
• "Requests for Voluntary Contributions From Exempts Partially Successful" by Kenneth Roberts	December 1981
• "Assessing With Inflation" by George Giddings	February 1982
• "Creative Mortgage Financing" by Kenneth Roberts	February 1982
• "Assessing Computer Needs" by Michael Austin, CMA	February 1983
• "While Not a Popular Job...Somebody's Got to Do It" by Kenneth Roberts	February 1984
• "Assessing Timeshare Condos" by Gary Wood, Esq.	February 1984
• "The Effective Assessor" by Gerald Daigle	February 1984
• "Be Professional" by Michael Austin	February 1985
• "Laser Videodisc" by Kenneth Roberts	February 1986
• "Assessing Standards, Training and Dedication Enhance Maine Assessors' Professionalism" by Kenneth Roberts	February 1987
• "Income Approach" by James Phillips	February 1987
• "PR Tips for the Assessor" by Michael Austin	February 1988
• "Revaluation: In-house or Not?" by Michael Starn	February 1988
• "Assessing Personal Property" by Geoff Herman	February 1989
• "Interim Valuation Adjustments" by Martha Greene, Esq.	February 1989

Name of Article	Year
• "Court Decisions on Assessing" by Ellerbe Cole, Esq.	February 1990
• "Assessing Shorefront Property: Two Different Methodologies" by Jo Josephson	February 1990
• "Open Space Evaluation" by David Sawyer	February 1991
• "Effects of Economy on Assessing" by Michael Starn	February 1991
• "Tax Exempt Property" by Jo Josephson	February 1991
• "Assessing in a Downward Market" by Michael Austin	February 1992
• "State Valuation" by Geoff Herman	February 1993
• "Updating of Property Cards" by Michael Starn	February 1993
• "Tree Growth and Open Space" by Joseph Wathen	November 1993
• "Appeals Process" by Kenneth Cole, Esq. and Milda Castner, Esq.	February 1994
• "Assessors Agent" by Jo Josephson	February 1994
• "Factoring" by Michael Starn	February 1994
• "A Successful In-house Revaluation in Gorham" by David Sawyer	March 1994
• " The Big Abatement Request" by Jo Josephson	February 1995
• "Fee Appraisals" by Michael Starn	February 1995
• "Charitable Exemption" by Geoff Herman	February 1995
• "Champion's Tax Appeal" by Jo Josephson	February 1996

Name of Article	Year
• "Demystifying Assessing" by Jo Josephson	February 1996
• "Personal Property Tax Relief Program" by Michael Starn	February 1996
• "Institutional Exemption" by Geoff Herman	February 1996
• "*Marcotte* Decision Not Such a Big Deal" by Curtis Webber, Esq.	February 1997
• "Tree Growth Primer" by Jo Josephson	February 1997
• "Tax Exemptions: Where's Public Policy?" by Michael Starn	February 1999
• "Telecommunications Property Taxation" by Linda Lockhart, Esq.	February 1999
• "Different Viewpoint on Tax Exempts" by Gregory Gravel	April 1999
• "Historic or Scenic Property Raises Many Questions" by Michael Austin, CAE/CMA, and Donna M. Hays, CMA	February 2000
• "Standards for Historic Preservation, Scenic Views" by Kate Dufour, CMA	February 2000
• "Staying the Course with Assessments" by Steve Cartwright	February 2000
• "Tinkering with Just Value" by Michael Starn	February 2000
• "Town of Falmouth v. Maine Medical Center" by Geoff Herman	June 2000
• "Current Use" by Douglas Rooks	February 2001
• "South Portland Takes Exemption to Court" by Geoff Herman	February 2001
• "When to Talk, Walk, Run . . . Collection of Stories from Long-Time Assessor" by Michael Austin	February 2001

Name of Article	Year
• "Where's the Charity? Maine Exemption Law Needs Standards" by Anne Gregory	February 2001
• "Why is a Revaluation So Controversial?" by Mike Laberge	February 2003
• "South Portland Wins Tax Exemption Case" by Mary Kahl	February 2003
• "Affordable Housing TIF Gets Legislative Okay" by Jeff Austin	June 2003
• "Personal Property Taxation in Maine and Beyond" by Geoff Herman, Kate Dufour and Jeff Austin	January 2004
• "Property Tax Issues: Assessors weigh in on how to fix the system" by Douglas Rooks	February 2005
• "Shared Assessing: Can the assessing function be regionalized?" by Alan Elliott	March 2005
• "Municipal Spending Limits: LD 1 Imposes Confusing System on Municipalities" by Geoff Herman	March 2005
• "Revenue Sharing Changed by LD 1" by Kate Dufour	March 2005
• "An LD 1 Review: Most municipalities stay within spending limit" by Douglas Rooks	January 2006
• "Calculating Spending Limit Under LD 1" by Michael Starn	February 2006
• "First Year Analysis of LD 1 Spending Limits"	February 2006
• "The Revaluation Shift: Residential values rise faster than commercial" by Lee Burnett	February 2006
• "Municipalities Meet LD 1 Challenge for Second Year" by Kate Dufour	December 2006

Name of Article	Year
• "New Approaches to TIF" by Douglas Rooks	January 2007
• "Online Assessing Records… to Post or Not to Post?" by Liz Chapman Mockler	February 2007
• "Weighing the Pros & Cons of Regionalized Assessing" by Douglas Rooks	February 2007
• "What you Should Know About 'Betty'" by Douglas Rooks	January 2008
• "Veterans Hall Tax Exemption" by Geoff Herman	February 2008
• "Rockport Assessor Comes Full Circle" by Liz Chapman Mockler	February 2008
• "Exploring Options for Assessment Review" by Lee Burnett	February 2008
• "Ups and Downs of Assessing" by Douglas Rooks	February 2009
• "Creative Revaluation" by Bill Healey	August-Sept 2009
• "The Complexities of BETE and BETR" by Douglas Rooks	February 2010
• "New Faces of TIF" by Lee Burnett	February 2010
• "LD 1 Worksheet for Budget & Reporting" by Michael Starn	February 2010
• "Sharing Tax Assessors: Some Do, Others Do Not" by Lee Burnett	February 2011
• "TIFs Can Be 'Win-Win' For Towns, Businesses" by John Holden and Jon Pottle	November 2012
• "Property Tax Assessing a Never Ending Process" by Douglas Rooks	June 2013
• "Reducing the Impact When a Large Property Taxpayer is at Risk" by N. Joel Moser	March 2015

Name of Article	Year
• "Perspective from municipalities that do, and do not, use TIFs" by Kate Dufour, MMA	October 2016
• "A deeper look at Maine's land conservation tax policies" by Kate Dufour, MMA	November 2016
• "Voluntary farm support measure gets early test in Winslow" by Steve Solloway	March 2017

JATA-Just Ask the Assessor by IAAO

Just Ask the Assessor

The Maine Chapter of IAAO recognizes the need for furthering education in the assessing field and to elevate the standards of personal requirements in assessment offices. The JATA program was created in order to assist the new CMA or CAT in the field of assessment administration.

Often times, an individual will become a certified assessor with no work experience or basic application knowledge in the day to day career of a professional assessor.

In order to provide the new assessor with the opportunity to reach out to a seasoned professional assessor, or to see how an assessor's office is run, or to ask a simple question, this program would recruit willing Maine Chapter IAAO members to volunteer their expertise, time and knowledge to a new assessor individual as needed.

Chapter members are surveyed with specific questions regarding their career, experience, specialty knowledge and availability. These members would be part of a list made available to the new CMA or CAT who should feel comfortable in reaching out to a professional assessor for advice and assistance. Maine Revenue Services provides CMA and CAT tests quarterly.

It is the Board's intent, to send a welcome packet to the newly certified individual, which would include a list of participating JATA members, an opportunity to join the chapter free for the first year and a list of web site resources available to assessors.

Criteria:

A JATA Member must be a current Maine Chapter member, must have performed as a professional assessor in a municipality setting for at least the past 3 (three) years and be willing to offer their expertise to a new assessor.

A JATA Recipient must have currently passed their CMA or CAT license within the past three years and not be in the employ of a FULL TIME professional assessor.

Please visit our web site for Maine State Chapter of IAAO at mechapteriaao.org

The reverse side contains a list of professional assessors within Maine that are willing to assist and mentor YOU as a newly certified CMA or CAT – please do not hesitate to contact them!

Assessor	Telephone	E-Mail	In-office Visits Welcome
Kyle Avila	**276-5531**	**assess@mtdesert.org**	**YES**
Assessor for Mt Desert – GIS, waterfront, high residential & software programs			
Ruth Birtz	**794-3372**	**assessor@lincolnmaine.org**	**YES**
Assessor for Lincoln – mass appraisal, TIFs & tree growth			
Paul Castonguay	**680-4220**	**pcastonguay@waterville-me.gov**	**YES**
Assessor Waterville – commercial, TIFs & Vision software			
Lewis Cousins		**lcousins@presqueislaeme.us**	**YES**
Assessor for Presque Isle – residential, commercial & personal property			
Jerry Daigle	**797-3609**	**gdaigle1@maine.rr.com**	**NO**
Self Employed in Southern Maine – commercial, personal property & statutes			
Kerry Leichtman	**236-6758**	**assessor@town.rockport.me.us**	**YES**
Assessor for Rockport & Camden – residential, ArcGIS & Vision software			
Rick Mace	**363-1005**	**rmace@yorkmaine.org**	**YES**
Assessor for York – historic residential, waterfront & retail			
Judy Mathiau	**872-2776 *5205**	**jmathiau@winslow-me.gov**	**YES**
Assessor for Winslow – agricultural land, public relations & deeds			
Darryl McKenney	**832-5369**	**assessor@waldoboromaine.org**	**YES**
Agent for Waldoboro – record keeping, rural & TRIO software			
Craig Skelton	**384-3010**	**cskelton@sbmaine.us**	**YES**
Agent for South Berwick – current use, deeds, & excel			
Matt Sturgis	**799-1619**	**matthewsturgis@capeelizabeth.org**	**YES**
Assessor for Scarborough & Cape Elizabeth – waterfront, revals & appeals			
Clint Swett	**725-6650**	**cswett@brunswickme.org**	**NO**
Asst. Assessor for Brunswick – field work, customer service & excel			
Jim Thomas	**767-7604**	**jthomas@southportland.org**	**YES**
Assessor for So Portland – income approach, GIS & exemptions			
Juanita Wilson-Hennessey	**720-0115**	**wilsonhennessey@gmail.com**	**YES**
Owner of Wilson Hennessey Appraisal – appraisal analysis, appeals & waterfront			

Assessor (Agent)

DEPARTMENT: Town Office
REPORTS TO: Board of Select
DATE: October 2022
FLSA DESIGNATION: Exempt

Basic Purpose/Function

Assessor (Agent) is responsible for determining the valuation of all exempt and taxable, real and personal property in the municipality. This appraisal work involves gathering information by inspection, research, and examination of records, and using this information to determine the tax assessment of the property; executing official documents and assuring the accuracy and validity of the annual property tax commitment; determining the tax rate and preparing commitment; maintaining accurate assessment records; and extensive public contact.

Although appointed by the Municipal Officers, the Assessor's (Agent) duties and responsibilities are mandated by State Statute. The Assessor exercises considerable independent professional judgment and initiative in conduction work in accordance with M.S.R.A. Title 36. The position involves close cooperation with the Board of Select and Town Manager concerning areas related to assessment functions.

Primary Duties & Responsibilities (Illustrative Only)

- Plans and administers the assessment/appraisal system for the Town in maintaining current property valuation through visitation, data collection, and computer analysis.
- Appraise and evaluate properties by means of the analysis of locational, structural, and business value factors.
- Make inspections and review taxable personal property listings to determine the assessed value of machinery, equipment, furniture and fixtures.
- Make on-site inspections of land and buildings, listing building characteristics, securing information having to do with value, and gathering data relating to the land and its use.
- Inspect building permit activity (e.g., new construction of homes, garages, sheds, additions, pools).
- Research recorded deeds provided by the County Registry of Deeds to establish the owner of record for the purpose of determining the correct tax liability and to certify same through commitment to the tax collector.
- Maintain accurate assessment records, including computerized data on all land, buildings and personal property.
- Maintain good public relations by answering questions concerning property assessment and abatement from taxpayers, real estate brokers and appraisers, and by reviewing all valuation complaints in a professional manner.
- Determine annually the status of all properties classified under the tree growth tax law, farmland and open space and properties exempted from taxation.
- Act on abatement requests and issue any supplemental assessments.

- Answer questions from the public regarding assessing laws and regulations.
- Determine the assessment of taxes on properties in accordance with the laws, rules and regulations governing the assessment process.
- Adjust cards and maps to reflect transfers of real estate and adjust assessment records accordingly.
- Execute official documents as required by law.
- Attend all meetings of the Board of Assessment Review; make reports and recommendations to the Board as required.
- Continuously improve own professional skills by study, membership in professional organizations, participation in seminars and conferences, and contacts with officials of other similar agencies and other knowledgeable professionals.
- Develops and administers a program for the collection of sales, cost, income, and other economic and social data affecting property values; prepares appraisal and other reports as necessary.
- Operate, ser up, or use computers, tape measures, and automobile.
- Performs other duties and tasks as assigned.

Education, Training & Experience

Bachelor's degree in Real Estate, Business Administration, or equivalent field of study. One to three years experience in municipal assessing is desired. Certified Maine Assessor preferred. Continuing education of IAAO classes.

Must possess an active valid driver's license and ability to use own personal vehicle.

Required Skills

- Thorough knowledge of the principles and practices of appraisal and tax assessing as applied to the determination of land, building and personal property values for tax purposes.
- Thorough knowledge of the laws and regulations governing assessment of property taxes for local tax purposes.
- Ability to recognize and analyze factors which influence the value of properties.
- Ability to successfully contact taxpayers, and to deal courteously with the public and to establish and maintain effective work relationships with Town officials, other employees, outside agencies and the public.
- Ability to analyze and interpret laws, ordinances, rules and regulations.
- Ability to keep varied records, to assemble and organize data, and to prepare standard reports from records.
- Ability to plan, organize, supervise and review the work of subordinates.
- Judgment and decision-making abilities.
- Ability to communicate verbally and in writing to various and diverse groups and individuals.
- Willingness to show initiative and discretion in the performance of duties.

- Beginner to Intermediate PC skills in the following software: Accounting, Trio and Microsoft Office products.
- Ability and willingness to learn new software programs as needed.

Physical & Mental Requirements

The physical and mental demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Physical Requirements: Sufficient speech and hearing are needed to convey and receive information over the phone and in person. While performing the duties of this job, the employee will stand, sit, talk, reach with hands and arms, as well as use hands to finger, handle or feel objects, tools or controls. The employee must be able to lift up to 25lb and have sufficient vision to perform the essential functions of the job. Good hand-eye coordination is necessary to perform the tasks associated with this position.

Mental Requirements: While performing the duties of this class, the incumbent is regularly required to use written and oral communication skills; observe and interpret situations; read and interpret data, information and documents; analyze and solve complex problems; use math and mathematical reasoning; perform highly detailed work under changing, intensive deadlines, on multiple concurrent tasks; work with constant interruptions; and interact with staff, officials, the public, and outside agencies.

Disclaimer

The statements contained herein reflect general details as necessary to describe the principal functions of this job, the level of knowledge and skill typically required and the scope of responsibility but should not be considered an all-inclusive listing of work requirements. Duties, responsibilities, and activities may change, or new ones may be assigned at any time with or without notice.

Sample Assessors Agent Contract (Town of Farmingdale)

Contract for Assessor's Agent Services
January 1, 2019 through December 31, 2021

This contract for Assessor services is entered into between the Town of Farmingdale, Maine by its Selectmen, hereinafter referred to as the "Town" and by Robert J Duplisea Jr. CMA, vice president, representing RJD Appraisal hereinafter referred to as "RJD"

The parties agree as follows:

RJD Appraisal's functions (not limited to):

A. Dedicate time at the Town Office for scheduled meeting with taxpayers and to perform any other necessary assessing functions. This will be on a bi-weekly basis with a minimum of 26 days per year.

B. Other undesignated days, no less than an addition 14, will be spent in Farmingdale to perform all necessary assessing functions in a timely manner.

C. Perform "Springwork" assessing current and previous year for follow-up of building permits via use of percent-of-completion format, along with reviewing same with owner, if available, or by leaving a message at the property for the owner to contact within 30 days of that specific inspection. Place percent-of-completion in the assessing file folder, and enter data into the computer system for calculation for the ensuing year.

D. All building permits are checked based on the permit applied for and the specifics of the permit. Measurements are made for the actual structure vs. the measurements reflected on the permit. All permit files are coordinated with the Code Enforcement Officer for appropriate year, and reviewed with the C.E.O. for compliance, if applicable.

E. To establish a 20% field work program yearly of the land and buildings in Farmingdale; perform the 20% inspection and provide all updated data to the assessing software program, and the same information is placed in the assessing card file.

F. Assess as appropriate personal property accounts in the Town of Farmingdale. Make an examination of the property involved, sufficiently detailed to ascertain the reasonableness of the information provided. Where records or statements are of little assistance the agent shall list and value major items of property individually. All personal property shall be valued in accordance with accepted standards established by Maine Statue and the Bureau of Taxation.

G. Process all straight transfers by confirming ownership and lot(s) being transferred. Remove any exemptions warranted.

H. Tree Growth applications are processed based on the plan submitted for compliance. Forester signed documents are checked along with the owners signatures (all owners of record). Records reviewed annually for expirations and/or renewals. All new owners are required to file within one year of date of purchase or accept the program already in place.

I. The annual tree growth report is prepared and forwarded on to the Bureau of Forestry.

J. Homestead Applications are reviewed for signatures of the owners of record and entered into the computer system. Documents are then filed within new binders.

K. Veteran records are filed in new binders, alphabetically listed, and entered into the computer system or removed from the computer system. Additionally, other exemptions such as Blind, Widows, Fraternal, etc., are noted and reviewed as may be applicable.

L. Process all Tax Exemption applications, and process all annual BETE and BETR applications.

M. To prepare for the Board of Assessors' review and approval all necessary correspondences with the Bureau of Taxation, including but not limited to Municipal Valuation Returns, reviews of sales samples to exclude non-arms-length transactions, correspondence regarding the preliminary state valuation, etc.

N. To appear at any required hearing to defend and offer opinion regarding property assessment within the Town. As well as to defend any municipal assessment before the local Board of Assessment Review, State Board of Property Tax Review, or any courts of competent jurisdiction.

O. To appeal the municipality's state valuation when the Board of Assessors and the Agent deems such an appeal is warranted.

P. To develop, in coordination with the Board, a written and oral communication process so that the Board can make informed decisions about the Town's assessment policies and practices.

Q. Assist in the annual tax commitment documents; to aid the Town in calculating the municipal property tax levy limit to be reviewed with/for the Tax Collector /Treasurer to be presented to the Board of Assessors/Selectpersons for review and or comments.

R. The development of corrective abatement and supplemental applications by the Board and preparation of materials for the Board's consideration of taxpayer abatement applications, including, when requested, recommendations to the Board. After issuance of the abatement/supplemental this data is placed within/on the assessing records and entered into the computer system.

S. Make recommendations for policies to ensure that tax records are appropriately dealt with and safeguarded.

T. Work toward enhancing public confidence in the operation of the Assessing office through courteous treatment of the public.

U. You may not sell, transfer or otherwise assign your duties under this contract to any other person or entity without the consent of the Board of Assessors. No attempt to sublet, sell, transfer, assign or otherwise dispose of this contract or any portion thereof, shall in any case release the Contractor of its obligations, responsibility and liability under the Contract.

V. As an independent contractor, you are responsible for all bills and claims for labor, material and equipment which are incurred in the performance of this contract. The Town will not pay such bills or claims.

W. This contract does not call for any payment for travel or mileage expenses.

X. Provide Comprehensive General Liability Insurance as follows:

a. Bodily Injury	$2,000,000.00/ occurrence.
b. Property Damage	$500,000.00/occurrence.
c. General Aggregate	$4,000,000.00/occurrence.
d. Products	$4,000,000.00/occurrence.
e. Hired Non-Owned Auto Coverage	$2,000,000.00/occurrence.
f. Worker's Compensation	$1,000,000.00/occurrence.

Town's functions (not limited to):

A. Provide work space within the Town Office for the agent to work.

B. Hold and keep current all necessary Trio Software licenses.

C. Make available all assessing records and schedules

D. Provide list of new construction for "springwork".

E. Keep appointment schedule for meeting with taxpayers.

The Town and RJD both acknowledge the following:

A. The Town will provide paper tax map prints.

B. The Town will provide a budget for contracting with a company to perform annual updates of tax maps based on information provided by the CONTRACTOR, updates to necessary assessing and tax software programs, copy paper, note pads, pens and other

miscellaneous materials currently located in the office and utilized by the TOWN for its assessing functions. The CONTRACTOR shall be responsible to provide any other materials or equipment to be used in connection with assessing functions, including but not limited to, measuring tapes, clipboards, etc.

C. INDEPENDENT CONTRACTOR: During the performance of this Contract, the Agent shall act in an independent capacity and not as an officer, employee or agent of the Town. As an independent contractor, Agent has the right and duty to supervise its own employees, agents and equipment. Additional manpower needed to fulfill the obligations of this Contract shall be employed by the Agent, who shall be solely responsible for complying with applicable state and federal laws (including but not-limited to OSHA, worker's compensation law, employment security law, and minimum wage law), and the Farmingdale Code. As an independent contractor, the Agent is also responsible for using and maintaining its equipment in a safe, operable and legal manner, and the prompt payment of all wages, payroll taxes, subcontractors, materials, equipment, fuel, and other expenses, taxes and fees incurred by Agent in the performance of this Agreement.

Compensation

For services provided for the contract running January 1, 2019 through December 31, 2019, that cost will be $23,900

Invoiced @ $1,937.50 January through June

Invoiced @ $2,045.83 July through December

For services provided for the contract running January 1, 2020 through December 31, 2020, that cost will be $24,600

Invoiced @ $2,045.83 January through June

Invoice @ $2,054.17 July through December

For services provided for the contract running January 1, 2021 through December 31, 2021, that cost will be $25,100

Invoiced @ $2,054.17 January through June

Invoiced @ $2,129.16 July through December

A day of service is defined as business hours of the company 8:00-4:00 (or similar), per agent per day.

Robert J. Duplisea, Jr., CMA RJD Appraisal	Date
Selectman Town of Farmingdale	Date
Selectman Town of Farmingdale	Date
Selectman Town of Farmingdale	Date

Assessing Agent - Town of Hollis

Start Date: November 30, 2023 | **End Date:** January 15, 2024
County: York County
Job Type: Assessor, Other

The Town of Hollis is seeking a highly qualified company or candidate to be our Assessing Agent. This position involves administrative work in our Town office and fieldwork. Remote work is also available. Experience with Invision and TRIO is preferred. Please see our job description for more information. Interested parties please send resume and cover letter to Hollis Select Board, 34 Town Farm Road, Hollis ME 04042.

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Town of Hollis
Office of the Select Board
34 Town Farm Road, Hollis ME 04042
Phone: (207) 929-8552 Fax: (207) 929-3686
Web Address: www.hollismaine.org

Mary Hoffman John Rogala Roger Hicks

ASSESSING AGENT - JOB DESCRIPTION

The Town's Assessing Agent is responsible for determining the valuation of all exempt and taxable, real and personal property in the municipality. This appraisal work involves gathering information by inspection, research, and examination of records, and using this information to determine the tax assessment of the property; assuring the accuracy and validity of the annual property tax commitment; preparing commitment; maintaining accurate assessment records; and extensive public contact.

Although appointed by the Select Board, the Assessing Agent's duties and responsibilities are mandated by State Statute. The Assessing Agent exercises considerable independent professional judgment and initiative in conducting work in accordance with M.S.R.S. Title 36. The position involves close cooperation with the Select Board and other Town departments concerning areas related to assessment functions.

Essential Duties and Responsibilities:

1) Determine the assessment of taxes on properties in accordance with the laws, rules and regulations governing the assessment process.
2) Make inspections, as necessary, and review taxable personal property listings to determine the assessed value of machinery, equipment, furniture and fixtures.
3) Make on-site field visits and inspections of land and buildings.
4) Inspect building permit activity (e.g., new construction of homes, garages, sheds, additions, pools).
5) Research recorded deeds provided by the York County Registry of Deeds to establish the owner of record for the purpose of determining the correct tax liability and to certify same through commitment to the tax collector.
6) Maintain accurate assessment records, including data on all land, buildings and personal property.
7) Maintain good public relations by answering questions concerning property assessment and abatement from taxpayers, real estate brokers and appraisers, and by reviewing all valuation complaints in a professional manner.
8) Determine annually the status of all properties classified under the tree growth tax law, farmland and open space and properties exempted from taxation and issue correspondence and supplemental tax penalties as required by law.
9) Act on abatement requests and issue any supplemental assessments.
10) Adjust cards and maps to reflect transfers of real estate and adjust assessment records accordingly.
11) Request the services of Mapping Companies to update the Tax Maps.
12) Execute official documents as required by law.
13) Attend all Appeals to the York County Commissioners.
14) Operate computers, tape measures, and automobile.
15) Perform related work as may be required.

16) Ability to communicate effectively and professionally with taxpayers, Town Officials, and other agencies and members of the public.

Training and Experience Required:

1) Possess and maintain a valid Maine Assessor's Certificate.
2) Possess and maintain a valid License to Operate a Motor Vehicle.
3) One or more year experience in municipal assessing.

Knowledge, Skills and Abilities:

1) Thorough knowledge of the principles and practices of tax assessing as applied to the determination of land, building and personal property values for tax purposes.
2) Thorough knowledge of the laws and regulations governing assessment of property taxes for local tax purposes.
3) Ability to recognize and analyze factors which influence the value of properties.
4) Ability to successfully contact taxpayers, and to deal courteously with the public and to establish and maintain effective work relationships with Town officials, other employees, outside agencies and the public.
5) Ability to analyze and interpret laws, ordinances, rules and regulations.
6) Ability to keep records, to assemble and organize data, and to prepare standard reports from records.
7) Good judgment and decision making abilities.
8) Ability to communicate verbally and in writing to various and diverse groups and individuals.
9) Willingness to show initiative and discretion in the performance of duties.

Physical Demands:

The physical demands described here represent those that an employee must meet to perform the essential functions of this job successfully. Reasonable accommodations may enable individuals with disabilities to perform essential functions.

While performing the duties of the job, the employee is occasionally required to reach with hands and arms; stand; walk; and use hands to finger, handle, feel or operate objects, tools or controls. The employee is occasionally required to stand; sit; climb or balance; stoop, kneel, crouch or crawl; and talk or hear. The employee must occasionally lift and/or move up to 25 pounds.

Specific vision abilities required by this job include close vision, distance vision, peripheral vision and the ability to adjust focus.

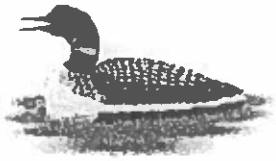
Hollis Select Board:

Mary Hoffman — Date: 11/22/2023

John Rogala

Roger Hicks

Sample Assessors Agent Contract (Town of Mt. Vernon)



Town of Mt. Vernon, Maine
1997 North Rd, Mt. Vernon, ME 04352
(207) 293-2379
Fax: (207) 283-3507
Email: selectboard@mtvernonme.org
Website: http://mtvernonme.org

Assessing Agent

The following Assessing Agent services shall be included, in addition to any services required by law:

Core Assessing Functions:

1. On the basis of all building permits or other notification of construction activity provided by the Town, the Contractor shall perform an annual updating of valuations ("spring work") to include new construction, alterations, and additions to all residential, commercial, industrial, and personal property as of April 1 of each year.

2. The Contractor shall evaluate all real estate transfer information provided to the Town, to include reading all deeds and determining which sales are straight transfers and which involve lot splits.

3. The Contractor shall use the Town' s existing land and building cost schedules for calculating property values, making any recommendations for modifications of the assessing schedule in the Contractor's annual report to the Board of Selectmen (see "State Reports and Reporting to the Town", below).

4. The Contractor shall provide to the Board of Assessors the "true and perfect assessment list" no later than July 30 of each year of the contract, with the exception of the last year of the contract. During the last year of the contract the "true and perfect assessment list" must be provided no later than June 30 of that year.

5. The Contractor shall evaluate all personal property lists and make assessments on all commercial businesses in the Town with taxable personal property.

Property Tax Cards and Tax Maps:

6. The Contractor shall process all straight transfers by placing the new owner's information on the property record cards and removing any exemptions if warranted.

7. The Contractor shall process all lot splits by creating new record cards for ne lots and making all necessary valuation changes to update the records for both the new lot and the original lot.

8. The Contractor shall draft, to scale, (with deed measurements, when provided on deeds), all land splits, subdivisions, and map corrections onto the Town's tax maps.

Current Use Taxation and Tax Exemptions:

9. The Contractor shall evaluate all applications for enrollment in the Tree Growth, Farmland or Open Space current use taxation programs, determine eligibility or ineligibility, and inform the applicant of that decision.

10. The Contractor shall monitor land transfers for the possibility of Tree Growth, Farmland, and Open Space violations and calculate necessary removal penalties.

11. With respect to all property enrolled in the Tree Growth program, the Contractor shall notify in a timely manner both the affected landowner and the Board of Selectmen whenever the landowner has failed to file by the statutory deadlines the appropriate information regarding a forestry management plan or a required update to a forestry management plan.

12. With respect to all property enrolled in the Farmland program, the Contractor shall notify in a timely manner both the affected landowner and the Board of Selectmen whenever the landowner has failed to file by the statutory deadlines the appropriate affidavits identifying the property's ongoing eligibility for enrollment.

13. The Contractor shall process all new applications for the Homestead, Veteran, and Blind property tax exemptions, and the Contractor shall monitor and adjust the exempt status of all existing households receiving these exemptions according to all pertinent changes in state law.

14. The Contractor shall assist in a timely manner all taxpayers wishing to apply for the Business Equipment Tax Exemption.

Dealing With the Public:

15. The Contractor shall be available a minimum of one day each month at the Mt. Vernon Town Office for scheduled meetings with taxpayers and to perform any other necessary assessing functions. Other undesignated days will be spent at the Town Office to perform all necessary assessing functions in a timely manner.

16. The Contractor shall review and process all requests for property tax abatements other than poverty abatements and shall make recommendations to the Board of Selectmen within the time frames established by law.

17. The Contractor shall appear at any required hearing to defend and offer opinion regarding property assessment within the Town.

State Reports and Reporting to the Town:

18. With any necessary assistance provided by the Town, the Contractor shall process the annual sales ratio study and Municipal Valuation Return in a timely manner.

19. The Contractor shall provide an annual report to the Board of Selectmen, which shall include at a minimum:

    a. Any recommended modification to the Towns assessing schedule;

    b. A list of all enrollments in any current use taxation program (Tree Growth, Farmland or Open Space) that should be reviewed for continued eligibility for any noncompliance or nonconformity with the standards of enrollment;

    c. The Town's most current assessing ratios as reported by Maine Revenue Services in all appropriate categories (overall, waterfront, non-waterfront, etc.);

    d. The Town's quality rating;

    e. "Quarterly" physical inspection s of the Town, or implementing a statistical revaluation ("factoring");

    f. Any other observations or recommendations that the Contractor believes should be included.

The Town will provide the following support for the Assessing Agent:

1. To provide a place to work at the Town Office and make available all necessary assessment records.
2. To provide a list of new construction for "spring work".

3. To keep the appointment schedule for designated day per month meeting with taxpayers.

Date: _____ By: _____
Contractor

Date: _____

By: _____
Paul Crockett, Chair, Select Board

_____
Clyde Dyar, Select Board

_____
Sherene Gilman, Select Board

Sample Request for Proposals for Assessors Agent Position (Town of Wiscasset)

REQUEST FOR PROPOSAL
TAX ASSESSOR SERVICES

Town of Wiscasset
51 Bath Road
Wiscasset, ME 04578

The Town of Wiscasset is seeking proposals from qualified individuals to provide property tax assessment services. Wiscasset has a single contracted Tax Assessors' Agent that is appointed by the Town Manager. Services include, but are not limited to preparation and timely filing of assessment documents, abatement and supplemental tax assessments yearly appraisals, market analysis, data entry and consulting as necessary.

Sealed proposals addressed to Marian L. Anderson, Town Manager, Town of Wiscasset, 51 Bath Road, Wiscasset, ME, 04578 and clearly marked "Wiscasset Tax Assessor Services Proposal" will be accepted until 4:00 p.m. on Monday, Feb. 2, 2015. Bids will be opened in public session Feb. 3, 2015 at 7 p.m. at the Selectboard meeting.

The Town of Wiscasset reserves the right to reject any or all proposals.

SECTION I: GENERAL INFORMATION

A. Point of Contact

Town of Wiscasset
Marian L. Anderson, Town Manager
51 Bath Road
Wiscasset, ME 04578
Email Address: townmanager@wiscasset.org
Phone: (207) 882-8200, extension 108 Fax: (207) 882-8228

B. Town Information

The Town of Wiscasset has approximately 3,732 residents, is located in Lincoln County, has approximately 2,462 parcels with a taxable value of $447,583,700 and approximately 348 personal property accounts with a taxable value of $5,859,500 Please see additional information attached as Exhibit A.

C. Limits of Liability

The Town of Wiscasset assumes no liability for any costs incurred by respondents, or in responding to further requests for interviews, additional information, etc. prior to issuance of a contract.

D. Type of Contract

Contracted Tax Assessor is for a three (3) year period beginning March 1, 2015 and ending March 1, 2018.

E. Questions

Questions about the RFP shall be submitted electronically via email to Marian Anderson at townmanger@wiscasset.org.

In the subject line for the email put "Question: Tax Assessor Services." All submissions must contain the name of the person asking the question, address, phone number, and email address. Responses will be posted on the Town of Wiscasset website at www.wiscasset.org.

F. Solicitation Process

The evaluation team will consist of the Town Manager, the retired Assessors' Agent, a member of the Board of Selectmen, and a taxpayer to review and rank proposals based on the evaluation criteria outlined in Section III-Evaluation Criteria. A short list of respondents may be selected for further evaluation. Only those individuals or firms that are placed on the short list on the basis of evaluation as judged by the criteria will be considered for interviews. The final contract must be approved by the Board of Selectmen. After all approvals, verification of all requirements, and signatures by appropriate parties, implementation may begin.

G. Conditions of Award

It is the intent of the Town to award the project to the most qualified and responsive individual or firm, provided that the proposal has been submitted in accordance with the requirements of the RFP. The committee shall be the sole judge of the individual's or firm's qualifications and whether the proposal is in the best interest of the Town. Up to the time of the signature of the contract, the Town shall have the right in its sole discretion to ***reject any and all of the bids, to request re-bids for the work and to waive any defects, time limits or deficiencies in any bid, and to terminate consideration with or without cause if deemed in the best interest of the Town to do so.***

H. Amendments to this RFP

The Town may revise this RFP by using written addenda. Addenda will be posted on the Town's website and emailed to all known bidders.

The Town may request additional information if deemed necessary. Failure to provide such information may result in proposal being considered incomplete. The Town reserves the right to be the sole judge of all such criterion.

I. Insurance Certificates

The individual or firm must be able to provide evidence of the following insurance coverage:

- ✓ The individual or firm will serve in the capacity of an independent contractor and will maintain insurance at least as hereinafter set forth so as to protect it and the Town from any

and all claims for personal injury and property damage, and for claims under the Worker's Compensation Acts, including death arising out of operation of this agreement, for the entire term of the contract.

- ✓ A comprehensive general liability insurance policy with the following limits of coverage:
  - Bodily Injury: $1,000,000 each occurrence
  - Property Damage: $400,000 each occurrence
  - $1,000,000 aggregate of all claims per occurrence
- ✓ A comprehensive automobile insurance policy with the following limits:
  - Bodily Injury: $1,000,000
  - Property Damage: $500,000 per each occurrence
- ✓ All of the insurance must be issued by an insurer licensed, authorized and maintaining an office to do business in Maine.

SECTION II: PROPOSAL SPECIFICATION

A. The Scope of Services for this RFP is set forth in Attachment B.

The following information should be provided in a separate sealed envelope marked "Wiscasset Tax Assessor Services Proposal."

B. Bid Response Elements

Respondents should provide detailed information addressing each of the following areas:

- Work History
- Contract Work References - Submit three (3)
- Qualifications and experience with providing requested services in other communities.
- Information regarding any legal action relevant to the requested services that are pending or have been resolved within the past 24 months.
- The proposal should reflect the annual cost to provide services outlined in the Scope of Services.

Failure to fully disclose requested information shall be grounds for disqualification. This section shall not be interpreted to require disclosure by State and Federal Statutes and/or court order.

The Town of Wiscasset utilizes TRIO financial software, TRIO Real Estate, Personal Property and Commercial software, and Marshall Swift Cost Services. Each contractor must show evidence of familiarity with all systems by submitting a list of projects/contracts that require the use of each system or ability to adapt to the Town's software needs.

SECTION III: EVALUATION CRITERIA

1. Evaluation Criteria that will be used by the selection team
   - **a.** Proof as Certified Maine Assessor (CMA) - **REQUIRED**
   - **b.** General experience and technical competence (30%)
   - **c.** Approach to scope of services (15%)

d. Value and cost of proposed services that would maximize benefit of the Town (30%)
e. Review of references (5%)

2. Comparative Criteria
   a. Knowledge and experience with TRIO (5%)
   b. Experience conducting commercial/residential reevaluations (5%)
   c. Experience working with local Board of Selectmen (5%)

3. Miscellaneous
   a. Familiarity with Town of Wiscasset and its assessed parcels (5%)

Any contract awarded as a result of this RFP will be awarded without discrimination on the basis of race color, religion, age, sex, sexual orientation, political affiliation, or national origin.

Attachment A

Town of Wiscasset Assessing Profile

Total number of real estate accounts: 2,462 (20 Tree Growth, 2 Farmland, 3 Open Space)

Single Family	1,439
Mobile Home/Land	178
Mobile Home	130
Campground	4
Commercial	114
Mixed Use:	6
3+ Unit Apartment:	3
Industrial:	48
Commercial/Residential Vacant	473
Exempt:	5
Uncoded/other	62

Taxable Value:	$447,583,700
Number and type of exemptions/credits:	1,132
Homesteads:	982
Veterans:	146
Blind:	2
Parsonage:	2
Number of personal property accounts:	348
Taxable Value:	$5,859,500
Number of BETR accounts:	324
Number of BETE accounts:	24 approvals for 2014
Year of last revaluation:	2007
Latest assessment to sale ratio:	100% (latest in-house post reval)
Latest COD:	15
Number of abatements in 2014	8
Number of appeals beyond Assessor:	1 (2014)
Number of TIF districts:	2

Attachment B

SCOPE OF SERVICES

Nature of work:
This is specialized professional, administrative, and technical work in the valuation and assessment of real and personal property in the Town of Wiscasset.

The Contract Assessor is responsible for appraising and assessing real and personal property for taxation within the Town, and for the administration and maintenance of all records necessary to administer and maintain the assessment program. Work involves extensive fieldwork in the review of existing and new properties and analytical and administrative work in the office to maintain and update values for properties.

Contractor is required to exercise considerable independent judgment in administering the assessment program within specific state laws and regulations, (Title 36 M.R.S.), with general (non-assessing) guidance from the Town Manager.

Essential Duties and Responsibilities:
Plans, administers, and maintains the assessment system for the Town in maintaining current property valuation through visitation, data collection, and analysis.

Appraises residential, commercial, agricultural, and industrial properties; special rights and interests; personal property; and public utility equipment and properties.

Maintains and reviews property transfers; reviews and approves all exemptions for taxes as permitted by the State; makes and enters computation valuations and other data in valuation commitment books; required State reporting forms; maintains the assessing database and determines the valuations to be placed on new, renovated, and existing property based on changing market value.

Develops and administers a program for the collection of sales, costs, income, and other economic and social data affecting property values; prepares appraisal and other reports as necessary.

Assists other town departments with valuation related questions and provides any necessary related information to those departments.

Maintains a positive relationship with public and real estate professionals in obtaining information pertaining to the study and sale of real estate.

Deed transfers and research.

State and local reports.

Acts as E-911 Addressing Officer

Essential Duties and Responsibilities (cont.):
Assistance with TIF and CEA creation, amendments, and reporting.

Assist Tax Collector with Tax Acquired Properties, special tax assessments, title research, etc.

Provides quarterly reports of assessing activity to the Board of Selectmen.

Performs related work as required.

Requirements of Work:
Thorough knowledge of the principles, methods, and techniques of real and personal property assessment and valuation.

Considerable knowledge of the provisions, ordinances, and general law governing real and personal property assessment and statutory exemptions.

Ability to utilize statistical methods to analyze factors which may influence the value of property and to exercise judgment in determining property values and changes in Town structures and physical properties.

Ability to plan and organize the maintenance of assessment and property records to facilitate the preparation of varied assessment roles and reports.

Ability to establish and maintain effective working relationships with taxpayers, the general public, employees, and other departments.

Knowledge of building construction methods and architecture, municipal planning and real estate laws, municipal zoning and tax policy, and the mechanics of real estate sale and finance.

Considerable knowledge of the geographic layout of the Town.

Inspections and inventory per Title 36 § 328.7 and 328.8. Since the Town does not require building permits, please state how you will find, list, and value physical changes to properties.

Training and Experience Required:
Considerable experience in property assessment work involving the appraisal and evaluation of land and buildings, and preferably including some experience in the maintenance of standard office records.

Satisfactory completion of a course of study leading to certification in real property appraisal, or graduation from an accredited college program with specialization in property assessment, business or public administration; or any equivalent combination of experience and training.

Necessary Special Requirements:
Possession and maintenance of the designation of Certified Maine Assessor.

Vehicle for use in accomplishment of work.

Attachment C

REQUEST FOR PROPOSAL TAX ASSESSOR SERVICES

Assessor's Name: _____

Address: _____

_____

Telephone: _____

I have read the "Request for Proposals for Tax Assessor Services" specifications and I submit the following bid prices:

Rate for Services:

A. Number of days per contract year (Jan I-Dec 31) to perform services _____

B. My per-day rate to perform these services in contract year 1 $ _____

C. **Total annual cost to perform services in contract year 1 (A x B)** $ _____

D. My per-day rate to perform these services in contract year 2 $ _____

E. **Total annual cost to perform services in contract year 2 (A x D)** $ _____

F. My per-day rate to perform these services in contract year 3 $ _____

G. **Total annual cost to perform services in contract year 3 (A x F)** $ _____

H. **My grand total cost to perform services in all 3 contract years (C+E+G)** $ _____

I. My per-day rate for any additional days requested by the Town over the amount listed above in Item A

(Year 1) $ _____

(Year 2) $ _____

(Year 3) $ _____

Optional Services:

A. Total cost to perform Town-wide revaluation, if required $ _____

Other Expenses:

The Town of Wiscasset will provide an office space, desktop computer, internet/network connection, printer/copier/fax, desk, phone, and other standard office supplies such as paper and pens for our contract assessor. Please indicate whether you will be providing the following items for yourself or if you expect the Town to provide them for you. Please also list any other expenses you expect the Town to incur and approximate dollar amount for each. These other expenses will factor in to the Town's selection criteria.

Item	I Will Provide	Town Must Provide	Est. Cost to Town
Laptop	☐	☐	$_____
Mobile Phone	☐	☐	$_____
Training/Conference	☐	☐	$_____
IAAO Dues	☐	☐	$_____
MAAO Dues	☐	☐	$_____
Other: _____	☐	☐	$_____
Other: _____	☐	☐	$_____
Other: _____	☐	☐	$_____
Other: _____	☐	☐	$_____

GRAND TOTAL EST. COST TO TOWN $_____

If I am selected as the winning bidder, I can provide assessing services beginning on March 1, 2015. I will provide written proof of liability and workers compensation insurance (if applicable) to the town before the start of work.

Date:_____ Signed: _____

Printed Name: _____

Proposals may be submitted on this bid form and must include proof of CMA certifications, list of assessing experience, and three business references with contact numbers. **Please return proposals to the Wiscasset Town Manager in an envelope marked "Wiscasset Tax Assessor Services Proposal" by 4:00 p.m. on Feb 2.** The winning proposals received and approval by Wiscasset Selectboard.

TOWN OF LYMAN
JOB DESCRIPTION
ASSESSOR

Job Title:	Assessor	**Classification:**	Exempt
Department:		**Other:**	
Reports To:	Board of Selectmen	**Supervisory:**	No
Position Type:	Full-time		

GENERAL SUMMARY: The Assessor is responsible for the establishment and maintenance of fair and equitable values for all real estate and personal property in the Town of Lyman. Work involves discovering, valuing and listing real and personal property and explaining and defending valuations.

ESSENTIAL JOB FUNCTIONS:

- Inspects and appraises all properties; i.e. residential, commercial, industrial, agricultural, exempt, and personal property
- Maintains property valuation through discovery, visitation, data collection, and computer analysis
- Prepares and executes Commitment and sets MIL Rate
- Prepares Municipal Valuation Return and sends to Maine Revenue Services
- Annually conducts a sales ratio study to provide Maine Revenue Services with a completed Sales Analysis Return
- Prepares and is responsible for the annual Bureau of Taxation's review of all sales, abatement, supplements, and property records
- Reviews Declarations of Value, new deeds, updates tax cards and sales history on property record card
- Prepares, processes, and mails notices of valuation change to property owners
- Processes tree growth, open space and farmland applications and exemptions; includes pricing of all classified land annually, and prepares and updates various reports
- Processes real estate tax transfers and land splits; notates into assessing software on affected accounts
- Coordinates the updates to town tax maps, to reflect proper boundaries and lots, with mapping company. Prepares documentation with deed plot of parcel
- Prepares LD1 for budget board annually
- Addresses valuation appeals and institutes abatements and supplements
- Supplies assessment data to taxpayers, the public, and real estate professionals on a daily basis
- Maintains regular, predictable and reliable attendance
- Maintains excellent communication and fosters a collaborative working environment with all departments as well as with the public
- Places an emphasis on safety, efficiency, quality and productivity
- Follows all Town and Department policies
- Performs other related work as required

PERIPHERAL DUTIES:

- Serves as alternate Public Access Officer
- Serves as Maine Enhanced 911 Addressing Officer

KNOWLEDGE/SKILLS

- Thorough knowledge of the principles, methods, and techniques of real and personal property assessment and valuation
- Knowledge of building construction and renovation methods
- Considerable knowledge of the Town ordinances, planning and zoning, and general State laws governing real and personal property assessments, and statutory exemptions
- Knowledge of the procedures and records utilized in property ownership and transfer
- Thorough knowledge and use of Microsoft Office Word, Excel, and Power Point

- Thorough knowledge and use of assessing software, such as TRIO
- Awareness and judgement regarding social and legal issues
- Knowledge of mathematical calculations
- Excellent organizational skills to manage a demanding work load
- Excellent customer service skills

ABILITY TO:

- Prepare and maintain accurate records and files
- Type with speed and accuracy and operate standard operating equipment
- Use independent judgment, problem solve and collaborate in order to accomplish tasks
- Interpret and develop policies
- Work under pressure of schedules and deadlines, and during difficult and/or stressful situations with accuracy
- Make timely and appropriate decisions in the scope of assigned work
- Provide a high level of customer service to both internal and external customers
- Communicate professionally and effectively, both orally and in writing
- Establish and maintain effective working relationships with co-workers, the public, and others
- Attend any required or recommended courses or training

MINIMUM REQUIREMENTS

Experience and Education/Training:

- Associates Degree from an accredited two or four-year institution is preferred
- Three (3) years' related experience or any equivalent combination of education and experience

Licenses/Certifications:

- Valid State of Maine Assessor's certificate
- Maintain the required annual 16 credit hours as mandated by the state
- Maintain valid Maine Driver's License

WORK ENVIRONMENT/PHYSICAL DEMANDS:

The work environment and physical demands described herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with limitations to perform the essential functions.

This job operates in a professional office environment and routinely uses standard office equipment such as computers, phones, photocopiers/scanners, filing cabinets, and fax machines, and additionally operates out in the field

While performing the duties of this job, the employee is regularly required to sit; use hands to handle or feel, talk, and hear. The employee is occasionally required to reach with hands and arms. The employee is occasionally required to stand, walk, kneel, climb, or crouch. The employee must occasionally lift and/or move up to 25 pounds. The employee is required to have close visual acuity to perform an activity such as: preparing and analyzing data and figures; transcribing; viewing a computer terminal; extensive reading. The employee occasionally works in outside adverse weather conditions.

The above statements are intended to describe the general nature, requirements, and level of work being performed by people assigned to do this job. The above is not intended to be an inclusive or exhaustive list of all responsibilities and duties required. Duties, responsibilities and activities may change at any time with or without notice. The job description does not constitute an employment agreement between the employer and employee.

Employee Signature **Date**

Income/Estate Tax

Property Tax

- Excise Tax
- Transfer Tax
- Assessor's Page
- Municipal Services
- Unorganized Territory
- Contact Information
- Municipal Property Tax Forms
- Guidance Documents and Publications
- Bulletins
- Property Tax Exemptions
- Property Tax Law
- State Valuation
- Commercial Forestry Excise Tax
- Telecommunications Tax
- Training and Certification

Sales, Use & Service Provider Tax

Fuel Tax

Other Taxes

Tax Relief Credits and Programs

Compliance

Audit Units

Assessor Agents

Name	Address	Phone	Email	Website
Agamenticus Appraisal	PO Box 157 York, ME 03909	207-363-2020	appraisals@agamenticus.com	www.agamenticus.com
Atlantic Valuation Services Robert A. Konczal, CMA	210 Beech Ridge Road Scarborough, ME 04074	207-317-1588	robert_konczal@yahoo.com	
Bartlett Assessing Services Shirley Bartlett	P.O. Box 965 Scarborough, ME 04070	207-318-8250	sbartlett213@yahoo.com	
Caldwell Appraisal Co	115 Orchard St Farmington, ME 04938	207-778-6875	baldmt_2300@yahoo.com	
Curt E. Lebel	20 Popple Lane Richmond, ME 04357	207-837-8572	celebel@myfairpoint.net	
David Ledew	62 Whippoorwill Road Litchfield, ME 04350	207-512-2242 Cell: 207-441-0797	dledew@roadrunner.com	
Dickey Appraisal Service	37 Homestead Lane Hermon, ME 04401	207-848-2625	bdickey@roadrunner.com	
Dirigo Assessing Group Justin L. Poirier	30 Blue Ridge Drive West Sidney, ME 04330	207-632-9395	justin@dirigoassessing.com	www.dirigoassessing.com
Hamlin Associates	625 State Highway 150 Parkman, ME 04443	207-876-3300	hamlinassociatesinc@gmail.com	
J. Douglas Guy III	467 Court St Machias ME 04654	207-263-6824	dougguy@myfairpoint.net	
J.F. Ryan Associates, Inc.	3 Longview LN Newbury, MA 01951-1736	978-462-0036	jfryan@comcast.net	
John O'Donnell & Associates	632 Bald Hill Rd New Gloucester, ME 04260	207-926-4044	john@jeodonnell.com	www.jeodonnell.com
Julie Cromwell	44 Colby Drive Woolwich, ME 04579	207-462-7357	jcromwell@cromwellprop.com	
KRT Appraisal	191 Merrimack Street, Suite 701 Haverhill, MA 01830	(877) 337-5574 Fax: (978) 914-7201	marketing@krtappraisal.com	www.krtappraisal.com
Maine Assessment & Appraisal Services Garnett Robinson	PO Box 82 Dixmont, ME 04932	207-234-2822	garnett@maineassessment.com	www.maineassessment.com
Mark J Gibson	PO Box 3823 Brewer, ME 04412	207-745-3044	badguy04401@gmail.com	

Office of Tax Policy

Municipal Resources, Inc.	66 Main Street, Suite B Plymouth, NH 03264	603-279-0352	assessing@mrigov.com	www.mrigov.com
Murphy Appraisal Services	PO Box 27 Union, ME 04862	207-542-9786	jhmurphy@tidewater.net	
Parker Appraisal Company	PO Box 6104 Falmouth, ME 04105	207-210-1857	agbg@aol.com	
R & J Associates	PO Box 250 Windsor, ME 04363	207-445-4062	rjappraisal@withdigitaleyes.com	
RCS Assessment Services	45 Hillcrest Dr Hermon, ME 04401	207-852-7121	info@rcsassessment.com	
RJD Appraisal	PO Box 99 Pittsfield, ME 04967	207-487-5005	rob@rjdappraisal.com	www.rjdappraisal.com
Robert Stevens	352 Mosher Hill Rd Farmington, ME 04938			
Roger W Peppard	211 Hartland Ave. Pittsfield, ME 04967	207-487-3186	sdtp@adelphia.net	
Tarr Assessing Services	PO Box 506 Washburn, ME 04786	207-455-8251	rmtarr@yahoo.com	
Vision Government Solutions, Inc.	1 Cabot Road, Suite 100 Hudson, MA 01749	800-628-1013	sales@vgsi.com	www.vgsi.com
W.E. Pat Dow Inspection Solutions of Maine	426 Mosher Rd Gorham, ME 04038	207-838-8661		
William Van Tuinen Tax Assessment Service	1049 E Madison Rd Madison, ME 04950	207- 474-8866	bvt@beeline-online.net	
Wilson Hennessey Appraisal	PO Box 202 Bath, ME 04530	207-720-0115	wilsonhennessey@gmail.com	

Credit

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Divisions

- Income/Estate Tax
- Office of Tax Policy
- Property Tax
- Sales/Use & Service Provider Tax
- Compliance

Individual Tax Types

- Estate Tax
- Fiduciary Income Tax
- Individual Income Tax
- Real Estate Withholding

Business Tax Types

- Corporate Income Tax
- Employer Withholding
- Pass-through Entity Withholding
- Franchise Tax
- Fuel Tax
- Sales/Use & Service Provider Tax
- Other Taxes

Support

- Help
- Accessibility
- Policies
- Privacy Policy

Other

- Contact Us

Business Item 3
Processing invoices for assessing services, including spring field work

A discussion concerning payment of invoice(s) received from Parker Appraisal for annual maintenance work.

Business Item 4
Request for proposals, legal services

The Select Board will review and discuss a draft Request for Proposals for Legal Services. This item was tabled from the April 11 meeting to allow the Select Board time for review.

Request for Proposals
Legal Services
for the
Town of West Bath, Maine

The Town of West Bath, Maine hereby solicits proposals from attorneys or legal firms to represent the Town as its legal counsel.

Proposal Submittal: Proposals will be received by the Town Administrator, Town of West Bath, 219 Fosters Point Road, West Bath, Maine 04530, until 2:00 pm on Thursday May 30, 2024, at which time they will be publicly opened. Proposals must be sealed and clearly marked, "Proposal for Legal Services". Respondents must submit an original proposal and four (4) copies.

Miscellaneous Requirements: The Town shall not be responsible for any expenses incurred by an attorney or firm in preparing, submitting, or presenting a proposal. All proposals shall provide a straightforward, concise delineation of the attorney's or firm's capabilities to satisfy the requirements of the request. Any attorney or firm who submits a proposal in response to this RFP may be required to make an oral presentation of their proposal upon request.

Questions: All questions should be directed to the Town Administrator at 207-386-6935 or by email townadministrator@westbathmaine.gov.

Selection: The West Bath Select Board's selection will be based on its evaluation of the written proposal, the attorney's or the firm's qualifications and experience, client references, and overall fee structure. The Select Board reserves the right to reject any or all proposals or to select the attorney or legal firm deemed to have submitted the most qualified proposal (fee and other factors considered), when in the judgment of the Select Board such an award is in the best interest of the public. The Select Board further reserves the right to negotiate separately in any manner necessary to serve the best interests of the Town. Attorneys or firms whose proposals are not accepted will be notified by mail or email.

Background: The Town of West Bath has a Town Meeting / Select Board / Administrator form of government. The population of the Town is approximately 1,910 with a land area of 15 square miles and an annual budget of approximately $7,535,000.

Like most towns, West Bath is involved in a variety of activities which require a diversity of legal services. Land use planning and zoning matters, policy and ordinance review, and human resources are the most common activities that require legal counsel. Over the last three years, the Town Attorney has billed the Town for an average of 60 hours per year.

Qualifications of Legal Counsel: The Town Attorney shall be an attorney and counselor at law of the courts of the State of Maine. The legal firm shall incorporate within their proposal an outline of the size and experience of the law firm to include resumes of legal staff with whom the Town will be working, as well as a listing of municipal clients and other references (with addresses and phone numbers). The proposal should make note of the firm's expertise in Municipal law and land use.

The proposal must indicate the key lawyer to be appointed Town Attorney and include an estimate of the percentage of time they spend on municipal legal affairs. In addition, it should include an explanation of how the firm envisions the legal transfer of authority and responsibility in the absence or inability to act of the appointed attorney.

Scope of Services and illustrative examples of the anticipated services include:

1. Advise the Select Board, Town Administrator, Department Heads, and Town Committees on legal matters arising in the conduct of Town business.
2. Prepare, review, or revise ordinances and policies when requested by the Town Administrator.
3. As requested, attend meetings of the Select Board, Planning Board, Appeals Board, Board of Assessment Review, and other meetings, hearings, or workshops.
4. Prepare contracts and other instruments to which the Town is involved when requested by the Town Administrator.
5. Prepare deeds, easements, and contracts pertaining to real estate and render title opinions on property being acquired by the Town.
6. Immediately report to the Town Administrator and Select Board the filing of any litigation against the Town, as well as the outcome of any such claims.
7. When authorized by the Select Board, prepare all complaints and charges against, and appear in the appropriate court in the prosecution of, any person charged with a violation of a Town ordinance. Under the direction of the Select Board, defend Town officials in any action or claim against them in their official capacity. In those claims where the Town's insurance company has appointed legal counsel, the Town attorney shall provide only those services requested by the Town Administrator.
8. Keep a complete record of all suits in which the Town had or has an interest, giving the names of the parties, the court where brought, the nature of the action, the disposition of the case, or its condition, if pending, and the briefs of counsel. Keep a complete record of all written opinions furnished and of all certificates or abstracts of titles furnished to the Town, or any department or official thereof.
9. Deliver all records, documents, and property of every description in their possession, belonging to their office or to the Town, to their successor, who shall give them duplicate receipts therefore, one of which they shall file with the Town Administrator.

10. It is understood that there will also be informal activities expected of the Town Attorney, including counseling department heads and elected officials, and instructing employees in the elements of public law and examination of intergovernmental activities.
11. It is specifically noted that answering inquiries from the public and the press is outside the purview of the Town Attorney and that all such requests should be referred to the Town Administrator. Since individual Select Board and committee members have no legal authority to incur expenses on behalf of the Town, the Town Attorney is not authorized to provide legal counsel to them individually, except for the Select Board Chair.

Contract for Services: It is anticipated that the Town and the legal firm will agree to a one-year contract for services after appropriate negotiations. The contents of the RFP and the representations made in the proposal will become part of any contract award. In addition, the Town anticipates that the following provisions will become a part of that contract.

Compensation: The Town anticipates payment on an hourly basis. Requests for payment must be submitted to the Town Administrator monthly and shall, if on an hourly basis, itemize the invoice by staff member, hourly rate, number of hours, subject matter, and the nature of the service. The proposal should specifically address how the Town will be billed for consultations between two attorneys who are both members of the legal firm. The Town typically pays bills within 30 days of receipt of invoice.

Billable Expenses: It is understood that the proposed attorney or legal firm will supply at no cost secretarial services, telephone, stationery, postage, supplies, library, and equipment required to provide a satisfactory level of service. Any exceptions should be noted in the proposal. The Town agrees to reimburse court costs, and other similar expenses. Requests for payment must be submitted monthly by invoice to the Town Administrator itemized by subject matter.

Supervision and Control: The Town Attorney shall be under the general direction of the Town Administrator, although as previously specified, the Town Attorney is expected to work cooperatively with and answer questions from the Select Board, Department Heads, and Town committees with prior authorization from the Town Administrator.

Termination: The contract may be terminated by either party upon two weeks' written notice to the other party; however, if any services are in progress, but not completed as of the date of termination, then the contract may be extended upon written approval of the Select Board until said services are completed and accepted by the Town.

Assignment: The selected attorney or firm shall be prohibited from assigning, transferring, conveying, subletting, or otherwise disposing of this agreement or its rights, title, or interest

therein, or its power to execute such agreement to any other person, company, or corporation without the prior written consent and approval of the Select Board.

Hold Harmless Clause: The legal firm shall indemnify the Town from all suits, actions or claims of any kind brought on account of any injuries or damages sustained by any person in consequence of any negligence in performing contract work, or on account of any act or omission by the attorney or the firm or its employees, or from any claims or amounts arising or uncovered under any law, bylaw, ordinance, regulation, or decree, violated by such attorney or firm.

Insurance: The legal firm shall be required to carry Professional Liability Insurance. Proposals must specify the carrier and coverage limits. The Select Board may award the position to a firm on the condition that the firm's existing coverage limit be increased to a limit deemed adequate by the Select Board, which in any event shall be no less than $1,000,000 per occurrence. A certificate of insurance shall be provided to the Town, providing that coverage shall not be canceled without thirty (30) days' notice.

Unavailability: The attorney or firm must also provide advance notification to the Town Administrator of times when counsel will be unavailable, and the name(s) of the attorney(s) who will provide Town legal counsel in their absence.

Specialized Counsel: The Town shall not be restricted from appointing specialized counsel when, in the judgment of the Select Board, the need arises.

Proposal Form

To facilitate a comparison of competing proposals, the Town of West Bath respectfully requests answers to the following questions. Please feel free to attach additional sheets where the information requested is more extensive than the space provided.

Contact Information

Name of firm: _____

Mailing Address: _____

Physical Address: _____

Phone: _____

Email: _____

Name of lawyer proposed as Town Attorney: _____

Estimated percentage of time they spend on legal affairs: _____%

Professional Liability Insurance

Insurance Carrier: _____

Limits: _____

Financial Considerations

Proposed fee per hour:

Town Attorney: _____ Associate Attorney: _____

Paralegal: _____ Other staff: _____

Travel

How will the firm bill for travel time? _____

Business Item 5
FY 2024-2025 budget recommendations

The document provided shows:

1. The request reviewed by the Budget Advisory Committee (BAC) before changes were made by the Town Administrator;
2. The Town Administrator's request after BAC review;
3. The BAC recommendation.

The Select Board recommendation will appear in a fourth column after their recommendation is made.

The Select Board recommendation and the BAC recommendation will appear on the Annual Budget Town Meeting warrant.

Annual Budget Recommendations FY 2024-2025

Expense

	2025 Initial	2025 Manager	2025 Committee
Dept/Div: 01-01 GENERAL GOVERNMENT / SELECTMEN			
PAYROLL			
01-01 SALARIES	14,000.00	14,000.00	14,000.00
Dept/Div: 01-02 GENERAL GOVERNMENT / TOWN ADMINISTRATOR			
PAYROLL			
01-01 SALARIES	85,321.00	85,321.00	85,321.00
3.2% COLA			
Dept/Div: 01-03 GENERAL GOVERNMENT / TAX COLLECTOR/TREASURER			
PAYROLL			
01-01 SALARIES	68,714.00	68,714.00	68,714.00
3.2% COLA			
Dept/Div: 01-04 GENERAL GOVERNMENT / TOWN CLERK			
PAYROLL			
01-01 SALARIES	57,288.00	57,288.00	57,288.00
3.2% COLA			
Dept/Div: 01-05 GENERAL GOVERNMENT / CODE ENFOREMENT OFFICER			
PAYROLL			
01-01 SALARIES	50,904.00	50,904.00	50,904.00
3.2% COLA			
Dept/Div: 01-06 GENERAL GOVERNMENT / ASSESSING AGENT			
PAYROLL			
Dept/Div: 01-07 GENERAL GOVERNMENT / HEALTH OFFICER			
PAYROLL			
01-01 SALARIES	1,876.00	1,876.00	1,876.00
3.2% COLA			
Dept/Div: 01-08 GENERAL GOVERNMENT / ROAD COMMISSIONER			
PAYROLL			
01-01 SALARIES	9,606.00	9,606.00	9,606.00
3.2% COLA			
Dept/Div: 01-09 GENERAL GOVERNMENT / ANIMAL CONTROL			
PAYROLL			
01-01 SALARIES	3,109.00	3,109.00	3,109.00
3.2% COLA; eliminate mileage, increase stipend			
Dept/Div: 01-10 GENERAL GOVERNMENT / HARBOR MASTER			
PAYROLL			
01-01 SALARIES	2,771.00	2,771.00	2,771.00
3.2% COLA			

Expense

	2025 Initial	2025 Manager	2025 Committee
Dept/Div: 01-11 GENERAL GOVERNMENT / FIRE CHIEF			
PAYROLL			
01-01 SALARIES	14,627.00	14,627.00	14,627.00
3.2% COLA			
Dept/Div: 01-12 GENERAL GOVERNMENT / DEPUTY (1)			
PAYROLL			
01-01 SALARIES	4,159.00	4,159.00	4,159.00
3.2% COLA			
Dept/Div: 01-13 GENERAL GOVERNMENT / FIRE CAPTAIN (2)			
PAYROLL			
01-01 SALARIES	2,047.00	2,047.00	2,047.00
3.2% COLA			
Dept/Div: 01-15 GENERAL GOVERNMENT / LIEUTENANT (2)			
PAYROLL			
01-01 SALARIES	1,084.00	1,084.00	1,084.00
3.2% COLA			
GENERAL GOVERNMENT	315,506.00	315,506.00	315,506.00

Expense

	2025 Initial	2025 Manager	2025 Committee
Dept/Div: 02-01 INSURANCE & BENEFITS / PAYROLL FICA/MED			
INSURANCE AND BENEFITS			
02-01 PAYROLL TAXES	28,000.00	28,000.00	28,000.00
Social security 6.2%; Medicare 1.45%			
Dept/Div: 02-02 INSURANCE & BENEFITS / RETIREMENT			
INSURANCE AND BENEFITS			
02-02 MEPERS/ICMA EMPLOYER	30,096.00	30,096.00	30,096.00
MePERS 9.9%; Chief 14.0%			
Dept/Div: 02-03 INSURANCE & BENEFITS / INSURANCE			
INSURANCE AND BENEFITS			
02-03 HEALTH INSURANCE	90,000.00	90,000.00	90,000.00
Health 100% (employee), 65% (spouse); Dental 100% (employee); Vision 100% (employee)			
02-05 WORKERS COMP INS	8,000.00	8,000.00	8,000.00
02-06 PROPERTY/CASUALTY INS	23,000.00	23,000.00	23,000.00
02-07 VOLUNTEER FF INS	1,000.00	1,000.00	1,000.00
INSURANCE & BENEFITS	180,096.00	180,096.00	180,096.00

Expense

	2025 Initial	2025 Manager	2025 Committee
Dept/Div: 03-01 TOWN ADMIN/OFFICE / TOWN OFFICE EXPENSE			
PROFESSIONAL SERVICES			
05-03 AUDIT	12,500.00	12,500.00	12,500.00
05-05 ADVERTISING	1,000.00	1,000.00	1,000.00
Bid notices; misc notices			
05-06 TOWN REPORT	2,000.00	2,000.00	2,000.00
05-10 REGISTRY OF DEEDS	1,500.00	1,500.00	1,500.00
05-11 CONTRACTS	3,500.00	3,500.00	3,500.00
Bangor Payroll (payroll service)			
SUPPLIES			
06-01 OFFICE SUPPLIES	5,000.00	5,000.00	5,000.00
06-02 POSTAGE & MACHINE	5,000.00	5,000.00	5,000.00
Postage and machine lease			
06-03 COPIER & CONTRACT	3,500.00	3,500.00	3,500.00
DUES/TRAINING/TRAVEL			
07-01 PROFESSIONAL DUES	4,500.00	4,500.00	4,500.00
MMA membership and affiliate group dues			
07-02 EMPLOYEE TRAINING	2,000.00	2,000.00	2,000.00
Property tax school; Clerk's Institute (NEMCI); MMA affiliate group training			
07-03 TRAVEL REIMBURSEMENT	800.00	800.00	800.00
UTILITIES			
08-01 ELECTRIC	3,500.00	3,500.00	3,500.00
08-02 HEATING OIL	2,000.00	2,000.00	2,000.00
08-04 TELEPHONE	3,000.00	3,000.00	3,000.00
08-07 WATER & COOLER	1,200.00	1,200.00	1,200.00
08-09 INTERNET	3,000.00	3,000.00	3,000.00
Consolidated (Fidium fiber)			
REPAIRS/MAINTENANCE			
10-07 EQUIPMENT	1,000.00	1,000.00	1,000.00
Office furniture, as needed			
Dept/Div: 03-03 TOWN ADMIN/OFFICE / COMPUTERS/TECHNOLOGY			
PROFESSIONAL SERVICES			
05-11 CONTRACTS	49,000.00	49,000.00	49,000.00
SUPPLIES			
06-05 COMPUTER HARDWARE/SOFTWARE	1,000.00	1,000.00	1,000.00
Dept/Div: 03-04 TOWN ADMIN/OFFICE / ASSESSING			
PROFESSIONAL SERVICES			
05-04 MAPPING	5,000.00	5,000.00	5,000.00
05-11 CONTRACTS	20,000.00	40,000.00	40,000.00
UTILITIES			

Expense

	2025 Initial	2025 Manager	2025 Committee
Dept/Div: 03-06 TOWN ADMIN/OFFICE / SELECTMEN CONTINGENCY			
PROFESSIONAL SERVICES			
05-11 CONTRACTS	15,000.00	15,000.00	15,000.00
SUPPLIES			
DUES/TRAINING/TRAVEL			
BUDGET			
Dept/Div: 03-07 TOWN ADMIN/OFFICE / CODE ENFORCEMENT			
PROFESSIONAL SERVICES			
SUPPLIES			
DUES/TRAINING/TRAVEL			
Dept/Div: 03-10 TOWN ADMIN/OFFICE / UNANTICIPATED EXPENSE			
INSURANCE AND BENEFITS			
PROFESSIONAL SERVICES			
SUPPLIES			
ROAD EXPENSES			
BUDGET			
Dept/Div: 03-15 TOWN ADMIN/OFFICE / VOTING			
PAYROLL			
01-02 WAGES	2,200.00	2,200.00	2,200.00
PROFESSIONAL SERVICES			
05-05 ADVERTISING	800.00	800.00	800.00
SUPPLIES			
06-08 FOOD	300.00	300.00	300.00
Dept/Div: 03-20 TOWN ADMIN/OFFICE / OFFICE CLEANING			
PAYROLL			
PROFESSIONAL SERVICES			
05-11 CONTRACTS	7,000.00	7,000.00	7,000.00
SUPPLIES			
Dept/Div: 03-21 TOWN ADMIN/OFFICE / BUILDING MAINTENANCE			
PROFESSIONAL SERVICES			
SUPPLIES			
06-06 CLEANING & PAPER SUPPLIES	400.00	400.00	400.00
UTILITIES			
08-06 ALARM	3,300.00	3,300.00	3,300.00
REPAIRS/MAINTENANCE			
10-02 BUILDING	15,000.00	15,000.00	2,000.00
Includes pest control 2,000			
10-05 LAWN CARE	3,300.00	3,300.00	3,300.00
Contract expires June 30, 2025			
VEHICLE/EQUIPMENT			

Expense

		2025 Initial	2025 Manager	2025 Committee
Dept/Div: 03-22 TOWN ADMIN/OFFICE / REVALUATION				
PROFESSIONAL SERVICES				
	TOWN ADMIN/OFFICE	177,300.00	197,300.00	184,300.00

Expense

	2025 Initial	2025 Manager	2025 Committee
Dept/Div: 04-01 LEGAL / LEGAL SERVICES			
PROFESSIONAL SERVICES			
05-01 LEGAL FEES	20,000.00	20,000.00	20,000.00
BUDGET			
Dept/Div: 04-02 LEGAL / LITIGATION FEES			
PROFESSIONAL SERVICES			
LEGAL	20,000.00	20,000.00	20,000.00

Expense

	2025 Initial	2025 Manager	2025 Committee
Dept/Div: 05-01 WELFARE / GENERAL ASSISTANCE			
PROFESSIONAL SERVICES			
05-11 CONTRACTS	0.00	2,000.00	2,000.00
Move carry forward to unassigned fund balance (surplus)			
UTILITIES			
GENERAL ASSISTANCE			
BUDGET			
WELFARE	0.00	2,000.00	2,000.00

Expense

	2025 Initial	2025 Manager	2025 Committee
Dept/Div: 10-05 PROTECTION / AMBULANCE SERVICE			
PROFESSIONAL SERVICES			
05-11 CONTRACTS	75,000.00	75,000.00	75,000.00
BUDGET			
Dept/Div: 10-10 PROTECTION / HYDRANT RENTALS			
UTILITIES			
08-10 FIRE HYDRANTS	27,700.00	27,700.00	27,700.00
BUDGET			
Dept/Div: 10-30 PROTECTION / FIRE DEPT OPERATIONS			
SUPPLIES			
06-01 OFFICE SUPPLIES	850.00	850.00	850.00
06-05 COMPUTER HARDWARE/SOFTWARE	3,460.00	3,460.00	3,460.00
06-07 CLOTHING	14,550.00	14,550.00	14,550.00
06-08 FOOD	800.00	800.00	800.00
DUES/TRAINING/TRAVEL			
07-01 PROFESSIONAL DUES	1,180.00	1,180.00	1,180.00
07-02 EMPLOYEE TRAINING	5,750.00	5,750.00	5,750.00
UTILITIES			
08-01 ELECTRIC	7,000.00	7,000.00	7,000.00
08-03 NATURAL GAS	5,000.00	5,000.00	5,000.00
08-04 TELEPHONE	1,750.00	1,750.00	1,750.00
08-05 CELL PHONE	800.00	800.00	800.00
08-06 ALARM	2,270.00	2,270.00	2,270.00
08-09 INTERNET	1,100.00	1,100.00	1,100.00
REPAIRS/MAINTENANCE			
10-02 BUILDING	4,500.00	4,500.00	4,500.00
Rear half of roof on hall addition and rear entrance door from ARPA ($8,200)			
VEHICLE/EQUIPMENT			
15-01 GAS/DIESEL	6,500.00	6,500.00	6,500.00
15-02 MAINTENANCE/REPAIR	18,620.00	18,620.00	18,620.00
15-03 NEW EQUIPMENT	750.00	750.00	750.00
RESCUE			
16-01 PHYSICALS/SUPPLIES	6,270.00	6,270.00	6,270.00
BUDGET			
Dept/Div: 10-32 PROTECTION / FIRE DEPT INCENTIVE PAY			
PAYROLL			
01-02 WAGES	47,502.00	47,502.00	47,502.00
3.2% COLA			
BUDGET			

Expense

	2025 Initial	2025 Manager	2025 Committee
Dept/Div: 10-33 PROTECTION / FIRE DEPT BURN PERMITS			
PAYROLL			
Dept/Div: 10-34 PROTECTION / FIRE DEPT CONTINGENCY			
BUDGET			
Dept/Div: 10-35 PROTECTION / FIRE DEPT CAPITAL			
REPAIRS/MAINTENANCE			
VEHICLE/EQUIPMENT			
BUDGET			
Dept/Div: 10-40 PROTECTION / ANIMAL CONTROL OFFICER			
PROFESSIONAL SERVICES			
05-11 CONTRACTS	4,500.00	4,500.00	4,500.00
Mid Coast Humane (18 months to change from calendar to fiscal year)			
SUPPLIES			
DUES/TRAINING/TRAVEL			
07-01 PROFESSIONAL DUES	35.00	35.00	35.00
07-02 EMPLOYEE TRAINING	200.00	200.00	200.00
UTILITIES			
08-05 CELL PHONE	600.00	600.00	600.00
VEHICLE/EQUIPMENT			
15-03 NEW EQUIPMENT	200.00	200.00	200.00
PROTECTION	236,887.00	236,887.00	236,887.00

Expense

		2025 Initial	2025 Manager	2025 Committee
Dept/Div: 13-01 WEST BATH SCHOOL BOARD / TRANSITION				
SUPPLIES				
DUES/TRAINING/TRAVEL				
	WEST BATH SCHOOL BOARD	0.00	0.00	0.00

Expense

	2025 Initial	2025 Manager	2025 Committee
Dept/Div: 15-01 EDUCATION / GENERAL EDUCATION			
PAYROLL			
PROFESSIONAL SERVICES			
SUPPLIES			
SCHOOL			
25-01 SCHOOL	4,363,852.00	4,363,852.00	4,363,852.00
BUDGET			
Dept/Div: 15-02 EDUCATION / SCHOOL CAPITAL			
PROFESSIONAL SERVICES			
BUDGET			
Dept/Div: 15-03 EDUCATION / SCHOOL START UP COST			
PROFESSIONAL SERVICES			
SUPPLIES			
VEHICLE/EQUIPMENT			
BUDGET			
Dept/Div: 15-04 EDUCATION / SCHOOL LUNCH			
BUDGET			
Dept/Div: 15-05 EDUCATION / SCHOOL RESERVE			
BUDGET			
Dept/Div: 15-06 EDUCATION / SCHOOL SPECIAL REVENUE			
BUDGET			
EDUCATION	4,363,852.00	4,363,852.00	4,363,852.00

Expense

	2025 Initial	2025 Manager	2025 Committee
Dept/Div: 20-01 HARBORS & WATERWAYS / SHELLFISH WARDEN			
PAYROLL			
PROFESSIONAL SERVICES			
05-11 CONTRACTS	10,000.00	10,000.00	10,000.00
Sagadahoc County 12 hrs per month, 65 per hour (estimate)			
DUES/TRAINING/TRAVEL			
UTILITIES			
VEHICLE/EQUIPMENT			
BUDGET			
Dept/Div: 20-02 HARBORS & WATERWAYS / BOAT PURCHASE/EXPENSE			
DUES/TRAINING/TRAVEL			
REPAIRS/MAINTENANCE			
VEHICLE/EQUIPMENT			
Dept/Div: 20-03 HARBORS & WATERWAYS / SHELLFISH COMM			
RESEEDING/NETS			
PROFESSIONAL SERVICES			
SUPPLIES			
REPAIRS/MAINTENANCE			
VEHICLE/EQUIPMENT			
Dept/Div: 20-04 HARBORS & WATERWAYS / SABINO LANDING			
ROAD EXPENSES			
Dept/Div: 20-05 HARBORS & WATERWAYS / HARBOR MASTER			
INSURANCE AND BENEFITS			
02-08 INSURANCE REIMBURSEMENT	300.00	300.00	300.00
SUPPLIES			
06-10 DEPT SUPPLIES	400.00	400.00	400.00
VEHICLE/EQUIPMENT			
15-01 GAS/DIESEL	700.00	700.00	700.00
15-02 MAINTENANCE/REPAIR	200.00	200.00	200.00
HARBORS & WATERWAYS	11,600.00	11,600.00	11,600.00

Expense

	2025 Initial	2025 Manager	2025 Committee
Dept/Div: 25-01 SANITATION / SOLID WASTE			
PROFESSIONAL SERVICES			
05-12 RECYCLING	11,600.00	11,600.00	11,600.00
Casella management fees			
Dept/Div: 25-02 SANITATION / RECYCLING COMMITTEE			
PROFESSIONAL SERVICES			
05-11 CONTRACTS	5,000.00	5,000.00	5,000.00
Garbage to Garden (composting); Hazardous waste days (Bath/Brunswick)			
SUPPLIES			
REPAIRS/MAINTENANCE			
SANITATION	16,600.00	16,600.00	16,600.00

Annual Budget Recommendations FY 2024-2025

Expense

	2025 Initial	2025 Manager	2025 Committee
Dept/Div: 30-01 PUBLIC WORKS / GENERAL ROADS			
PROFESSIONAL SERVICES			
SUPPLIES			
06-01 OFFICE SUPPLIES	5,000.00	5,000.00	5,000.00
Laptop, road program			
DUES/TRAINING/TRAVEL			
ROAD EXPENSES			
20-01 SIGNS	2,000.00	2,000.00	2,000.00
20-02 SWEEP	3,000.00	3,000.00	3,000.00
20-03 PAINT/STRIPING/MOWING	25,000.00	25,000.00	25,000.00
20-04 CULVERTS	5,000.00	5,000.00	5,000.00
20-05 PATCHING	25,000.00	25,000.00	25,000.00
20-07 TREE TRIMMING	15,000.00	15,000.00	15,000.00
20-08 SALT/SAND	15,000.00	0.00	0.00
20-11 GRADING	6,000.00	6,000.00	6,000.00
20-12 GENERAL ROAD REPAIR	50,000.00	50,000.00	50,000.00
20-13 DITCHING	50,000.00	50,000.00	50,000.00
Quaker Point			
20-14 ENGINEERING SERVICES	15,000.00	15,000.00	15,000.00
Quaker Point			
20-96 PAVING	150,000.00	150,000.00	150,000.00
Quaker Point			
BUDGET			
Dept/Div: 30-02 PUBLIC WORKS / SPECIAL PROJECTS			
PROFESSIONAL SERVICES			
05-05 ADVERTISING	5,000.00	0.00	0.00
05-08 ENGINEERING	50,000.00	0.00	0.00
ROAD EXPENSES			
20-03 PAINT/STRIPING/MOWING	10,000.00	0.00	0.00
20-04 CULVERTS	50,000.00	5,000.00	5,000.00
Birch Point Rd			
20-05 PATCHING	50,000.00	50,000.00	50,000.00
Birch Point Rd (shimming)			
20-06 PAVING	200,000.00	200,000.00	200,000.00
Birch Point Rd			
20-10 CONTRACTS/ADVERTISING	1,000.00	1,000.00	1,000.00
Birch Point Rd			
20-12 GENERAL ROAD REPAIR	150,000.00	150,000.00	150,000.00
Birch Point Rd (Elbow Hill)			
20-96 PAVING	50,000.00	50,000.00	50,000.00
Birch Point Rd			
BUDGET			

Expense

	2025 Initial	2025 Manager	2025 Committee
Dept/Div: 30-03 PUBLIC WORKS / SALT SHED			
UTILITIES			
08-01 ELECTRIC	1,000.00	1,000.00	1,000.00
REPAIRS/MAINTENANCE			
10-02 BUILDING	300.00	300.00	300.00
BUDGET			
Dept/Div: 30-04 PUBLIC WORKS / STREET LIGHTS			
UTILITIES			
08-01 ELECTRIC	2,000.00	2,000.00	2,000.00
BUDGET			
Dept/Div: 30-05 PUBLIC WORKS / CAPITAL FUND			
PROFESSIONAL SERVICES			
REPAIRS/MAINTENANCE			
ROAD EXPENSES			
BUDGET			
Dept/Div: 30-06 PUBLIC WORKS / SALT SHED CAPITAL FUND			
PROFESSIONAL SERVICES			
REPAIRS/MAINTENANCE			
ROAD EXPENSES			
BUDGET			
Dept/Div: 30-10 PUBLIC WORKS / SNOW REMOVAL			
PROFESSIONAL SERVICES			
ROAD EXPENSES			
20-08 SALT/SAND	40,000.00	40,000.00	40,000.00
CONTRACTS			
21-01 ROAD SNOW PLOWING	242,960.00	242,960.00	242,960.00
21-02 TOWN LOT SNOW REMOVAL	15,000.00	15,000.00	15,000.00
Contract expires June 30, 2024			
BUDGET			
PUBLIC WORKS	1,233,260.00	1,108,260.00	1,108,260.00

Expense

	2025 Initial	2025 Manager	2025 Committee
Dept/Div: 35-01 COMMITTEES / ALEWIVES			
PROFESSIONAL SERVICES			
Dept/Div: 35-02 COMMITTEES / CEMETERIES			
REPAIRS/MAINTENANCE			
VEHICLE/EQUIPMENT			
Dept/Div: 35-03 COMMITTEES / COMPREHENSIVE PLAN			
BUDGET			
Dept/Div: 35-04 COMMITTEES / COMMUNITY AGENCIES			
PROFESSIONAL SERVICES			
05-09 COMMUNITY AGENCY DONATIONS	49,233.00	49,233.00	49,233.00
Bath Area Food Bank 2,000; Bath Area Seniors 950; New Hope Midcoast 744; Spectrum Generations 1,915; Sweetser 2,292; Patten Free Library 41,332			
Dept/Div: 35-06 COMMITTEES / PLANNING BOARD			
PAYROLL			
01-02 WAGES	3,000.00	3,000.00	3,000.00
Chair 50 per meeting; member 25 per meeting			
PROFESSIONAL SERVICES			
SUPPLIES			
DUES/TRAINING/TRAVEL			
BUDGET			
Dept/Div: 35-07 COMMITTEES / BOARD OF ASSESSMENT			
PROFESSIONAL SERVICES			
SUPPLIES			
DUES/TRAINING/TRAVEL			
Dept/Div: 35-08 COMMITTEES / BOARD OF APPEALS			
DUES/TRAINING/TRAVEL			
COMMITTEES	52,233.00	52,233.00	52,233.00

Expense

		2025 Initial	2025 Manager	2025 Committee
Dept/Div: 40-01 SPECIAL ASSESSMENT / COUNTY TAX				
PROFESSIONAL SERVICES				
05-13 COUNTY TAXES		920,109.00	920,109.00	920,109.00
BUDGET				
	SPECIAL ASSESSMENT	920,109.00	920,109.00	920,109.00

Expense

		2025 Initial	2025 Manager	2025 Committee
Dept/Div: 45-01 BUSINESS/ECONOMIC DEVELOPMENT / WING FARM				
PROFESSIONAL SERVICES				
SUPPLIES				
ROAD EXPENSES				
BUDGET				
Dept/Div: 45-02 BUSINESS/ECONOMIC DEVELOPMENT / ECONOMIC DEVELOPMENT COMMITTEE				
INSURANCE AND BENEFITS				
PROFESSIONAL SERVICES				
BUDGET				
	BUSINESS/ECONOMIC DEVELOPMENT	0.00	0.00	0.00

Expense

		2025 Initial	2025 Manager	2025 Committee
Dept/Div: 70-01 CAPITAL IMPROVEMENTS / ALL TOWN BUILDINGS				
SUPPLIES				
REPAIRS/MAINTENANCE				
VEHICLE/EQUIPMENT				
BUDGET				
	CAPITAL IMPROVEMENTS	0.00	0.00	0.00
	Expense Totals:	**7,527,443.00**	**7,424,443.00**	**7,411,443.00**

Business Item 6
Review process for correcting meeting minutes

At Madelyn Hennessey's request, the informal process of correcting Select Board meeting minutes will be discussed.

Account Status

as of April 18, 2024

219 Fosters Point Road, West Bath ME 04530 · Phone (207) 443-4342 · Town Administrator email: townadministrator@westbathmaine.gov

Exp / Rev Summary Report

ALL Departments
ALL Months

Account		Budget	Current Month	Year To Date	Balance	Percent
01 GEN GOVT						
	REVENUES					
01 AGENT FEES		12,000.00	10,016.75	10,016.75	1,983.25	83.47
03 PLUMB PERMIT		2,000.00	1,491.60	1,491.60	508.40	74.58
04 BLDG PERMIT		12,000.00	17,784.45	17,784.45	-5,784.45	148.20
05 APPEALS BD		0.00	100.00	100.00	-100.00	0.00
08 SHELLFISH		4,800.00	3,375.00	3,375.00	1,425.00	70.31
10 BADCHECK FEE		0.00	70.00	70.00	-70.00	0.00
13 FIRE DEPT MI		0.00	344.37	344.37	-344.37	0.00
15 FINE REVENUE		0.00	600.00	600.00	-600.00	0.00
20 TOWN SHARE		1,000.00	1,155.00	1,155.00	-155.00	115.50
22 MDOT		22,000.00	27,864.00	27,864.00	-5,864.00	126.65
24 MOORINGS		2,800.00	855.00	855.00	1,945.00	30.54
25 MISC. REV		0.00	11,380.66	11,380.66	-11,380.66	0.00
30 EXCISE TAX		500,000.00	482,817.97	482,817.97	17,182.03	96.56
31 BOAT EXCISE		8,000.00	4,039.70	4,039.70	3,960.30	50.50
32 SUSCOM CABLE		28,000.00	21,832.23	21,832.23	6,167.77	77.97
34 SNOWMOBILE		500.00	0.00	0.00	500.00	0.00
53 VETERANS		1,500.00	3,423.00	3,423.00	-1,923.00	228.20
55 PT INTEREST		500.00	25,823.32	25,823.32	-25,323.32	5164.66
56 INT-CKBK		6,000.00	6,601.94	6,601.94	-601.94	110.03
57 ROAD CAPITAL		0.00	582.27	582.27	-582.27	0.00
60 SALT SHED-R		3,300.00	1,650.00	1,650.00	1,650.00	50.00
61 TRANS STA-R		46,800.00	43,400.00	43,400.00	3,400.00	92.74
62 TRANS STA-F		70,000.00	87,023.68	87,023.68	-17,023.68	124.32
63 WALDEN SOLAR		0.00	12,000.00	12,000.00	-12,000.00	0.00
70 SEPTIC FEES		3,000.00	3,130.00	3,130.00	-130.00	104.33
72 SOLAR EXEMPT		0.00	744.00	744.00	-744.00	0.00
80 T.G.REIMB		5,500.00	7,011.35	7,011.35	-1,511.35	127.48
82 W.C. REIMB		750.00	0.00	0.00	750.00	0.00
85 SCHOOL GRANT		0.00	150,356.23	150,356.23	-150,356.23	0.00
86 SCHOOL LUNCH		0.00	41,150.00	41,150.00	-41,150.00	0.00
89 SCHOOL SUB		0.00	237,729.20	237,729.20	-237,729.20	0.00
90 R/E TAXES		0.00	4,834,207.85	4,834,207.85	-4,834,207.85	0.00
93 INT ON TAXES		8,000.00	9,175.29	9,175.29	-1,175.29	114.69
95 LIEN FEES		1,100.00	1,378.86	1,378.86	-278.86	125.35
96 HOMESTEAD		85,000.00	103,430.00	103,430.00	-18,430.00	121.68
97 BETE REIMBUR		3,200.00	959.00	959.00	2,241.00	29.97
98 REV. SHARING		135,000.00	138,408.29	138,408.29	-3,408.29	102.52
	Revenue Total	962,750.00	6,291,911.01	6,291,911.01	-5,329,161.01	653.54
	EXPENSES					
01 SELECTMEN		**13,100.00**	**6,549.98**	**6,549.98**	**6,550.02**	**50.00**
01 PAYROLL		13,100.00	6,549.98	6,549.98	6,550.02	50.00
01 SALARIES		13,100.00	3,749.98	3,749.98	9,350.02	28.63
02 WAGES		0.00	2,800.00	2,800.00	-2,800.00	0.00
02 TOWN ADMIN		**82,675.00**	**66,780.10**	**66,780.10**	**15,894.90**	**80.77**
01 PAYROLL		82,675.00	66,780.10	66,780.10	15,894.90	80.77
01 SALARIES		82,675.00	41,340.06	41,340.06	41,334.94	50.00
02 WAGES		0.00	25,440.04	25,440.04	-25,440.04	0.00
03 TAX COL/TREA		**66,583.00**	**53,793.61**	**53,793.61**	**12,789.39**	**80.79**
01 PAYROLL		66,583.00	53,793.61	53,793.61	12,789.39	80.79
01 SALARIES		66,583.00	33,300.80	33,300.80	33,282.20	50.01
02 WAGES		0.00	20,492.81	20,492.81	-20,492.81	0.00
04 TOWN CLERK		**55,511.00**	**44,839.27**	**44,839.27**	**10,671.73**	**80.78**
01 PAYROLL		55,511.00	44,839.27	44,839.27	10,671.73	80.78

Account	Budget	Current Month	Year To Date	Balance	Percent
01 GEN GOVT CONT'D					
01 SALARIES	55,511.00	27,757.65	27,757.65	27,753.35	50.00
02 WAGES	0.00	17,081.62	17,081.62	-17,081.62	0.00
05 CODE ENF	**49,325.00**	**38,892.00**	**38,892.00**	**10,433.00**	**78.85**
01 PAYROLL	49,325.00	38,892.00	38,892.00	10,433.00	78.85
01 SALARIES	49,325.00	24,663.60	24,663.60	24,661.40	50.00
02 WAGES	0.00	14,228.40	14,228.40	-14,228.40	0.00
07 HEALTH OFF	**1,817.00**	**1,817.00**	**1,817.00**	**0.00**	**100.00**
01 PAYROLL	1,817.00	1,817.00	1,817.00	0.00	100.00
01 SALARIES	1,817.00	1,817.00	1,817.00	0.00	100.00
08 ROAD COMM	**9,308.00**	**6,981.03**	**6,981.03**	**2,326.97**	**75.00**
01 PAYROLL	9,308.00	6,981.03	6,981.03	2,326.97	75.00
01 SALARIES	9,308.00	6,981.03	6,981.03	2,326.97	75.00
09 ANIMAL CONT	**2,363.00**	**2,113.00**	**2,113.00**	**250.00**	**89.42**
01 PAYROLL	2,363.00	2,113.00	2,113.00	250.00	89.42
01 SALARIES	2,363.00	863.00	863.00	1,500.00	36.52
02 WAGES	0.00	1,250.00	1,250.00	-1,250.00	0.00
10 HARBOR MAST	**2,685.00**	**1,852.50**	**1,852.50**	**832.50**	**68.99**
01 PAYROLL	2,685.00	1,852.50	1,852.50	832.50	68.99
01 SALARIES	2,685.00	1,852.50	1,852.50	832.50	68.99
11 FIRE CHIEF	**14,173.00**	**11,449.20**	**11,449.20**	**2,723.80**	**80.78**
01 PAYROLL	14,173.00	11,449.20	11,449.20	2,723.80	80.78
01 SALARIES	14,173.00	7,087.60	7,087.60	7,085.40	50.01
02 WAGES	0.00	4,361.60	4,361.60	-4,361.60	0.00
12 DEPUTY	**4,030.00**	**2,015.00**	**2,015.00**	**2,015.00**	**50.00**
01 PAYROLL	4,030.00	2,015.00	2,015.00	2,015.00	50.00
01 SALARIES	4,030.00	2,015.00	2,015.00	2,015.00	50.00
13 FIRE CAPT 2	**1,983.00**	**495.75**	**495.75**	**1,487.25**	**25.00**
01 PAYROLL	1,983.00	495.75	495.75	1,487.25	25.00
01 SALARIES	1,983.00	495.75	495.75	1,487.25	25.00
15 LIEUTENANT	**1,050.00**	**525.00**	**525.00**	**525.00**	**50.00**
01 PAYROLL	1,050.00	525.00	525.00	525.00	50.00
01 SALARIES	1,050.00	0.00	0.00	1,050.00	0.00
02 WAGES	0.00	525.00	525.00	-525.00	0.00
Expense Total	304,603.00	238,103.44	238,103.44	66,499.56	78.17
Net Profit / (Loss)	**658,147.00**	**6,053,807.57**	**6,053,807.57**	**5,395,660.57**	
02 INS & BENE					
EXPENSES					
01 PAY TAXES	**27,000.00**	**19,411.65**	**19,411.65**	**7,588.35**	**71.90**
02 INS/BENE	27,000.00	19,411.65	19,411.65	7,588.35	71.90
01 PAY TAXES	27,000.00	19,411.65	19,411.65	7,588.35	71.90
02 RETIREMENT	**41,715.00**	**38,878.19**	**38,878.19**	**2,836.81**	**93.20**
02 INS/BENE	41,715.00	38,878.19	38,878.19	2,836.81	93.20
02 MEPERS/ICMA	41,715.00	38,878.19	38,878.19	2,836.81	93.20
03 INSURANCE	**117,500.00**	**94,056.05**	**94,056.05**	**23,443.95**	**80.05**
02 INS/BENE	117,500.00	94,056.05	94,056.05	23,443.95	80.05
03 HEALTH INS	87,500.00	64,587.29	64,587.29	22,912.71	73.81
05 WORK COMP	8,000.00	7,729.26	7,729.26	270.74	96.62
06 PROP/CAS	21,000.00	20,889.50	20,889.50	110.50	99.47

Account	Budget	Current Month	Year To Date	Balance	Percent
02 INS & BENE CONT'D					
07 VOLUNT FF	1,000.00	850.00	850.00	150.00	85.00
Expense Total	186,215.00	152,345.89	152,345.89	33,869.11	81.81
Net Profit / (Loss)	**(186,215.00)**	**(152,345.89)**	**(152,345.89)**	**33,869.11**	
03 TOWN ADMIN					
EXPENSES					
01 OFFICE EXP	**62,000.00**	**46,267.34**	**46,267.34**	**15,732.66**	**74.62**
05 PROF SERV	28,100.00	16,305.16	16,305.16	11,794.84	58.03
03 AUDIT	10,500.00	12,325.00	12,325.00	-1,825.00	117.38
05 ADVERTISING	3,000.00	1,686.86	1,686.86	1,313.14	56.23
06 TOWN REPORT	2,600.00	0.00	0.00	2,600.00	0.00
10 REG OF DEEDS	1,500.00	722.00	722.00	778.00	48.13
11 CONTRACTS	10,500.00	1,571.30	1,571.30	8,928.70	14.96
06 SUPPLIES	10,200.00	11,479.91	11,479.91	-1,279.91	112.55
01 OFFICE	4,000.00	4,274.91	4,274.91	-274.91	106.87
02 POSTAGE	3,500.00	4,105.96	4,105.96	-605.96	117.31
03 COPIER	2,700.00	3,099.04	3,099.04	-399.04	114.78
07 DUES/TRAIN	6,000.00	5,811.61	5,811.61	188.39	96.86
01 PROF DUES	4,200.00	4,311.00	4,311.00	-111.00	102.64
02 EMPL TRAIN	1,000.00	1,010.00	1,010.00	-10.00	101.00
03 TRAVEL REIMB	800.00	490.61	490.61	309.39	61.33
08 UTILITIES	12,700.00	10,612.07	10,612.07	2,087.93	83.56
01 ELECTRIC	3,000.00	3,032.53	3,032.53	-32.53	101.08
02 HEATING OIL	2,200.00	1,195.53	1,195.53	1,004.47	54.34
04 TELEPHONE	4,300.00	3,457.28	3,457.28	842.72	80.40
05 CELL PHONE	0.00	400.10	400.10	-400.10	0.00
07 WATER	1,200.00	930.08	930.08	269.92	77.51
09 INTERNET	2,000.00	1,596.55	1,596.55	403.45	79.83
10 REPAIRS/MAIN	5,000.00	2,058.59	2,058.59	2,941.41	41.17
07 EQUIPMENT	5,000.00	2,058.59	2,058.59	2,941.41	41.17
03 COMP/TECH	**51,000.00**	**36,417.59**	**36,417.59**	**14,582.41**	**71.41**
05 PROF SERV	50,000.00	35,745.67	35,745.67	14,254.33	71.49
11 CONTRACTS	50,000.00	35,745.67	35,745.67	14,254.33	71.49
06 SUPPLIES	1,000.00	671.92	671.92	328.08	67.19
05 COMPUTER	1,000.00	671.92	671.92	328.08	67.19
04 ASSESSING	**25,000.00**	**38,078.28**	**38,078.28**	**-13,078.28**	**152.31**
05 PROF SERV	25,000.00	38,078.28	38,078.28	-13,078.28	152.31
04 MAPPING	5,000.00	0.00	0.00	5,000.00	0.00
11 CONTRACTS	20,000.00	0.00	0.00	20,000.00	0.00
14 ABATEMENT	0.00	38,078.28	38,078.28	-38,078.28	0.00
06 SELECT CONT	**15,000.00**	**1,500.00**	**1,500.00**	**13,500.00**	**10.00**
05 PROF SERV	15,000.00	1,500.00	1,500.00	13,500.00	10.00
11 CONTRACTS	15,000.00	1,500.00	1,500.00	13,500.00	10.00
15 VOTING	**2,100.00**	**3,462.02**	**3,462.02**	**-1,362.02**	**164.86**
01 PAYROLL	2,000.00	1,894.87	1,894.87	105.13	94.74
02 WAGES	2,000.00	1,894.87	1,894.87	105.13	94.74
05 PROF SERV	0.00	375.00	375.00	-375.00	0.00
05 ADVERTISING	0.00	375.00	375.00	-375.00	0.00
06 SUPPLIES	100.00	1,192.15	1,192.15	-1,092.15	1192.15
04 ELECTION	0.00	967.40	967.40	-967.40	0.00
08 FOOD	100.00	224.75	224.75	-124.75	224.75
20 OFFICE CLEAN	**7,000.00**	**4,920.00**	**4,920.00**	**2,080.00**	**70.29**

Account	Budget	Current Month	Year To Date	Balance	Percent
03 TOWN ADMIN CONT'D					
05 PROF SERV	7,000.00	4,920.00	4,920.00	2,080.00	70.29
11 CONTRACTS	7,000.00	4,920.00	4,920.00	2,080.00	70.29
21 BUILDING MNT	**51,800.00**	**52,185.16**	**52,185.16**	**-385.16**	**100.74**
06 SUPPLIES	400.00	335.12	335.12	64.88	83.78
06 CLEAN/PAPER	400.00	335.12	335.12	64.88	83.78
08 UTILITIES	28,200.00	27,970.24	27,970.24	229.76	99.19
06 ALARM	28,000.00	27,737.77	27,737.77	262.23	99.06
08 DUMPSTER	200.00	232.47	232.47	-32.47	116.24
10 REPAIRS/MAIN	23,200.00	23,879.80	23,879.80	-679.80	102.93
02 BUILDING	20,000.00	21,746.48	21,746.48	-1,746.48	108.73
05 LAWN CARE	3,200.00	2,133.32	2,133.32	1,066.68	66.67
22 REVALUATION	**0.00**	**15,000.00**	**15,000.00**	**-15,000.00**	**0.00**
05 PROF SERV	0.00	15,000.00	15,000.00	-15,000.00	0.00
11 CONTRACTS	0.00	15,000.00	15,000.00	-15,000.00	0.00
Expense Total	213,900.00	197,830.39	197,830.39	16,069.61	92.49
Net Profit / (Loss)	**(213,900.00)**	**(197,830.39)**	**(197,830.39)**	**16,069.61**	
04 LEGAL					
EXPENSES					
01 LEGAL	**20,000.00**	**13,440.14**	**13,440.14**	**6,559.86**	**67.20**
05 PROF SERV	20,000.00	13,440.14	13,440.14	6,559.86	67.20
01 LEGAL	20,000.00	13,440.14	13,440.14	6,559.86	67.20
Expense Total	20,000.00	13,440.14	13,440.14	6,559.86	67.20
Net Profit / (Loss)	**(20,000.00)**	**(13,440.14)**	**(13,440.14)**	**6,559.86**	
05 WELFARE					
EXPENSES					
01 GENERAL ASST	**9,483.87**	**-789.62**	**-789.62**	**10,273.49**	**-8.33**
08 UTILITIES	0.00	176.73	176.73	-176.73	0.00
01 ELECTRIC	0.00	200.58	200.58	-200.58	0.00
02 HEATING OIL	0.00	-23.85	-23.85	23.85	0.00
95 BUDGET	9,483.87	-966.35	-966.35	10,450.22	-10.19
96 CARRYFORWARD	9,483.87	0.00	0.00	9,483.87	0.00
98 GRANT	0.00	-966.35	-966.35	966.35	0.00
Expense Total	9,483.87	-789.62	-789.62	10,273.49	-8.33
Net Profit / (Loss)	**(9,483.87)**	**789.62**	**789.62**	**10,273.49**	
10 PROTECTION					
EXPENSES					
05 AMB SERV	**102,125.25**	**62,703.31**	**62,703.31**	**39,421.94**	**61.40**
05 PROF SERV	75,000.00	62,703.31	62,703.31	12,296.69	83.60
11 CONTRACTS	75,000.00	62,703.31	62,703.31	12,296.69	83.60
95 BUDGET	27,125.25	0.00	0.00	27,125.25	0.00
96 CARRYFORWARD	27,125.25	0.00	0.00	27,125.25	0.00
10 HYDRANTS	**27,544.00**	**38,669.45**	**38,669.45**	**-11,125.45**	**140.39**
08 UTILITIES	27,544.00	38,669.45	38,669.45	-11,125.45	140.39
10 HYDRANTS	27,544.00	38,669.45	38,669.45	-11,125.45	140.39
30 FD OPERATION	**211,791.56**	**67,080.89**	**67,080.89**	**144,710.67**	**31.67**
06 SUPPLIES	18,400.00	14,593.04	14,593.04	3,806.96	79.31

Account	Budget	Current Month	Year To Date	Balance	Percent
10 PROTECTION CONT'D					
01 OFFICE	850.00	714.55	714.55	135.45	84.06
05 COMPUTER	3,700.00	2,408.00	2,408.00	1,292.00	65.08
07 CLOTHING	13,050.00	11,422.41	11,422.41	1,627.59	87.53
08 FOOD	800.00	48.08	48.08	751.92	6.01
07 DUES/TRAIN	6,925.00	2,451.60	2,451.60	4,473.40	35.40
01 PROF DUES	1,175.00	1,135.00	1,135.00	40.00	96.60
02 EMPL TRAIN	5,750.00	1,316.60	1,316.60	4,433.40	22.90
08 UTILITIES	17,920.00	18,438.34	18,438.34	-518.34	102.89
01 ELECTRIC	6,000.00	5,888.25	5,888.25	111.75	98.14
03 NATURAL GAS	5,000.00	3,564.02	3,564.02	1,435.98	71.28
04 TELEPHONE	1,750.00	1,575.84	1,575.84	174.16	90.05
05 CELL PHONE	800.00	436.57	436.57	363.43	54.57
06 ALARM	2,270.00	4,775.38	4,775.38	-2,505.38	210.37
08 DUMPSTER	1,000.00	714.00	714.00	286.00	71.40
09 INTERNET	1,100.00	764.10	764.10	335.90	69.46
11 TABLETS	0.00	720.18	720.18	-720.18	0.00
10 REPAIRS/MAIN	29,500.00	1,268.62	1,268.62	28,231.38	4.30
02 BUILDING	29,500.00	577.04	577.04	28,922.96	1.96
07 EQUIPMENT	0.00	691.58	691.58	-691.58	0.00
15 VHCL/EQUIP	26,320.00	24,173.71	24,173.71	2,146.29	91.85
01 GAS/DIESEL	6,500.00	4,361.15	4,361.15	2,138.85	67.09
02 MAINT/REP	16,920.00	16,506.91	16,506.91	413.09	97.56
03 NEW EQUIP	2,900.00	3,305.65	3,305.65	-405.65	113.99
16 RESCUE	5,770.00	6,155.58	6,155.58	-385.58	106.68
01 PHYS/SUPPL	5,770.00	1,735.00	1,735.00	4,035.00	30.07
03 SUPPLIES	0.00	2,420.58	2,420.58	-2,420.58	0.00
04 DUES/LICENSE	0.00	2,000.00	2,000.00	-2,000.00	0.00
95 BUDGET	106,956.56	0.00	0.00	106,956.56	0.00
96 CARRYFORWARD	106,956.56	0.00	0.00	106,956.56	0.00
32 FD INCENTIVE	**46,029.00**	**29,911.17**	**29,911.17**	**16,117.83**	**64.98**
01 PAYROLL	46,029.00	29,911.17	29,911.17	16,117.83	64.98
01 SALARIES	0.00	1,878.36	1,878.36	-1,878.36	0.00
02 WAGES	46,029.00	28,032.81	28,032.81	17,996.19	60.90
35 FD CAPITAL	**54,541.08**	**4,259.00**	**4,259.00**	**50,282.08**	**7.81**
15 VHCL/EQUIP	0.00	4,259.00	4,259.00	-4,259.00	0.00
03 NEW EQUIP	0.00	4,259.00	4,259.00	-4,259.00	0.00
95 BUDGET	54,541.08	0.00	0.00	54,541.08	0.00
96 CARRYFORWARD	54,541.08	0.00	0.00	54,541.08	0.00
40 ANIMAL CNTRL	**5,181.00**	**3,758.65**	**3,758.65**	**1,422.35**	**72.55**
05 PROF SERV	2,846.00	2,995.90	2,995.90	-149.90	105.27
11 CONTRACTS	2,846.00	2,995.90	2,995.90	-149.90	105.27
07 DUES/TRAIN	1,535.00	323.20	323.20	1,211.80	21.06
01 PROF DUES	35.00	35.00	35.00	0.00	100.00
02 EMPL TRAIN	200.00	0.00	0.00	200.00	0.00
03 TRAVEL REIMB	1,300.00	288.20	288.20	1,011.80	22.17
08 UTILITIES	600.00	414.56	414.56	185.44	69.09
05 CELL PHONE	600.00	414.56	414.56	185.44	69.09
15 VHCL/EQUIP	200.00	24.99	24.99	175.01	12.50
03 NEW EQUIP	200.00	24.99	24.99	175.01	12.50
Expense Total	447,211.89	206,382.47	206,382.47	240,829.42	46.15
Net Profit / (Loss)	**(447,211.89)**	**(206,382.47)**	**(206,382.47)**	**240,829.42**	

15 EDUCATION

EXPENSES

Account	Budget	Current Month	Year To Date	Balance	Percent
15 EDUCATION CONT'D					
01 SCHOOL	**4,328,048.91**	**3,651,443.96**	**3,651,443.96**	**676,604.95**	**84.37**
01 PAYROLL	0.00	1,229,125.22	1,229,125.22	-1,229,125.22	0.00
02 WAGES	0.00	1,229,125.22	1,229,125.22	-1,229,125.22	0.00
25 SCHOOL	3,857,114.00	2,422,318.74	2,422,318.74	1,434,795.26	62.80
01 SCHOOL	3,857,114.00	2,422,318.74	2,422,318.74	1,434,795.26	62.80
95 BUDGET	470,934.91	0.00	0.00	470,934.91	0.00
96 CARRYFORWARD	470,934.91	0.00	0.00	470,934.91	0.00
02 SCHOOL CAPTL	**8,219.36**	**0.00**	**0.00**	**8,219.36**	**0.00**
95 BUDGET	8,219.36	0.00	0.00	8,219.36	0.00
96 CARRYFORWARD	8,219.36	0.00	0.00	8,219.36	0.00
Expense Total	4,336,268.27	3,651,443.96	3,651,443.96	684,824.31	84.21
Net Profit / (Loss)	**(4,336,268.27)**	**(3,651,443.96)**	**(3,651,443.96)**	**684,824.31**	
20 HARBOR/WATER					
EXPENSES					
01 SHELL WARDEN	**60,314.87**	**1,085.28**	**1,085.28**	**59,229.59**	**1.80**
05 PROF SERV	15,000.00	998.15	998.15	14,001.85	6.65
11 CONTRACTS	15,000.00	998.15	998.15	14,001.85	6.65
15 VHCL/EQUIP	0.00	87.13	87.13	-87.13	0.00
03 NEW EQUIP	0.00	87.13	87.13	-87.13	0.00
95 BUDGET	45,314.87	0.00	0.00	45,314.87	0.00
96 CARRYFORWARD	45,314.87	0.00	0.00	45,314.87	0.00
02 BOAT	**800.00**	**0.00**	**0.00**	**800.00**	**0.00**
15 VHCL/EQUIP	800.00	0.00	0.00	800.00	0.00
01 GAS/DIESEL	200.00	0.00	0.00	200.00	0.00
02 MAINT/REP	500.00	0.00	0.00	500.00	0.00
03 NEW EQUIP	100.00	0.00	0.00	100.00	0.00
03 SHELLFISH	**0.00**	**777.73**	**777.73**	**-777.73**	**0.00**
05 PROF SERV	0.00	442.00	442.00	-442.00	0.00
05 ADVERTISING	0.00	442.00	442.00	-442.00	0.00
20 ROAD EXPENSE	0.00	335.73	335.73	-335.73	0.00
09 SUPPLIES	0.00	335.73	335.73	-335.73	0.00
05 HRBR MSTR	**2,000.00**	**1,071.76**	**1,071.76**	**928.24**	**53.59**
02 INS/BENE	300.00	0.00	0.00	300.00	0.00
08 INSURANCE	300.00	0.00	0.00	300.00	0.00
06 SUPPLIES	800.00	273.00	273.00	527.00	34.13
10 DEPT SUPPLY	800.00	273.00	273.00	527.00	34.13
07 DUES/TRAIN	0.00	200.00	200.00	-200.00	0.00
01 PROF DUES	0.00	200.00	200.00	-200.00	0.00
15 VHCL/EQUIP	900.00	598.76	598.76	301.24	66.53
01 GAS/DIESEL	700.00	598.76	598.76	101.24	85.54
02 MAINT/REP	200.00	0.00	0.00	200.00	0.00
Expense Total	63,114.87	2,934.77	2,934.77	60,180.10	4.65
Net Profit / (Loss)	**(63,114.87)**	**(2,934.77)**	**(2,934.77)**	**60,180.10**	
25 SANITATION					
EXPENSES					
01 SOLID WASTE	**11,600.00**	**8,637.48**	**8,637.48**	**2,962.52**	**74.46**
05 PROF SERV	11,600.00	8,637.48	8,637.48	2,962.52	74.46
12 RECYCLING	11,600.00	8,637.48	8,637.48	2,962.52	74.46

Account	Budget	Current Month	Year To Date	Balance	Percent
25 SANITATION CONT'D					
02 RECYC CMTEE	**5,000.00**	**2,205.04**	**2,205.04**	**2,794.96**	**44.10**
05 PROF SERV	5,000.00	2,205.04	2,205.04	2,794.96	44.10
11 CONTRACTS	5,000.00	2,205.04	2,205.04	2,794.96	44.10
Expense Total	16,600.00	10,842.52	10,842.52	5,757.48	65.32
Net Profit / (Loss)	**(16,600.00)**	**(10,842.52)**	**(10,842.52)**	**5,757.48**	
30 PUBLIC WORKS					
EXPENSES					
01 GENERAL ROAD	**329,000.00**	**93,426.03**	**93,426.03**	**235,573.97**	**28.40**
20 ROAD EXPENSE	329,000.00	93,426.03	93,426.03	235,573.97	28.40
01 SIGNS	2,000.00	371.96	371.96	1,628.04	18.60
02 SWEEP	3,000.00	0.00	0.00	3,000.00	0.00
03 PAINT/MOW	20,000.00	2,200.00	2,200.00	17,800.00	11.00
04 CULVERTS	5,000.00	0.00	0.00	5,000.00	0.00
05 PATCH	25,000.00	1,750.40	1,750.40	23,249.60	7.00
07 TREE TRIM	10,000.00	11,500.00	11,500.00	-1,500.00	115.00
11 GRADING	4,000.00	4,800.00	4,800.00	-800.00	120.00
12 REPAIRS	50,000.00	13,395.00	13,395.00	36,605.00	26.79
13 DITCHING	50,000.00	22,870.00	22,870.00	27,130.00	45.74
14 ENGINEERING	10,000.00	0.00	0.00	10,000.00	0.00
96 PAVING	150,000.00	36,538.67	36,538.67	113,461.33	24.36
02 SPECIAL PROJ	**301,000.00**	**280,699.08**	**280,699.08**	**20,300.92**	**93.26**
05 PROF SERV	50,000.00	20,785.92	20,785.92	29,214.08	41.57
05 ADVERTISING	0.00	405.20	405.20	-405.20	0.00
08 ENGINEERING	50,000.00	20,380.72	20,380.72	29,619.28	40.76
20 ROAD EXPENSE	251,000.00	259,913.16	259,913.16	-8,913.16	103.55
04 CULVERTS	50,000.00	0.00	0.00	50,000.00	0.00
10 CONTRACT/ADS	1,000.00	0.00	0.00	1,000.00	0.00
12 REPAIRS	150,000.00	223,000.00	223,000.00	-73,000.00	148.67
96 PAVING	50,000.00	36,913.16	36,913.16	13,086.84	73.83
03 SALT SHED	**1,000.00**	**742.92**	**742.92**	**257.08**	**74.29**
08 UTILITIES	700.00	742.92	742.92	-42.92	106.13
01 ELECTRIC	700.00	742.92	742.92	-42.92	106.13
10 REPAIRS/MAIN	300.00	0.00	0.00	300.00	0.00
02 BUILDING	300.00	0.00	0.00	300.00	0.00
04 STREET LIGHT	**2,000.00**	**1,451.11**	**1,451.11**	**548.89**	**72.56**
08 UTILITIES	2,000.00	1,451.11	1,451.11	548.89	72.56
01 ELECTRIC	2,000.00	1,451.11	1,451.11	548.89	72.56
05 CAPITAL	**241,833.58**	**0.00**	**0.00**	**241,833.58**	**0.00**
95 BUDGET	241,833.58	0.00	0.00	241,833.58	0.00
96 CARRYFORWARD	241,833.58	0.00	0.00	241,833.58	0.00
10 SNOW REMOVAL	**255,000.00**	**254,824.91**	**254,824.91**	**175.09**	**99.93**
20 ROAD EXPENSE	40,000.00	12,534.91	12,534.91	27,465.09	31.34
08 SALT/SAND	40,000.00	12,420.79	12,420.79	27,579.21	31.05
10 CONTRACT/ADS	0.00	114.12	114.12	-114.12	0.00
21 CONTRACTS	215,000.00	242,290.00	242,290.00	-27,290.00	112.69
01 ROAD PLOW	200,000.00	232,290.00	232,290.00	-32,290.00	116.15
02 TOWN LOTS	15,000.00	10,000.00	10,000.00	5,000.00	66.67
Expense Total	1,129,833.58	631,144.05	631,144.05	498,689.53	55.86
Net Profit / (Loss)	**(1,129,833.58)**	**(631,144.05)**	**(631,144.05)**	**498,689.53**	

Exp / Rev Summary Report

ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
35 COMMITTEES CONT'D					
35 COMMITTEES					
EXPENSES					
04 COMM AGENCY	**47,061.00**	**47,061.00**	**47,061.00**	**0.00**	**100.00**
05 PROF SERV	47,061.00	47,061.00	47,061.00	0.00	100.00
09 COMM AGEN	47,061.00	47,061.00	47,061.00	0.00	100.00
06 PLANNING BRD	**3,000.00**	**219.64**	**219.64**	**2,780.36**	**7.32**
01 PAYROLL	3,000.00	1,238.06	1,238.06	1,761.94	41.27
01 SALARIES	0.00	313.06	313.06	-313.06	0.00
02 WAGES	3,000.00	925.00	925.00	2,075.00	30.83
05 PROF SERV	0.00	-1,018.42	-1,018.42	1,018.42	0.00
05 ADVERTISING	0.00	-1,434.92	-1,434.92	1,434.92	0.00
08 ENGINEERING	0.00	416.50	416.50	-416.50	0.00
Expense Total	50,061.00	47,280.64	47,280.64	2,780.36	94.45
Net Profit / (Loss)	**(50,061.00)**	**(47,280.64)**	**(47,280.64)**	**2,780.36**	
40 SPEC ASSESS					
EXPENSES					
01 COUNTY TAX	**818,044.00**	**818,044.00**	**818,044.00**	**0.00**	**100.00**
05 PROF SERV	818,044.00	818,044.00	818,044.00	0.00	100.00
13 COUNTY	818,044.00	818,044.00	818,044.00	0.00	100.00
Expense Total	818,044.00	818,044.00	818,044.00	0.00	100.00
Net Profit / (Loss)	**(818,044.00)**	**(818,044.00)**	**(818,044.00)**	**(0.00)**	
70 CAPITAL IMPR					
EXPENSES					
01 ALL TOWN	**5,630.42**	**32,216.53**	**32,216.53**	**-26,586.11**	**572.19**
15 VHCL/EQUIP	0.00	32,216.53	32,216.53	-32,216.53	0.00
03 NEW EQUIP	0.00	32,216.53	32,216.53	-32,216.53	0.00
95 BUDGET	5,630.42	0.00	0.00	5,630.42	0.00
96 CARRYFORWARD	5,630.42	0.00	0.00	5,630.42	0.00
02 ARPA FUNDS	**203,440.89**	**0.00**	**0.00**	**203,440.89**	**0.00**
95 BUDGET	203,440.89	0.00	0.00	203,440.89	0.00
96 CARRYFORWARD	203,440.89	0.00	0.00	203,440.89	0.00
Expense Total	209,071.31	32,216.53	32,216.53	176,854.78	15.41
Net Profit / (Loss)	**(209,071.31)**	**(32,216.53)**	**(32,216.53)**	**176,854.78**	