

FINANCE COMMITTEE MEETING

Monday, May 16, 2011

5:45 p.m.

Hampden Town Office

1. Review Minutes of 5/2/2011
2. Review & Signature of Warrants
3. Old Business
 - a. Police Cruiser Bid
4. New Business
 - a. 2010 Audit Report
 - b. Requests for Information under Freedom of Information Act
5. Public Comment
6. Committee Member Comments

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FINANCE COMMITTEE MEETING MINUTES

Monday, May 2, 2011

Attending:

Councilor Lawlis
Councilor Shakespeare
Councilor Hornbrook
Councilor Brann
Councilor Cushing
Mayor Hughes

Public Works Director Chip Swan
Town Manager Susan Lessard

1. Review Minutes of 4/11/2011 – The minutes of the 4/11/2011 meeting were reviewed. No changes or corrections were made.
2. Review & Signature of Warrants – The warrants for payments of bills were reviewed by Committee members and signed, with the exception of the General Fund payment warrant. Mayor Hughes recused herself from signing that warrant because it contained a payment to Hughes Brothers for work done at the library.
3. Old Business
 - a. 2010/2011 Police Cruiser Bid Results – Motion by Councilor Shakespeare, seconded by Councilor Lawlis to recommend to the full Council that the Town accept the low bid for cruiser purchase of a 21001 Ford Interceptor for \$21,888. Unanimous vote.
 - b. Other Items for Council Rules
 1. Committee Chair Duties
 2. Taping All Committee MeetingsCommittee member discussed the items listed. Mayor Hughes provided a draft of Committee Chair duties for discussion purposes. It was the consensus of the committee that the basics such as what staff persons staffs what Council Committee, who is responsible for preparing Committee meeting agendas, when agendas should be posted, what the quorum requirements are, who prepares minutes, and when they should be posted should be part of a 'handbook' or policy for Councilors. This would insure that what has been done as a matter of practice is consistent among Committees and that new Councilors could better understand what the expectations are of Committee Chairs.

The subject of taping all Committee meetings was discussed. Councilor Cushing indicated that it might be possible to do digital or cd recording of meetings through the new equipment

that the Town has purchased for the Cable tv operation. There was not a clear consensus among Councilors as to whether taping all Committee ideas was something that they wished to pursue or not.

4. New Business

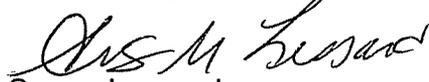
- a. Paving Bid Results – Motion by Councilor Shakespeare seconded by Councilor Brann to recommend to the full Council that they accept the low bid for paving from Vaughn Thibodeau II. Unanimous vote.
- b. Public Works Director's Request to Extend 2010 Salt Contract – Motion by Councilor Cushing, seconded by Councilor Lawlis to recommend to the full Council that Public Works continue the current salt contract with Harcros for another year at a price of \$63.42 per ton. Unanimous vote.

5. Public Comment - None

6. Committee Member Comments – Councilor Brann would like the Town's TIF policy to be on the agenda of either Planning and Development or Finance.

The meeting was adjourned at 6:58 p.m.

Respectfully submitted,



Susan Lessard
Town Manager

Chairperson Responsibilities

who to work with on Committee

Prepare and/or review the agenda, (Ensure items from previous meetings and/or requests are identified. Work with assigned staff).

Manage the time given to each agenda item to ensure there is time for all matters.

Choose the person to speak next and to give everyone a chance to express their view.

Prevent others interrupting a speaker or trying to stop them from speaking

Prevent any slander, libel, disruption, etc either within the meeting or from outside persons or organizations

Bring discussion to an end on any particular item and to allow for a vote if appropriate.

Properly exercise a casting vote (Council Rules).

Guide the Council in upholding objectives of the Committee.

Ensure that proper minutes of the meeting are kept.

Bring the meeting to a close at a sensible time.

Serve as the ~~official representative and~~ spokesperson of the Committee

to the Committee Council

→ *Minutes should not be released to the General Public until the Committee members review*

James W. Wadman

CERTIFIED PUBLIC ACCOUNTANT

James W. Wadman, C.P.A.
Ronald C. Bean, C.P.A.
Kellie M. Bowden, C.P.A.
Wanese L. Lynch, C.P.A.

November 11, 2010

Members of the Town Council and Town Manager
Town of Hampden
Hampden, Maine 04444

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, and the aggregate remaining fund information of the Town of Hampden, Maine as of and for the year ended June 30, 2010, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies and other deficiencies that we consider to be material weaknesses.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the following deficiencies to be significant deficiencies in internal control.

2010-01 Financial Statement Preparation

Based on recently implemented auditing standards, inadequate design of internal control over the preparation of the financial statements being audited is deemed to be a material weakness in the internal control structure. Due to financial and time constraints to effectively prepare and evaluate the audited financial statements and detect material misstatements in those financial statements, the board and management approved the auditors to prepare the financial statements. The board and management understand and take responsibility for the financial statements.

This communication is intended solely for the information and use of management, the Members of the Town Council, and others within the organization, and is not intended to be and should not be used by anyone other than those specified parties.

Respectfully submitted,

James W. Wadman, C.P.A.

James W. Wadman, CPA

TOWN OF HAMPDEN, MAINE

*FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES*

*FOR THE YEAR
ENDED JUNE 30, 2010*

**TOWN OF HAMPDEN
 FINANCIAL STATEMENTS
 AND SUPPLEMENTAL SCHEDULES
 FOR THE YEAR ENDED JUNE 30, 2010**

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INDEPENDENT AUDITOR'S REPORT

November 11, 2010

Members of the Town Council
Town of Hampden
Hampden, Maine 04444

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Hampden, Maine as of and for the fiscal year ended June 30, 2010, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Hampden, Maine's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Hampden, Maine as of June 30, 2010, and the respective changes in financial position and cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information on pages 2-5 and 31, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Hampden, Maine basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statement. The combining and individual nonmajor fund financial statements and other supplementary information have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Respectfully Submitted,

James W. Wadman, CPA

James W. Wadman, CPA

James W. Wadman

CERTIFIED PUBLIC ACCOUNTANT

James W. Wadman, C.P.A.
Ronald C. Bean, C.P.A.
Kellie M. Bowden, C.P.A.
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November 11, 2010

Members of the Town Council and Town Manager
Town of Hampden
Hampden, Maine 04444

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, and the aggregate remaining fund information of the Town of Hampden, Maine as of and for the year ended June 30, 2010, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies and other deficiencies that we consider to be material weaknesses.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the following deficiencies to be significant deficiencies in internal control.

2010-01 Financial Statement Preparation

Based on recently implemented auditing standards, inadequate design of internal control over the preparation of the financial statements being audited is deemed to be a material weakness in the internal control structure. Due to financial and time constraints to effectively prepare and evaluate the audited financial statements and detect material misstatements in those financial statements, the board and management approved the auditors to prepare the financial statements. The board and management understand and take responsibility for the financial statements.

This communication is intended solely for the information and use of management, the Members of the Town Council, and others within the organization, and is not intended to be and should not be used by anyone other than those specified parties.

Respectfully submitted,

James W. Wadman, C.P.A.

James W. Wadman, CPA

TOWN OF HAMPDEN, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2010

Management of the Town of Hampden, Maine provides this *Management's Discussion and Analysis* of the Town's financial performance for readers of the Town's financial statements. This narrative overview and analysis of the financial activities of the Town is for the fiscal year ended June 30, 2010. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

The financial statements herein include all of the activities of the Town of Hampden, Maine (the Town) using the integrated approach as prescribed by Government Accounting Standards Board (GASB) Statement No. 34.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Assets – The assets of the Town exceeded its liabilities at fiscal year ending June 30, 2010 by \$28,366,190 (presented as “net assets”). Of this amount, \$6,966,283 was reported as “unrestricted net assets”. Unrestricted net assets represent the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Assets – The Town's total net assets decreased by \$502,528 (a 1.7% decrease) for the fiscal year ended June 30, 2010. Net assets of governmental activities decreased by \$433,082 (a 1.8% decrease), while net assets of business-type activities showed a decrease of \$69,446 (a 1.5% decrease).

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2010; the Town's governmental funds reported a combined ending fund balance of \$7,480,475 with \$2,488,333 being general undesignated fund balance. This undesignated fund balance represents approximately 20.4% of the total general fund expenditures for the year.

Long-term Debt:

The Town's total long-term debt obligations increased by \$1,280,018 (22.9%) during the current fiscal year. A new bond was issued for the Rt.1A sewer project in the amount of \$1,850,000. Existing debt obligations were retired according to schedule.

Additional information on the Town's long-term debt can be found in Note 3F of the notes to the financial statements on pages 29-31 of this report.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

Government-wide Financial Statements

The Government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain elimination entries have occurred as prescribed by the statement in regards to inter-fund activity, payables and receivables.

The government-wide financial statements can be found on pages 8-9 of this report.

Fund Financial Statements

The fund financial statements include statements for each of the three categories of activities – governmental, proprietary and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. The proprietary activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are used to account for resources held for the benefit of parties outside the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town’s own programs. Reconciliation of the fund financial statements to the Government-wide financial statements is provided to explain the differences created by the integrated approach.

The basic governmental fund financial statements can be found on pages 10-13 of this report.

The basic proprietary fund financial statements can be found on pages 14-16 of this report.

The fiduciary fund financial statements can be found on pages 17-18 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 19-32 of this report.

Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary). Required supplementary information can be found on page 33 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Assets

73.5% of the Town’s net assets reflect its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets); less any related debt used to acquire those assets that are still outstanding. The Town uses these assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

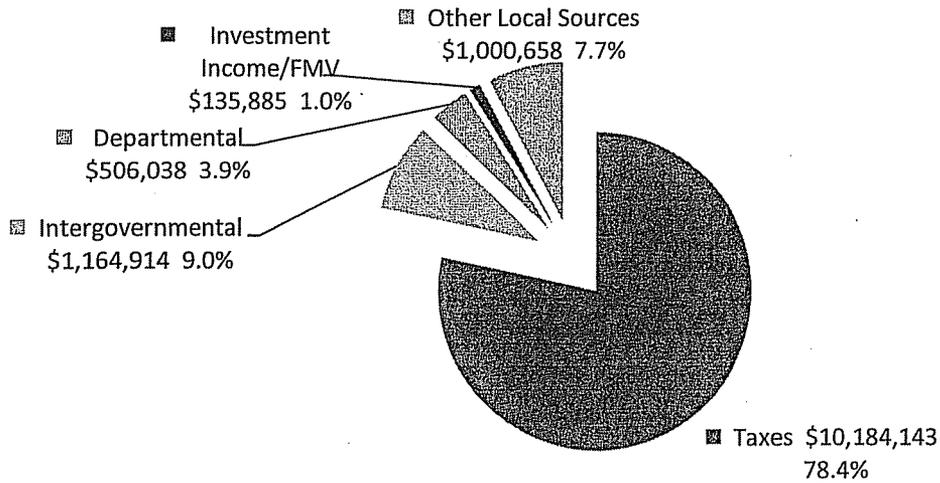
	Governmental Activities	Business-like Activities	Total 2010	Total 2009
Current Assets	7,890,443	435,281	8,325,724	6,875,889
Capital Assets	21,338,486	8,214,652	29,553,138	28,049,038
Total Assets	29,228,929	8,649,933	37,878,862	34,924,927
Current Liabilities	2,880,318	422,438	3,302,756	1,045,867
Other Liabilities	2,396,801	3,813,115	6,209,916	5,020,015
Total Liabilities	5,277,119	4,235,553	9,512,672	6,065,882
Net Assets:				
Invested in Capital Assets	16,770,052	4,088,071	20,858,123	22,459,040
Restricted	326,827	214,957	541,784	465,023
Unrestricted	6,854,931	111,352	6,966,283	5,934,982
Total Net Assets	23,951,810	4,414,380	28,366,190	28,859,045
Total Liabilities and Net Assets	29,228,929	8,649,933	37,878,862	34,924,927

Changes in Net Assets

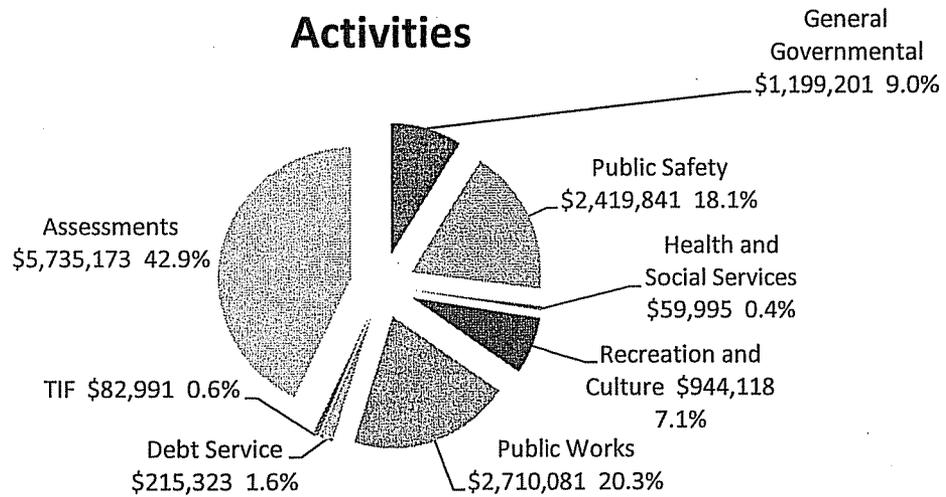
Approximately 78.4 percent of the Town's total revenue came from property and excise taxes, approximately 9 percent came from State subsidies and grants, and approximately 12.6 percent came from services, investment earnings and other sources. Depreciation expense on the Town's governmental and business-like activity assets represents \$1,081,182 of the total expenses for the fiscal year.

	Governmental Activities	Business-like Activities	Total 2010	Total 2009
Revenues:				
Taxes	10,184,143		10,184,143	10,081,120
Intergovernmental Revenues	1,164,914	68,453	1,233,367	1,428,186
Departmental Revenues	506,038	529,547	1,035,585	978,437
Investment Income	86,868	11,321	98,189	129,573
Fair Value Increase (Decrease)	49,017		49,017	(51,090)
Other Local Sources	1,000,658		1,000,658	1,487,106
Total	12,991,638	609,321	13,600,959	14,053,332
Expenses:				
General Government	1,199,201		1,199,201	1,246,877
Public Safety	2,419,841		2,419,841	2,371,456
Health and Social Services	59,995		59,995	82,217
Recreation and Culture	944,118		944,118	880,114
Public Works	2,710,081		2,710,081	2,541,642
Debt Service	215,323		215,323	200,596
TIF	82,991		82,991	20,251
Assessments	5,735,173		5,735,173	5,656,364
All Other			-	-
Transfers	57,997	(57,997)		
Sewer Enterprise		736,764	736,764	758,270
Total	13,424,720	678,767	14,103,487	13,757,787
Changes in Net Assets	(433,082)	(69,446)	(502,528)	295,545

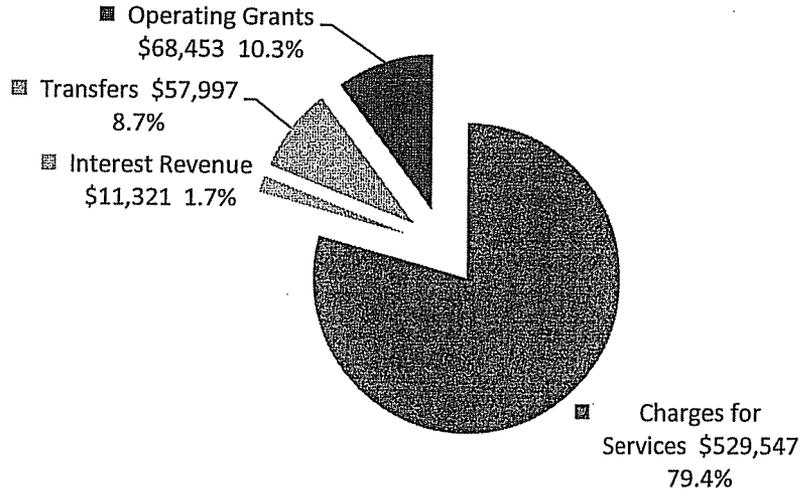
Revenues By Source - Governmental Activities



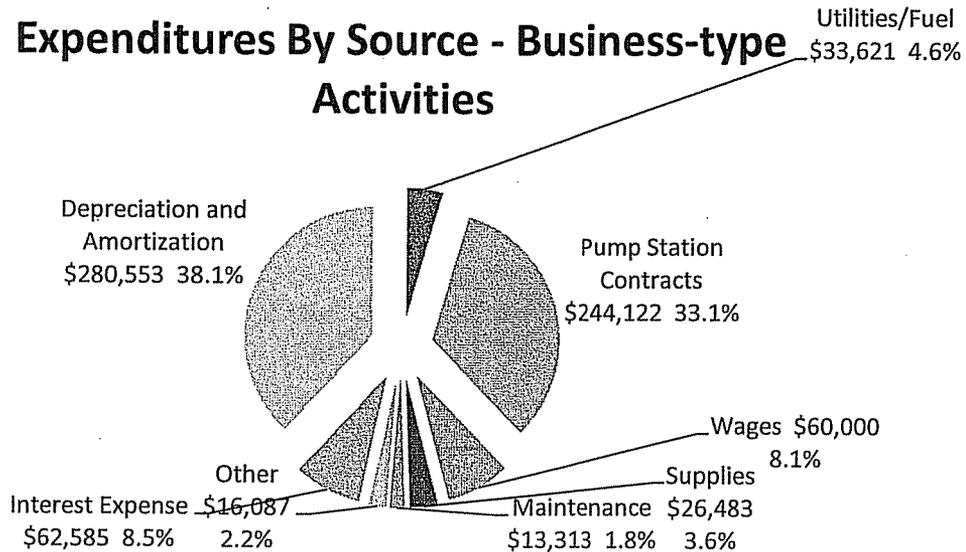
Expenditures By Source - Governmental Activities



Revenues By Source - Business-type Activities



Expenditures By Source - Business-type Activities



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Town's financing requirements. In particular, undesignated fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$7,480,475, an increase of \$1,232,365 in comparison with the prior year. Approximately 69.1 percent of this total amount constitutes undesignated fund balance. The remainder is reserved to indicate that it is not available for spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

Proprietary Funds

The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

GENERAL FUND BUDGETARY HIGHLIGHTS

Variances between actual General Fund revenues and expenditures and the final amended budget included the following:

- \$101,755 negative variance in property taxes. Current year tax collections have been impacted by the national economy.
- \$25,892 positive variance in PERC revenues. The estimated revenue number had not been updated since the difference between the guaranteed fee of \$45 per ton and the actual fee had grown to nearly \$25 per ton. This had been corrected for fiscal year 2011.
- \$30,000 negative variance in business park revenues. The anticipated sale of the second lot in the business park did not occur until fiscal year 2011.
- \$46,267 positive variance in the police department. The savings are primarily in the wages category due to less additional coverage, vacation, or sick leave shifts that have to be covered.
- \$48,551 positive variance in the fire department. The savings are primarily related to wages not paid because of lower sick and vacation time usage than anticipated, and from covering shifts with students from the live-in student position.
- \$35,849 positive variance in the highway department. The savings are due to a mild winter. The balances will be used to offset the fiscal year 2011 budget.
- \$35,771 positive variance in solid waste department. The savings are due to reduced cost of construction and demolition debris due to closer scrutiny of permit limitations to residence only and only accepting it twice a month.

CAPITAL ASSET ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental and business-like activities amounts to \$51,082,741, net of accumulated depreciation of \$21,676,559 leaving a net book value of \$29,406,182. Current year additions include \$8,895 for the library roof, \$51,667 for police vehicles, \$374,081 for a fire truck tanker, \$6,338 for a cardiac monitor, \$6,100 for a tractor, \$141,515 for a 2010 freightliner, and \$375,752 in infrastructure. Current year deletions include \$57,299 for public works vehicle.

Additional information on the Town's capital assets can be found in Note 3D of the notes to the financial statements on pages 26-27 of this report.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Hampden, 106 Western Ave., Hampden, ME 04444.

TOWN OF HAMPDEN
STATEMENT OF NET ASSETS
JUNE 30, 2010

Exhibit A

<i>Assets</i>	<i>Governmental Activities</i>	<i>Business-Type Activities</i>	<i>Total</i>
Cash and Equivalents	4,451,292	135,602	4,586,894
Investments	1,033,912	257,195	1,291,107
Receivables			
Taxes	284,504		284,504
Liens	71,613		71,613
Prepaid Expenses		9,067	9,067
Sewer User Fees/Liens		33,417	33,417
Solid Waste	10,070		10,070
Other Governments	43,705		43,705
Ambulance	96,820		96,820
Bonds	1,825,000	146,956	1,971,956
Other	71,559		71,559
Inventory	1,968		1,968
Capital Assets:			
Land and Art Work	1,254,000		1,254,000
Other Capital Assets, Net of Depreciation	20,084,486	8,067,696	28,152,182
Total Assets	29,228,929	8,649,933	37,878,862
 <i>Liabilities and Net Assets</i>			
Liabilities			
Accounts Payable	179,622	977	180,599
Accrued Salaries Payable	93,621		93,621
Accrued Interest Payable		27,754	27,754
Project Escrows	104,922		104,922
Retainage Payable	6,719	80,241	86,960
Prepaid Taxes	3,963		3,963
Due to Other Governments	17,060		17,060
Compensated Absences Payable	302,778		302,778
Long-term Liabilities:			
Due Within One Year	2,171,633	313,466	2,485,099
Due in More Than One Year	2,396,801	3,813,115	6,209,916
Total Liabilities	5,277,119	4,235,553	9,512,672
 Net Assets			
Investment in Capital Assets, net of Related Debt	16,770,052	3,941,115	20,711,167
Restricted	326,827	214,957	541,784
Unrestricted	6,854,931	258,308	7,113,239
Total Net Assets	23,951,810	4,414,380	28,366,190
Total Liabilities and Net Assets	29,228,929	8,649,933	37,878,862

The notes to financial statements are an integral part of this statement.

TOWN OF HAMPDEN
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010

Exhibit B

Functions/Programs Primary Government	Program Revenues		Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services Fees, Fines, and	Operating Grants	Governmental Activities	Business-like Activities	Total
<u>Governmental Activities</u>						
General Government	1,199,201	65,792		(1,133,409)		(1,133,409)
Public Safety	2,419,841	181,511	1,808	(2,236,522)		(2,236,522)
Health and Social Services	59,995		1,512	(58,483)		(58,483)
Recreation and Culture	944,118	165,125	3,158	(775,835)		(775,835)
Public Works	2,710,081	31,802		(2,678,279)		(2,678,279)
Debt Service	215,323			(215,323)		(215,323)
TIF	82,991			(82,991)		(82,991)
Assessments	5,735,173			(5,735,173)		(5,735,173)
<u>Total Governmental Activities</u>	<u>13,366,723</u>	<u>444,230</u>	<u>6,478</u>	<u>(12,916,015)</u>		<u>(12,916,015)</u>
<u>Business-type Activities</u>						
Sewer Department	736,764	529,547	68,453	(138,764)		(138,764)
<u>Total Business-type Activities</u>	<u>736,764</u>	<u>529,547</u>	<u>68,453</u>	<u>(138,764)</u>		<u>(138,764)</u>
<u>Total Primary Government</u>	<u>14,103,487</u>	<u>973,777</u>	<u>74,931</u>	<u>(12,916,015)</u>	<u>(138,764)</u>	<u>(13,054,779)</u>

General Revenues:

Taxes						
Property				8,726,316		8,726,316
Auto				1,448,226		1,448,226
Boat				9,601		9,601
Intergovernmental Revenues				1,160,244		1,160,244
Departmental Revenues				60,000		60,000
Business Park				70,000		70,000
Investment Income				86,868	11,321	98,189
Fair Value Increases/(Decreases)				49,017		49,017
Other Local Sources				930,658		930,658
Transfers - Internal Activities				(57,997)	57,997	-
<u>Total Revenues, Special Items and Transfers</u>				<u>12,482,933</u>	<u>69,318</u>	<u>12,552,251</u>
<u>Changes in Net Assets</u>				<u>(433,082)</u>	<u>(69,446)</u>	<u>(502,528)</u>

Net Assets - Beginning, as Restated

	24,384,892	4,483,826	28,868,718
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Net Assets - Ending

	23,951,810	4,414,380	28,366,190
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The notes to financial statements are an integral part of this statement.

TOWN OF HAMPDEN
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2010

Exhibit C
Page 1 of 2

<i>Assets</i>	<i>General Fund</i>	<i>Mayo Road Project</i>	<i>Host Community Benefit</i>	<i>Other Governmental Funds</i>	<i>Total</i>
Cash and Equivalents	4,351,465		1,582	98,245	4,451,292
Investments	48,422			985,490	1,033,912
Receivables					
Taxes	284,504				284,504
Liens	71,613				71,613
Solid Waste	10,070				10,070
Other Governments	43,705				43,705
Ambulance	96,820				96,820
Bonds		1,825,000			1,825,000
Other	71,559				71,559
Due from Other Funds	398,352		2,032,654	110,134	2,541,140
Inventory	1,968				1,968
Total Assets	5,378,478	1,825,000	2,034,236	1,193,869	10,431,583
 <i>Liabilities and Fund Balances</i>					
Liabilities					
Accounts Payable	179,622				179,622
Accrued Salaries Payable	93,621				93,621
Project Escrows	104,922				104,922
Retainage Payable		6,719			6,719
Deferred Revenue					
Property Tax	262,083				262,083
Prepaid Taxes	3,963				3,963
Due to Other Funds	2,115,005	138,643		29,470	2,283,118
Due to Other Governments	17,060				17,060
Total Liabilities	2,776,276	145,362	-	29,470	2,951,108
 <i>Fund Balances</i>					
Reserved For:					
Encumbrances	113,869				113,869
Endowments				306,045	306,045
Unreserved	2,488,333		2,034,236	643,648	5,166,217
Unreserved, Reported in Nonmajor Special Revenue Funds		1,679,638		214,706	1,894,344
Total Fund Balances	2,602,202	1,679,638	2,034,236	1,164,399	7,480,475
Total Liabilities and Fund Balances	5,378,478	1,825,000	2,034,236	1,193,869	10,431,583

The notes to financial statements are an integral part of this statement.

TOWN OF HAMPDEN
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2010

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Total Fund Balance	7,480,475
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds, net of accumulated depreciation of \$17,295,217	21,338,486
Interfund Balance	<u>(258,022)</u>
	<u>21,080,464</u>
Certain long-term assets are not available to pay for current fund liabilities and, therefore, are deferred in the funds:	
Deferred Taxes	<u>262,083</u>
	<u>262,083</u>
Certain long-term liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds:	
Bonds Payable	(4,568,434)
Accrued Compensated Absences	<u>(302,778)</u>
	<u>(4,871,212)</u>
Net Assets of Governmental Activities	<u><u>23,951,810</u></u>

The notes to financial statements are an integral part of this statement.

TOWN OF HAMPDEN
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

Exhibit D
Page 1 of 2

	<u>General Fund</u>	<u>Mayo Road Project</u>	<u>Host Community Benefit</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues					
Taxes	10,082,087				10,082,087
Intergovernmental Revenues	462,428			702,486	1,164,914
Departmental Revenues	506,038				506,038
Investment Income	41,624		16,124	29,120	86,868
Fair Value Increases (Decreases)	12,940		(1,820)	37,897	49,017
Other Local Sources	211,662		561,274	227,722	1,000,658
Total Revenues	<u>11,316,779</u>	<u>-</u>	<u>575,578</u>	<u>997,225</u>	<u>12,889,582</u>
Expenditures					
General Government	1,121,856		13,343	13,209	1,148,408
Public Safety	2,284,842			405,555	2,690,397
Health and Social Services	59,995				59,995
Recreation and Culture	663,276		7,250	228,379	898,905
Public Works	1,708,275	145,362	65,565	368,740	2,287,942
Debt Service	561,956				561,956
TIF	82,991				82,991
Assessments	5,735,173				5,735,173
Total Expenditures	<u>12,218,364</u>	<u>145,362</u>	<u>86,158</u>	<u>1,015,883</u>	<u>13,465,767</u>
Excess of Revenues Over (Under) Expenditures	<u>(901,585)</u>	<u>(145,362)</u>	<u>489,420</u>	<u>(18,658)</u>	<u>(576,185)</u>
Other Financing Sources (Uses)					
Bond Proceeds		1,825,000			1,825,000
Transfers from Other Funds	962,626			446,631	1,409,257
Transfers to Other Funds	(264,000)		(355,234)	(806,473)	(1,425,707)
Total Other Financing Sources (Uses)	<u>698,626</u>	<u>1,825,000</u>	<u>(355,234)</u>	<u>(359,842)</u>	<u>1,808,550</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	<u>(202,959)</u>	<u>1,679,638</u>	<u>134,186</u>	<u>(378,500)</u>	<u>1,232,365</u>
Fund Balance - July 1, as Restated	<u>2,805,161</u>		<u>1,900,050</u>	<u>1,542,899</u>	<u>6,248,110</u>
Fund Balance - June 30	<u>2,602,202</u>	<u>1,679,638</u>	<u>2,034,236</u>	<u>1,164,399</u>	<u>7,480,475</u>

(Continued)

TOWN OF HAMPDEN
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010

Net change in fund balances - total governmental funds	1,232,365
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Capital asset disposed	(25,785)
Capital asset purchases capitalized	964,346
Depreciation expense	(1,081,182)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Deferred Taxes	102,056
Bond proceeds proved current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets:	
New general obligation bond	(1,825,000)
General obligation bond principal payments	346,633
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Interfund Activity	(41,547)
Accrued compensated absences	(104,968)
Change in net assets of governmental activities	<u><u>(433,082)</u></u>

TOWN OF HAMPDEN
STATEMENT OF NET ASSETS - PROPRIETARY FUNDS
JUNE 30, 2010

Exhibit E

<i>Assets</i>	<u><i>Sewer Enterprise</i></u>
<i>Current Assets:</i>	
Cash and Equivalents	135,602
Investments	257,195
User Fees/Liens Receivable	33,417
Bond Receivable	146,956
Prepaid Expenses	9,067
<i>Capital Assets:</i>	
Other Capital Assets, Net of Depreciation	<u>8,067,696</u>
<i>Total Assets</i>	<u><u>8,649,933</u></u>
 <i>Liabilities</i>	
<i>Current Liabilities:</i>	
Accounts Payable	977
Accrued Interest Payable	27,754
Retainage Payable	80,241
Due to Other Funds	258,022
<i>Long-term Liabilities:</i>	
Due Within One Year	313,466
Due in More Than One Year	<u>3,813,115</u>
<i>Total Liabilities</i>	<u>4,493,575</u>
 <i>Net Assets</i>	
Invested in Capital Assets, net of related debt	3,941,115
Restricted for:	
Capital Projects	214,957
Unrestricted	<u>286</u>
<i>Total Net Assets</i>	<u>4,156,358</u>
<i>Total Liabilities and Net Assets</i>	<u><u>8,649,933</u></u>

Amounts reported for business-type activities in the Statement of Net Assets are different because:

Total Retained Earnings	4,156,358
Certain long-term assets are not available to pay for current fund liabilities:	
Interfund Payable	<u>258,022</u>
Net Assets of Governmental Activities	<u><u>4,414,380</u></u>

The notes to financial statements are an integral part of this statement.

TOWN OF HAMPDEN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

Exhibit F

	<u>Sewer Enterprise</u>
Operating Revenues:	
Charges for Services	529,547
Total Operating Revenues:	<u>529,547</u>
Operating Expenses:	
Treatment Service Charge	2,700
Utilities/Fuel	33,621
Pump Station Contracts	244,122
Wages	60,000
Supplies	26,483
Engineering	10,475
Maintenance	13,313
Administration	2,912
Depreciation and Amortization	280,553
Total Operating Expenses	<u>674,179</u>
Net Operating Income	<u>(144,632)</u>
Non-operating Revenues (Expenses)	
Transfer from Other Funds	16,450
Interest Revenue	11,321
Interest Expense	(62,585)
Total Non-operating Revenues (Expenses)	<u>(34,814)</u>
Net Income (Loss) Before Contributions and Transfers	(179,446)
Capital Contributions	<u>68,453</u>
Change in Net Assets	(110,993)
Total Net Assets - Beginning	<u>4,267,351</u>
Total Net Assets - Ending	<u><u>4,156,358</u></u>
Change in Net Assets	(110,993)
Amounts reported for business-type activities in the statement of activities are different because:	
Transfers from general fund	<u>41,547</u>
Change in net assets of business-type activities	<u><u>(69,446)</u></u>

The notes to financial statements are an integral part of this statement.

**TOWN OF HAMPDEN
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2010**

Exhibit G

	<u>Sewer Enterprise</u>
<i>Cash Flows from Operating Activities;</i>	
Received from Customers	529,547
Payments to Suppliers	(333,626)
Payments to Employees	(60,000)
Other Receipts (Payments)	121,483
	<u>257,404</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>257,404</u>
<i>Cash Flows from Capital and Related Financing Activities</i>	
New Bond	1,850,000
Principal Paid on Capital Debt	(223,349)
Interest Paid on Capital Debt	(62,585)
Purchase of Capital Assets	(1,928,569)
	<u>(364,503)</u>
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(364,503)</u>
<i>Cash Flows from Investing Activities</i>	
Purchase of Investments	(18,239)
Sales of Investments	46,558
Interest and Dividends	11,321
	<u>39,640</u>
<i>Net Cash Provided by (Used in) Investing Activities</i>	<u>39,640</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(67,459)</u>
<i>Balances - beginning of the year</i>	<u>203,061</u>
<i>Balances - end of the year</i>	<u><u>135,602</u></u>
<i>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</i>	
Operating Income (Loss)	(144,632)
Adjustment to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:	
Depreciation	280,553
Changes in Assets and Liabilities;	
Receivables, net	(320)
Prepaid Expense	1,295
Accounts Payable	(1,481)
Retainage Payable	80,241
Accrued Interest	201
Due to Other Funds	41,547
	<u>257,404</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u><u>257,404</u></u>

The notes to financial statements is an integral part of this statement.

TOWN OF HAMPDEN
STATEMENT OF FIDUCIARY NET ASSETS - FIDUCIARY FUNDS
JUNE 30, 2010

Exhibit H

	<u><i>Private Purpose Trust Fund Environmental Trust</i></u>
<i>Assets</i>	
Cash and Equivalents	76,941
Investments	<u>3,621,778</u>
<i>Total Assets</i>	<u><u>3,698,719</u></u>
 <i>Net Assets</i>	
Restricted	<u>3,698,719</u>
 <i>Total Net Assets</i>	<u><u>3,698,719</u></u>

The notes to financial statements are an integral part of this statement.

TOWN OF HAMPDEN
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2010

Exhibit I

	<u><i>Private Purpose Trust Fund Environmental Trust</i></u>
Revenues	
Fair Value Increases (Decreases)	39,864
Investment Income	123,194
Other Local Sources	
Total Revenues	<u>163,058</u>
Expenditures	
Professional Fees	<u>10,778</u>
Total Expenditures	<u>10,778</u>
Excess of Revenues Over Expenditures	152,280
Fund Balance - July 1	<u>3,546,439</u>
Fund Balance - June 30	<u><u>3,698,719</u></u>

The notes to financial statements are an integral part of this statement.

TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Hampden have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Council (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Financial Reporting Entity

The Town of Hampden operates under an elected Town Council and Town Manager form of government. The Town's major operations include public works, public safety and general administrative services.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the Town. Fiduciary activities, whose resources are not available to finance the Town's programs, are excluded from the government-wide statements. The material effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and various intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Functional expenses may also include an element of indirect cost, designed to recover administrative (overhead) costs. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and trust fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met. Agency funds, reporting only assets and liabilities, have no measurement focus but use the accrual basis of accounting.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, as well as expenditure related to compensated absences and claims and judgments are recorded only when payment is due.

TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Property taxes, sales taxes, interdepartmental charges and intergovernmental revenues are considered susceptible to accrual. Special assessments are recorded as revenues in the year the assessment become current. Annual installments not yet due are reflected as special assessment receivables and deferred revenues. Other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports the following major governmental funds:

The General Fund is used to account for all or most of the Town's general activities, including the collection and disbursement of earmarked monies (special revenue funds) and the servicing of general long-term debt (debt service fund). The General Fund is used to account for all activities of the general government not accounted in some other fund.

The Mayo Road project is a capital project used to report construction of the road.

Host community benefit monies are received by the Town and used for general expenditures.

The Town reports the following major enterprise funds:

The sewer fund accounts for the activities of the sewerage operations. The Town operates the sewer collection system and related administrative costs.

Additionally, the Town reports the following fund types:

Nonexpendable trust funds account for monies held in trust by the Town, the investment earnings from which may only be used for the operation of the program.

Fiduciary funds are used to account for assets held in a trustee or agency capacity for others and therefore cannot be used to support the Town's own programs.

The effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and charges between the business-type functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenue include 1) charges to customers or applicants for goods, services, fines and forfeitures, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and of the government's internal service funds are charges to customers for goods and services. Operating expenses include the cost of sales and service, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets or Fund Equity

1. Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. These investments are not specifically identified with any one fund. Interest is allocated to the individual funds on the basis of average cash balances.

The Town may invest in certificates of deposit, in time deposits, and in any securities in which the state investment officer is authorized to invest pursuant to the Maine Statute 5705 Title 30-A and as provided in the authorized investment guidelines of the Maine Statutes 5711 through 5719 in effect on the date the investment is made.

Investments in the Pension Trust Fund are carried at fair value. Investments in other funds are carried at fair value, except for short-term investments, which are reported at amortized cost, which approximates fair value. Securities traded on a national exchange are valued at the last reported sales price. Investments that do not have an established market are reported at estimated fair value, based on relevant market information of similar financial instruments. Income from investments held by the individual funds is recorded in the respective funds as it is earned.

2. Receivables and Payables

Transactions between funds that result in outstanding balances are reported as due to/from other funds.

Property taxes receivable not expected to be collected within 60 days from year-end are classified as deferred revenue. At June 30, \$262,083 has been so classified and reported on the general fund balance sheet.

Property taxes were levied on August 18 on property values assessed on April 1. Taxes were due in two installments due on October 1 and April 1, with interest at 9% beginning October 7 and April 7. Tax liens are placed on real property within 12 months following the tax commitment date if taxes remain delinquent. Liens were placed on the 2009 fiscal year levy on August 13, 2009. The Town has the authority to foreclose on property eighteen months after the filing of the liens if the lien amount and associated costs remain unpaid.

Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.

3. Inventories

Inventories are valued at cost using the first in, first out method.

4. Capital Assets

Capital assets, which property, plant, equipment, and infrastructure (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated

TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets or Fund Equity (continued)

4. Capital Assets (continued)

historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed.

Capital assets are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Infrastructure	18-50
Equipment	5-50

5. Compensated Absences

Town employees generally earn vacation days at a variable rate based on years of service. In the event of termination, an employee is reimbursed for all accumulated vacation time.

Employees earn sick leave at a rate of one work day for each full calendar month of service, accumulative to a maximum of one 120 working days. Upon retirement or resignation, an employee in good standing is entitled to payment for 25% of accrued sick time up to a maximum of 30 days.

In the fund financial statements, vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated vacation leave in the government-wide financial statements is recorded as an expense and liability of the fund as the benefits accrue to employees. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulated right to receive sick pay benefits.

6. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt using the bonds-outstanding method. For current and advance refunding of debt, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter.

TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets or Fund Equity (continued)

6. Long-term Obligations (continued)

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as an other financing source. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as current expenditures.

Under State Law, no municipality can incur debt, which would cause its total outstanding debt, exclusive of debt incurred for Town, storm or sanitary sewer, energy facilities, or municipal airports, to exceed 7.50% of its last full state valuation. A municipality may incur debt for Towns not exceeding 10%, storm or sanitary sewers 7.50%, and municipal airports, water districts and special purpose districts 3% of its last full state valuation. In no event can the total debt exceed 15% of its last full valuation. Full state valuation is the valuation of taxable property as certified by the State Tax Assessor, adjusted to 100%.

At June 30, the Town of Hampden is in compliance with the above requirements.

7. Fund Equity/Net Assets

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

Net assets are required to be classified into three components – invested in capital assets, net of related debt; restricted; and unrestricted. These classifications are defined as follows:

Invested in capital assets, net of related debt – This component of net assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets. If there are significant unspent related debt proceeds at year-end, the portions of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt.

Restricted – This component of net assets consists of restrictions placed on net assets use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This component consists of net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements that govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General Fund. Budgets are adopted on a basis consistent with generally accepted accounting principles.

TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (continued)

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at fiscal year end to the extent that they have not been encumbered.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 2009-2010, \$325,000 of the beginning General Fund fund balance was applied for this purpose.

Reserve funds, once established by the Town Council, may be expended with approval of the council for the purpose for which the reserve was established.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments are carried forward to supplement appropriations of the subsequent year.

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town's deposit policy for custodial credit risk requires compliance with the provisions of state law.

State Statute 5706 require banks to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town Treasurer in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of Federal Deposit Insurance Corporation (FDIC).

One or more of the financial institutions holding the Town's cash accounts are participating in the FDIC Transaction Account Guarantee Program. Under the program, all noninterest bearing checking accounts include demand deposit accounts and any transaction account that has unlimited withdrawals and cannot earn interest are fully guaranteed by the FDIC for the entire amount. Also through December 31, 2010, IOLTA accounts and NOW accounts that do not earn more than .25% interest are fully guaranteed by the FDIC for the entire amount as long as the depository institution participates in the Transaction Account Guarantee (TAG) program. For interest bearing accounts, the Town's cash deposits, including certificates of deposits, are insured up to \$250,000 per custodian by the FDIC. Any cash deposits or certificates of deposits in excess of the \$250,000 FDIC limits are covered by collateral held in a Federal Reserve pledge account or by an agent for the Town and thus no custodial risk exists.

TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

B. Investments

At June 30, 2010, the Town had the following investments, maturities, and credit ratings:

<i>Type</i>	<i>Fair Value</i>	<i>Maturities in Years</i>				<i>Credit Rating</i>	
		<i>< 1</i>	<i>1-5</i>	<i>6-10</i>	<i>> 10</i>	<i>S&P</i>	<i>Moody's</i>
General Town							
Common Stock	96,023	96,023				NR	NR
Common Stock	6,261	6,261				A1	A+
Common Stock	2,157	2,157				A2	A-
Common Stock	3,707	3,707				Ba1	B-
Common Stock	13,155	13,155				Baa3	B+
Common Stock	2,953	2,953				Aaa	A+
Common Stock	20,234	20,234				Baa2	BBB
Common Stock	11,731	11,731				Baa1	B-
Common Stock	3,266	3,266				AAA	NR
Common Stock	4,541	4,541				Baa	B-
U.S. Sponsored Agency Obligations	843,571	216,672	626,899			AAA	AAA
U.S. Treasury Securities	122,115	14,998	59,519	21,938	25,660	AAA	AAA
Mutual Funds	161,393	161,393				NR	NR
	1,291,107	557,091	686,418	21,938	25,660		
Environmental Trust							
U.S. Sponsored Agency Obligations	3,212,391	80,075	2,928,867	203,449		AAA	AAA
U.S. Treasuries	409,387	304,203	105,184			N/A	N/A
	3,621,778	384,278	3,034,051	203,449	-		

Investment Policies

Generally, the Town's investing activities are managed under the custody of the Town Treasurer. Investing is performed in accordance with the investment policy adopted by the Town Council complying with state statutes. The Town may invest in securities permitted under 30-A MRSA 5712, 5713, 5714, 5715, and 5716. Upon approval of the Town Council, the treasurer of the trustee(s) of a trust fund of the town, may enter into safekeeping and investment management agreements and/or investment advisory agreements in accordance with 30-A MRSA 5706(4) and the investment funds pursuant to any such agreements shall be governed by the rule prudence as set forth in 18-A MRSA 7-302.

TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

C. Property Taxes

Property taxes were levied for the fiscal year as follows:

Assessed Value		546,709,400
Tax Rate (per \$1,000)		<u>15.90</u>
Commitment		<u>8,692,679</u>
Appropriations		12,622,145
Less:		
State Municipal Revenue Sharing	800,000	
Estimated Revenues	2,824,417	
BETE Reimbursement	120,629	
Homestead Reimbursement	<u>184,420</u>	
		<u>3,929,466</u>
Net Assessment for Commitment		<u>8,692,679</u>

Uncollected taxes at June 30 for the current year commitment totaled \$227,664, prior year uncollected taxes totaled \$3,467. Unpaid liens at June 30 totaled \$71,613.

D. Capital Assets

Capital asset activity for the year ended June 30, 2010 was as follows:

	<i>Beginning</i>			<i>Ending</i>
	<i>Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Balance</i>
Governmental Activities;				
<i>Capital assets not being depreciated</i>				
Land	1,254,000			1,254,000
<i>Capital assets being depreciated</i>				
Buildings	5,819,919	8,895		5,828,814
Equipment	2,403,532	579,700	(57,300)	2,925,932
Infrastructure	28,249,205	375,752		28,624,957
<i>Total capital assets being depreciated</i>	36,472,656	964,347	(57,300)	37,379,703

TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

D. Capital Assets (continued)

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i>Less accumulated depreciation for</i>				
Buildings	1,510,070	118,735		1,628,805
Equipment	1,022,142	163,555	(31,514)	1,154,183
Infrastructure	13,713,337	798,892		14,512,229
<i>Total accumulated depreciation</i>	<u>16,245,549</u>	<u>1,081,182</u>	<u>(31,514)</u>	<u>17,295,217</u>
<i>Net capital assets being depreciated</i>	<u>20,227,107</u>	<u>(116,835)</u>	<u>(25,786)</u>	<u>20,084,486</u>
Governmental Activities				
Capital Assets, net	<u>21,481,107</u>	<u>(116,835)</u>	<u>(25,786)</u>	<u>21,338,486</u>
	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
Business-type Activities;				
<i>Capital assets being depreciated</i>				
Sewer System	10,670,015	1,779,023		12,449,038
<i>Total capital assets being depreciated</i>	<u>10,670,015</u>	<u>1,779,023</u>	<u>-</u>	<u>12,449,038</u>
<i>Less accumulated depreciation for</i>				
Sewer System	4,102,084	279,258		4,381,342
<i>Total accumulated depreciation</i>	<u>4,102,084</u>	<u>279,258</u>	<u>-</u>	<u>4,381,342</u>
<i>Net capital assets being depreciated</i>	<u>6,567,931</u>	<u>1,499,765</u>	<u>-</u>	<u>8,067,696</u>
Business-type Activities				
Capital Assets, net	<u>6,567,931</u>	<u>1,499,765</u>	<u>-</u>	<u>8,067,696</u>

Depreciation expense was charged to functions/programs of the primary government as follows;

Governmental Activities

General Government	36,204
Public Safety	101,737
Recreation and Culture	41,729
Public Works, including depreciation of general infrastructure assets	<u>901,512</u>
Total Depreciation Expense - Governmental Activities	<u>1,081,182</u>

TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

E. Interfund Receivables and Payables

Individual fund interfund receivable and payable at June 30, 2010, were as follows:

	<i>Interfund Receivable</i>	<i>Interfund Payable</i>
General Fund	398,352	2,115,005
Special Revenue Funds		
Municipal Revenue Sharing	20,782	
Reserves	28,727	
Other Special Revenues	20,369	
Recreation Fund	40,206	
Library Fund		85
Host Community Benefits	2,032,654	
Lura Hoit Pool		27,737
Capital Projects		138,643
Permanent Funds		
Dyer Library		1,648
Cemetery	50	
Enterprise Fund		
Sewer		258,022
Totals	<u>2,541,140</u>	<u>2,541,140</u>

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Governmental Fund financial statements, the payables are classified as Due to Other Funds with offsetting receivables on the Governmental Fund financial statements classified as Due from Other Funds. The above balances represent cash that has been deposited into the general fund checking account for those funds. The entire balance is expected to be repaid over the next year.

Transfers To/From Other Funds at June 30, 2010, were as follows:

	<i>Transfers From</i>	<i>Transfers To</i>
General Fund	962,626	264,000
Special Revenue Funds		
Municipal Revenue Sharing		800,000
Reserves	443,631	3,261
Library Operating	3,000	
Lura Hoit Pool		212
Host Community Benefit		355,234
Sewer Fund	16,450	
Trust Funds		3,000
Totals	<u>1,425,707</u>	<u>1,425,707</u>

TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

E. Interfund Receivables and Payables (continued)

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) use unrestricted revenues in the General fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and (3) transfer funds to general fund to cover expenditures voted on per Council.

F. Long-Term Debt

1. General Obligation Bonds and Notes.

The government issues general obligation bonds and notes to provide funds for the acquisition and construction of major capital facilities.

General obligation bonds and notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds and notes currently outstanding are as follows:

<i>Purpose Proprietary</i>	<i>Maturity Date</i>	<i>Interest Rate</i>	<i>Amount</i>
1988 Sewer Construction Bond	11/1/2013	5.00-7.85%	330,943
1996 Sewer SRF	10/1/2017	3.02%	682,479
2006 Sewer Construction Bond	11/1/2006	2.55-6.00%	1,263,159
2010 Rt 1A Sewer Bond	7/29/2029	0-1.13%	1,850,000
			<u>4,126,581</u>

<i>General Obligation</i>	<i>Maturity Date</i>	<i>Interest Rate</i>	<i>Amount</i>
2000 Road Construction & Line Extensions	11/1/2020	4.676-5.751%	990,000
2002 Industrial Park - Mary Rice	8/20/2011	0%	21,000
2002 Industrial Park - John Perry, JR.	8/20/2011	0%	40,833
2002 Fire Station	11/1/2021	3.25-5.125%	1,011,600
2004 L.L. Bean Property	10/22/2014	3.54%	180,000
2006 Gravel Roads	11/1/2015	2.00-5.25%	500,001
			<u>2,743,434</u>

TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

F. Long-Term Debt (continued)

Annual debt service requirements to maturity for general obligation and proprietary bonds and notes, including interest of \$1,414,193 are as follows:

<i>Year Ended June 30,</i>	<i>General Obligation</i>		<i>Total</i>
	<i>Debt</i>	<i>Proprietary</i>	
2011	471,244	403,596	874,840
2012	414,005	410,668	824,673
2013	391,786	417,982	809,768
2014	378,324	415,290	793,614
2015	364,408	316,111	680,519
2016-2020	1,143,319	1,331,167	2,474,486
2021-2025	269,829	960,036	1,229,865
2026-2030		596,443	596,443
Total	3,432,915	4,851,293	8,284,208

2. Changes in Long-Term Liabilities

The following summary of long-term debt transactions of the Town of Hampden for the fiscal year ended June 30, 2010:

	<i>General Fund</i>	<i>Proprietary Fund</i>
<i>Long-term Debt payable July 1, 2009</i>	3,090,067	2,499,930
Debt Issued		1,850,000
Debt Retired	(346,633)	(223,349)
<i>Long-term Debt payable June 30, 2010</i>	<u>2,743,434</u>	<u>4,126,581</u>

3. Overlapping Debt

The Town's proportionate share of debt of all local government units which provide services within the Town's boundaries, and which must be borne by properties in the Town is summarized as follows:

<i>Units</i>	<i>Net debt outstanding June 30, 2010</i>	<i>Percentage applicable to the Town</i>	<i>Town's proportionate share of debt</i>
School Administrative District No. 22	3,779,878	62.61%	2,366,582
Penobscot County	-	5.60%	-
Totals	<u>3,779,878</u>		<u>2,366,582</u>

The Town's proportionate share of the above debt is paid through annual assessments by the receptive units.

TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

F. Long-Term Debt (continued)

4. Authorized, Unissued Debt

At year end, the town had an authorized and unissued bond issue of \$1,825,000 of which \$0 has been received or drawn at June 30, 2010. Subsequent to year end, a bond anticipation note was received for \$1,825,000. The bond was issued in November 2010.

G. Reserve Funds

The Town has authorized various reserve funds primarily for future acquisitions. At June 30 these funds total \$595,943 and are detailed in Exhibit B-3.

NOTE 4 - OTHER INFORMATION

A. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amount, if any to be immaterial.

B. Permanent Funds and Fiduciary Funds

The principal amount of all Nonexpendable Fiduciary Funds is restricted either by law or by terms of individual bequests in that only income earned may be expended. The government's Permanent Funds and Fiduciary Funds at June 30 are detailed as follows:

<i>Fiduciary Funds</i>	<i>Principal</i>	<i>Income</i>	<i>Total</i>
Hampden Environmental		3,698,719	3,698,719
<i>Permanent Funds</i>			
Dyer Library	245,331	99,582	344,913
Cemetery	60,514	33,494	94,008
Diane Marshall Book Fund	200	273	473
	<u>306,045</u>	<u>133,349</u>	<u>439,394</u>

C. Pension Plans

The government's full-time employees have the option of coverage under the ICMA or Maine Public Employees Retirement Systems.

All full-time Town employees, not participating in the ICMA plan, may participate in the Maine Public Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan. Employees contribute 6.5% of their salary to the plan. Under a new consolidation plan for the year beginning July 1, 1996, the Town is required to contribute a percentage of the employee's salary based on the last actuarial valuation of the entire state plan plus a fixed fee to be applied to the unfunded liability of the plan. The Town's rate was 1.5%,

TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 4 - OTHER INFORMATION (Continued)

C. Pension Plans (continued)

less a monthly credit of \$140 for the fixed fee. The Town's cost for the fiscal years ended June 30, 2008, 2009 and 2010 were \$-0-, \$-0-, and \$-0-, respectively, which were paid in full each year.

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The plan is administered by an independent company, and the Town remits all compensation deferred to this administrator for investment as requested by the participant employees. All assets and income of the plans are held in trust for the exclusive benefit of participants and their beneficiaries.

The Town offers its employees a Money Purchase Pension Plan and Trust, which is administered by an independent company.

The Town contributes 8.40% of earnings on behalf of each participant for the plan year. Each participant is not required but can make voluntary contributions up to 10% of earnings for the plan year. All full-time employees not on the MSRS are eligible to participate. Normal retirement age shall be 60 (not to exceed age 65). Participant's vesting requirements are fulfilled as follows: 3 years-20%; 4 years-40%; 5 years-60%; 6 years-80%; and 7 years and over-100%. The Town has contributed \$176,401 for the year ended June 30, 2010.

A participant may direct the investment without restriction among various options available under the trust. Loans are not permitted under the plan.

Additionally, the Town participates in a retirement health savings plan. Employees are allowed to contribute pre-tax wages to this account. The town will contribute the value of one sick day per month to the program for employees who have reached the maximum allowable accrued sick time of 120 days. The Town's contribution to the health savings plan was \$27,055 for June 30, 2010, and \$22,688 for June 30, 2009.

TOWN OF HAMPDEN
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2010

Exhibit J

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Taxes	10,185,180	10,185,180	10,082,087	(103,093)
Intergovernmental Revenues	422,155	436,247	462,428	26,181
Departmental Revenues	490,308	490,308	506,038	15,730
Other Local Sources	296,012	296,012	266,226	(29,786)
Total Revenues	<u>11,393,655</u>	<u>11,407,747</u>	<u>11,316,779</u>	<u>(90,968)</u>
Expenditures (Net of Departmental Revenues)				
General Government	1,149,406	1,149,406	1,121,856	27,550
Public Safety	2,381,523	2,394,497	2,294,725	99,772
Health and Social Services	94,839	94,839	72,754	22,085
Recreation and Culture	677,426	677,426	663,276	14,150
Public Works	1,784,944	1,786,062	1,778,563	7,499
Debt Service	467,793	467,793	561,956	(94,163)
TIF	50,000	50,000	47,144	2,856
Assessments	5,771,985	5,771,985	5,735,173	36,812
Total Expenditures	<u>12,377,916</u>	<u>12,392,008</u>	<u>12,275,447</u>	<u>116,561</u>
Excess Revenues Over Expenditures	(984,261)	(984,261)	(958,668)	25,593
Other Financing Sources				
Transfer from Other Funds	923,261	923,261	962,626	39,365
Transfers to Other Funds	(264,000)	(264,000)	(264,000)	-
Total Other Financing Sources (Uses)	<u>659,261</u>	<u>659,261</u>	<u>698,626</u>	<u>39,365</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	<u>(325,000)</u>	<u>(325,000)</u>	(260,042)	<u>64,958</u>
Fund Balance - July 1 (Budgetary Basis)			<u>2,748,375</u>	
Fund Balance - June 30 (Budgetary Basis)			2,488,333	
Adjustment to Conform with GAAP				
Elimination of Encumbrances			<u>113,869</u>	
Fund Balance - June 30 (GAAP Basis)			<u>2,602,202</u>	

TOWN OF HAMPDEN
GENERAL FUND
STATEMENT OF ESTIMATED AND ACTUAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2010

Exhibit A-1
Page 1 of 2

	<i>Estimated</i>	<i>Actual</i>	<i>Over (Under) Budget</i>
Taxes			
Property	8,692,680	8,590,925	(101,755)
Auto Excise	1,450,000	1,448,226	(1,774)
Boat Excise	8,500	9,601	1,101
Lien Interest and Fees	14,000	20,239	6,239
Interest on Taxes	20,000	13,096	(6,904)
	<u>10,185,180</u>	<u>10,082,087</u>	<u>(103,093)</u>
Intergovernmental Revenues			
General Assistance	2,500	1,512	(988)
Tree Growth	5,000	4,315	(685)
Veterans Reimbursement	4,500		(4,500)
Homestead Reimbursement	184,420	180,449	(3,971)
Business Equipment Tax Reimbursement	120,629	120,687	58
DEA/School Reimb.	95,000	131,267	36,267
OUI Enforcement Grant	2,374	2,374	-
Speed Enforcement Grant	4,218	4,218	-
Summer High Visibility Grant	1,394	1,394	-
Underage Drinking Law Enforcement Grant	3,427	3,427	-
Canopy Grant	1,178	1,178	-
Safety Enhancement Grant	2,000	2,000	-
JAG Grant	1,237	1,237	-
FEMA Grant	8,370	8,370	-
	<u>436,247</u>	<u>462,428</u>	<u>26,181</u>
Departmental Revenues			
Ambulance Service	175,000	179,937	4,937
Police	2,500	1,574	(926)
DARE	1,808	1,808	-
Solid Waste Recycling	24,000	16,197	(7,803)
Transfer Station	15,000	15,605	605
Sewer	60,000	60,000	-
Plumbing Fees	7,000	3,565	(3,435)
Re-Registration Fees	19,000	20,526	1,526
Hoit Fees/Bequest	140,000	157,175	17,175
Town Clerk Fees	9,000	11,262	2,262
Public Works/Cemetery Fees	5,000	4,550	(450)
Code Officer	18,000	27,191	9,191
Library	7,000	3,400	(3,600)
Animal Control	2,000	1,285	(715)
Planning/Zoning Fees	5,000	1,963	(3,037)
	<u>490,308</u>	<u>506,038</u>	<u>15,730</u>

TOWN OF HAMPDEN
GENERAL FUND
STATEMENT OF ESTIMATED AND ACTUAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2010

Exhibit A-1
Page 2 of 2

	<i>Estimated</i>	<i>Actual</i>	<i>Over (Under) Budget</i>
Other Local Sources			
Interest on Investments	80,777	41,624	(39,153)
Fair Value Increases (Decreases)	3,819	12,940	9,121
Cable TV Franchise	33,000	37,502	4,502
Sale of Cemetery Lots	4,000	1,000	(3,000)
Rental Income	2,000	2,100	100
Fees and Permits	1,600	1,400	(200)
Housing Foundation	5,916	6,518	602
PERC Revenue	60,000	85,892	25,892
Veterans Memorial		6,423	6,423
Business Park	100,000	70,000	(30,000)
All Other	4,900	827	(4,073)
	<u>296,012</u>	<u>266,226</u>	<u>(29,786)</u>
Operating Transfers In			
Municipal Revenue Sharing	800,000	800,000	-
Host Community Benefit	120,000	159,153	39,153
Pool Trust		212	212
Police Reserve	3,261	3,261	-
	<u>923,261</u>	<u>962,626</u>	<u>39,365</u>
Total Revenues and Transfers	12,331,008	<u><u>12,279,405</u></u>	<u><u>(51,603)</u></u>
Beginning Fund Balance Used To Reduce Tax Commitment	<u>325,000</u>		
Total	<u><u>12,656,008</u></u>		

TOWN OF HAMPDEN
GENERAL FUND

Exhibit A-2
Page 1 of 2

STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
FOR THE YEAR ENDED JUNE 30, 2010

	Encumbered From 6/30/09	Appropriations	Expenditures Net of Refund	Encumbered To 6/30/11	(Over) Under Budget
General Government					
Administrative Office		552,667	567,462		(14,795)
GIS/IT		82,261	84,939		(2,678)
Communications		33,642	25,164		8,478
Town Council		36,049	32,220		3,829
Municipal Building		111,907	97,818		14,089
Tax Collector		6,000	3,423		2,577
Municipal Elections		12,963	6,760		6,203
Assessor/Planning/CEO		227,472	221,716		5,756
Economic Development		86,445	82,354		4,091
	-	1,149,406	1,121,856	-	27,550
Public Safety					
Police Department		961,624	915,357	4,200	42,067
DARE Program	112	1,808	1,920	1,920	-
Fire Department		841,876	793,325	2,000	46,551
Fire Department - FEMA Grant		8,370	6,495	1,875	-
Public Safety		166,865	160,233		6,632
Non Department Utilities		413,954	409,432		4,522
	112	2,394,497	2,284,842	9,995	99,772
Health and Social Services					
General Assistance		10,000	2,781		7,219
Outside Agencies	20,827	26,839	14,080	33,586	-
The Bus		58,000	43,134		14,866
	20,827	94,839	59,995	33,586	22,085
Recreation and Culture					
Parks and Recreation		123,587	128,546		(4,959)
Canopy Grant - Recreation Planting		1,178	1,178		-
Dyer Library		231,190	227,255		3,935
Hoit Memorial Pool		320,971	306,297		14,674
Marina		500			500
	-	677,426	663,276	-	14,150

TOWN OF HAMPDEN
GENERAL FUND

STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
FOR THE YEAR ENDED JUNE 30, 2010

	Encumbered From 6/30/09	Appropriations	Expenditures Net of Refund	Encumbered To 6/30/11	(Over) Under Budget
Public Works					
Highway Department		1,253,261	1,217,412	63,467	(27,618)
Municipal Garage		33,840	29,413	4,221	206
Solid Waste		412,161	376,390		35,771
Buildings and Grounds		86,800	85,060	2,600	(860)
		1,786,062	1,708,275	70,288	7,499
Debt Service		467,793	561,956		(94,163)
TIF	35,847	50,000	82,991		2,856
Assessments					
Regional School District		5,115,775	5,115,775		-
County Tax		610,045	610,045		-
Overlay		46,165	9,353		36,812
		5,771,985	5,735,173		36,812
Transfers To Other Funds					
Reserve Funds					
Town Roads		50,000	50,000		-
Fire Station Building		4,000	4,000		-
Public Works Equipment		170,000	170,000		-
Pool Facility		15,000	15,000		-
Library		5,000	5,000		-
GIS Mapping		10,000	10,000		-
Municipal Building		10,000	10,000		-
		264,000	264,000		-
Totals	56,786	12,656,008	12,482,364	113,869	116,561

GENERAL FUND

STATEMENT OF CHANGES IN UNRESERVED - UNDESIGNATED FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2010

Unreserved - Undesignated Fund Balance, July 1	2,748,375	
Unreserved - Undesignated Fund Balance, June 30	<u>2,488,333</u>	
Increase (Decrease)		<u><u>(260,042)</u></u>

Analysis of Change

Additions		
Budget Summary		
Revenue Surplus (Exhibit A-1)	(51,603)	
Unexpended Balance of Appropriations and Operating Transfers (Exhibit A-2)	<u>116,561</u>	
Budget Surplus		64,958
Deductions		
Beginning Fund Balance Used To Reduce Tax Commitment		<u>(325,000)</u>
Increase (Decrease)		<u><u>(260,042)</u></u>

TOWN OF HAMPDEN
 ALL SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2010

Exhibit B-1

Assets	Municipal Revenue Sharing	Town Reserves	Other Special Revenues	Recreation Fund	Library Fund	Host Community Benefit	Laura Hoit Pool	Totals
Cash and Equivalents		74,907				1,582	5,445	81,934
Investments		492,309					70,082	562,391
Due from Other Funds	20,782	28,727	20,369	40,206		2,032,654		2,142,738
Total Assets	20,782	595,943	20,369	40,206	-	2,034,236	75,527	2,787,063
Liabilities & Fund Balances								
Liabilities								
Due to Other Funds					85			27,822
Total Liabilities					85			27,822
Fund Balances								
Unreserved								
Designated for Subsequent Years' Expenditures	20,782	595,943	20,369	40,206	(85)	2,034,236	47,790	2,759,241
Total Fund Balances	20,782	595,943	20,369	40,206	(85)	2,034,236	47,790	2,759,241
Total Liabilities & Fund Balances	20,782	595,943	20,369	40,206	-	2,034,236	75,527	2,787,063

Exhibit B-2

**TOWN OF HAMPDEN
ALL SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2010**

	Municipal Revenue Sharing	Town Reserves	Other Special Revenues	Recreation	Library Fund	Host Community Benefit	Lura Hoit Pool	Totals
Revenues								
Intergovernmental Revenues	623,164	76,164	3,158					702,486
Investment Income		16,768					5,303	38,195
Fair Value Increases (Decreases)		(177)					5,524	3,527
Other Local Sources		6,440	27,492	186,328	7,422			788,956
Total Revenues	623,164	99,195	30,650	186,328	7,422	575,578	10,827	1,533,164
Expenditures								
General Government		11,803	1,406					26,552
Public Safety		405,555				13,343		405,555
Public Works		368,740				65,565		434,305
Debt Service								-
Recreation and Culture		7,246	18,548	182,768		7,250	212	216,024
Library		8,895			10,710			19,605
Total Expenditures		802,239	19,954	182,768	10,710	86,158	212	1,102,041
Excess of Revenues Over (Under) Expenditures	623,164	(703,044)	10,696	3,560	(3,288)	489,420	10,615	431,123
Other Financing Sources (Uses)								
Transfers from Other Funds		443,631			3,000			446,631
Transfers to Other Funds	(800,000)	(3,261)				(355,234)	(212)	(1,158,707)
Total Other Financing Sources (Uses)	(800,000)	440,370	-	-	3,000	(355,234)	(212)	(712,076)
Excess of Revenues and Other Financing Sources (Uses) Over Expenditures	(176,836)	(262,674)	10,696	3,560	(288)	134,186	10,403	(280,953)
Fund Balance - July 1, Restated	197,618	858,617	9,673	36,646	203	1,900,050	37,387	3,040,194
Fund Balance - June 30	20,782	595,943	20,369	40,206	(85)	2,034,236	47,790	2,759,241

TOWN OF HAMPDEN
TOWN RESERVE FUNDS
SCHEDULE OF ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2010

Reserve Fund	Balance July 1	Revenues	Interest	Increase (Decrease) In Fair Value	Transfers In	Expenditures	Transfers Out	Balance June 30
Ambulance	86,620		1,922	(93)				88,449
Boat Fund/Public Safety	1,390		31	(2)				1,419
Buildings/Grounds	3,483		77	(4)				3,556
Bus	15,417		342	(15)				15,744
Cemetery	19,805	1,400	458	(23)				21,640
Communications	3,682		82	(4)				3,760
Computer	29,809	2,727	651	(30)		(2,520)		30,637
Contingency	581		13	(1)				593
Copier	228		5					233
DEP/EPA Garage Improvement	46,987		1,042	(50)				47,979
Economic Development	27,973		615	(32)		(8,000)		20,556
EMS/Vaccine	976		22	(1)				997
Equipment Replacement - Public Works	(46,511)	400	(579)	480	170,000	(118,456)		5,334
Fire Department Building	8,430		187	(9)		(1,000)		7,608
Fire Training	2,211		49	(3)				2,257
Fire Truck	192,967		758	15	179,631	(374,081)		(710)
Fire Truck Refurbishing	11,843		312	(4)	4,000			16,151
Fire Visual Aid	5,359	1,913	119	(6)		(6,337)		1,048
GIS Mapping	20,500		577	(2)	10,000			31,075
Library	13,955		177	19	5,000	(8,895)		10,256
Library Grant	243		5					248
Marina	15,051		334	(16)				15,369
Matching Grants	33,969		752	(36)		(418)		34,267
Municipal Building	441		126	21	10,000			10,588
Planning Board Development	3,008		67	(3)				3,072
Planning Board	2,347		52	(3)				2,396
Planning and Commissions	4,949		109	(5)				5,053
Playground	64							64
Police Cruiser/Communication	42,275		545	(1)		(23,719)	(3,261)	15,839
Pool Facility	41,229		1,015	(5)	15,000	(5,605)		51,634
Recreation	65,125		1,419	(67)		(1,641)		64,836
Solid Waste	17,028		377	(18)				17,387
Town Properties Survey	12,255		272	(13)				12,514
Town Records Restoration	4,945		109	(5)				5,049
Town Roads	138,510	76,164	4,028	(228)	50,000	(250,284)		18,190
Wage Study and Implementation	31,473		698	(33)		(1,283)		30,855
	858,617	82,604	16,768	(177)	443,631	(802,239)	(3,261)	595,943

**TOWN OF HAMPDEN
OTHER SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2010**

Exhibit B-4

	Pool Donation	Snowmobile Refund	Bronco Travel Basketball	Christmas Donations	Wellness Fund	Pink Garden	Maine Community Heritage Grant	Totals
Revenues								
Intergovernmental Revenues		3,158						3,158
Other Local Sources	1,000		24,436	650	1,403	3		27,492
Total Revenues	1,000	3,158	24,436	650	1,403	3	-	30,650
Expenditures								
General Government Recreation and Culture	715	1,000	16,833		1,406			1,406 18,548
Total Expenditures	715	1,000	16,833	-	1,406	-	-	19,954
Excess of Revenues Over (Under) Expenditures	285	2,158	7,603	650	(3)	3	-	10,696
Other Financing Sources (Uses) Transfers from Other Funds Transfers to Other Funds	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Excess of Revenues and Other Financing Sources (Uses) Over Expenditures	285	2,158	7,603	650	(3)	3	-	10,696
Fund Balance - July 1, Restated		5,569	3,845				259	9,673
Fund Balance - June 30	285	7,727	11,448	650	(3)	3	259	20,369

**TOWN OF HAMPDEN
ALL CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2010**

Exhibit C-1

	<u>Mayo Road</u>
Assets	
Bonds Receivable	<u>1,825,000</u>
Total Assets	<u><u>1,825,000</u></u>
 Liabilities & Fund Balances	
Liabilities	
Retainage Payable	6,719
Due to Other Funds	<u>138,643</u>
Total Liabilities	<u>145,362</u>
 Fund Balances	
Unreserved	
Designated for Subsequent Years' Expenditures	<u>1,679,638</u>
Total Fund Balances	<u>1,679,638</u>
Total Liabilities & Fund Balances	<u><u>1,825,000</u></u>

TOWN OF HAMPDEN

Exhibit C-2

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

ALL PERMANENT FUNDS

FOR THE YEAR ENDED JUNE 30, 2010

	<i>Mayo Road</i>
Revenues	
Investment Income	
Other Local Sources	
Total Revenues	-
Expenditures	
Construction	134,372
Salaries	8,393
Miscellaneous	2,597
Total Expenditures	145,362
Excess of Revenues Over Expenditures	(145,362)
Other Financing Sources (Uses)	
Bond Proceeds	1,825,000
Total Other Financing Uses	1,825,000
Excess of Revenues and Other Financing Sources (Uses) Over Expenditures	1,679,638
Fund Balance - July 1	
Fund Balance - June 30	1,679,638

TOWN OF HAMPDEN
 ALL PERMANENT REVENUE FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2010

Exhibit D-1

<i>Assets</i>	<i>Dyer Library</i>	<i>Cemetery</i>	<i>Diane Marshall Book Fund</i>	<i>Totals</i>
Cash and Equivalents	10,656	6,764	473	17,893
Investments	335,905	87,194		423,099
Due from Other Funds		50		50
Total Assets	346,561	94,008	473	441,042
 <i>Liabilities & Fund Balances</i>				
<i>Liabilities</i>				
Due to Other Funds	1,648			1,648
Total Liabilities	1,648	-	-	1,648
 <i>Fund Balances</i>				
Unreserved				
Designated for Subsequent				
Years' Expenditures	245,331	60,514	200	306,045
Undesignated	99,582	33,494	273	133,349
Total Fund Balances	344,913	94,008	473	439,394
Total Liabilities & Fund Balances	346,561	94,008	473	441,042

**TOWN OF HAMPDEN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL PERMANENT FUNDS
 FOR THE YEAR ENDED JUNE 30, 2010**

Exhibit D-2

	<u>Dyer Library</u>	<u>Cemetery</u>	<u>Diane Marshall Book Fund</u>	<u>Totals</u>
Revenues				
Fair Value Increases (Decreases)	32,602	(52)		32,550
Investment Income	4,348	2,700	1	7,049
Other Local Sources	40			40
Total Revenues	<u>36,990</u>	<u>2,648</u>	<u>1</u>	<u>39,639</u>
Expenditures				
Cemetery Maintenance				-
Investment Taxes				-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	<u>36,990</u>	<u>2,648</u>	<u>1</u>	<u>39,639</u>
Other Financing Sources (Uses)				
Transfers to Other Funds	<u>(3,000)</u>			<u>(3,000)</u>
Total Other Financing Uses	<u>(3,000)</u>	<u>-</u>	<u>-</u>	<u>(3,000)</u>
Excess of Revenues and Other Financing Sources (Uses) Over Expenditures	<u>33,990</u>	<u>2,648</u>	<u>1</u>	<u>36,639</u>
Fund Balance - July 1	<u>310,923</u>	<u>91,360</u>	<u>472</u>	<u>402,755</u>
Fund Balance - June 30	<u>344,913</u>	<u>94,008</u>	<u>473</u>	<u>439,394</u>

DRAFT
Submitted by
Councilor BRANN

Due to the overwhelming number of requests for public records, the cost of responding to those requests, and that the requests are delaying the regular activities of town staff, the following procedures to address information requests are implemented. The general public and Town Councilors alike are subject to these rules.

- 1) All requests for public records **MUST** be submitted to the Town Council using the **"Public Record Request Form"**. All requests will be addressed by the full council and not sent to committee for recommendations.
- 2) **Only Persons** may make requests
- 3) The form **MUST be completed in FULL** by the **person** requesting the information. If the **Council** finds that the request is **complete**, it shall, in consultation, with the Town Manager determine an approximate time by which the request may be satisfied, and make findings relative to Item 8 below before requesting that the information be provided. Satisfying the request for inspection, translation and copying must be scheduled to occur at such a time as will not delay or inconvenience the regular activities of the Town and/or staff. The normal activities assigned to staff WILL take precedent.
- 4) The request itself becomes part of the public record, and will remain on file.
- 5) Due to the anonymous nature of E-Mail **No Town Records will be sent by E-Mail** to assure that the person requesting the record receives the information requested.
- 6) The charge for photo coping will be **\$.25 per page**. Electronic copies will be provided **only on CD at the rate of \$5.00/CD**.
- 7) **Viewing is free, Searching, Retrieving and, compiling the requested public record is NOT!**
The maximum fee provided for Searching, Retrieving and, compiling the requested public record permitted by State Law will be charged, (Presently \$10/hour after the first hour).
As per State Law "compiling" the public record includes reviewing for and redacting out confidential information.
- 8) Payment **MUST** be made in advance if the estimated **cost exceeds** the amount permitted by State Law (Presently \$100), and/or if the person has **previously failed to pay a properly assessed fee at the time that the information was received**. Fees in whole or part may only be waived by the 2/3 majority of the elected council members, if the requester has provided evidence that he/she is indigent, and/or, if the release of the public record is in the public interest because so doing is likely to contribute significantly to public understanding of the operations or activities of government and is not primarily in the commercial interest of the requester.
- 9) The **Council** will set the hours during which the public record may be inspected.
- 10) The person that requested the information **MUST sign and date** the form when the information is received.

The **"Public Record Request Form"** shall require:

- 1) Persons name
- 2) Persons Address
- 3) Persons telephone number
- 4) Date of request
- 5) Name of the staff member taking the request
- 6) Date at which the item may appear on the Council Agenda
- 7) The EXACT record requested, (This will impact the time required to comply with the request and the cost of complying with the request.)
- 8) The purpose for the request, (This will impact the time required to comply with the request and the cost of complying with the request, it will not prevent compliance with the request)
- 9) A check-box for an indigent status request. When checked proof of status must be provided.
- 10) A check-box if the requester feels that a public interest fee waiver is justified. When checked a detailed statement in support from the requester must be provided.
- 11) The estimated billable time required to satisfy the request.
- 12) A check-box indicating that a copy of the information is required, When checked The estimated copying and/or CD cost of satisfying the request
- 13) A check-box (marked by staff) if and immediate estimate for 11 and/or 12 is not available. When checked an estimated date as to when estimates for 11 and 12 may be available, and an initial box indicating that the requester will return on or after the date indicated to complete the request.
- 14) An initial box indicating that the requester understands and is willing to pay the costs associated with the request, that the costs are estimates, and the actual costs may exceed the estimates provided . The requester may indicate a maximum cost that they are willing to pay and authorize the expenditure up to that limit. When satisfying the request reaches that limit the compiling of the requested record will stop, and a NEW request must be made.
- 15) A signature line indicating that the requester understands and agrees with the conditions specified in 11,12,14 and wishes to proceed with the retrieval of the record. If box 9 and/or 10 are checked and the Council rules against a waiver of fees, the retrieval will not be ordered.
- 16) An action box to record the Council's findings and/or actions, and the date.
- 17) A box indicating the approximate date on which the record may be viewed.
- 18) Indication that the required fee has been paid
- 19) A signature box in which the requester acknowledges that the requested records have been provided, with date

**Maine Revised Statute Title 1, Chapter 13:
PUBLIC RECORDS AND PROCEEDINGS**

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Subchapter 1: FREEDOM OF ACCESS

1 §401. DECLARATION OF PUBLIC POLICY; RULES OF CONSTRUCTION

The Legislature finds and declares that public proceedings exist to aid in the conduct of the people's business. It is the intent of the Legislature that their actions be taken openly and that the records of their actions be open to public inspection and their deliberations be conducted openly. It is further the intent of the Legislature that clandestine meetings, conferences or meetings held on private property without proper notice and ample opportunity for attendance by the public not be used to defeat the purposes of this subchapter. [1975, c. 758, (RPR).]

This subchapter shall be liberally construed and applied to promote its underlying purposes and policies as contained in the declaration of legislative intent. [1975, c. 758, (RPR).]

SECTION HISTORY

1975, c. 483, §1 (AMD). 1975, c. 758, (RPR).

1 §402. DEFINITIONS

1. Conditional approval. Approval of an application or granting of a license, certificate or any other type of permit upon conditions not otherwise specifically required by the statute, ordinance or regulation pursuant to which the approval or granting is issued.

[1975, c. 758, (NEW) .]

1-A. Legislative subcommittee. "Legislative subcommittee" means 3 or more Legislators from a legislative committee appointed for the purpose of conducting legislative business on behalf of the committee.

[1991, c. 773, §1 (NEW) .]

2. Public proceedings. The term "public proceedings" as used in this subchapter means the transactions of any functions affecting any or all citizens of the State by any of the following:

A. The Legislature of Maine and its committees and subcommittees; [1975, c. 758, (NEW) .]

B. Any board or commission of any state agency or authority, the Board of Trustees of the University of Maine System and any of its committees and subcommittees, the Board of Trustees of the Maine Maritime Academy and any of its committees and subcommittees, the Board of Trustees of the Maine Community College System and any of its committees and subcommittees; [1989, c. 358, §1 (AMD); 1989, c. 443, §1 (AMD); 1989, c. 878, Pt. A, §1 (RPR); 2003, c. 20, Pt. 00, §2 (AMD); 2003, c. 20, Pt. 00, §4 (AFF) .]

C. Any board, commission, agency or authority of any county, municipality, school district or any regional or other political or administrative subdivision; [1991, c. 848, §1 (AMD) .]

D. The full membership meetings of any association, the membership of which is composed exclusively of counties, municipalities, school administrative units or other political or administrative subdivisions; of boards, commissions, agencies or authorities of any such subdivisions; or of any combination of any of these entities; [1995, c. 608, §1 (AMD) .]

E. The board of directors of a nonprofit, nonstock private corporation that provides statewide noncommercial public broadcasting services and any of its committees and subcommittees; [2009, c. 334, §1 (AMD) .]

F. Any advisory organization, including any authority, board, commission, committee, council, task force or similar organization of an advisory nature, established, authorized or organized by law or resolve or by Executive Order issued by the Governor and not otherwise covered by this subsection,

unless the law, resolve or Executive Order establishing, authorizing or organizing the advisory organization specifically exempts the organization from the application of this subchapter; and [2009, c. 334, §2 (AMD).]

G. The committee meetings, subcommittee meetings and full membership meetings of any association that:

- (1) Promotes, organizes or regulates statewide interscholastic activities in public schools or in both public and private schools; and
- (2) Receives its funding from the public and private school members, either through membership dues or fees collected from those schools based on the number of participants of those schools in interscholastic activities.

This paragraph applies to only those meetings pertaining to interscholastic sports and does not apply to any meeting or any portion of any meeting the subject of which is limited to personnel issues, allegations of interscholastic athletic rule violations by member schools, administrators, coaches or student athletes or the eligibility of an individual student athlete or coach. [2009, c. 334, §3 (NEW).]

[2009, c. 334, §§1-3 (AMD) .]

3. Public records. The term "public records" means any written, printed or graphic matter or any mechanical or electronic data compilation from which information can be obtained, directly or after translation into a form susceptible of visual or aural comprehension, that is in the possession or custody of an agency or public official of this State or any of its political subdivisions, or is in the possession or custody of an association, the membership of which is composed exclusively of one or more of any of these entities, and has been received or prepared for use in connection with the transaction of public or governmental business or contains information relating to the transaction of public or governmental business, except:

A. Records that have been designated confidential by statute; [1975, c. 758, (NEW) .]

B. Records that would be within the scope of a privilege against discovery or use as evidence recognized by the courts of this State in civil or criminal trials if the records or inspection thereof were sought in the course of a court proceeding; [1975, c. 758, (NEW) .]

C. Legislative papers and reports until signed and publicly distributed in accordance with legislative rules, and records, working papers, drafts and interoffice and intraoffice memoranda used or maintained by any Legislator, legislative agency or legislative employee to prepare proposed Senate or House papers or reports for consideration by the Legislature or any of its committees during the legislative session or sessions in which the papers or reports are prepared or considered or to which the paper or report is carried over; [1991, c. 773, §2 (AMD) .]

D. Material prepared for and used specifically and exclusively in preparation for negotiations, including the development of bargaining proposals to be made and the analysis of proposals received, by a public employer in collective bargaining with its employees and their designated representatives; [1989, c. 358, §4 (AMD) .]

E. Records, working papers, interoffice and intraoffice memoranda used by or prepared for faculty and administrative committees of the Maine Maritime Academy, the Maine Community College System and the University of Maine System. The provisions of this paragraph do not apply to the boards of trustees and the committees and subcommittees of those boards, which are referred to in subsection 2, paragraph B; [1989, c. 358, §4 (AMD); 1989, c. 443, §2 (AMD); 1989, c. 878, Pt. A, §2 (RPR); 2003, c. 20, Pt. OO, §2 (AMD); 2003, c. 20, Pt. OO, §4 (AFF) .]

F. Records that would be confidential if they were in the possession or custody of an agency or public official of the State or any of its political or administrative subdivisions are confidential if those records are in the possession of an association, the membership of which is composed exclusively of one or more

political or administrative subdivisions of the State; of boards, commissions, agencies or authorities of any such subdivisions; or of any combination of any of these entities; [1991, c. 448, §1 (AMD) .]

G. Materials related to the development of positions on legislation or materials that are related to insurance or insurance-like protection or services which are in the possession of an association, the membership of which is composed exclusively of one or more political or administrative subdivisions of the State; of boards, commissions, agencies or authorities of any such subdivisions; or of any combination of any of these entities; [1991, c. 448, §1 (AMD) .]

H. Medical records and reports of municipal ambulance and rescue units and other emergency medical service units, except that such records and reports must be available upon request to law enforcement officers investigating criminal conduct; [1995, c. 608, §4 (AMD) .]

I. Juvenile records and reports of municipal fire departments regarding the investigation and family background of a juvenile fire setter; [1999, c. 96, §1 (AMD) .]

J. Working papers, including records, drafts and interoffice and intraoffice memoranda, used or maintained by any advisory organization covered by subsection 2, paragraph F, or any member or staff of that organization during the existence of the advisory organization. Working papers are public records if distributed by a member or in a public meeting of the advisory organization; [2001, c. 675, §1 (AMD) .]

K. Personally identifying information concerning minors that is obtained or maintained by a municipality in providing recreational or nonmandatory educational programs or services, if the municipality has enacted an ordinance that specifies the circumstances in which the information will be withheld from disclosure. This paragraph does not apply to records governed by Title 20-A, section 6001 and does not supersede Title 20-A, section 6001-A; [2003, c. 392, §1 (AMD) .]

L. Records describing security plans, security procedures or risk assessments prepared specifically for the purpose of preventing or preparing for acts of terrorism, but only to the extent that release of information contained in the record could reasonably be expected to jeopardize the physical safety of government personnel or the public. Information contained in records covered by this paragraph may be disclosed to the Legislature or, in the case of a political or administrative subdivision, to municipal officials or board members under conditions that protect the information from further disclosure. For purposes of this paragraph, "terrorism" means conduct that is designed to cause serious bodily injury or substantial risk of bodily injury to multiple persons, substantial damage to multiple structures whether occupied or unoccupied or substantial physical damage sufficient to disrupt the normal functioning of a critical infrastructure; [2003, c. 614, §1 (AMD) .]

M. Records or information describing the architecture, design, access authentication, encryption or security of information technology infrastructure and systems. Records or information covered by this paragraph may be disclosed to the Legislature or, in the case of a political or administrative subdivision, to municipal officials or board members under conditions that protect the information from further disclosure; [2005, c. 381, §1 (AMD) .]

N. Social security numbers in the possession of the Department of Inland Fisheries and Wildlife; [2009, c. 176, §1 (AMD); 2009, c. 339, §1 (AMD) .]

O. Personal contact information concerning public employees, except when that information is public pursuant to other law. For the purposes of this paragraph:

(1) "Personal contact information" means home address, home telephone number, home facsimile number, home e-mail address and personal cellular telephone number and personal pager number; and

(2) "Public employee" means an employee as defined in Title 14, section 8102, subsection 1, except that "public employee" does not include elected officials; [2009, c. 1, §1 (COR) .]

P. Geographic information regarding recreational trails that are located on private land that are authorized voluntarily as such by the landowner with no public deed or guaranteed right of public access, unless the landowner authorizes the release of the information; and [2009, c. 1, §2 (COR).]

(Paragraph P as enacted by PL 2009, c. 339, §3 is REALLOCATED TO TITLE 1, SECTION 402, SUBSECTION 3, PARAGRAPH Q)

Q. (REALLOCATED FROM T. 1, §402, sub-§3, ¶P) Security plans, staffing plans, security procedures, architectural drawings or risk assessments prepared for emergency events that are prepared for or by or kept in the custody of the Department of Corrections or a county jail if there is a reasonable possibility that public release or inspection of the records would endanger the life or physical safety of any individual or disclose security plans and procedures not generally known by the general public. Information contained in records covered by this paragraph may be disclosed to state and county officials if necessary to carry out the duties of the officials, the Department of Corrections or members of the State Board of Corrections under conditions that protect the information from further disclosure. [.]

[RR 2009, c. 1, § 3 (RAL).]

[2009, c. 1, §§1-3 (COR) .]

3-A. Public records further defined. "Public records" also includes the following criminal justice agency records:

A. Records relating to prisoner furloughs to the extent they pertain to a prisoner's identity, conviction data, address of furlough and dates of furlough; [1997, c. 714, §1 (NEW).]

B. Records relating to out-of-state adult probationer or parolee supervision to the extent they pertain to a probationer's or parolee's identity, conviction data, address of residence and dates of supervision; and [2001, c. 477, §1 (AMD).]

C. Records to the extent they pertain to a prisoner's, adult probationer's or parolee's identity, conviction data and current address or location, unless the Commissioner of Corrections determines that it would be detrimental to the welfare of a client to disclose the information. [2001, c. 477, §1 (AMD).]

[2001, c. 477, §1 (AMD) .]

4. Public records of interscholastic athletic organizations. Any records or minutes of meetings under subsection 2, paragraph G are public records.

[2009, c. 334, §4 (NEW) .]

SECTION HISTORY

1973, c. 433, §1 (AMD). 1975, c. 243, (RPR). 1975, c. 483, §2 (AMD). 1975, c. 758, (RPR). 1977, c. 164, §§1,2 (AMD). 1977, c. 696, §9 (AMD). 1985, c. 695, §§1,2 (AMD). 1985, c. 779, §§1,2 (AMD). 1987, c. 20, §1 (AMD). 1987, c. 402, §A1 (AMD). 1987, c. 477, §1 (AMD). 1989, c. 358, §§1-4 (AMD). 1989, c. 443, §§1,2 (AMD). 1989, c. 878, §§A1,2 (AMD). 1991, c. 448, §§1,2 (AMD). 1991, c. 773, §§1,2 (AMD). 1991, c. 848, §1 (AMD). 1995, c. 608, §§1-5 (AMD). 1997, c. 714, §1 (AMD). 1999, c. 96, §§1-3 (AMD). 2001, c. 477, §1 (AMD). 2001, c. 675, §§1-3 (AMD). 2003, c. 20, §002 (AMD). 2003, c. 20, §004 (AFF). 2003, c. 392, §§1-3 (AMD). 2003, c. 614, §§1-3 (AMD). 2005, c. 381, §§1-3 (AMD). 2007, c. 597, §1 (AMD). RR 2009, c. 1, §§1-3 (COR). 2009, c. 176, §§1-3 (AMD). 2009, c. 334, §§1-4 (AMD). 2009, c. 339, §§1-3 (AMD).

1 §402-A. PUBLIC RECORDS DEFINED

(REPEALED)

SECTION HISTORY

1975, c. 483, §3 (NEW). 1975, c. 623, §1 (RPR). 1975, c. 758, (RP).

1 §403. MEETINGS TO BE OPEN TO PUBLIC

Except as otherwise provided by statute or by section 405, all public proceedings must be open to the public, any person must be permitted to attend any public proceeding and any public record or minutes of such proceedings that are required by law must be made promptly and must be open to public inspection. [2009, c. 240, §1 (AMD).]

SECTION HISTORY

1969, c. 293, (AMD). 1975, c. 422, §1 (AMD). 1975, c. 758, (RPR).
2009, c. 240, §1 (AMD).

1 §404. RECORDED OR LIVE BROADCASTS AUTHORIZED

In order to facilitate the public policy so declared by the Legislature of opening the public's business to public scrutiny, all persons shall be entitled to attend public proceedings and to make written, taped or filmed records of the proceedings, or to live broadcast the same, provided the writing, taping, filming or broadcasting does not interfere with the orderly conduct of proceedings. The body or agency holding the public proceedings may make reasonable rules and regulations governing these activities, so long as these rules or regulations do not defeat the purpose of this subchapter. [1975, c. 758, (RPR).]

SECTION HISTORY

1975, c. 422, §2 (RPR). 1975, c. 483, §4 (AMD). 1975, c. 758, (RPR).

1 §404-A. DECISIONS

(REPEALED)

SECTION HISTORY

1973, c. 433, §2 (NEW). 1973, c. 704, §§1,2 (AMD). 1975, c. 758, (RP).

1 §405. EXECUTIVE SESSIONS

Those bodies or agencies falling within this subchapter may hold executive sessions subject to the following conditions. [1975, c. 758, (NEW).]

1. Not to defeat purposes of subchapter. An executive session may not be used to defeat the purposes of this subchapter as stated in section 401.

[2009, c. 240, §2 (AMD) .]

2. Final approval of certain items prohibited. An ordinance, order, rule, resolution, regulation, contract, appointment or other official action may not be finally approved at an executive session.

[2009, c. 240, §2 (AMD) .]

3. Procedure for calling of executive session. An executive session may be called only by a public, recorded vote of 3/5 of the members, present and voting, of such bodies or agencies.

[2009, c. 240, §2 (AMD) .]

4. Motion contents. A motion to go into executive session must indicate the precise nature of the business of the executive session and include a citation of one or more sources of statutory or other authority that permits an executive session for that business. Failure to state all authorities justifying the executive session does not constitute a violation of this subchapter if one or more of the authorities are accurately cited in the motion. An inaccurate citation of authority for an executive session does not violate this subchapter if valid authority that permits the executive session exists and the failure to cite the valid authority was inadvertent.

[2003, c. 709, §1 (AMD) .]

5. Matters not contained in motion prohibited. Matters other than those identified in the motion to go into executive session may not be considered in that particular executive session.

[2009, c. 240, §2 (AMD) .]

6. Permitted deliberation. Deliberations on only the following matters may be conducted during an executive session:

A. Discussion or consideration of the employment, appointment, assignment, duties, promotion, demotion, compensation, evaluation, disciplining, resignation or dismissal of an individual or group of public officials, appointees or employees of the body or agency or the investigation or hearing of charges or complaints against a person or persons subject to the following conditions:

(1) An executive session may be held only if public discussion could be reasonably expected to cause damage to the individual's reputation or the individual's right to privacy would be violated;

(2) Any person charged or investigated must be permitted to be present at an executive session if that person so desires;

(3) Any person charged or investigated may request in writing that the investigation or hearing of charges or complaints against that person be conducted in open session. A request, if made to the agency, must be honored; and

(4) Any person bringing charges, complaints or allegations of misconduct against the individual under discussion must be permitted to be present.

This paragraph does not apply to discussion of a budget or budget proposal; [2009, c. 240, §2 (AMD) .]

B. Discussion or consideration by a school board of suspension or expulsion of a public school student or a student at a private school, the cost of whose education is paid from public funds, as long as:

(1) The student and legal counsel and, if the student is a minor, the student's parents or legal guardians are permitted to be present at an executive session if the student, parents or guardians so desire; [2009, c. 240, §2 (AMD) .]

C. Discussion or consideration of the condition, acquisition or the use of real or personal property permanently attached to real property or interests therein or disposition of publicly held property or economic development only if premature disclosures of the information would prejudice the competitive or bargaining position of the body or agency; [1987, c. 477, §3 (AMD) .]

D. Discussion of labor contracts and proposals and meetings between a public agency and its negotiators. The parties must be named before the body or agency may go into executive session. Negotiations between the representatives of a public employer and public employees may be open to the public if both parties agree to conduct negotiations in open sessions; [1999, c. 144, §1 (RPR) .]

E. Consultations between a body or agency and its attorney concerning the legal rights and duties of the body or agency, pending or contemplated litigation, settlement offers and matters where the duties of the public body's or agency's counsel to the attorney's client pursuant to the code of professional

responsibility clearly conflict with this subchapter or where premature general public knowledge would clearly place the State, municipality or other public agency or person at a substantial disadvantage; [2009, c. 240, §2 (AMD).]

F. Discussions of information contained in records made, maintained or received by a body or agency when access by the general public to those records is prohibited by statute; [1999, c. 180, §1 (AMD).]

G. Discussion or approval of the content of examinations administered by a body or agency for licensing, permitting or employment purposes; consultation between a body or agency and any entity that provides examination services to that body or agency regarding the content of an examination; and review of examinations with the person examined; and [1999, c. 180, §2 (AMD).]

H. Consultations between municipal officers and a code enforcement officer representing the municipality pursuant to Title 30-A, section 4452, subsection 1, paragraph C in the prosecution of an enforcement matter pending in District Court when the consultation relates to that pending enforcement matter. [1999, c. 180, §3 (NEW).]

[2009, c. 240, §2 (AMD) .]

SECTION HISTORY

1975, c. 758, (RPR). 1979, c. 541, §A3 (AMD). 1987, c. 477, §§2,3 (AMD). 1987, c. 769, §A1 (AMD). 1999, c. 40, §§1,2 (AMD). 1999, c. 144, §1 (AMD). 1999, c. 180, §§1-3 (AMD). 2003, c. 709, §1 (AMD). 2009, c. 240, §2 (AMD).

1 §405-A. RECORDED OR LIVE BROADCASTS AUTHORIZED

(REPEALED)

SECTION HISTORY

1975, c. 483, §5 (NEW). 1975, c. 758, (RP).

1 §405-B. APPEALS

(REPEALED)

SECTION HISTORY

1975, c. 483, §5 (NEW). 1975, c. 758, (RP).

1 §405-C. APPEALS FROM ACTIONS

(REPEALED)

SECTION HISTORY

1975, c. 483, §5 (NEW). 1975, c. 758, (RP).

1 §406. PUBLIC NOTICE

Public notice shall be given for all public proceedings as defined in section 402, if these proceedings are a meeting of a body or agency consisting of 3 or more persons. This notice shall be given in ample time to allow public attendance and shall be disseminated in a manner reasonably calculated to notify the general public in the jurisdiction served by the body or agency concerned. In the event of an emergency meeting, local representatives of the media shall be notified of the meeting, whenever practical, the notification to include time and location, by the same or faster means used to notify the members of the agency conducting the public proceeding. [1987, c. 477, §4 (AMD).]

SECTION HISTORY

1975, c. 483, §6 (AMD). 1975, c. 758, (RPR). 1987, c. 477, §4 (AMD).

1 §407. DECISIONS

1. Conditional approval or denial. Every agency shall make a written record of every decision involving the conditional approval or denial of an application, license, certificate or any other type of permit. The agency shall set forth in the record the reason or reasons for its decision and make finding of the fact, in writing, sufficient to appraise the applicant and any interested member of the public of the basis for the decision. A written record or a copy thereof shall be kept by the agency and made available to any interested member of the public who may wish to review it.

[1975, c. 758, (NEW) .]

2. Dismissal or refusal to renew contract. Every agency shall make a written record of every decision involving the dismissal or the refusal to renew the contract of any public official, employee or appointee. The agency shall, except in case of probationary employees, set forth in the record the reason or reasons for its decision and make findings of fact, in writing, sufficient to apprise the individual concerned and any interested member of the public of the basis for the decision. A written record or a copy thereof must be kept by the agency and made available to any interested member of the public who may wish to review it.

[2009, c. 240, §3 (AMD) .]

SECTION HISTORY

1975, c. 758, (NEW). 2009, c. 240, §3 (AMD).

1 §408. PUBLIC RECORDS AVAILABLE FOR PUBLIC INSPECTION AND COPYING

1. Right to inspect and copy. Except as otherwise provided by statute, every person has the right to inspect and copy any public record during the regular business hours of the agency or official having custody of the public record within a reasonable period of time after making a request to inspect or copy the public record. An agency or official may request clarification concerning which public record or public records are being requested, but in any case the agency or official shall acknowledge receipt of the request within a reasonable period of time.

[2007, c. 501, §1 (AMD) .]

2. Inspection, translation and copying scheduled. Inspection, translation and copying may be scheduled to occur at such time as will not delay or inconvenience the regular activities of the agency or official having custody of the public record sought.

[2003, c. 709, §2 (NEW) .]

3. Payment of costs. Except as otherwise specifically provided by law or court order, an agency or official having custody of a public record may charge fees as follows.

A. The agency or official may charge a reasonable fee to cover the cost of copying. [2003, c. 709, §2 (NEW) .]

B. The agency or official may charge a fee to cover the actual cost of searching for, retrieving and compiling the requested public record of not more than \$10 per hour after the first hour of staff time per request. Compiling the public record includes reviewing and redacting confidential information. [2003, c. 709, §2 (NEW) .]

C. If translation is necessary, the agency or official may charge a fee to cover the actual cost of translation. [2003, c. 709, §2 (NEW) .]

D. An agency or official may not charge for inspection. [2003, c. 709, §2 (NEW) .]

[2003, c. 709, §2 (NEW) .]

4. Estimate. The agency or official shall provide to the requester an estimate of the time necessary to complete the request and of the total cost. If the estimate of the total cost is greater than \$20, the agency or official shall inform the requester before proceeding. If the estimate of the total cost is greater than \$100, subsection 5 applies.

[2003, c. 709, §2 (NEW) .]

5. Payment in advance. The agency or official may require a requester to pay all or a portion of the estimated costs to complete the request prior to the translation, search, retrieval, compiling and copying of the public record if:

A. The estimated total cost exceeds \$100; or [2003, c. 709, §2 (NEW) .]

B. The requester has previously failed to pay a properly assessed fee under this chapter in a timely manner. [2003, c. 709, §2 (NEW) .]

[2003, c. 709, §2 (NEW) .]

6. Waivers. The agency or official may waive part or all of the total fee if:

A. The requester is indigent; or [2003, c. 709, §2 (NEW) .]

B. Release of the public record requested is in the public interest because doing so is likely to contribute significantly to public understanding of the operations or activities of government and is not primarily in the commercial interest of the requester. [2009, c. 240, §4 (AMD) .]

[2009, c. 240, §4 (AMD) .]

SECTION HISTORY

1975, c. 758, (NEW). 2003, c. 709, §2 (RPR). 2007, c. 501, §1 (AMD).
2009, c. 240, §4 (AMD).

1 §409. APPEALS

1. Records. If any body or agency or official who has custody or control of any public record refuses permission to inspect or copy or abstract a public record, this denial must be made by the body or agency or official in writing, stating the reason for the denial, within 5 working days of the request for inspection by any person. Any person aggrieved by denial may appeal, within 5 working days of the receipt of the written notice of denial, to any Superior Court within the State. If a court, after a trial de novo, determines such denial was not for just and proper cause, it shall enter an order for disclosure. Appeals are privileged in respect to their assignment for trial over all other actions except writs of habeas corpus and actions brought by the State against individuals.

[2009, c. 240, §5 (AMD) .]

2. Actions. If any body or agency approves any ordinances, orders, rules, resolutions, regulations, contracts, appointments or other official action in an executive session, this action is illegal and the officials responsible are subject to the penalties hereinafter provided. Upon learning of any such action, any person may appeal to any Superior Court in the State. If a court, after a trial de novo, determines this action was

taken illegally in an executive session, it shall enter an order providing for the action to be null and void. Appeals are privileged in respect to their assignment for trial over all other actions except writs of habeas corpus or actions brought by the State against individuals.

[2007, c. 695, Pt. C, §1 (AMD) .]

3. Proceedings not exclusive. The proceedings authorized by this section are not exclusive of any other civil remedy provided by law.

[2009, c. 240, §6 (AMD) .]

4. Attorney's fees. In an appeal under subsection 1 or 2, the court may award reasonable attorney's fees and litigation expenses to the substantially prevailing plaintiff who appealed the refusal under subsection 1 or the illegal action under subsection 2 if the court determines that the refusal or illegal action was committed in bad faith. Attorney's fees and litigation costs may not be awarded to or against a federally recognized Indian tribe.

This subsection applies to appeals under subsection 1 or 2 filed on or after January 1, 2010.

[2009, c. 423, §1 (NEW) .]

SECTION HISTORY

1975, c. 758, (NEW). 1987, c. 477, §5 (AMD). 2007, c. 695, Pt. C, §1 (AMD). 2009, c. 240, §§5, 6 (AMD). 2009, c. 423, §1 (AMD).

1 §410. VIOLATIONS

For every willful violation of this subchapter, the state government agency or local government entity whose officer or employee committed the violation shall be liable for a civil violation for which a forfeiture of not more than \$500 may be adjudged. [1987, c. 477, §6 (RPR).]

SECTION HISTORY

1975, c. 758, (NEW). 1987, c. 477, §6 (RPR).

1 §411. RIGHT TO KNOW ADVISORY COMMITTEE

1. Advisory committee established. The Right To Know Advisory Committee, referred to in this chapter as "the advisory committee," is established to serve as a resource for ensuring compliance with this chapter and upholding the integrity of the purposes underlying this chapter as it applies to all public entities in the conduct of the public's business.

[2005, c. 631, §1 (NEW) .]

2. Membership. The advisory committee consists of the following members:

- A. One Senator who is a member of the joint standing committee of the Legislature having jurisdiction over judiciary matters, appointed by the President of the Senate; [2005, c. 631, §1 (NEW).]
- B. One member of the House of Representatives who is a member of the joint standing committee of the Legislature having jurisdiction over judiciary matters, appointed by the Speaker of the House; [2005, c. 631, §1 (NEW).]
- C. One representative of municipal interests, appointed by the Governor; [2005, c. 631, §1 (NEW).]
- D. One representative of county or regional interests, appointed by the President of the Senate; [2005, c. 631, §1 (NEW).]

E. One representative of school interests, appointed by the Governor; [2005, c. 631, §1 (NEW) .]

F. One representative of law enforcement interests, appointed by the President of the Senate; [2005, c. 631, §1 (NEW) .]

G. One representative of the interests of State Government, appointed by the Governor; [2005, c. 631, §1 (NEW) .]

H. One representative of a statewide coalition of advocates of freedom of access, appointed by the Speaker of the House; [2005, c. 631, §1 (NEW) .]

I. One representative of newspaper and other press interests, appointed by the President of the Senate; [2005, c. 631, §1 (NEW) .]

J. One representative of newspaper publishers, appointed by the Speaker of the House; [2005, c. 631, §1 (NEW) .]

K. Two representatives of broadcasting interests, one appointed by the President of the Senate and one appointed by the Speaker of the House; [2005, c. 631, §1 (NEW) .]

L. Two representatives of the public, one appointed by the President of the Senate and one appointed by the Speaker of the House; and [2005, c. 631, §1 (NEW) .]

M. The Attorney General or the Attorney General's designee. [2005, c. 631, §1 (NEW) .]

The advisory committee shall invite the Chief Justice of the Supreme Judicial Court to designate a member of the judicial branch to serve as a member of the committee.

[2005, c. 631, §1 (NEW) .]

3. Terms of appointment. The terms of appointment are as follows.

A. Except as provided in paragraph B, members are appointed for terms of 3 years. [2005, c. 631, §1 (NEW) .]

B. Members who are Legislators are appointed for the duration of the legislative terms of office in which they were appointed. [2005, c. 631, §1 (NEW) .]

C. Members may serve beyond their designated terms until their successors are appointed. [2005, c. 631, §1 (NEW) .]

[2005, c. 631, §1 (NEW) .]

4. First meeting; chair. The Executive Director of the Legislative Council shall call the first meeting of the advisory committee as soon as funding permits. At the first meeting, the advisory committee shall select a chair from among its members and may select a new chair annually.

[2005, c. 631, §1 (NEW) .]

5. Meetings. The advisory committee may meet as often as necessary but not fewer than 4 times a year. A meeting may be called by the chair or by any 4 members.

[2005, c. 631, §1 (NEW) .]

6. Duties and powers. The advisory committee:

A. Shall provide guidance in ensuring access to public records and proceedings and help to establish an effective process to address general compliance issues and respond to requests for interpretation and clarification of the laws; [2005, c. 631, §1 (NEW) .]

B. Shall serve as the central source and coordinator of information about the freedom of access laws and the people's right to know. The advisory committee shall provide the basic information about

~~exceptions to the public record laws, meetings for agencies and public officials. The advisory~~

D. Shall serve as a resource to support training and education about the freedom of access laws.

Although each agency is responsible for training for the specific records and meetings pertaining to that agency's mission, the advisory committee shall provide core resources for the training, share best practices experiences and support the establishment and maintenance of online training as well as written question-and-answer summaries about specific topics. The advisory committee shall recommend a process for collecting the training completion records required under section 412, subsection 3 and for making that information publicly available; [2007, c. 576, §1 (AMD).]

E. Shall serve as a resource for the review committee under subchapter 1-A in examining public records exceptions in both existing laws and in proposed legislation; [2005, c. 631, §1 (NEW).]

F. Shall examine inconsistencies in statutory language and may recommend standardized language in the statutes to clearly delineate what information is not public and the circumstances under which that information may appropriately be released; [2005, c. 631, §1 (NEW).]

G. May make recommendations for changes in the statutes to improve the laws and may make recommendations to the Governor, the Legislature, the Chief Justice of the Supreme Judicial Court and local and regional governmental entities with regard to best practices in providing the public access to records and proceedings and to maintain the integrity of the freedom of access laws and their underlying principles. The joint standing committee of the Legislature having jurisdiction over judiciary matters may report out legislation based on the advisory committee's recommendations; [2005, c. 631, §1 (NEW).]

H. Shall serve as an adviser to the Legislature when legislation affecting public access is considered; [2005, c. 631, §1 (NEW).]

I. May conduct public hearings, conferences, workshops and other meetings to obtain information about, discuss, publicize the needs of and consider solutions to problems concerning access to public proceedings and records; [2005, c. 631, §1 (NEW).]

J. Shall review the collection, maintenance and use of records by agencies and officials to ensure that confidential records and information are protected and public records remain accessible to the public; and [2005, c. 631, §1 (NEW).]

K. May undertake other activities consistent with its listed responsibilities. [2005, c. 631, §1 (NEW).]

[2007, c. 576, §1 (AMD) .]

7. Outside funding for advisory committee activities. The advisory committee may seek outside funds to fund the cost of public hearings, conferences, workshops, other meetings, other activities of the advisory committee and educational and training materials. Contributions to support the work of the advisory committee may not be accepted from any party having a pecuniary or other vested interest in the outcome of the matters being studied. Any person, other than a state agency, desiring to make a financial or in-kind

contribution shall certify to the Legislative Council that it has no pecuniary or other vested interest in the outcome of the advisory committee's activities. Such a certification must be made in the manner prescribed by the Legislative Council. All contributions are subject to approval by the Legislative Council. All funds accepted must be forwarded to the Executive Director of the Legislative Council along with an accounting record that includes the amount of funds, the date the funds were received, from whom the funds were received and the purpose of and any limitation on the use of those funds. The Executive Director of the Legislative Council shall administer any funds received by the advisory committee.

[2005, c. 631, §1 (NEW) .]

8. Compensation. Legislative members of the advisory committee are entitled to receive the legislative per diem, as defined in Title 3, section 2, and reimbursement for travel and other necessary expenses for their attendance at authorized meetings of the advisory committee. Public members not otherwise compensated by their employers or other entities that they represent are entitled to receive reimbursement of necessary expenses and, upon a demonstration of financial hardship, a per diem equal to the legislative per diem for their attendance at authorized meetings of the advisory committee.

[2005, c. 631, §1 (NEW) .]

9. Staffing. The Legislative Council shall provide staff support for the operation of the advisory committee, except that the Legislative Council staff support is not authorized when the Legislature is in regular or special session. In addition, the advisory committee may contract for administrative, professional and clerical services if funding permits.

[2005, c. 631, §1 (NEW) .]

10. Report. By January 15, 2007 and at least annually thereafter, the advisory committee shall report to the Governor, the Legislative Council, the joint standing committee of the Legislature having jurisdiction over judiciary matters and the Chief Justice of the Supreme Judicial Court about the state of the freedom of access laws and the public's access to public proceedings and records.

[2005, c. 631, §1 (NEW) .]

SECTION HISTORY

RR 2005, c. 2, §1 (COR). 2005, c. 631, §1 (NEW). 2007, c. 576, §1 (AMD) .

1 §412. PUBLIC RECORDS AND PROCEEDINGS TRAINING FOR CERTAIN ELECTED OFFICIALS

1. Training required. Beginning July 1, 2008, an elected official subject to this section shall complete a course of training on the requirements of this chapter relating to public records and proceedings. The official shall complete the training not later than the 120th day after the date the elected official takes the oath of office to assume the person's duties as an elected official. For elected officials subject to this section serving in office on July 1, 2008, the training required by this section must be completed by November 1, 2008.

[2007, c. 349, §1 (NEW) .]

2. Training course; minimum requirements. The training course under subsection 1 must be designed to be completed by an official in less than 2 hours. At a minimum, the training must include instruction in:

A. The general legal requirements of this chapter regarding public records and public proceedings;

[2007, c. 349, §1 (NEW) .]

B. Procedures and requirements regarding complying with a request for a public record under this chapter; and [2007, c. 349, §1 (NEW).]

C. Penalties and other consequences for failure to comply with this chapter. [2007, c. 349, §1 (NEW).]

An elected official meets the training requirements of this section by conducting a thorough review of all the information made available by the State on a publicly accessible website pursuant to section 411, subsection 6, paragraph C regarding specific guidance on how a member of the public can use the law to be a better informed and active participant in open government. To meet the requirements of this subsection, any other training course must include all of this information and may include additional information.

[2007, c. 576, §2 (AMD) .]

3. Certification of completion. Upon completion of the training course required under subsection 1, the elected official shall make a written or an electronic record attesting to the fact that the training has been completed. The record must identify the training completed and the date of completion. The elected official shall keep the record or file it with the public entity to which the official was elected.

[2007, c. 576, §2 (AMD) .]

4. Application. This section applies to the following elected officials:

A. The Governor; [2007, c. 349, §1 (NEW).]

B. The Attorney General, Secretary of State, Treasurer of State and State Auditor; [2007, c. 349, §1 (NEW).]

C. Members of the Legislature elected after November 1, 2008; [2007, c. 576, §2 (AMD).]

D. [2007, c. 576, §2 (RP).]

E. Commissioners, treasurers, district attorneys, sheriffs, registers of deeds, registers of probate and budget committee members of county governments; [2007, c. 576, §2 (NEW).]

F. Municipal officers, clerks, treasurers, assessors and budget committee members of municipal governments; [2007, c. 576, §2 (NEW).]

G. Officials of school units and school boards; and [2007, c. 576, §2 (NEW).]

H. Officials of a regional or other political subdivision who, as part of the duties of their offices, exercise executive or legislative powers. For the purposes of this paragraph, "regional or other political subdivision" means an administrative entity or instrumentality created pursuant to Title 30-A, chapter 115 or 119 or a quasi-municipal corporation or special purpose district, including, but not limited to, a water district, sanitary district, hospital district, school district of any type, transit district as defined in Title 30-A, section 3501, subsection 1 or regional transportation corporation as defined in Title 30-A, section 3501, subsection 2. [2007, c. 576, §2 (NEW).]

[2007, c. 576, §2 (AMD) .]

SECTION HISTORY

2007, c. 349, §1 (NEW). 2007, c. 576, §2 (AMD).

Subchapter 1-A: EXCEPTIONS TO PUBLIC RECORDS

1 §431. DEFINITIONS

As used in this subchapter, unless the context otherwise indicates, the following terms have the following meanings. [2003, c. 709, §3 (NEW).]

1. Public records exception. "Public records exception" or "exception" means a provision in a statute or a proposed statute that declares a record or a category of records to be confidential or otherwise not a public record for purposes of subchapter 1.

[2003, c. 709, §3 (NEW) .]

2. Review committee. "Review committee" means the joint standing committee of the Legislature having jurisdiction over judiciary matters.

[2003, c. 709, §3 (NEW) .]

3. Advisory committee. "Advisory committee" means the Right To Know Advisory Committee established in Title 5, section 12004-J, subsection 14 and described in section 411.

[2005, c. 631, §2 (NEW) .]

SECTION HISTORY

2003, c. 709, §3 (NEW). 2005, c. 631, §2 (AMD).

1 §432. EXCEPTIONS TO PUBLIC RECORDS; REVIEW

1. Recommendations. During the second regular session of each Legislature, the review committee may report out legislation containing its recommendations concerning the repeal, modification and continuation of public records exceptions and any recommendations concerning the exception review process. Before reporting out legislation, the review committee shall notify the appropriate committees of jurisdiction concerning public hearings and work sessions and shall allow members of the appropriate committees of jurisdiction to participate in work sessions.

[2005, c. 631, §3 (AMD) .]

2. Process of evaluation. According to the schedule in section 433, the advisory committee shall evaluate each public records exception that is scheduled for review that biennium. This section does not prohibit the evaluation of a public record exception by either the advisory committee or the review committee at a time other than that listed in section 433. The following criteria apply in determining whether each exception scheduled for review should be repealed, modified or remain unchanged:

A. Whether a record protected by the exception still needs to be collected and maintained; [2003, c. 709, §3 (NEW) .]

B. The value to the agency or official or to the public in maintaining a record protected by the exception; [2003, c. 709, §3 (NEW) .]

C. Whether federal law requires a record to be confidential; [2003, c. 709, §3 (NEW) .]

D. Whether the exception protects an individual's privacy interest and, if so, whether that interest substantially outweighs the public interest in the disclosure of records; [2003, c. 709, §3 (NEW) .]

E. Whether public disclosure puts a business at a competitive disadvantage and, if so, whether that business's interest substantially outweighs the public interest in the disclosure of records; [2003, c. 709, §3 (NEW) .]

F. Whether public disclosure compromises the position of a public body in negotiations and, if so, whether that public body's interest substantially outweighs the public interest in the disclosure of records; [2003, c. 709, §3 (NEW) .]

G. Whether public disclosure jeopardizes the safety of a member of the public or the public in general and, if so, whether that safety interest substantially outweighs the public interest in the disclosure of records; [2003, c. 709, §3 (NEW) .]

H. Whether the exception is as narrowly tailored as possible; and [2003, c. 709, §3 (NEW) .]

I. Any other criteria that assist the review committee in determining the value of the exception as compared to the public's interest in the record protected by the exception. [2003, c. 709, §3 (NEW) .]

[2005, c. 631, §3 (AMD) .]

2-A. Accountability review of agency or official. In evaluating each public records exception, the advisory committee shall, in addition to applying the criteria of subsection 2, determine whether there is a publicly accountable entity that has authority to review the agency or official that collects, maintains or uses the record subject to the exception in order to ensure that information collection, maintenance and use are consistent with the purpose of the exception and that public access to public records is not hindered.

[2005, c. 631, §3 (NEW) .]

2-B. Recommendations to review committee. The advisory committee shall report its recommendations under this section to the review committee no later than the convening of the second regular session of each Legislature.

[2005, c. 631, §3 (NEW) .]

3. Assistance from committees of jurisdiction. The advisory committee may seek assistance in evaluating public records exceptions from the joint standing committees of the Legislature having jurisdiction over the subject matter related to the exceptions being reviewed. The advisory committee may hold public hearings after notice to the appropriate committees of jurisdiction.

[2005, c. 631, §3 (AMD) .]

SECTION HISTORY

2003, c. 709, §3 (NEW). 2005, c. 631, §3 (AMD).

1 §433. SCHEDULE FOR REVIEW OF EXCEPTIONS TO PUBLIC RECORDS

1. Scheduling guidelines.

[2005, c. 631, §4 (RP) .]

2. Scheduling guidelines. The advisory committee shall use the following list as a guideline for scheduling reviews of public records exceptions.

A. Exceptions codified in the following Titles are scheduled for review in 2008:

(1) Title 1;

(2) Title 2;

(3) Title 3;

(4) Title 4;

(5) Title 5;

(6) Title 6;

(7) Title 7;

- (8) Title 8;
- (9) Title 9-A; and
- (10) Title 9-B. [2005, c. 631, §5 (NEW).]

B. Exceptions codified in the following Titles are scheduled for review in 2010:

- (1) Title 10;
- (2) Title 11;
- (3) Title 12;
- (4) Title 13;
- (5) Title 13-B;
- (6) Title 13-C;
- (7) Title 14;
- (8) Title 15;
- (9) Title 16;
- (10) Title 17;
- (11) Title 17-A;
- (12) Title 18-A;
- (13) Title 18-B;
- (14) Title 19-A;
- (15) Title 20-A; and
- (16) Title 21-A. [2005, c. 631, §5 (NEW).]

C. Exceptions codified in the following Titles are scheduled for review in 2012:

- (1) Title 22;
- (2) Title 23;
- (3) Title 24;
- (4) Title 24-A; and
- (5) Title 25. [2005, c. 631, §5 (NEW).]

D. Exceptions codified in the following Titles are scheduled for review in 2014:

- (1) Title 26;
- (2) Title 27;
- (3) Title 28-A;
- (4) Title 29-A;
- (5) Title 30;
- (6) Title 30-A;
- (7) Title 31;
- (8) Title 32;
- (9) Title 33;
- (10) Title 34-A;
- (11) Title 34-B;

- (12) Title 35-A;
- (13) Title 36;
- (14) Title 37-B;
- (15) Title 38; and
- (16) Title 39-A. [2005, c. 631, §5 (NEW).]

[2005, c. 631, §5 (NEW) .]

3. Scheduling changes. The advisory committee may make adjustments to the scheduling guidelines provided in subsection 2 as it determines appropriate and shall notify the review committee of such adjustments.

[2005, c. 631, §5 (NEW) .]

SECTION HISTORY

2003, c. 709, §3 (NEW). 2005, c. 631, §§4,5 (AMD).

1 §434. REVIEW OF PROPOSED EXCEPTIONS TO PUBLIC RECORDS

1. Procedures before legislative committees. Whenever a legislative measure containing a new public records exception is proposed, the joint standing committee of the Legislature having jurisdiction over the proposal shall hold a public hearing and determine the level of support for the proposal among the members of the committee. If there is support for the proposal among a majority of the members of the committee, the committee shall request the review committee to review and evaluate the proposal pursuant to subsection 2 and to report back to the committee of jurisdiction. A proposed exception may not be enacted into law unless review and evaluation pursuant to subsection 2 have been completed.

[2003, c. 709, §3 (NEW) .]

2. Review and evaluation. Upon referral of a proposed public records exception from the joint standing committee of the Legislature having jurisdiction over the proposal, the review committee shall conduct a review and evaluation of the proposal and shall report in a timely manner to the committee to which the proposal was referred. The review committee shall use the following criteria to determine whether the proposed exception should be enacted:

- A. Whether a record protected by the proposed exception needs to be collected and maintained; [2003, c. 709, §3 (NEW) .]
- B. The value to the agency or official or to the public in maintaining a record protected by the proposed exception; [2003, c. 709, §3 (NEW) .]
- C. Whether federal law requires a record covered by the proposed exception to be confidential; [2003, c. 709, §3 (NEW) .]
- D. Whether the proposed exception protects an individual's privacy interest and, if so, whether that interest substantially outweighs the public interest in the disclosure of records; [2003, c. 709, §3 (NEW) .]
- E. Whether public disclosure puts a business at a competitive disadvantage and, if so, whether that business's interest substantially outweighs the public interest in the disclosure of records; [2003, c. 709, §3 (NEW) .]
- F. Whether public disclosure compromises the position of a public body in negotiations and, if so, whether that public body's interest substantially outweighs the public interest in the disclosure of records; [2003, c. 709, §3 (NEW) .]

G. Whether public disclosure jeopardizes the safety of a member of the public or the public in general and, if so, whether that safety interest substantially outweighs the public interest in the disclosure of records; [2003, c. 709, §3 (NEW) .]

H. Whether the proposed exception is as narrowly tailored as possible; and [2003, c. 709, §3 (NEW) .]

I. Any other criteria that assist the review committee in determining the value of the proposed exception as compared to the public's interest in the record protected by the proposed exception. [2003, c. 709, §3 (NEW) .]

[2003, c. 709, §3 (NEW) .]

2-A. Accountability review of agency or official. In evaluating each proposed public records exception, the review committee shall, in addition to applying the criteria of subsection 2, determine whether there is a publicly accountable entity that has authority to review the agency or official that collects, maintains or uses the record subject to the exception in order to ensure that information collection, maintenance and use are consistent with the purpose of the exception and that public access to public records is not hindered.

[2005, c. 631, §6 (NEW) .]

3. Report. The review committee shall report its findings and recommendations on whether the proposed exception should be enacted to the joint standing committee of the Legislature having jurisdiction over the proposal.

[2003, c. 709, §3 (NEW) .]

SECTION HISTORY

2003, c. 709, §3 (NEW). 2005, c. 631, §6 (AMD).

Subchapter 2: DESTRUCTION OR MISUSE OF RECORDS

1 §451. LAWFUL DESTRUCTION OF RECORDS

(REPEALED)

SECTION HISTORY

1965, c. 441, §2 (RP).

1 §452. REMOVAL, SECRETION, MUTILATION OR REFUSAL TO RETURN STATE DOCUMENTS

Whoever intentionally removes any book, record, document or instrument belonging to or kept in any state office, except books and documents kept and deposited in the State Library, or intentionally secretes, alters, mutilates, defaces or destroys any such book, record, document or instrument, or, having any such book, record, document or instrument in his possession, or under his control, intentionally fails or refuses to return the same to that state office, or to deliver the same to the person in lawful charge of the office where the same was kept or deposited, shall be guilty of a Class D crime. [1977, c. 696, §10 (RPR) .]

SECTION HISTORY

1969, c. 318, §1 (RPR). 1977, c. 696, §10 (RPR).

Subchapter 3: PRINTING AND PURCHASE OF DOCUMENTS AND LAWS

1 §501. STATE AGENCY DEFINED

As used in this subchapter, the word "agency" shall mean a state department, agency, office, board, commission; or quasi-independent agency, board, commission, authority or institution. [1975, c. 436, §1 (RPR) .]

SECTION HISTORY

1975, c. 436, §1 (RPR) .

1 §501-A. PUBLICATIONS OF STATE AGENCIES

1. Definitions. As used in this section, the term "publications" includes periodicals; newsletters; bulletins; pamphlets; leaflets; directories; bibliographies; statistical reports; brochures; plan drafts; planning documents; reports; special reports; committee and commission minutes; informational handouts; and rules and compilations of rules, regardless of number of pages, number of copies ordered, physical size, publication medium or intended audience inside or outside the agency.

[1997, c. 299, §1 (NEW) .]

2. Production and distribution. The publications of all agencies, the University of Maine System and the Maine Maritime Academy may be printed, bound and distributed, subject to Title 5, sections 43 to 46. The State Purchasing Agent may determine the style in which publications may be printed and bound, with the approval of the Governor.

[1997, c. 299, §1 (NEW) .]

3. Annual or biennial reports. Immediately upon receipt of any annual or biennial report that is not included in the Maine State Government Annual Report provided for in Title 5, sections 43 to 46, the State Purchasing Agent shall deliver at least 55 copies of that annual or biennial report to the State Librarian for exchange and library use. The State Purchasing Agent shall deliver the balance of the number of each such report to the agency that prepared the report.

[1997, c. 299, §1 (NEW) .]

4. State agency and legislative committee publications. Except as provided in subsection 5, any agency or legislative committee issuing publications, including publications in an electronic format, shall deliver 18 copies of the publications in the published format to the State Librarian. These copies must be furnished at the expense of the issuing agency. Publications not furnished upon request will be reproduced at the expense of the issuing agency. The agency or committee preparing a publication may determine the date on which a publication may be released, except as otherwise provided by law.

[1997, c. 299, §1 (NEW) .]

5. Electronic publishing. An agency or committee that electronically publishes information to the public is only required to provide the State Librarian with one printed copy of an electronically published publication. An electronically published publication is not required to be provided to the State Librarian if the publication is also published in print or in an electronic format and is provided to the State Librarian in compliance with subsection 4 or the publication is:

A. Designed to provide the public with current information and is subject to frequent additions and deletions, such as current lists of certified professionals, daily updates of weather conditions or fire hazards; or [1997, c. 299, §1 (NEW) .]

B. Designed to promote the agency's services or assist citizens in use of the agency's services, such as job advertisements, application forms, advertising brochures, letters and memos. [1997, c. 299, §1 (NEW) .]

[1997, c. 299, §1 (NEW) .]

6. Forwarding of requisitions. The State Purchasing Agent, Central Printing and all other printing operations within State Government shall forward to the State Librarian upon receipt one copy of all requisitions for publications to be printed.

[1997, c. 299, §1 (NEW) .]

SECTION HISTORY

1975, c. 436, §2 (NEW). 1975, c. 746, §1 (AMD). 1985, c. 584, (AMD).
1985, c. 779, §3 (AMD). 1987, c. 402, §A2 (RPR). 1997, c. 299, §1
(RPR) .

1 §502. PROPERTY OF STATE

All Maine reports, digests, statutes, codes and laws, printed or purchased by the State and previously distributed by law to the several towns and plantations within the State, shall be and remain the property of the State and shall be held in trust by such towns or plantations for the sole use of the inhabitants thereof.

1 §503. DELIVERY TO SUCCESSOR IN OFFICE

All revisions of the statutes, and supplements thereto, the session laws and the Maine Reports sold or furnished to any state, county or municipal officer, shall be held in trust by said officer for the sole use of his office; and at the expiration of his term of office or on his removal therefrom by death, resignation or other cause, such officer, or if he is dead, his legal representatives, shall turn them over to his successor in office. If there is no successor to his office, such officer, or his legal representatives, shall turn over all of said publications to the State, county or municipal unit which purchased the same. [1981, c. 48, §1 (AMD) .]

SECTION HISTORY

1965, c. 425, §2 (RPR). 1981, c. 48, §1 (AMD) .

1 §504. SOURCE OF AUTHORITY TO BE SHOWN

All publications printed or published by the State as a requirement of law shall set forth the authority for the same at an appropriate place on each copy printed or published. Publications printed or published by the State which are not required by law shall set forth the source of funds by which the publication is printed or published at an appropriate place on each copy. This section shall not apply to publications paid for out of the legislative appropriation.

1 §505. MAILING LISTS

All addressees on mailing lists used for the distribution of all matters printed or distributed at state expense by dedicated or undedicated revenues shall at least once in every 12-month period be contacted in writing to inquire if continuance of delivery to said addressees is desired. Failure of the addressee to affirmatively reply within 30 days of the written inquiry shall cause such addressees to be removed from said mailing list. However, nothing in this section shall prevent any printed matter being distributed where otherwise required by law. [1973, c. 331, (NEW) .]

SECTION HISTORY

1973, c. 331, (NEW) .

Subchapter 4: EXECUTIVE ORDERS

1 §521. EXECUTIVE ORDERS

1. Available to public. The Governor shall maintain in his office a file containing a copy of every executive order issued by him or by previous governors, which is currently in effect. This file shall be open to public inspection at reasonable hours.

[1975, c. 360, (NEW) .]

2. Dissemination. A copy of every executive order shall be filed with the Legislative Council, the Law and Legislative Reference Library and every county law library in this State within one week after the Governor has issued that order.

[1977, c. 696, §11 (AMD) .]

SECTION HISTORY

1975, c. 360, (NEW) . 1977, c. 696, §11 (AMD) .

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