

FINANCE & ADMINISTRATION COMMITTEE MEETING

Tuesday, July 5, 2016

6:00 p.m.

Hampden Town Office

1. Meeting Minutes – June 27th, 2016
2. Review & Sign Warrants
3. Old Business
 - a. Consideration of proposed options to facilitate insurance coverage for the Hampden Children's Day
4. New Business
 - a. Proposed amendment to the approved FY17 Budget in the amount of \$10,000 from overlay to restore funding in the Fire and Public Safety Departments
 - b. Notification of the appointment of Trustees to the Hampden Environmental Trust Committee
 - c. Discussion of workplan and priorities for FY17
5. Public Comment
6. Committee Member Comments

FINANCE & ADMINISTRATION COMMITTEE MEETING

Monday, June 27, 2016

MINUTES – DRAFT

Hampden Town Office

Attending:

Mayor David Ryder

Councilor Greg Sirois, Chair

Councilor Ivan McPike

Councilor Mark Cormier

Councilor Terry McAvoy

Councilor Dennis Marble

Councilor Stephen Wilde

Town Manager Angus Jennings

Public Safety Director Joe Rogers

Assessor Kelley Karter

DPW Director Sean Currier

Janet Hughes, Children's Day Committee

Tom Brann, Children's Day Committee

Bill Shakespeare, Children's Day Committee

Chairman Sirois called the meeting to order at 6:00 p.m.

1. **Meeting Minutes – June 13th, 2016** – *There was a motion and a second to approve the June 13, 2016 minutes as written. Approved 7-0.*
2. **Review & Sign Warrants** – *Warrants were reviewed and signed by Committee members.*
3. **Old Business**
 - a. **Update on DEP/Chevron consent decree** – *Manager Jennings summarized the letter in the packet that the Town sent to the U.S. Department of Justice expressing its interest in being a part of the planning process for the use of any funds made available as part of the consent decree. There were no questions.*
4. **New Business**
 - a. **Notice of 2015 Assistance to Firefighters Grant and request authorization to use \$818.00 from the Matching Grant Reserve account for turn out gear extractor and dryer** – *Motion by Councilor McPike seconded by Councilor Marble to recommend Council approval to use \$818.00 from Matching Grant Reserve account. Approved 7-0.*
 - b. **Request authorization to use up to \$9,051.00 from the Municipal Building Reserve for fuel bid under buy** – *Manager Jennings*

recommended that no action be taken on this matter, stating that, due to the DPW fuel/gas expense line item being underspent in FY16, that this invoice could be paid out of the operating budget without affecting reserve funds. The Committee agreed that this resolution made sense and the matter was tabled. Councilor McAvoy suggested that we should look into whether we're getting the best pricing for heating oil and diesel. Manager Jennings noted that the prices now locked in are substantially lower than the prior contract, but said that if there is a way to save more money he would be happy to do so.

- c. Request authorization to use up to \$17,000.00 from the Personnel Reserve fund for unbudgeted personnel expenses –** *Manager Jennings summarized the personnel expenses proposed including payout of vacation/comp/sick time to a departing employee pursuant to the Personnel Ordinance, severance compensation under a separation agreement, and funding to support limited part-time hours from the former Town Clerk to fill in as needed during periods of particular short staffing during fiscal year-end and closeout. Motion by Councilor Marble seconded by Councilor McAvoy to recommend Council approval to use up to \$17,000.00 from the Personnel account. Approved 7-0.*
- d. Authorization to engage the firm of Eaton Peabody as bond counsel and to initiate process to authorize FY17 borrowing of up to \$2,000,000 in Tax Anticipation Note –** *Motion by Councilor Marble seconded by Councilor Wilde to recommend that the Council engage Eaton Peabody as bond counsel to proceed with work necessary to issue a Tax Anticipation Note in FY17. Approved 6-1 with Councilor Cormier opposed.*
- e. Authorization to engage the firm James W. Wadman, CPA for FY16 year-end audit and FY17 audit services –** *Motion by Councilor McPike seconded by Councilor Marble to recommend that the Council engage James Wadman CPA to complete the Town's FY16 Audit and to provide audit support during FY17. During discussion, Councilor Marble recommended that this service should be bid out every three to five years. Motion approved 7-0.*
- f. Request to authorize up to \$2,500.00 from Host Community Benefit account or to otherwise fund insurance coverage for 2016 Children's Day activities –** *Janet Hughes presented to the Committee on behalf of the Children's Day Committee, stating that the Council had previously voted to provide insurance coverage to Children's Day but that, since learning three weeks ago that the Town's insurer has advised that it will not cover the event as currently organized (and has not covered it the past two years, despite all parties' understanding that it had been covered), the Committee has found that it's difficult to get an insurance quote for a 1-day event. Tom Brann, a member of the Children's Day Committee, said he had received an estimate of \$2,500. Councilor McAvoy said that he was not supportive of the Town*

paying the cost of insurance, although other members of the Council did not agree. Councilor Marble said we need to know what the cost would be. There was discussion regarding the Town's role as a partner in Children's Day. Manager Jennings said that it was his understanding based on representations made by the Children's Day Committee at the June 6 Services Committee meeting that the Committee did not wish for this to become a Town event. Mr. Brann said he had no problem with it becoming a Town event. Manager Jennings said that it's his understanding that in order for MMA to consider covering the event it would have to be a Town sponsored event, meaning that the Committee must be appointed by the Town, the Town must be signatory to vendor contracts, and that the funds must go through the Town's accounts (rather than the non-profit). Town Clerk Paula Scott, who is the Town's liaison with its insurer MMA, joined the meeting and confirmed that these changes would need to be made, but that it wasn't clear from her conversation with MMA that this could be done at this late stage. The Committee asked that this item be included for further discussion on the July 5 Finance Committee meeting.

- g. Discuss Council goals for the 'Rain Garden' at 106 Western Avenue – Sean Currier, DPW Director** – Director Currier summarized his memo and asked for the Council's will regarding the rain garden in front of the Municipal Building. Mayor Ryder said he would like to see the rocks removed and the area restored to lawn and mowed, saying it has become an eyesore. Councilor Marble said the rain garden was well intentioned but hasn't been well maintained. Motion by Councilor Marble seconded by Councilor McAvoy to restore the area to lawn. During discussion, resident Tom Brann said the rain garden was completed at a time that there was consideration of requiring rain gardens in all new subdivisions. He said it was an experiment and that the experiment is over. Director Currier said that if the area remains the same contours, with removal of the rocks and with mowing, it will still serve a stormwater function and facilitate recharge and infiltration. Motion approved 7-0.

5. Public Comment – None.

6. Committee Member Comments – None.

There being no further business, the meeting was adjourned at 6:40 p.m.

Respectfully submitted –
Angus Jennings, Town Manager

**Memorandum**

TO: Town Council
FROM: Paula Scott, Town Clerk
DATE: June 30, 2016
RE: Options for Children's Day Insurance

In an effort to help facilitate insurance coverage for Hampden Children's Day, Manager Jennings spoke with Janet Hughes and then he and I met with Shelley Abbott and Kurt Mathies on Thursday, June 29th. Tom Brann joined the later portion of the meeting as well. We discussed barriers that have been put before both the Hampden Children's Day Committee ("HCDC") and the Town of Hampden, and what the potential solutions might be. As you know from prior correspondence, due to the status of the HCDC as its own separate legal entity, the Town's insurer has previously advised that they would not cover actions and decisions made by that entity. In the meeting with HCDC members, they reported that finding special event coverage is proving difficult for the committee as insurance companies were requiring event "floor plans" and other information prior to even quoting for the insurance. Apparently, preliminary verbal estimates given to committee members ranged from \$2,500 - \$8,000, which is higher than we had previously been advised. On the other hand, restructuring the event to where it would be eligible for coverage under the Town's policy would require several actions. At the meeting Manager Jennings advised that his goal is to present options to the Town Council that would aid in the decision making. The options we discussed are summarized as follows:

- A.) HCDC would remain a separate legal entity, secure quotes for their own insurance and present a request for town funding for either the full amount or a portion of the amount, depending on the quotes.
- B.) Town administration would verify with our carrier that steps to make the HCDC a true town committee as outlined previously would suffice; and then to begin administrative work to complete that task.

On June 30th, Manager Jennings and I conferenced with Susan Caston at MMA who reiterated that they would not provide insurance coverage for the HCDC as a separate entity. She confirmed that if the Town decided to create a new committee, with members appointed by the Council, the non-profit could remain a fundraising committee as long as those funds were turned over to the town and that the town committee made all decisions for their expenditure. Committee members could serve on both the planning and events committee (the town committee) as well as the fund raising committee (the HCDC), as long as their roles in each respective capacity are distinct and clearly defined. The non-profit should have its own bank account for the purpose of purchasing fund raising

supplies from their own resources, and then when they donate the money for the purpose of supporting Children's Day, there should be a formal acceptance by the Council of funds received. Any contracts for activities previously signed by the non-profit would need to be re-signed by the Manager, and vendors or other activity sources would be required to provide the Town with certificates of insurance with specific wording for indemnification and to hold harmless, naming the Town as the additional insured. The norm is \$1 million in coverage, and the minimum coverage is \$400,000 which satisfies the Maine Tort Claims Act.

If this were to become a town sponsored event, most of the normal, organic type activities would be covered with no exclusions. Two additional exclusions mentioned, in addition to dunk tanks and bounce houses previously mentioned, are food prepared by the fund raising committee and petting zoos. (Just like other vendors, food vendors would also need to provide insurance certificates). Our MMA rep suggested that if a farmer is doing the petting zoo, they can provide their own insurance for that. MMA would need details on the day's events at least two weeks prior to the event, and dependent upon that information, they may need to go outside of the insurance pool to obtain a special events policy which would be an additional cost to the Town of approximately \$1,000.00.

Administratively, we would need to act quickly with staff that are already stretched and trying to accomplish all of the financial requirements, staffing transitions and Planning Department support requirements before us at this time. If the Council does wish to proceed with pulling Children's Day back under the town umbrella, we would need to decide on the size of committee, their scope of responsibility (including relative to the HCDC), and then begin the nomination process. After members are appointed we would need to make sure they all make themselves available to come and be duly sworn. (In preparation for the possibility of a town appointed committee, we have already added 'Annual Children's Day Committee' to our application for boards and committees and are presenting that draft to you. We intentionally named it something other than the Hampden Children's Day Committee, and gave it a one year term.)

Other areas we would need to address are to re-contract with the pyrotechnics company and any other parties to contracts or agreements and to formally accept funds already raised for the event. We would also need to be quickly brought up to speed on the decisions that have already been made, to determine any potential risk to the town. As you all know, there are many facets to organizing an event such as this, and we would need assurances that former HCDC members remained as committed and as diligent to the process if the town does absorb this event, as they would have otherwise. The trying part is that at this juncture we are limited to the month of July in which to accomplish all that needs to be done. Having said that, every staff member at the Town of Hampden wishes for a successful Children's Day, and every staff member will continue to work hard for our town regardless of which route the Council takes. At Tuesday's meeting we'll look to the Council to consider both options and set a course of action.



Memorandum

TO: Children's Day Committee
FROM: Paula Scott, Town Clerk
DATE: June 8, 2016
RE: Insurance Coverage

I am writing regarding the issue of insurance coverage for the Hampden Children's Day event in August. In response to Shelley's original question about insurance coverage on the Touch-a-Truck vehicles, and whether or not the Town's general liability would cover them if the event was held on school property, I was told by MMA's senior underwriter Susan Caston that the vehicle liability would cover anyone climbing on, in or around a vehicle. Any further loss, (such as damage from a tree falling on a vehicle at the event) would be the responsibility of the event's host.

She then asked who the actual host of the event was; whether it was the Town of Hampden, or the Hampden Children's Day Committee. I attempted to explain that they were acting in an advisory and fundraising capacity as a committee of the Town of Hampden. She stated that according to the Maine Corporations website, the HCDC is a separate legal entity in good standing and that I should try to get a copy of the statement of purpose for the non-profit. There were a lot of questions posed regarding who is signing contracts and agreements with vendors, who holds the money that is raised, etc. to which I did not have all of the answers for. I went on the website and noted that their most recent report was filed on April 4th of this year. I attempted to get a copy of the Articles of Incorporation and subsequent amendment filed the following year, but I would need to purchase those which I have not done at this time.

In my conversation with Susan Caston, I asked about obtaining a separate rider for this event which in the Town's view, is a part of the Town of Hampden's recreation program. I noted that our rec director sits on the committee as the liaison between the committee and the town. She stated that it is not about sitting on the committee, it is about who the host is versus who the participants are, where the funds are held, the fact that they are a legal entity of their own and the signatory on all contracts and agreements. She summarized by stating that they (MMA) is not covering the acts or decisions of the Hampden Children's Day Committee which would need its own insurance.

I do, however, want to assure the committee that the Town is committed to the success of Children's Day and appreciates and supports the committee for all of its hard work and dedication. The Town will continue to help facilitate the success of this iconic and important event in whatever measure is possible going forward.



Memorandum

TO: Angus Jennings, Town Manager
FROM: Paula Scott, Town Clerk
DATE: June 23, 2016
RE: Insurance coverage for Parades

In speaking with Marcus Balou, senior underwriter at MMA Risk Management regarding insurance coverage for the Children's Day, or any other parade, I was told that there are no exclusions for parade coverage under our general liability policy. Risk Management does, however, caution that in order to minimize liability exposure, there should be a broad scope of decision making by the policy holder which in this case would be the Town of Hampden.

The first thing to do is to establish rules. Suggested rules to follow (based on industry wide claims history) are as follows:

- Establish a cut off for signing up for the parade. This is important when you have to manage the rules that are implemented for parade participation.
- Route selection should be as straight and as flat as possible. This alleviates the possibility of antique vehicles rolling from stops on hills and also minimizes the potential for large floats to upturn on curves.
- Industry standards for vehicles in a parade are to follow "rules of the road". All persons riding in a parade vehicle should be seat belted. All motorized vehicles in the parade, whether pulling a float, an antique car, tractor, 4 wheeler, motorcycle, etc should provide proof of insurance. (Many homeowner policies will allow an endorsement for this type of activity if not covered under a vehicle policy.)
- No candy should be thrown from motorized vehicles or floats being pulled by vehicles *at all*. The accepted practice now is to have "walk along" participants that will walk beside the float and pass out candy. There should be no person sitting on the side of a flat bed with their legs hanging over as there have been instances of feet getting caught in wheel wells.
- Location in the line-up is very important. You do not want to put loud vehicles or bands behind animals that may spook. Crowd control is very important when it comes to animals as well, and often walkers will be near the animals to prevent anyone from coming out of the crowd to touch an animal.
- Document your rules for parade participation and make sure that all entrants receive a copy.

Finally, remember that risk management is exactly that; simply an effort to reduce the risk of exposure and that a simple, common sense approach can help to accomplish that. While you are at it, though, don't forget to have fun! After all, who doesn't love a parade?



Planning Special Events



Nothing invokes a sense of community pride like a parade, old home day, or bicentennial celebration. Its a time for families to enjoy the uniqueness of their municipality, an opportunity for friends and neighbors to congregate, and a chance for children to experience homespun activities of days gone by. These memory making events usually require a great deal of behind the scenes coordination, yet some essential risk management aspects of the planing process are often overlooked.

Who is sponsoring the event? A municipality sponsored event is one 1) whose organizers are officially appointed by the Board of Selectmen/Council; 2) where the Board of Selectmen/Council has the authority to decide what activities may be part of the event; 3) when all funds expended upon or generated by the event are accounted for through municipal accounts and the annual municipal financial audit.

Special events are often the culmination of efforts by several organizations and ultimate responsibility for the event may not be clear. It is an important risk management step to determine which is the official "sponsoring entity". Municipalities planning to sponsor a special events hold consult their commercial insurance agent or, if participating in the MMA Property and Casualty Pool, their Risk

Management Services Underwriter to discuss the event activities and coverage issues.

Is the municipality covered for all exposures related to the event? Even if the event is town sponsored, don't assume that the municipality's coverage will automatically apply to all activities contemplated. Include your Risk Management Services Underwriter or commercial agent in the communication loop long before the date of the event. Obtain confirmation of coverage in writing. The Pool coverage does not extend to certain high risk activities including, but not limited to, dunk tanks, motorized racing, hot air balloon activities, or alcohol related functions. Separate commercial coverage for high risk activities may be required.

Has each event been evaluated carefully? The activity may sound like great fun, but does it have inherent risks that the municipality and its insurer are not willing to accept? What precautions will be implemented to reduce the likelihood of injury or damage (adult supervision, security, roped off areas, protective equipment, participant waiver agreements)?

Have Certificates of Insurance been collected from all vendors? Risk Management Services strongly urges municipalities to obtain from all vendors a certificate of insurance/proof of insurance naming the town as an ADDITIONAL INSURED. The additional insured status means the vendor's insurance should defend the municipality if the vendor's negligence results in a claim against the vendor and municipality. Municipalities should require such a certificate whenever they enter into a contract, allow an individual or entity to utilize town facilities or equipment, or permit vendors to participate in a municipally sponsored event. Inspect the certificate carefully and if the municipality is shown only as a "certificate holder", ask again for proof of ADDITIONAL INSURED status.

If your municipality has any questions or concerns about Property and Casualty Pool coverage for an upcoming special event, or you need help reviewing a certificate, please call Risk Management Services, Underwriting Department, at 1-800-590-5583.

The Municipal Risk Manager

The Municipal Risk Manager is published seasonally to inform you of developments in municipal risk management which may be of interest to you in your daily business activities. The information in these articles is general in nature and should not be considered advice for any specific risk management or legal question; you should consult with legal counsel or other qualified professional of your own choice.

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The Municipal RISK MANAGER

APRIL 2010

A Publication of the Maine Municipal Association

Parade Safety – Ready, Set, March



Throughout Maine, parades are commonly held as a celebration commemorating special occasions and traditions. In the planning of these events, entities appropriate funding and dedicate a great amount of time and resources to ensure that the event is enjoyed by the attending public, but in some cases, consideration is not given to safety and the use of risk management principles. The incorporation of risk management practices will not dampen the mood or reduce the level of enjoyment of your parade, but rather elevate the fun for all by diminishing anxieties and potential hazards.

This article will provide some safety, legal and insurance tips that your municipality may wish to consider before your parade begins to march.

The first question of primary importance is: Whose parade is it? Is your municipality truly sponsoring the event or is another entity responsible for the administration of the parade? In order for a municipality to officially sponsor a parade, the municipality must have the "Ultimate Authority" and "Oversight" of the activity. Furthermore, all funds must be accounted for in the municipality's annual

audit and overseen by the municipal treasurer. If these conditions are not met, then this parade may belong to another entity.

The second consideration is: Who is insuring the parade? For municipally-sponsored events, members of the MMA Risk Management Services Property & Casualty Pool may already have liability coverage for the special event. But, regardless of who provides liability coverage for your municipality, it is critical that you contact your insurer prior to the event taking place and verify conditions of coverage and potential exclusions. Furthermore, require that all owners of vehicles, including but not limited to motorcycles, tractors, mobile floats and automobiles provide proof of Automobile liability insurance and a current driver's license before being allowed to participate in the festivities. A *Certificate of Insurance* is a document which is typically used to provide evidence of insurance. It is recommended that you verify proof of *General Liability* and *Automobile Liability* coverage. It is further encouraged that you ask of your vendors to add your municipality as an *Additional Insured* on their *General Liability Policy*.

Plan and check the parade route. The careful planning of the parade route can keep your parade smoothly moving forward while reducing the likelihood of an accident occurring. You should ensure that the selected route is clear of obstructions and allows for adequate traffic control. Plan a staging area for people and

floats to organize before the start of the parade as well as an area for the parade to conclude and safely disperse without congestion and confusion. Determine which streets will need to be closed, where to place barricades and the number of safety personnel that will be needed and where they should be located. It is also important to walk the parade route to observe the condition of the surface by taking note of potholes, cracks and other obstacles that may cause an injury or present a danger to parade participants and spectators. Once a hazard is identified, repair or clearly mark the item and document the preventative actions taken. The documentation of all steps to address safety concerns may provide a level of protection for your municipality in the event of an accident.

Implement parade safety guidelines. Give consideration to the positioning of parade participants spacing and float procedures.

1. Separate animals (if allowed) from units within the parade which create loud and sudden noises such as marching bands.
2. Prohibit the use of alcoholic beverages and other controlled substances within the parade as well as by spectators.
3. Children should have qualified supervision at all times.
4. Floats should be limited in size and have clear visibility.

Story Continued on Page 28

May 9 – 15 is National Police Week

Established in 1962 by President John F. Kennedy and a joint resolution of Congress, National Police Week pays special tribute to those law enforcement officers who have lost their lives in the line of duty for the safety and protection of others. At MMA Risk Management Services, we see first-hand how officers are injured in accidents and incidents that might have been prevented or the damages minimized. We strongly encourage you to get your police departments involved in loss control activities to prevent needless and harmful injuries.

Your MMA Risk Management Services Loss Control Consultant can work with your police departments to prevent or minimize losses by providing on-site training and assistance in:

- Accident Investigation/Review Committees
- Back Injury Prevention
- Slips/Trips & Falls ■■

June Weddings—Before the Happy Couple Says “I Do”

If you allow municipal residents to rent or use municipal facilities for weddings (or other events), remember – you don't want to incur liability for these events! Protect your municipality by requiring facility users to buy the appropriate liability insurance, including liquor liability insurance if needed, and to provide you with an original certificate of insurance and additional insured endorsement naming your municipality as an additional insured. Let Risk Management Services help by signing your Municipality up for the Tenant User Liability Insurance Program (TULIP). See our website for more information or ask your Member Services Representative to sign you up! www.memun.org/RMS/underwrit/cover/TULIPFlyer.pdf ■■

PARADES (cont'd)

5. Persons riding on floats should have proper footing/seating and should not be allowed to hang any appendage over the sides of the float.
6. No items or candy should be thrown from a float, but rather distributed by accompanying walkers.
7. No fireworks or pyrotechnics should be allowed in or on any vehicle or float.
8. Provide walking traffic guards along the route to ensure safety.
9. Perform a weather check and if you hear thunder, have all parties seek shelter immediately.

These guidelines and recommendations only address some of the basic safety consideration that should be addressed when planning a parade, and are provided in an effort to reduce the likelihood of a loss. With a little planning and the implementation of risk management practices you can help protect your community and ensure a joyful celebration for all. ■■

VOLUNTEER FIREFIGHTER ACCIDENTAL DEATH & DISABILITY PROGRAM

Now available for \$44.61 PER VOLUNTEER

The Volunteer Firefighter AD&D program (VFF) coverage is underwritten by The Hartford and is designed to provide insurance benefits for Fire Department activities that fall outside the coverage provided by the Maine Workers Compensation Act.

VFF is available for an annual premium of only \$44.61 per volunteer firefighter.

FOR FURTHER INFORMATION PLEASE CONTACT:

Marcus Ballou or Judy Doore

1-800-590-5583

mballou@memun.org or jdoore@memun.org



The Municipal Risk Manager

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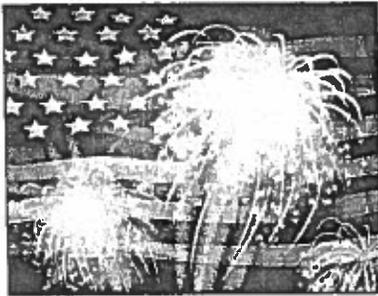
The Municipal RISK MANAGER

JULY 2013

A Publication of the Maine Municipal Association

Enjoy Special Events by Planning for the Exposures

Parades, fireworks displays, art shows and other events bring people together to enjoy themselves. But before the first attendee sets foot on public ground, officials of a city, town, plantation, district, or school should consider possible liabilities, and their liability coverage.



MMA Property & Casualty Pool members who sponsor events are covered for third-party liability claims and losses subject to all terms, conditions and exceptions contained in the Property & Casualty Member Agreement. But a private group that organizes and runs an event needs to know what protections, if any, it has under the Property & Casualty Pool's coverage. The Property & Casualty Pool recommends that members transfer the risk back to the sponsoring organization by requiring

the organization to obtain its own liability insurance.

This coverage may be obtained through a local agent-broker or by contacting the Property & Casualty Pool Member Services Department

for assistance utilizing the *Tenant User Liability Program*. The local government should require that the private group has its liability policy endorsed to name the local government as an additional insured and to provide the local government with a certificate of insurance evidencing such coverage. If the organization is unable to obtain liability insurance, the local government must decide if it is willing to assume the risk. A local government should be careful when providing coverage to a third party under any agreement because if that party is not a governmental entity it may not be covered. The key to a successful event is to focus on planning to prevent or reduce potential loss exposures.

Adopt a Special Events Policy that Does the Following:

- Manages and regulates events on local government property sponsored by other organizations.
- Protects the health, safety and property of participants and attendees.
- Determines whether the event would create an insupportable burden on the community, making it impractical or impossible to hold.
- Communicates the policy to appropriate departments, organizations, businesses and individuals who may be affected.

Story Continued on Page 34



Welcome New Members

Property & Casualty Pool
Town of Harrison
Harrison Water District
Sanford Water District
Van Buren Housing Authority
Town of Vinalhaven
Town of Windham

Workers Compensation Fund
Harrison Water District
Town of Prospect

Unemployment Fund
Town of Eustis



Dan Whittier has joined the Loss Control Department as a Loss Control Consultant. Dan has building construction experience and an AAS degree in Building Construction from Eastern Maine Community College. He has experience as an Energy Auditor for Penquis CAP and most recently gained municipal experience as Code Enforcement Officer in Lincoln Maine. He will provide consulting services to participating members of the Property/Casualty Pool and Worker's Compensation Fund primarily in central and "downeast" coastal Maine. ■■

Special Events *(cont'd)*

Create a Planning Committee and an Event Coordinator

The committee or coordinator's job is to take charge of planning that includes administrative controls (including insurance coverage), site evaluation, traffic and parking controls, crowd management, security and medical services. The coordinator is responsible for the event; uses checklists for consistency in selecting and evaluating events; and establishes a communication network with public officials, event organizers and promoters, corporate sponsors, police, fire, vendors, insurers and others.

Use a Special Events Application to Regulate, Manage Events by Outside Groups

Require an outside organization to complete an application. The applicant should include all information pertinent to decision making and planning, specifying any service, material, or property that it expects the local government to provide. Have the application reviewed by the event coordinator or committee in a timely manner. Notify applicants in writing of approval or denial of all special event requests. (Special events must be carefully managed to make the safety and health of the participants and the protection of public property the focus while minimizing the impact on citizens who are not involved.) Local government representatives should work together to ensure a safe event and to eliminate liabilities. It is also important to note that guidance and risk control procedures can reduce the potential and severity of incidents.

This article is intended to be informational and is not meant to be used as the basis for any compliance with federal, state or local laws, regulations or rules, nor is it intended to substitute for the advice of legal counsel. ■■

EXCITING NEWS: Dividends Approved

We are pleased to announce that, due to the continued good risk management practices and favorable loss experience of its members, the Board of Trustees of the MMA Workers Compensation Fund and the Board of Directors of the MMA Property and Casualty Pool approved the payment of annual dividends to eligible members of the two programs.

On May 24th, 2013 the respective Boards approved the scheduled distribution of \$1,200,000 in dividends to their members. We look forward to delivering your dividend check later this summer. ■■

Timely Reporting Saves and Protects

The successful defense of a claim is achieved by a quick determination of the true chain of events. The effectiveness and accuracy of the information collected during the investigation changes over time. Therefore, timely reporting of all claims is not only helpful, it is essential.

Prompt reporting gives your Risk Management Services claims professionals the opportunity to investigate and interview witnesses while the facts are fresh and before evidence is moved or lost. Timely reporting also provides you with the assurance that the claim shall be recorded and that an assessment of the potential liabilities will be conducted. As a member you will also receive advice to minimize future exposures and potential corrective actions to prevent other

losses from occurring.

Sometimes members are afraid to report potential claims or attempt to administer the claims themselves in an attempt to avoid increased costs. In many cases the opposite is true and coverage can be jeopardized by not reporting. The timely reporting of claims saves money by allowing our claims team to proactively manage the claim and protect you the member.

Please help us protect you by reporting all claims in a timely manner. Members of the Property & Casualty Pool and Workers Compensation Fund can locate claims forms on our website, www.memun.org. If you have any questions about claims or have suggestions for us to improve our services, please call 1-800-590-5583. ■■



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On Jun 23, 2016, at 3:28 PM, Janet Hughes <jhughes@hughesbrosinc.com> wrote:

Emile,

The Town has put the Hampden Children's Day on notice that they will not be covering liability insurance for this year's Children's Day Event.

Their underwriters have identified that the Parade will be covered, but not the event itself.

Apparently there is not enough time to make the respective changes to allow coverage.

Apparently, because there is no financial pass through with the Town, so thus the Event (at the school) is not covered.

I was hoping there might be some possibility that the event being similar to many other activities at the Schools, might be covered by RSU22. Or if not, the School might be able to obtain an insurance endorsement for the event that would be significantly less than the Organization could obtain, for this one time event. Even if the Children's Day Organization paid for that endorsement for this year.

We would then have time to work with MMA or make some changes for the Organization to be rolled into the Town, in some manner thereafter.

Is there any chance RSU22 could do this? Or I'd appreciate any suggestions.

Please call me at 768-1396.

Thank you.

Janet Hughes

From: Emil [<mailto:egenest@rsu22.us>]
Sent: Thursday, June 23, 2016 4:01 PM
To: Janet Hughes
Cc: Ken White; Lyons Richard; Niles Parker; Board Of Directors
Subject: Re: Hampden Children's Day Event

Hi Janet,

I am forwarding your request for RSU22 to cover Children's Day events that will take place on school property. We will work diligently to accommodate this important activity for our children. If we can work it out, we will make it happen.

Ken,

I am on the road .

Give me a call on my cell 852-2145.

Sent from my iPhone

From: Ken White <ken.white@fapeabody.com>

Date: June 28, 2016 at 10:43:45 AM EDT

To: Emil <egenest@rsu22.us>, Janet Hughes <jhughes@hughesbrosinc.com>

Cc: Lyons Richard <rlyons@rsu22.us>, Niles Parker <nparker@mainediscoverymuseum.org>, Board Of Directors <board-of-directors@rsu22.us>

Subject: {Board Of Directors} RE: Hampden Children's Day Event

Good morning all-

I just wanted to let you know that I've spoken with Liberty Mutual (RSU 22's insurance carrier) and they're not opposed to helping as they can. That said, I believe that what Liberty can do is help with some of the exposure of the Children's Day Committee, but I'm not certain that it would be able to cover it completely.

I've spoken with Janet and have offered to meet with she and the town manager to speak about ways this could possibly be remedied. My main goal would be to help get it placed back with the town at little to no cost. I have no idea as to the success of that, so I would also gather the information needed to obtain a quote for the Children's Day Committee on their own, just in case other avenues don't work out.

Thank you!

Ken



Angus Jennings <townmanager@hampdenmaine.gov>

Re: Meeting regarding CHildrens Day

1 message

Angus Jennings <townmanager@hampdenmaine.gov>

Wed, Jun 29, 2016 at 1:52 PM

To: Janet Hughes <jhughes@hughesbrosinc.com>

The Council did ask for an update on this issue for Tuesday night's agenda. If we don't meet tomorrow I'm concerned we won't be ready.

Until this past Monday's meeting I had understood that the preferred route was to seek separate insurance coverage then seek Town funding, but that night you suggested there's still interest in trying to reconfigure the event. Has the committee made a decision re how it wants to proceed?

I'm not certain it would be possible to get it under the town's insurance this year but, if it is to be possible, we would need to start ASAP. It's my understanding from the guidance MMA has provided that this would require Town Council appointment of a committee; the committee would need to review and approve both the event program and any contracts; any contracts or agreements already made would need to be revised to make the town a party to them; and the event funding would need to run through the town which would require set-up of accounting on our end.

Regardless, I need to know enough to include info in the meeting packet for Tuesday's Council meeting, which we hope to send out late tomorrow. Feel free to give me a call -

Thanks,
Angus

On Wed, Jun 29, 2016 at 1:29 PM, Janet Hughes <jhughes@hughesbrosinc.com> wrote:

We are holding off from meeting with you until we get a quote from F A Peabody. Then we can look at all the options. Can we meet Tuesday afternoon? Say 3 pm? Or other time better?

—
Angus Jennings
Town Manager

Town of Hampden
106 Western Avenue
Hampden, ME 04444
(207)-862-3034
townmanager@hampdenmaine.gov

Under Maine's Freedom of Access ("Right to Know") law, all e-mail and e-mail attachments received or prepared for use in matters concerning Town Business or containing information relating to Town business are likely to be regarded as public records which may be inspected by any person upon request, unless otherwise made confidential by law. If you have received this message in error, please notify us immediately by return email. Thank you for your cooperation.

Town of Hampden
106 Western Avenue
Hampden, Maine 04444



Phone: (207) 862-3034
Fax: (207) 862-5067
Email:
townmanager@hampdenmaine.gov

TO: Town Council

FROM: Angus Jennings, Town Manager

DATE: July 1, 2016

RE: Proposed Amendment to FY17 Budget

At the public hearing last Monday, the Town Council approved the FY17 Budget. The enclosed memo from Chief Rogers was included in the meeting packet, and I continue to support the level of funding in the four Fire and Public Safety budget categories that were included in the Town Manager recommended budget.

Unfortunately, Chief Rogers was not called to testify at last week's hearing, and due to our collective oversight of this matter the Budget was approved without Council consideration of restoring funding to these items.

At Tuesday's Council meeting, I will recommend that the Council restore these four expense line items to recommended levels. This would require an additional \$10,000 in funding, and could be accomplished without affecting the total amount to be raised by property tax through a budget adjustment from Overlay. Although the amount of Overlay won't be determined until the taxes are committed (Council meeting of August 15, 2016), this transfer could occur after August 15 (even if voted on Tuesday) or this line item could be overdrawn within our accounting until it is brought back into positive balance after August 15.

Hampden Public Safety

Emergency Services Working Together

106 Western Avenue
Hampden, ME 04444

4-a

Phone: 207-862-4000

Email: publicsafety@hampdenmaine.gov

<http://www.hampdenmaine.gov/>

<https://www.facebook.com/hampdenpublicsafety>

Town of Hampden
RECEIVED

JUN 22 2016

Office of the
Town Manager

Police • Fire • EMS
Code Enforcement
Building Inspection
Fire Inspection
Local Health Office

Joseph L. Rogers
Director of Public Safety
Kandy A. McCullough
Administrative Assistant

Police

T. Daniel Stewart
Sergeant/SRO

Scott A. Webber
Sergeant

Christian D. Bailey
Sergeant

Joel Small
Police Officer

Joseph D. Burke
Police Officer/MDEA

Benson G. Eyles
Police Officer

Shawn F. Devine
Police Officer

Marc Egan
Police Officer

William Miller
Police Officer

Jeffrey L. Rice
Police Officer

Fire

Jason Lundstrom
Lieutenant/Fire Inspector

Daniel Pugsley, Jr.
Lieutenant/Paramedic

Matthew St. Pierre
Lieutenant/Paramedic

Myles Block
CEO/Paramedic

Jared LeBarnes
Building Inspector/Paramedic

Joseph Dunton
Paramedic/Chaplain

Matthew Thomas
FF/Paramedic

Shaun McNally
FF/Paramedic

Aaron Jellison
FF/Paramedic

Matthew Roope
FF/Paramedic

TO: Angus Jennings, Town Manager
FROM: Joe Rogers, Public Safety Director
RE: Budget Review
DATE: June 22, 2016

I am requesting that the Hampden Town Council revisit four budget categories that were reduced at their previous meeting. Those categories are:

1. 05-05-10-20 Supplies and Maintenance – Fire

This account funds items that are not specifically budgeted for in other line items. The most expensive items purchased under this account is Class A foam at \$80 per 5 gallons. We last purchased foam in May for a cost of \$4300. This expenditure is determined by the number of fires we respond to.

I would ask that the Council reconsider their vote to cut this account and restore it to the funding level requested (\$4000).

2. 05-05-10-30 Medical Supplies - Fire

This account funds expendable medical supplies. As of 6/20/16, we have expended over \$11,000 without including any outstanding invoices. Medical calls account for over 80% of our calls, with the number increasing annually.

I would ask the Council to reconsider their vote to reduce this account, and restore the funding to the level requested (\$13,000).

3. 05-05-25-05 Safety Equipment - Fire

This line item funds the purchase of firefighter turnout gear. Each set costs approximately \$2000 and has a usable life span of ten years. We recently purchased two sets of gear to outfit the new firefighter and a live-in student. The remaining money will be used to replace aging gear.

To prevent having to replace multiple sets of gear in any one budget year, I would request the Council reconsider their vote to reduce this line item and restore it to the funding level requested (\$6000).

4. 05-10-30-65 Recruitment Expense – Public Safety

This line item funds the expenses associated with recruiting and promoting police/fire personnel (advertising, medical, polygraphs, psychological exams, drug testing). While this line may not be depleted every year, the cost of filling one position is well over \$1000. We are currently processing a firefighter candidate. These costs may be incurred during the new budget year.

I would ask that the Council reconsider their vote to reduce this line item and restore it to the funding level requested (\$4000).

Town of Hampden
106 Western Avenue
Hampden, Maine 04444



Phone: (207) 862-3034
Fax: (207) 862-5067
Email:
townmanager@hampdenmaine.gov

TO: Town Council
FROM: Angus Jennings, Town Manager
DATE: June 30, 2016
RE: Appointment of Environmental Trust Committee

The membership of the Hampden Environmental Trust Committee is defined as "the Committee described in Section 19 of the DEP Trust." That reference refers to the following section of the Private Landfill Closure Trust, which was executed concurrent with the Environmental Trust:

19. Committee.

(a) Members. The Committee shall consist of three (3) members, who shall act by majority and are identified as follows:

(1) One member shall be appointed by the chair of the Town Council of the Town of Hampden, Maine (the "Town Member"),

(2) One member shall be the Chief Executive Officer of the Grantor, or its successor, or a person designated in writing by such Chief Executive Officer. After delivery of the certificate described in section 8, Grantor may delegate (in writing) the power to appoint a Committee member to another entity (the "SERF Member"),

(3) A third member who shall be chosen by agreement of the Town Member and the SERF Member (the "Neutral Member").

The Town Member and the SERF Member shall serve at the pleasure of the party appointing the same and may be removed or replaced upon written notice to the Chair of the Committee. The Neutral Member shall serve for a term of five (5) years and may be reappointed by agreement of the Town Member and the SERF Member any number of times. The Neutral Member may be removed only by agreement of the Town Member and the SERF Member. Committee action shall require a quorum of three (3) members.

As you know, the Committee has not been active for several years, but its appointment and re-activation is important to several Town policy objectives. Casella intends to appoint Kerry Woodbury to the Committee, and its legal department is preparing an appointment in a form suitable to authorize this person to be sworn in by the Town Clerk. Mayor Ryder intends to bring forward his appointment at Tuesday's meeting. Once the Town Member and the SERF Member are appointed and sworn in, they will jointly appoint the Neutral Member, at which point the Committee can begin its work.

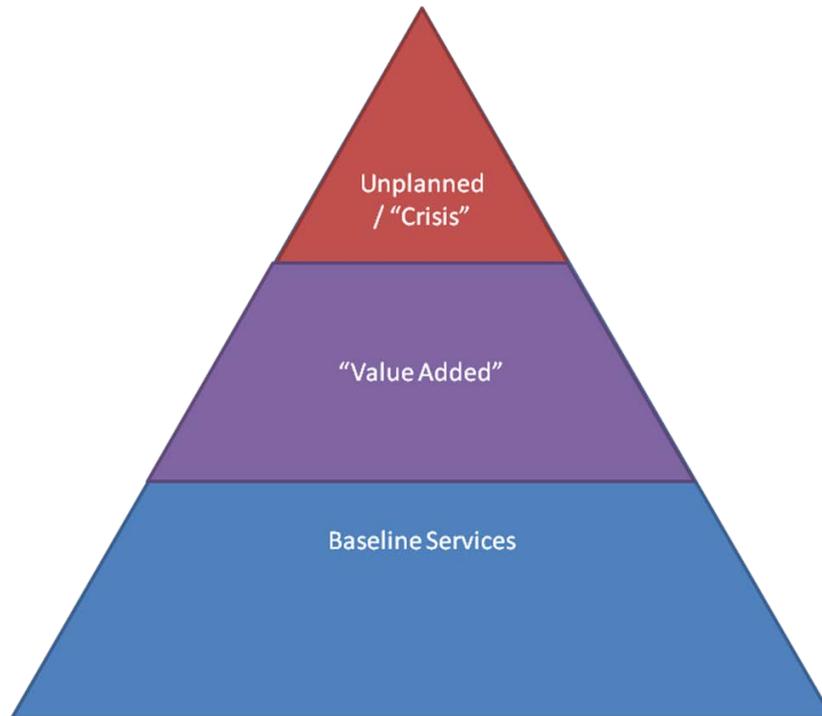
Town of Hampden
106 Western Avenue
Hampden, Maine 04444



Phone: (207) 862-3034
Fax: (207) 862-5067
Email:
townmanager@hampdenmaine.gov

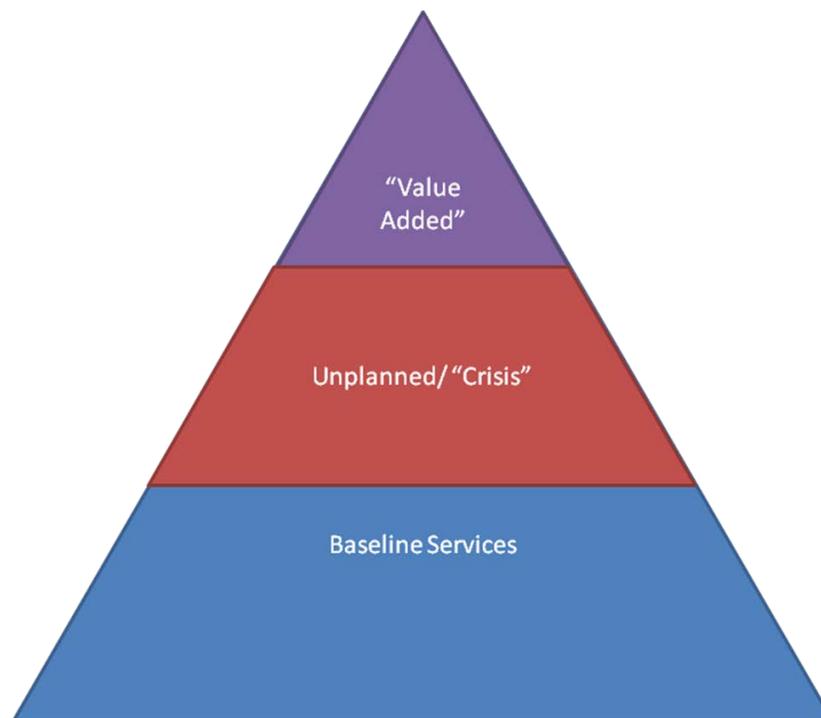
TO: Town Council Committees
FROM: Angus Jennings, Town Manager
DATE: July 2, 2016
RE: Work plan and priorities for FY17

Now that FY16 is over, Mayor Ryder and I have agreed that it will be important in July and August to review, within each of the Council’s four Committees, anticipated work plan and Council and Manager priorities for FY17. The FY17 Budget has been adopted, giving us baseline information regarding financial and personnel resources for the year ahead. Over the course of my municipal career I’ve come to think of the services towns provide in three categories, illustrated as follows:



Baseline services include functions that are mandated by local, State or Federal statute, regulation or administrative agency. “Value added” services include, for example, proactive planning and zoning efforts, grant applications, and non-mandated services that are nonetheless provided on a regular basis. Unplanned services represent issues that are not part of a specific work plan but, when they arise, must be addressed. In some departments more than others, this category can represent “crises” in a true sense of the word. The pyramid is intended to illustrate relative time impact (in personnel hours) of the various types of services (i.e. on a week to week basis, Baseline Services occupy the greatest share of staff time, etc.).

As a practical matter, when Unplanned/Crisis situations arise, these have the effect – for whatever the duration of the event – of displacing time toward Value Added services, while in every circumstance the Baseline Services must continue to be provided. So, during periods where Unplanned/Crisis work arises, the pyramid looks more like this:



For this reason, it is important to re-evaluate work plan and priorities on a regular basis in order to make adjustments to the timing of Value Added services if/as needed to accommodate Unplanned/Crisis work while also maintaining Baseline Services.

As we discussed during the Town Manager interview process last summer, it is my opinion that true prioritization requires a statement of both what is to be done, and of what will not be done (either at all, or on a particular timeframe, i.e. extending the time horizon for certain Value Added services that may be important, but that – in light of overall work planning – are not near-term priorities).

As we also discussed during the interview process, it is my opinion that government is notoriously bad at leveling with the public (and, sometimes, itself) regarding what will not be achieved within a defined period of time. In my experience this has two inevitable and unfortunate consequences: the first is that the public can become frustrated by statements of what will be achieved, but a failure to achieve the goals on the established timeline; and, because the system of government is trying to achieve more than it has the capacity to achieve, the quality of work suffers because tasks are done with an emphasis on speed rather than diligent attention, and balls can be dropped because the system is over capacity. Personnel fatigue and burnout can also result.

During the selection process, I made a commitment to the Council that I would not proceed in this manner, but rather would work with the Council based on clear information regarding priorities, capacity/bandwidth, and the time it takes to accomplish

particular tasks, in order to establish meaningful priorities that can actually inform the work planning for municipal personnel and private sector and institutional partners. While it is not easy to state on the public record that certain public goals – which are understood to be important – will not get done (on a certain timeframe), it is absolutely imperative to do so. If the municipal government is unable (or unwilling) to establish and maintain priorities, every new commitment of resources (whether mandated, “value added” or “crisis”) simply competes against those commitments already underway, and can threaten the system’s ability to meet the commitments it has already made. Over time, in addition to doing actual harm (i.e. balls dropped), this affects municipal government’s credibility, and can undermine public confidence.

We are at a point where this exercise of prioritization is essential. We have been short-staffed in the planning and economic development arena for seven (to become eleven) weeks, during which time I (along with Myles and Rosemary) have taken on significant additional responsibilities. We are at a period of staff transition as we’ll be working to integrate a new Town Planner into our operations, modify several staff job descriptions and responsibilities (regarding payroll, finance, administration and DPW administration), and add a new administrative staff person with direct involvement in daily cash and financial transactions. We are also entering the most time-intensive and critical phase of the year from a financial management standpoint as we prepare for the FY16 Audit and for the issuance of a Tax Anticipation Note for FY17. And, the work to be ready for a November 2016 bond authorization referendum must also begin in earnest.

A review of the past year’s meeting agendas and identified work items of each of the Council’s Committees (many which fall into the “Value Added” category) illustrates a mismatch between policy “priorities” and actual personnel resources to get this work done (concurrently, anyway). This is not an issue of capability; we have excellent personnel in every area of the organization. It is an issue of capacity i.e. bandwidth.

So, Mayor Ryder and I would like to work with each of the four Committees and their Chairmen during the summer months to advance from “priorities” to **priorities**. In so doing, we will need to identify important work items that can be deferred. However, we will also agree to work items that are of greater importance in FY17 and, in so doing, we can more effectively partner with private sector and institutional partners to actually deliver on the commitments we make (and have made). This exercise will also be critical to my ability to effectively manage personnel resources so that each of our municipal departments can actually “plan their work and work their plan.”

Building on the February Goal Setting sessions and the intensive FY17 budget process in May and June, I look forward to beginning this process in earnest at Tuesday’s Administration and Finance meeting, Wednesday’s Planning & Development Committee meeting, and at the July meetings of the Services and Infrastructure Committees.

To inform your consideration, I have attached a tasks matrix that I began working on last August and have periodically updated since then. This has not been updated since May 1, and is not exhaustive, but can provide a foundation for this work. I have also attached a prioritization matrix that we reviewed at the February Goal Setting sessions. I have found this matrix useful and offer it as a resource; of course you may prefer your own approach if you have a different method that is effective for you.

Present

Future

A
Vital

B
Important

C
Optional

D
Worthless

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.
Amy E. Atherton, C.P.A.

REVISED

Town of Hampden
RECEIVED
JUN 20 2016
Office of the
Town Manager

Dear Municipal Officials:

PLEASE NOTE: ENCLOSED IS IMPORTANT REQUIRED AUDIT INFORMATION

In order to assist us in expediting the annual audit for the current year, we are enclosing and requesting the following items:

1. Listing of Documents Required for Audit. Please forward a copy of each listing to appropriate individuals. You will note that we have segregated each category on a separate page(s).
2. Please review the *Information Required for the Notes to Financial Statements* and provide the necessary answers to the questions (Section 1). Retain this data, and have it available for the commencement of the audit.

Your assistance with the coordination of this information is necessary in order to conduct the audit and issue the annual report. Thank you in advance for your attention to these matters.

If you have any questions, please do not hesitate to contact our office.

Very truly yours,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.

JWW/ljw
Enclosure

**TOWN/CITY TREASURER'S RECORDS
DOCUMENTS REQUIRED FOR AUDIT**

All cash accounts (including escrow accounts) held by the Treasurer in the name of the municipality:

- a. Provide monthly and year-to-date reports from all investment accounts maintained with the depository bank trust departments, or any other investment institutions.
- b. Treasurer's monthly reports, if prepared.
- c. Cash Book(s), with monthly totals, reconciled to depository banks, if maintained separately.
- d. Expenditure warrants signed by Selectmen and/or Town/City Council, as applicable.
- e. Reconciled bank statements for the entire fiscal year, too include first two months statements for following year and cancelled checks.
 - 1) Listing of outstanding checks – make sure listing includes detail of every check, not #200-212.
 - 2) Copy of bank receipt, supporting deposits in transit as of year end.
- f. Detailed listing of investment activity with interest posted up to date through year end.
- g. All cancelled and voided checks for the fiscal year.
- h. Tax collector, Town/City Clerk and all other remittance advice slips for the entire year.
- i. Copy of Statement of Collateralization from bank, if applicable, including Sweep account.
- j. Savings accounts or investments held and posted through year end.
- k. Copy of Cash Management Agreement, if applicable.
- l. Listing of tax liens outstanding at end of year and listing of liens acquired during year for unredeemed tax liens.
- m. If TRIO user, "Lien Transfer Report" for liens secured during fiscal year as well as "Lien Breakdown Report".

Please distribute this list to the responsible official.

**TOWN/CITY GENERAL RECORDS
DOCUMENTS REQUIRED FOR AUDIT**

1. Complete separate section entitled, **Information Required for Notes to Financial Statements.**
2. Town /City Report for the current fiscal year, if available.
3. Copy of Minutes of Annual Town Meeting of Town/City Council meetings, Board of Selectmen Minutes, and any special meetings held during year and subsequent year to date.
4. Copy of approved Budget for the fiscal year including estimated revenues.
5. Copy of completed Certificate of Assessment, including detail of "Other Revenues" line.
6. Detail listing of accounts receivable and accounts payable at year end.
7. A listing of open purchase orders/encumbrances at year end.
8. Balanced general ledger, cash journals, computer printouts, or other system used by Town/City to classify the cash receipts and disbursements, including a detailed printout or history for the twelve-month period, if computerized (see following page).
9. All paid and unpaid bills for the fiscal year and any to the date of audit fieldwork.
10. Payroll related documents
 - a. Copies of form 941 for fiscal year.
 - b. W-2's and copy of Form W-3 for December 31 of year audited.
 - c. A copy of the Town/City's personnel policies (update only if applicable).
11. Copy of Town/City Officials surety bond(s).
12. Please distribute the enclosed signed bank confirmation forms to the respective financial institutions.

Please distribute this list to the responsible official.

Computer Reports Requested: (print or PDF electronic format)

Trio User: (for fiscal year)

General ledger Detail Report
General Ledger Summary Report

Revenue Detail report
Revenue Summary Report

Expenditure Detail Report
Expenditure Summary Report

Quickbooks User: (for fiscal year)

Balance Sheet Standard
Balance sheet Detail

Profit and Loss Standard
Profit and Loss Detail

Payroll Summary Report
(if using payroll portion of program)

Please distribute this list to the responsible official.

**TAX COLLECTOR
DOCUMENTS REQUIRED FOR AUDIT**

1. Files of issued, unissued or voided motor vehicle registration and the listing of registrations received from the State during the year (if using pre-prints).
2. Listing of All registrations issued during fiscal year (if using electronic registration – TRIO “Registration Listing” report).
3. Copies of certificate of Assessment and any supplemented tax commitments
4. Uncollected tax lists as of year end for all taxes (property, personal property, liens, etc.) showing name, address and amount unpaid at year end.
5. Year-end reconciliations of all tax levies showing beginning balances, commitments, abatements, collections, and uncollected taxes agreeing with totals of lists from #2 above.
6. Prepare a list by tax levy of signed abatement slips for all abatements issued during year by Selectmen or Assessor along with actual slips.
7. Remittance advice slips to Treasurer for the entire year and/or supporting information for deposits, if applicable.
8. List of Overpayments during the year and the date refunded along with check number.
9. Cash receipts book or computerized daily cash journals including fiscal year to date, if separate from other Town/City receipts.
10. Listing of liens recorded during the year and related notices.
11. Listing of bankruptcy notices or other reservations related to unpaid taxes as of year end. Disclose type of tax, levy and amount owed. Update through date of audit.

Please distribute this list to the responsible official.

**TOWN/CITY CLERK
DOCUMENTS REQUIRED FOR AUDIT**

1. Town/City Clerk's Report of Activity for the year.
2. Cash receipts book – posted up to date and footed for the year, if separate from other Town/City receipts.
3. Dog licenses, hunting/fishing licenses, filing fees and any other types of collections by the Clerk.
4. Remittance advice slips to Treasurer for the entire year, if applicable.
5. If separate checking account maintained, the reconciled bank statements and cancelled checks for the year.
6. Reports submitted to State of Maine for Inland Fisheries, Auto, Boat, ATV registrations, Dog Licenses and Vital Statistics.

Please distribute this list to the responsible official.

**TRUST FUNDS
DOCUMENTS REQUIRED FOR AUDIT**

1. Copies of all trust instruments and/or votes taken to establish new trust funds.
2. A listing of investments held including the cost basis and market value of securities year end (may be available from bank or investment broker).
3. All reconciled bank statements, passbooks, investments, stocks, bonds, etc. posted and brought up to date as of year end.
4. If Securities are held by investment broker, copy of statement from broker detailing investments held at year end.
5. All cash receipt and disbursement journals and fund ledger posted up to date and reconciled with investments through year end.
6. If funds are managed by banking institutions, copies of interim and year-end reports.
7. Paid bills of requests for funds disbursed during year.

Please distribute this list to the responsible official.

**ALL OTHER FUNDS AND OFFICIALS' ACCOUNTS
(NOT IN CUSTODY OF TREASURER)
GENERAL FIXED ASSETS (IF MAINTAINED)**

1. Copy of the organization's capitalization policy.
2. A brief summary of record keeping procedures.
3. A summary of fixed assets showing beginning balances, additions, deletions and ending balances by:
 - a. Major type – land, buildings, equipment, infrastructure, etc.; and
 - b. By expenditure function.
4. Detailed listings of fixed assets (property ledger) sorted the same as in #3, above.
5. Estimated Asset Lives for any fixed asset additions.

Please distribute this list to the responsible official.

**SEWER, WATER, UTILITY FUNDS
DOCUMENTS REQUIRED FOR AUDIT**

1. Uncollected lists as of year end detailing name and amount unpaid.
2. Reconciliation of revenue transactions (if not included with tax collector's) showing beginning balances, billings, abatements, remittances to Treasurer, and uncollected amounts agreeing with total of uncollected list #1 above.
3. Listing of billing adjustments and write-offs issued during the year.
4. Monthly or quarterly billing registers.
5. Cash receipts book or computerized daily cash journals.
6. If separate checking account maintained, the reconciled bank statements and canceled checks for the year.

Please distribute this list to the responsible official.

Section I
INFORMATION REQUIRED FOR
NOTES TO THE FINANCIAL STATEMENTS
(1 OF 7)

1. Organizational Structure

Please provide a listing of the names of Selectmen, Council members, Treasurer, Tax Collector, Clerk, Town/City Manager, Administrative Assistant, Bookkeepers, Library Trustees, Finance Director, and anyone else who plays a major role in the financial operations of record keeping of the Town/City. (If appropriate, make copy of Town/City report pages.)

2. Compensated Absences

A. Please describe the entity's vacation and sick leave policy (attach separate sheet) or provide us with a copy of the employee handbook, if applicable.

B. Sick Leave

Is any portion of sick leave vested? Yes ____ No ____

(Vested means that Town/City has a financial obligation to pay the employee upon termination of employment.)

(If answer is no, skip to line C, vacation leave.)

If yes, provide the amount of vested accumulated sick leave at year end for each employee.
Number of Days ____ Value ____.

Please provide supporting documentation for audit purposes.

**INFORMATION REQUIRED FOR
NOTES TO THE FINANCIAL STATEMENTS
(2 OF 7)**

C. Vacation Leave

Is any portion of vacation pay vested? Yes ____ No ____

If yes, provide the amount of vested accumulated vacation leave at year end for each employee.

Number of days ____ Value ____.

Please provide supporting documentation for audit purposes.

3. Long- Term Debt

A. Did the Town/City issue any new long-term notes or bonds during the fiscal year?

Yes ____ No ____

B. Of yes, please provide a copy of the amortization (repayment) schedule.

C. Has the Town/City authorized any long-term debt, which is unissued?

Yes ____ No ____

If yes, provide the date authorized ____, amount authorized ____ and purpose:

4. Lease Agreements and Other Long-Term Contracts

A. Has the Town/City entered into any lease or contract agreements for equipment or services?
Yes ____ No ____.

B. If yes, please provide clerk's minutes of meetings (Board, Annual Meeting Warrant Articles, or Council) authorizing the agreement.

C. Also, please provide a copy of the agreement. Information should include cost of equipment, term of agreement, interest rate and number of payments made during year.

D. Has the Town/City paid off any leases earlier than scheduled? If yes, provide details.

**INFORMATION REQUIRED FOR
NOTES TO THE FINANCIAL STATEMENTS
(3 OF 7)**

5. Federal Funds

- A. Did the Town/City receive any Federal monies during the fiscal year?
Yes _____ No _____.

This would include FEMA awards. Note: Many times federal monies pass through the State Agency. If unsure whether a grant contains federal monies, check with awarding agency.

- B. If yes, please list below or provide a separate schedule of the name of the Federal program and the amount received and expended.

<u>Federal Agency</u>	<u>Received</u>	<u>Expended</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

6. Litigation

- A. Are you aware of any litigation brought against the Town/City?
Yes _____ No _____.

- B. Please list the names and addresses of all attorneys to whom the Town/City has paid compensation during the fiscal year, a brief description of matters handled (e.g., XYS Esquire – General Counsel, ABC – Tax Litigation, etc.) and the status of any pending matters. Please list briefly the details below or on a separate sheet of paper.

**INFORMATION REQUIRED FOR
NOTES TO THE FINANCIAL STATEMENTS
(4 OF 7)**

7. Abatement/Appeals

- A. Are there any large abatements or tax appeals either being sought or having been granted since the end of the year? Yes ____ No ____.
- B. If yes, please give listing including amount of potential abatement or refund.

8. Related Party Transactions

- A. *Definition* - Related party transactions arise when a Town/City engages in transactions in which one of the transacting parties has the ability to influence significantly the policies of the other. Examples of related party transactions include, but are not limited to the following:
 - 1. A Town/City official owns or is connected with a private company which does business with the Town/City.
 - 2. Transactions between the Town/City and other governments for services.
 - 3. Transactions between the Town/City and other entity which has significant control or influence over the Town/City or vice versa.
- B. For any related party transactions of which you are aware, briefly describe the relationship; the transactions including dollar amounts thereof; and any amounts due from, or due to, a related party.

9. Employee Benefit Plans

A. Defined benefit Pension Plan

- 1. Does the governmental entity offer any employees a deferred compensation plan in accordance with Internal Revenue Code Section 457?
Yes ____ No ____ . If yes, supply copy of the plan.

B. Unfunded Pension obligations

- 1. Please submit a copy of the current actuarial report pertaining to the Town/City's unfunded pension obligation(s).

**INFORMATION REQUIRED FOR
NOTES TO THE FINANCIAL STATEMENTS
(5 OF 7)**

2. If you have contributions to any other plans, such as ICMA, please describe the system below:

Name of Pension Plan _____

Town/City Contribution _____

List Employees Covered _____

Total Funds in Plan (Confirm)
With Plan Administrator

10. Does the Town/City provide a Section 125 Cafeteria Plan? Yes _____ No _____.

If yes, please provide the following:

Effective Date: _____

Types of Benefit Categories: _____

Employee Limit of Contribution: _____

Plan Year _____

Deadline for Claims Submission _____

After Year End: _____ days

Deadline for Unclaimed Funds _____ days

**INFORMATION REQUIRED FOR
NOTES TO THE FINANCIAL STATEMENTS
(6 OF 7)**

11. Other Employee Information

A. What is the number of employees of the Town/City?

Full -Time _____

Permanent Part-Time _____

Seasonal Part-Time _____

Total _____

B. Describe any unusual compensation arrangements. (include bonuses, payment to terminated employees, etc.)

12. Do any of the Town/City funds have deficit fund balances at year end?

Yes _____ No _____. If so, please detail and explain management's intentions to reduce or eliminate.

13. Is the Town/City a member of a Solid Waste Management District?

Yes _____ No _____. If yes, please provide name of District: _____

14. Does the Town/City belong to any of the following:

MMA Insurance Trust Yes _____ No _____

Maine School Management Insurance Trust Yes _____ No _____

15. Are there any events subsequent to year end which have an impact on the Town/City's financial Statements?

Yes _____ No _____. If yes, please describe:

**INFORMATION REQUIRED FOR
NOTES TO THE FINANCIAL STATEMENTS
(7 OF 7)**

16. Overlapping Debt

Please provide the Town/City share of the outstanding debt of the County. If the Town/City is a member of a School Administrative District or Consolidated School District, please provide the outstanding debt of the SAD of CSD, and the Town/City portion.

<u>County/SAD-CSD</u>	<u>Outstanding Debt at Year end</u>	<u>Town/City %</u>
_____	_____	_____
_____	_____	_____

17. How many copies of the final audit are needed?

Bound _____

Unbound _____

MUNICIPAL FACT SHEET

Municipality: _____

	20__	20__	20__
1. Assessed Valuation	\$ _____	\$ _____	\$ _____
2. Tax Rate/(000)	_____	_____	_____
3. Gross Tax Levy	\$ _____	\$ _____	\$ _____
4. Net Tax Levy (after abatements & exemptions)	\$ _____	\$ _____	\$ _____
5. Tax Collections -			
Current	\$ _____ / %	\$ _____ / %	\$ _____ / %
Arrears	\$ _____ / %	\$ _____ / %	\$ _____ / %
6. TAN Borrowings	\$ _____	\$ _____	\$ _____
7. Operations -			
Revenues	\$ _____	\$ _____	\$ _____
Expenditures	\$ _____	\$ _____	\$ _____
Net Rev. (Expen.)	\$ _____	\$ _____	\$ _____
8. Year-End General Fund Balance	\$ _____	\$ _____	\$ _____

9. Municipality's Fiscal Year _____ to _____

10. Property Tax Due Date(s) _____
Interest Rate on delinquent taxes? _____

11. Five Largest Taxpayers:

<u>Name</u>	<u>Business</u>	<u>Tax Levy</u>	<u>% of Net Levy</u>	<u>Amount Delinquent</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

12. Population as of _____, 20__ : _____

MUNICIPAL DEBT INFORMATION

13. Notes outstanding as of _____, 20__:

Tax Anticipation:	\$ _____	due _____
Bond Anticipation:	\$ _____	due _____
Grant Anticipation:	\$ _____	due _____

14. Total long-term debt outstanding as of _____, 20__ : \$ _____
(Do not include items listed in #13)

Debt per Capita [(Long term Debt & BAN's)
divided by Population] \$ _____

Debt as % of Assessed Valuation [(Long-Term Debt & BAN's)
divided by Assessed Val]] _____ %

15. What additional borrowings are anticipated? _____

16. Have all previous municipal obligations been paid when due?

___ YES ___ NO (If no, please give details on separate sheet)

17. Have any unpaid bills been carried forward to next fiscal year?

___ YES ___ NO (If yes, please give details on separate sheet)

18. Will any proceeds of new Tax Anticipation borrowing be used to pay
bills or expenses carried forward from previous year?

___ YES ___ NO (If yes, please give details on separate sheet)