

# AGENDA

## ITEM

5.e.



Town of Clinton  
27 Baker Street

426-8511 phone

Clinton, ME 04927

426-8323 fax

## RESOLUTION 09-09

### BOARD OF SELECTMEN AUTHORIZATION TO USE MUNICIPAL RESERVE FUND ACCOUNT 2-738-01 RIVERSIDE PARK FOR FENCING AND RIP RAP BANK STABILIZATION AT THE RIVERSIDE PARK

WHEREAS, state law 30-A §5802 specifies that the Municipal Officers (Board of Selectmen) are trustees of the Municipal Reserve Funds and as the trustees, the Board of Selectmen have the authority to expend funds from the reserve funds for their stated purposes; and

WHEREAS, the Town voted affirmatively on November 4, 2008 to amend Article 21 which was approved at the June 10, 2003 Town Meeting by deleting the following "for its contribution when seeking future State or Federal Grant moneys" and adding the following "for riverbank stabilization / rip rap, and / or fencing along the river bank".

WHEREAS, Manter Construction of Maine, Inc., the General Contractor for the Mill Site Improvement Project has submitted a proposal for \$7,500 to complete the river bank rip rap stabilization and 80 feet of fence work. The proposal was submitted to the Board of Selectmen at the July 1, 2009 Special Board of Selectmen meeting. See attached proposal.

WHEREAS, the Parks and Recreation Board met and authorized the use of \$2,500 from their buildings and grounds account for the River Side Park project. See attached E-Mail.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SELECTMEN OF THE TOWN OF CLINTON, that the Town Manager is authorized to transfer \$ 5,000 from the Riverside Park Reserve Account 2-738-01 to Recreation Budget Account 16-007-01 to pay the \$7,500 for bank stabilization rip rap and fencing project.

Sealed with the Seal of the Town of Clinton on this fourteenth day of July in the year Two Thousand Nine.

\_\_\_\_\_  
Jeffrey Towne

\_\_\_\_\_  
David Watson II

\_\_\_\_\_  
Randy Clark

\_\_\_\_\_  
Geraldine Dixon

\_\_\_\_\_  
Justin Cote



Tel: (207) 547-3500



Fax: (207) 547-3998

92 Iris Lane  
Sidney, Me. 04330

July 1, 2009

Town of Clinton  
27 Baker Street  
Clinton, ME 04927

Tel: 426-8511  
Fax: 426-8323

Attn: Jim Rhodes,  
Town Manager

Re: Fence and Rip Rap (separate contract)

On June 26 Manter Construction of Maine, Inc. met on site to view additional work that you asked us to price out.

Scope of Work

- 1) D.E.P. Permit By Rule
- 2) Clean up of dead trees
- 3) Installation of 80' of 4x4 post, stone backfill around post, 2"x4" cedar top rails with pressure treated middle rail (this will make both projects post and railing identical)
- 4) Install approximately 36 yards of rip rap in 5-6 locations on river bank ( including 2 locations on each side of steps)
- 5) Temporary erosion control with hay as needed
- 6) Clean up, loam, seed, and hay all disturbed areas

**Additional Contract Cost:**

**\$7,500**

Sincerely,

Edward W. Manter, Vice President

We accept the above proposal as a contract:

Name or entity name: \_\_\_\_\_

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Print Title: \_\_\_\_\_

Date: \_\_\_\_\_

**James Rhodes**

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**From:** Kimberly [kadixon@roadrunner.com]

**Sent:** Thursday, July 02, 2009 8:33 PM

**To:** James Rhodes

**Subject:** River Access PArk

Hi Jim,

From a vote of the P&R members, it's ok to use \$2500.00 from the buildings and grounds account to complete the project at the park.

Have a great 4th of July weekend!

Kim

## James Rhodes

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**From:** Jeffrey P. Towne [jptowne@prexar.com]  
**Sent:** Wednesday, July 08, 2009 8:58 AM  
**To:** clintontm@roadrunner.com  
**Subject:** Re: Draft Resolution 09-09

Jim: I give my confirmation that the BOS had consensus ( all in favor) for this project once the Parks Board approved the \$2,500 being expended from its budget.

----- Original Message -----

**From:** "James Rhodes" <clintontm@roadrunner.com>  
**To:** <jptowne@prexar.com>  
**Sent:** Tuesday, July 07, 2009 11:29 AM  
**Subject:** Draft Resolution 09-09

> Jeff,  
>  
> Attached is the draft resolution for the riverside park. I told the  
> contractor to proceed. He said he plans to have the work done by this  
> week-end as long as the weather holds.  
>  
> Jim

# AGENDA

## ITEM

5.f.



Town of Clinton  
27 Baker Street

426-8511 phone

Clinton, ME 04927

426-8323 fax

## RESOLUTION 09-10

### BOARD OF SELECTMEN AUTHORIZATION TO USE MUNICIPAL RESERVE FUND ACCOUNT 2-739-01 TOWN HALL ROOF TO RESHINGLE THE TOWN HALL ROOF

WHEREAS, state law 30-A §5802 specifies that the Municipal Officers (Board of Selectmen) are trustees of the Municipal Reserve Funds and as the trustees, the Board of Selectmen have the authority to expend funds from the reserve funds for their stated purposes; and

WHEREAS, the Town Hall Roof bid has been awarded.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SELECTMEN OF THE TOWN OF CLINTON, that the Town Manager is authorized to transfer \$ 19,000 from the Town Hall Roof Reserve Account 2-739-01 to Town Hall Budget Account 02-007-01 Building/Grounds.

Sealed with the Seal of the Town of Clinton on this fourteenth day of July in the year Two Thousand Nine.

\_\_\_\_\_  
Jeffrey Towne

\_\_\_\_\_  
David Watson II

\_\_\_\_\_  
Randy Clark

\_\_\_\_\_  
Geraldine Dixon

\_\_\_\_\_  
Justin Cote



**AGENDA**

**ITEM**

**5.g.**

CERTIFICATE OF APPOINTMENT  
(Title 30, M.R.S.A. 2253)

## Selectmen's Office

MUNICIPALITY OF CLINTON

July 14, A.D. 2009

To **Kenneth Abbott** of Clinton the County of Kennebec and the State of Maine: There being a vacancy in the position of **Personnel Advisory Board Member**, the Selectmen of the Municipality of Clinton do, in accordance with the provisions of the law of the State of Maine, hereby appoint you as a Member of the Personnel Advisory Board within and for the Municipality of Clinton, such appointment to be effective from July 15, 2009 through June 30, 2012.

Given under our hand this 14th day of July, 2009.

By The Board of Selectmen of Clinton, Maine

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

STATE OF MAINE

County of Kennebec

\_\_\_\_\_, 2009

Personally appeared the above named Kenneth Abbott who has been duly appointed by the Selectmen as a member of the Personnel Advisory Board in said Municipality, and took the oath necessary to qualify him to discharge said duties for the term specified above according to law. Before me,

\_\_\_\_\_ Municipal Clerk

**This Certificate and the Certificate of Oath shall be returned  
to the Municipal Clerk for filing.**

# AGENDA

## ITEM

6.a.

June 22, 2009

Select Board of Clinton

Please put me on the agenda for the July 14<sup>th</sup> meeting. I would like to present on the Maine Forest information on an alert on two insect predators threatening our forests. It will only take about 10 minutes.

Lorraine Taft

# AGENDA

## ITEM

6.b.

## CLINTON / BENTON TRANSFER STATION NEW FEES

Refrigerator	\$8.00
Air Conditioner	\$10.00
Tires (NO RIMS) 16 "And Under	\$2.00
Truck Tires (NO RIMS)	\$6.00
Demo /Furniture And Carpets Vacuum Cleaners Children's Large Riding Plastic Toys Or Plastic Yard Toys	\$95.00 / Per Ton
Brush / Clinton / Benton Residents only	FREE
All Out Of Town Residents Or Any Business	\$61.50 Per Ton
Construction / Shingles / sheetrock / Wood	\$95.00 Per Ton
Metal	FREE

**ALL COMMERCIAL HAULERS OF REGULAR SOLID WASTE ARE TO BE WEIGHED AND ACCESSRD A FEE \$75.20 PER TON FOR HOUSEHOLD WASTE. ANY COMMERCIAL WITH SPECIAL ITEMS LISTED ABOVE WILL BE REQUIRED TO PAY THE APPLICABLE FEE PER ITEM. WEIGH FEES ARE TO BE PAID BY THE INDIVIDUALS OR COMMERCIAL HAULERS.**

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**AGENDA**

**ITEM**

**6. c.**

Jim Rhodes,

I own a piece of property abutting the town ball field off Dog Alley. I've decided to sell it and thought I would offer it to the town first, If you could let me know if the town would be interested in the next week or so I would appreciate it.

Thank you

Willi Jordan

Ph # 314-6566

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**AGENDA**

**ITEM**

**6.d.**

## TOWN OF CLINTON Purchasing Policy

**PURPOSE:** The purpose of this policy is to develop, in writing, a standardized procedure for all purchases, which utilize Town funds, including the regulating of bids and contracts. It will apply to all Town Departments and, where applicable, to any Town Board or Committee which receives Town funding. No Maine State Sales Tax shall be incurred (the Town's Employer Identification Number [EIN] will be conspicuously printed on each purchase order).

**PURCHASE ORDERS:** It shall be the policy of the Town of Clinton that all purchases exceeding \$150 dollars and above made by any Town department or, where applicable, in behalf of any Town Board or Committee utilizing funds appropriated by the Town, will be accompanied by a purchase order. Purchase orders shall fall into the following categories:

1. **No purchase order necessary:** Purchases of \$150 dollars or less does not require a purchase order. No purchase order is required for ongoing services such as telephone, electricity, heating fuel, water and sewer, contracted services (e.g. EMS billing, custodial services, mowing), EMS medical supplies or for other items for which the Town has entered into an agreement. This would also apply to regular purchases of gasoline for Town vehicles, where a credit card in the Town's name is used.

2. **Purchase orders for more than \$150:** These purchase orders will be obtained from the Town Manager's office **prior to** purchasing or ordering goods, services or supplies by a department head. The original copy of the purchase order shall be given, mailed, or in the case of a telephoned or internet purchase, retained after the purchase order number and EIN, also sometimes referred to as the Town's tax exempt number) have been referenced. The department shall retain a copy until the invoice is presented for approval, at which time the copy (and original, if retained) shall be attached to the approved invoice and submitted for payment. Department heads are defined as Town Manager, Fire Chief, Police Chief, Director Solid Waste Transfer Station & Recycling Center, Highway Supervisor, Librarian, and Town Clerk / Office Manager. Designated Boards / Committees authorized to submit Purchase Order Request forms are Parks and Recreation Board Chair, Planning Board Chair, Economic Development Committee Chair and Community Development Committee Chair.

3. **Consolidated purchase order:** When multiple departments are having work performed by a single vendor simultaneously (e.g. boiler inspections; fire extinguisher annual inspections and maintenance), a single purchase order covering multiple departments shall be arranged.

4. **Emergency purchases:** It is recognized that emergency situations may arise when a purchase order cannot be obtained (evening hours, weekends, holidays, et cetera). Various situations can arise during these periods, such as need to replace a headlight, a "blown" hydraulic line, a need for towing, et cetera. In any such situation, the purchase may be made, and a retroactive purchase order obtained within three (3) days of the incident. In the event of a catastrophic situation which endangers public safety, such as a failure of a local bridge or culvert, a washout of a road, one or more large trees blocking a road, et cetera, it will not be necessary to obtain bids or a purchase order in order to alleviate the emergency. A retroactive purchase order, as described in this section, shall be obtained.

5. **Purchase Order Request Form:** The request for a purchase order will be made on a purchase order request form developed, and amended as may be required, by the Purchasing Agent (Town Manager). The Purchasing Agent, or Alternate Purchasing Agent (Town Clerk) in the absence of the Purchasing Agent, will issue the purchase order and number after receipt of purchase order request form, verification of fund availability in the designated department account and confirmation of the best prices for the requested goods, services or supplies.

6. **Unauthorized Purchases:** The unauthorized purchases of goods, services or supplies without an approved purchase order and number will cause the goods, services or supplies purchased to be returned and the vendor removed from the Town's approved vendor list.

7. All Departments will have the following stamp:

Date: \_\_\_\_\_  
Department: \_\_\_\_\_  
Auth. Signature: \_\_\_\_\_  
Account #: \_\_\_\_\_

All invoices presented for payment must be stamped and required data filled out for accounting purposes. Also, Departments making purchases more than \$150.00 dollars a copy of the purchase order must be attached to the invoice.

**Regulation of Bids and Contracts:** The Board of Selectmen shall regulate the issuance of bids and the letting of contracts, subject to the following conditions:

(1.) The Town Manager, or others as may be appointed by the Board of Selectmen, shall have the authority to obligate the Town in a single purchase amount not to exceed \$5,000 of budgeted items without prior approval of the Board of Selectmen, subject to the limitations specified below. The Town Manager may delegate part, or all, of such authority to persons responsible to him or her in order to make the most efficient use of funds, staff, and time available to him or her.

(2.) The Town will require written specifications and competitive written bids for all purchases of goods, services, or supplies in excess of \$5,000, and for all professional

services. Services for auditing, engineering, construction, consulting, legal counsel, and other such services shall be exempted from this policy. Written bids may be requested for goods, services, or supplies with an estimated value less than \$5,000 if, in the opinion of the Town Manager, there would be a reasonable probability that in doing so, the Town would realize a monetary savings.

(3.) Proposals for goods and services requiring expenditures estimated to be equal to, or in excess of, \$5,000 shall require prior approval of the Board of Selectmen before a request may be issued.

(4.) Specifications shall not be prepared so as to exclude all but one type, kind, or specific make and/or model, but shall encompass competitive supplies or equipment, for which competitive bids shall be secured before purchase, lease, or lease purchase by contract, or other agreement is formalized. However, unique or noncompetitive articles, which are determined to be sufficiently superior for the use or service intended by the Town by a department head and the Town Manager, subject to the approval of the Board of Selectmen, may be purchased without regard to other bids.

(5.) Requests for bids, proposals, or quotations requiring expenditures in excess of \$5,000 shall be advertised by a notice to be published in a newspaper distributed within the Town or mailed to no less than three (3) companies, firms, or other legal entities with the capability of providing the goods or services needed. Those firms shall have an established reputation for providing quality goods and/or services. In addition to mailed proposals, those solicitations shall also be posted on the public bulletin board at the Town Office.

(6.) All bids, proposals, or quotations shall be submitted in sealed envelopes, and shall be received prior to, and opened in public at the hour and at the place stated in the specifications and notice. Facsimile or Internet bids, proposals, or quotations will not be considered. All original bids, proposals, or quotations, together with all documents pertaining to the award of any contract or purchase agreement, shall be retained and made a part of the permanent file or record, and shall be open to public inspection.

(7.) Purchases, services, contracts, and any other formal commitments in excess of \$5,000 shall be awarded only after authorization by the Board of Selectmen.

(8.) The Town of Clinton shall reserve the right to reject any or all bids, proposals, or quotations, to waive any formality or technicality in any bid, proposal, or quotation under any single set of specifications, request for proposals, or quotations.

(9.) Awards shall normally be issued to the lowest and best bidder. However, there may be situations where the lowest bidder is not the best bidder. The Board of Selectmen shall consider all factors in determining which bid, proposal, or quotation is, in its judgment, in the best interest of the Town, and may vote accordingly. When appropriate, the reason(s) for not awarding the bid, proposal, or contract to the lowest bidder shall be reduced to writing, and filed with the bid documents.

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This Amended Purchasing Policy supersedes all previously approved Purchasing Policies.

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This amended Purchasing Policy is approved by the Board of Selectmen on April 10, 2007 with an effective date of April 17, 2007.

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# TOWN of CLINTON, MAINE

## Purchase Order Request Form

DEPARTMENT: \_\_\_\_\_

DATE: \_\_\_\_\_

ACCOUNT NUMBER: \_\_\_\_\_

COST: \_\_\_\_\_

VENDOR: \_\_\_\_\_

VENDOR ADDRESS: \_\_\_\_\_

EMERGENCY: CIRCLE YES or NO.

IF EMERGENCY DESCRIBE CIRCUMSTANCE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

# AGENDA

## ITEM

8. a.

### Excise Tax Initiative Impact (2008)

		Assessed Value	Commitment	Mill Rate	Excise Tax	Initiative Impact Municipal Budget Cut <sup>1</sup>	Mill Rate Increase
Auburn	ANDR	2,075,879,000	38,215,932	18.41	3,303,512	1,321,405	0.64
Durham	ANDR	185,317,940	3,561,811	19.22	648,123	259,249	1.40
Greene	ANDR	299,330,600	3,562,034	11.90	685,105	274,042	0.92
Leeds	ANDR	169,358,200	1,778,261	10.50	310,359	124,144	0.73
Lewiston	ANDR	1,850,645,850	46,081,082	24.90	4,038,087	1,615,235	0.87
Lisbon	ANDR	372,752,560	9,505,190	25.50	1,286,131	514,452	1.38
Livermore	ANDR	151,345,229	2,292,880	15.15	318,657	127,463	0.84
Livermore Falls	ANDR	177,823,500	3,343,082	18.80	328,858	131,543	0.74
Mechanic Falls	ANDR	139,705,496	2,556,611	18.30	373,402	149,361	1.07
Minot	ANDR	154,575,786	2,334,094	15.10	461,531	184,612	1.19
Poland	ANDR	433,977,865	9,938,093	22.90	1,005,781	402,312	0.93
Sabattus	ANDR	273,457,717	3,441,465	12.58	704,304	281,722	1.03
Turner	ANDR	357,671,201	4,803,524	13.43	1,007,196	402,878	1.13
Wales	ANDR	103,468,537	1,345,091	13.00	203,498	81,399	0.79
Allagash	AROO	25,443,282	292,598	11.50	16,885	6,754	0.27
Amity	AROO	11,588,920	235,012	20.28	32,202	12,881	1.11
Ashland	AROO	67,502,870	1,316,306	19.50	246,969	98,788	1.46
Bancroft	AROO	6,116,593	119,274	19.50	6,244	2,498	0.41
Blaine	AROO	20,802,421	384,842	18.50	153,141	61,256	2.94
Bridgewater	AROO	30,601,439	367,218	12.00	82,403	32,961	1.08
Caribou	AROO	263,945,900	6,334,702	24.00	1,170,085	468,034	1.77
Cary Plt	AROO	9,844,690	173,267	17.60	31,687	12,675	1.29
Castle Hill	AROO	18,896,965	217,315	11.50	61,678	24,671	1.31
Caswell	AROO	10,985,917	230,704	21.00	51,945	20,778	1.89
Chapman	AROO	20,990,144	253,981	12.10	94,239	37,696	1.80
Crystal	AROO	12,356,729	240,956	19.50	38,412	15,365	1.24
Cyr Plt	AROO	5,734,320	126,155	22.00	33,893	13,557	2.36
Dyer Brook	AROO	12,299,090	131,600	10.70	49,863	19,945	1.62
Eagle Lake	AROO	59,485,700	1,041,000	17.50	136,818	54,727	0.92
Easton	AROO	178,247,300	3,564,946	20.00	196,693	78,677	0.44
Fort Fairfield	AROO	142,060,720	3,089,821	21.75	480,445	192,178	1.35
Fort Kent	AROO	203,937,219	2,855,121	14.00	881,710	352,684	1.73
Frenchville	AROO	36,853,772	691,009	18.75	227,799	91,120	2.47
Garfield Plt	AROO	7,053,998	7,759	1.10	33,669	13,468	1.91
Glenwood Plt	AROO	4,880,930	41,488	8.50	693	277	0.06
Grand Isle	AROO	10,704,056	334,502	31.25	65,705	26,282	2.46
Hamlin	AROO	13,421,056	161,053	12.00	51,271	20,508	1.53
Hammond	AROO	4,878,383	84,396	17.30	12,948	5,179	1.06
Haynesville	AROO	7,036,000	145,645	20.70	20,545	8,218	1.17
Hersey	AROO	5,902,708	93,558	15.85	11,498	4,599	0.78
Hodgdon	AROO	35,935,741	646,843	18.00	189,094	75,638	2.10
Houlton	AROO	249,292,400	4,549,589	18.25	818,969	327,588	1.31
Island Falls	AROO	62,821,816	1,152,152	18.34	128,131	51,252	0.82
Limestone	AROO	53,697,765	1,235,049	23.00	256,697	102,679	1.91
Linneus	AROO	42,398,770	614,782	14.50	148,044	59,218	1.40
Littleton	AROO	37,270,724	512,100	13.74	163,157	65,263	1.75
Ludlow	AROO	19,598,424	293,976	15.00	53,708	21,483	1.10

### Excise Tax Initiative Impact (2008)

				Initiative Impact				
		Assessed			Mill	Excise	Municipal	Mill Rate
		Value	Commitment	Rate	Tax	Budget Cut <sup>1</sup>	Increase	
Macwahoc Plt	AROO	6,027,517	71,727	11.90	22,984	9,194	1.53	
Madawaska	AROO	328,491,175	7,358,202	22.40	726,231	290,492	0.88	
Mapleton	AROO	104,333,500	1,252,002	12.00	368,333	147,333	1.41	
Mars Hill	AROO	110,062,567	2,201,251	20.00	246,427	98,571	0.90	
Masardis	AROO	17,529,975	376,884	21.50	38,977	15,591	0.89	
Merrill	AROO	9,722,000	209,023	21.50	43,901	17,560	1.81	
Monticello	AROO	37,491,318	599,861	16.00	138,347	55,339	1.48	
Moro Plt	AROO	8,835,957	87,476	9.90	7,462	2,985	0.34	
Nashville Plt	AROO	23,982,978	139,101	5.80	32,743	13,097	0.55	
New Canada	AROO	14,237,022	220,674	15.50	64,964	25,986	1.83	
New Limerick	AROO	80,800,060	808,001	10.00	101,605	40,642	0.50	
New Sweden	AROO	23,515,496	362,139	15.40	78,907	31,563	1.34	
Oakfield	AROO	32,125,130	613,591	19.10	104,000	41,600	1.29	
Orient	AROO	30,445,900	407,975	13.40	24,571	9,828	0.32	
Oxbow Plt	AROO	7,360,780	111,516	15.15	11,804	4,722	0.64	
Perham	AROO	19,740,287	313,871	15.90	42,070	16,828	0.85	
Portage lake	AROO	60,313,491	880,577	14.60	90,004	36,002	0.60	
Presque Isle	AROO	461,977,300	10,694,775	23.15	1,464,201	585,680	1.27	
Reed Plt	AROO	9,265,364	239,324	25.83	29,974	11,990	1.29	
Saint Agatha	AROO	45,693,541	845,331	18.50	227,504	91,002	1.99	
Saint Francis	AROO	16,233,238	266,225	16.40	126,467	50,587	3.12	
Saint John Plt	AROO	11,202,851	80,661	7.20	63,803	25,521	2.28	
Sherman	AROO	38,879,900	688,174	17.70	152,702	61,081	1.57	
Smyrna	AROO	13,932,450	296,065	21.25	55,603	22,241	1.60	
Stockholm	AROO	11,688,004	209,215	17.90	27,338	10,935	0.94	
Van Buren	AROO	53,270,306	1,158,629	21.75	294,292	117,717	2.21	
Wade	AROO	9,592,350	220,624	23.00	33,052	13,221	1.38	
Wallagrass	AROO	23,192,176	388,469	16.75	107,250	42,900	1.85	
Washburn	AROO	43,881,876	928,102	21.15	215,250	86,100	1.96	
Westfield	AROO	22,649,742	419,020	18.50	79,122	31,649	1.40	
Westmanland	AROO	8,451,893	148,753	17.60	8,132	3,253	0.38	
Weston	AROO	30,094,825	440,889	14.65	35,779	14,312	0.48	
Winterville Plt	AROO	31,797,000	365,666	11.50	39,802	15,921	0.50	
Woodland	AROO	37,653,011	640,101	17.00	174,011	69,604	1.85	
Baldwin	CUMB	115,120,293	1,772,853	15.40	198,319	79,328	0.69	
Bridgton	CUMB	939,284,450	11,431,092	12.17	747,201	298,880	0.32	
Brunswick	CUMB	1,261,975,500	28,444,928	22.54	2,539,496	1,015,798	0.80	
Cape Elizabeth	CUMB	1,323,193,700	23,076,498	17.44	1,767,060	706,824	0.53	
Casco	CUMB	640,893,300	6,088,489	9.50	598,830	239,532	0.37	
Chebeague Island	CUMB	116,280,288	2,340,722	20.13	82,821	33,128	0.28	
Cumberland	CUMB	1,135,822,800	15,901,519	14.00	1,398,052	559,221	0.49	
Falmouth	CUMB	2,173,791,900	26,846,344	12.35	2,348,605	939,442	0.43	
Freeport	CUMB	1,546,890,774	19,722,857	12.75	1,362,808	545,123	0.35	
Frye Island	CUMB	103,761,668	2,156,375	20.78	8,479	3,392	0.03	
Gorham	CUMB	1,215,689,100	19,451,026	16.00	2,469,692	987,877	0.81	
Gray	CUMB	685,305,309	9,799,868	14.30	1,317,711	527,084	0.77	
Harpwell	CUMB	1,717,255,580	10,629,814	6.19	960,606	384,242	0.22	

**Excise Tax Initiative Impact (2008)**

		Assessed		Mill	Excise	Initiative Impact	
		Value	Commitment	Rate	Tax	Municipal Budget Cut <sup>1</sup>	Mill Rate Increase
Harrison	CUMB	306,766,300	4,923,599	16.05	404,003	161,601	0.53
Long Island	CUMB	147,737,212	844,022	5.71	42,307	16,923	0.11
Naples	CUMB	477,417,586	7,495,456	15.70	728,831	291,532	0.61
New Gloucester	CUMB	445,291,400	4,978,358	11.18	770,421	308,168	0.69
North Yarmouth	CUMB	462,688,483	5,158,977	11.15	677,411	270,964	0.59
Portland	CUMB	7,408,989,350	131,435,654	17.74	9,764,045	3,905,618	0.53
Pownal	CUMB	72,408,480	2,045,541	28.25	253,913	101,565	1.40
Raymond	CUMB	974,116,001	10,520,452	10.80	743,586	297,434	0.31
Scarborough	CUMB	3,487,005,500	42,367,117	12.15	4,291,697	1,716,679	0.49
Sebago	CUMB	341,694,728	4,281,435	12.53	253,562	101,425	0.30
South Portland	CUMB	3,945,555,700	55,237,780	14.00	4,757,853	1,903,141	0.48
Standish	CUMB	1,050,905,328	10,928,236	10.40	1,441,293	576,517	0.55
Westbrook	CUMB	1,915,700,300	29,559,256	15.43	2,692,618	1,077,047	0.56
Windham	CUMB	1,829,101,200	20,851,754	11.40	2,638,576	1,055,430	0.58
Yarmouth	CUMB	1,290,811,000	24,744,847	19.17	1,512,023	604,809	0.47
Avon	FRAN	33,168,386	434,506	13.10	74,786	29,914	0.90
Carrabassett Val	FRAN	469,495,290	2,910,871	6.20	139,695	55,878	0.12
Carthage	FRAN	19,472,796	340,774	17.50	71,282	28,513	1.46
Chesterville	FRAN	64,651,592	898,657	13.90	180,000	72,000	1.11
Coplin Plt	FRAN	34,111,770	291,656	8.55	22,381	8,952	0.26
Dallas Plt	FRAN	117,887,850	929,782	7.89	76,024	30,410	0.26
Eustis	FRAN	158,357,500	1,551,904	9.80	173,868	69,547	0.44
Farmington	FRAN	392,245,000	5,993,504	15.28	818,489	327,396	0.83
Industry	FRAN	59,254,023	885,848	14.95	107,180	42,872	0.72
Jay	FRAN	1,138,464,283	14,800,036	13.00	690,143	276,057	0.24
Kingfield	FRAN	120,783,057	1,280,300	10.60	183,902	73,561	0.61
New Sharon	FRAN	93,910,536	986,061	10.50	201,902	80,761	0.86
New Vineyard	FRAN	57,015,769	558,755	9.80	114,000	45,600	0.80
Phillips	FRAN	72,540,706	1,182,414	16.30	149,593	59,837	0.82
Rangeley	FRAN	468,331,568	5,081,398	10.85	290,045	116,018	0.25
Rangeley Plt	FRAN	181,748,258	1,081,402	5.95	49,093	19,637	0.11
Sandy River Plt	FRAN	93,312,300	582,269	6.24	28,420	11,368	0.12
Strong	FRAN	79,016,090	790,161	10.00	206,670	82,668	1.05
Temple	FRAN	39,131,383	451,967	11.55	73,134	29,254	0.75
Weld	FRAN	57,117,315	765,372	13.40	75,041	30,016	0.53
Wilton	FRAN	276,743,100	3,639,172	13.15	556,931	222,772	0.80
Amherst	HANC	21,690,100	236,422	10.90	39,839	15,936	0.73
Aurora	HANC	13,768,200	185,871	13.50	23,038	9,215	0.67
Bar Harbor	HANC	1,395,662,190	12,395,102	8.88	841,140	336,456	0.24
Blue Hill	HANC	725,688,852	4,735,120	6.53	465,376	186,150	0.26
Brooklin	HANC	328,935,300	2,269,654	6.90	155,841	62,336	0.19
Brooksville	HANC	479,313,700	2,108,980	4.40	177,776	71,110	0.15
Bucksport	HANC	697,181,500	8,889,066	12.75	718,853	287,541	0.41
Castine	HANC	352,231,400	2,321,205	6.59	133,045	53,218	0.15
Cranberry Isle	HANC	163,104,540	1,125,421	6.90	29,791	11,916	0.07
Dedham	HANC	187,472,905	2,602,170	13.88	304,123	121,649	0.65
Deer Isle	HANC	200,540,650	3,970,705	19.80	395,185	158,074	0.79

**Excise Tax Initiative Impact (2008)**

				<b>Initiative Impact</b>			
		<b>Assessed</b>		<b>Mill</b>	<b>Excise</b>	<b>Municipal</b>	<b>Mill Rate</b>
		<b>Value</b>	<b>Commitment</b>	<b>Rate</b>	<b>Tax</b>	<b>Budget Cut<sup>1</sup></b>	<b>Increase</b>
Eastbrook	HANC	47,038,749	929,015	19.75	45,000	18,000	0.38
Ellsworth	HANC	1,025,704,520	13,693,155	13.35	1,295,938	518,375	0.51
Franklin	HANC	79,588,479	1,193,827	15.00	251,460	100,584	1.26
Frenchboro	HANC	13,288,871	237,907	17.90	13,788	5,515	0.42
Gouldsboro	HANC	405,348,101	2,999,576	7.40	308,884	123,554	0.30
Great Pond	HANC	30,577,100	134,539	4.40	7,311	2,924	0.10
Hancock	HANC	347,278,500	2,722,663	7.84	428,208	171,283	0.49
Lamoine	HANC	241,220,400	2,170,984	9.00	299,826	119,930	0.50
Mariaville	HANC	72,423,700	695,268	9.60	76,170	30,468	0.42
Mount Desert	HANC	1,971,813,070	11,239,335	5.70	519,768	207,907	0.11
Orland	HANC	185,723,345	2,284,397	12.30	364,684	145,874	0.79
Osborn	HANC	11,930,500	155,097	13.00	11,144	4,458	0.37
Otis	HANC	127,853,634	1,112,327	8.70	115,248	46,099	0.36
Penobscot	HANC	106,234,986	1,343,873	12.65	223,069	89,228	0.84
Sedgwick	HANC	227,612,612	1,798,140	7.90	207,080	82,832	0.36
Sorrento	HANC	79,976,800	559,838	7.00	54,425	21,770	0.27
Southwest Harbor	HANC	768,734,400	6,687,989	8.70	362,568	145,027	0.19
Stonington	HANC	206,881,966	2,604,644	12.59	202,943	81,177	0.39
Sullivan	HANC	182,026,300	1,447,109	7.95	175,859	70,344	0.39
Surry	HANC	345,908,100	2,455,948	7.10	247,196	98,878	0.29
Swans Island	HANC	91,715,485	1,357,389	14.80	70,382	28,153	0.31
Tremont	HANC	493,849,600	3,950,797	8.00	379,130	151,652	0.31
Trenton	HANC	265,204,849	3,129,417	11.80	278,906	111,562	0.42
Verona	HANC	51,789,320	432,441	8.35	88,135	35,254	0.68
Waltham	HANC	28,197,388	329,909	11.70	70,606	28,242	1.00
Winter Harbor	HANC	220,972,050	1,049,617	4.75	100,117	40,047	0.18
Albion	KENN	108,202,418	1,255,108	11.60	310,953	124,381	1.15
Augusta	KENN	1,556,585,600	25,994,980	16.70	2,744,386	1,097,754	0.71
Belgrade	KENN	438,652,460	5,636,684	12.85	653,936	261,574	0.60
Benton	KENN	124,337,048	1,367,708	11.00	453,478	181,391	1.46
Chelsea	KENN	128,137,280	1,922,059	15.00	371,904	148,762	1.16
China	KENN	381,002,800	3,886,229	10.20	725,000	290,000	0.76
Clinton	KENN	126,612,700	1,944,771	15.36	494,689	197,876	1.56
Farmingdale	KENN	153,612,431	1,996,962	13.00	429,621	171,848	1.12
Fayette	KENN	151,520,500	1,659,149	10.95	167,335	66,934	0.44
Gardiner	KENN	396,007,800	6,692,532	16.90	822,648	329,059	0.83
Hallowell	KENN	224,946,104	3,441,675	15.30	353,050	141,220	0.63
Litchfield	KENN	283,698,694	3,574,604	12.60	529,688	211,875	0.75
Manchester	KENN	290,030,500	3,712,390	12.80	471,705	188,682	0.65
Monmouth	KENN	385,581,461	4,395,629	11.40	618,047	247,219	0.64
Mount Vernon	KENN	221,735,307	2,383,655	10.75	255,634	102,254	0.46
Oakland	KENN	479,887,040	5,758,644	12.00	1,012,182	404,873	0.84
Pittston	KENN	202,747,335	1,875,413	9.25	400,300	160,120	0.79
Randolph	KENN	84,052,200	1,156,558	13.76	238,690	95,476	1.14
Readfield	KENN	225,088,075	3,466,356	15.40	429,117	171,647	0.76

**Excise Tax Initiative Impact (2008)**

				<b>Initiative Impact</b>			
		<b>Assessed</b>		<b>Mill</b>	<b>Excise</b>	<b>Municipal</b>	<b>Mill Rate</b>
		<b>Value</b>	<b>Commitment</b>	<b>Rate</b>	<b>Tax</b>	<b>Budget Cut <sup>1</sup></b>	<b>Increase</b>
Rome	KENN	176,152,070	2,466,129	14.00	167,260	66,904	0.38
Sidney	KENN	329,790,100	2,968,111	9.00	755,541	302,216	0.92
Vassalboro	KENN	318,058,900	2,926,142	9.20	628,779	251,512	0.79
Vienna	KENN	56,408,157	789,714	14.00	87,904	35,162	0.62
Waterville	KENN	629,709,444	15,364,902	24.40	1,548,444	619,378	0.98
Wayne	KENN	173,393,400	2,340,811	13.50	204,725	81,890	0.47
West Gardiner	KENN	252,690,440	2,021,524	8.00	556,590	222,636	0.88
Windsor	KENN	169,315,400	1,913,264	11.30	376,614	150,646	0.89
Winslow	KENN	548,754,970	8,505,702	15.50	1,239,845	495,938	0.90
Winthrop	KENN	591,328,167	7,391,602	12.50	964,799	385,920	0.65
Appleton	KNOX	114,933,588	1,792,964	15.60	195,945	78,378	0.68
Camden	KNOX	1,092,490,770	14,355,329	13.14	833,969	333,588	0.31
Cushing	KNOX	235,130,998	3,150,755	13.40	219,932	87,973	0.37
Friendship	KNOX	230,441,500	2,073,974	9.00	203,988	81,595	0.35
Hope	KNOX	184,497,000	2,361,562	12.80	254,288	101,715	0.55
Isle Au Haut	KNOX	75,201,395	489,561	6.51	8,052	3,221	0.04
Matinicus Isle Plt	KNOX	30,265,050	226,988	7.50	-	-	-
North Haven	KNOX	412,942,500	2,956,688	7.16	87,495	34,998	0.08
Owls Head	KNOX	301,881,253	3,169,753	10.50	327,914	131,166	0.43
Rockland	KNOX	759,226,000	13,362,378	17.60	917,537	367,015	0.48
Rockport	KNOX	966,552,400	10,902,711	11.28	690,925	276,370	0.29
Saint George	KNOX	528,753,900	6,503,673	12.30	520,138	208,055	0.39
South Thomaston	KNOX	252,029,605	2,605,986	10.34	282,413	112,965	0.45
Thomaston	KNOX	367,261,261	5,490,556	14.95	378,254	151,302	0.41
Union	KNOX	227,609,500	2,571,987	11.30	380,380	152,152	0.67
Vinalhaven	KNOX	475,272,925	4,039,820	8.50	250,858	100,343	0.21
Warren	KNOX	292,161,300	3,710,449	12.70	601,292	240,517	0.82
Washington	KNOX	112,832,721	1,551,450	13.75	219,265	87,706	0.78
Alna	LINC	59,542,204	997,259	16.75	113,112	45,245	0.76
Boothbay	LINC	941,391,273	7,154,417	7.60	612,364	244,946	0.26
Boothbay Harbor	LINC	578,546,328	7,058,265	12.20	377,293	150,917	0.26
Bremen	LINC	162,801,637	1,815,238	11.15	119,061	47,624	0.29
Bristol	LINC	767,392,350	6,254,248	8.15	576,943	230,777	0.30
Damariscotta	LINC	333,050,294	4,296,349	12.90	372,357	148,943	0.45
Dresden	LINC	117,181,916	1,499,929	12.80	239,695	95,878	0.82
Edgecomb	LINC	201,113,160	2,654,694	13.20	195,994	78,398	0.39
Jefferson	LINC	213,560,440	3,339,872	15.64	419,054	167,622	0.78
Monhegan Plt	LINC	60,701,721	-	-	4,642	1,857	0.03
Newcastle	LINC	242,818,250	3,302,328	13.60	291,236	116,494	0.48
Nobleboro	LINC	296,971,500	2,791,532	9.40	346,709	138,684	0.47
Somerville	LINC	43,972,000	626,601	14.25	71,406	28,562	0.65
South Bristol	LINC	735,575,300	2,206,726	3.00	201,571	80,628	0.11
Southport	LINC	715,485,383	2,382,566	3.33	135,305	54,122	0.08
Waldoboro	LINC	503,716,700	6,044,600	12.00	719,674	287,870	0.57
Westport Island	LINC	262,660,259	1,297,542	4.94	138,572	55,429	0.21

**Excise Tax Initiative Impact (2008)**

		Assessed			Mill	Excise	Initiative Impact	
		Value	Commitment	Rate	Tax	Municipal	Budget Cut <sup>1</sup>	Mill Rate
								Increase
Whitefield	LINC	105,124,368	1,787,114	17.00	339,635	135,854		1.29
Wiscasset	LINC	456,405,280	6,207,112	13.60	493,069	197,228		0.43
Andover	OXFO	67,560,453	689,117	10.20	139,240	55,696		0.82
Bethel	OXFO	423,634,500	4,278,708	10.10	423,521	169,408		0.40
Brownfield	OXFO	168,279,510	1,809,005	10.75	240,492	96,197		0.57
Buckfield	OXFO	97,563,768	1,873,224	19.20	259,585	103,834		1.06
Byron	OXFO	23,841,132	250,332	10.50	13,539	5,416		0.23
Canton	OXFO	46,202,056	776,195	16.80	114,869	45,948		0.99
Denmark	OXFO	286,768,960	2,853,351	9.95	216,900	86,760		0.30
Dixfield	OXFO	147,893,957	2,403,277	16.25	328,000	131,200		0.89
Fryeburg	OXFO	377,271,880	4,979,989	13.20	471,440	188,576		0.50
Gilead	OXFO	26,427,894	436,853	16.53	18,976	7,590		0.29
Greenwood	OXFO	158,485,219	1,664,095	10.50	113,075	45,230		0.29
Hanover	OXFO	43,394,366	310,270	7.15	41,067	16,427		0.38
Hartford	OXFO	93,085,404	1,349,738	14.50	120,000	48,000		0.52
Hebron	OXFO	89,356,899	1,014,201	11.35	240,309	96,124		1.08
Hiram	OXFO	141,601,125	1,871,967	13.22	220,568	88,227		0.62
Lincoln Plt	OXFO	19,766,113	102,784	5.20	9,382	3,753		0.19
Lovell	OXFO	415,125,820	3,777,645	9.10	203,271	81,308		0.20
Magalloway Plt	OXFO	14,330,634	127,543	8.90	5,705	2,282		0.16
Mexico	OXFO	102,895,067	2,402,600	23.35	332,058	132,823		1.29
Newry	OXFO	372,710,945	2,743,153	7.36	78,977	31,591		0.08
Norway	OXFO	422,028,300	5,486,368	13.00	608,230	243,292		0.58
Otisfield	OXFO	263,028,230	2,814,402	10.70	271,585	108,634		0.41
Oxford	OXFO	222,971,368	4,682,399	21.00	590,587	236,235		1.06
Paris	OXFO	314,254,500	4,211,010	13.40	728,872	291,549		0.93
Peru	OXFO	106,925,757	491,274	4.59	226,148	90,459		0.85
Porter	OXFO	133,060,908	1,530,200	11.50	273,445	109,378		0.82
Roxbury	OXFO	33,417,537	574,782	17.20	66,947	26,779		0.80
Rumford	OXFO	712,990,715	13,974,618	19.60	733,918	293,567		0.41
Stoneham	OXFO	80,856,319	555,483	6.87	51,435	20,574		0.25
Stow	OXFO	49,368,741	434,445	8.80	55,534	22,214		0.45
Sumner	OXFO	51,473,286	972,845	18.90	125,488	50,195		0.98
Sweden	OXFO	89,792,110	942,817	10.50	45,493	18,197		0.20
Upton	OXFO	17,901,387	155,962	8.71	13,364	5,346		0.30
Waterford	OXFO	188,402,142	2,307,926	12.25	258,432	103,373		0.55
West Paris	OXFO	83,709,811	1,322,615	15.80	239,854	95,942		1.15
Woodstock	OXFO	125,927,868	1,592,988	12.65	192,575	77,030		0.61
Alton	PENO	41,192,900	401,631	9.75	117,648	47,059		1.14
Bangor	PENO	2,475,385,200	47,156,088	19.05	4,615,871	1,846,348		0.75
Bradford	PENO	47,959,738	719,396	15.00	165,312	66,125		1.38
Bradley	PENO	82,974,900	1,016,443	12.25	251,703	100,681		1.21
Brewer	PENO	786,195,600	14,112,223	17.95	1,469,385	587,754		0.75
Burlington	PENO	29,916,534	463,706	15.50	54,006	21,602		0.72
Carmel	PENO	160,407,500	1,716,360	10.70	407,386	162,954		1.02

**Excise Tax Initiative Impact (2008)**

		<b>Assessed</b>		<b>Mill</b>	<b>Excise</b>	<b>Initiative Impact</b>	
		<b>Value</b>	<b>Commitment</b>	<b>Rate</b>	<b>Tax</b>	<b>Municipal</b>	<b>Mill Rate</b>
						<b>Budget Cut<sup>1</sup></b>	<b>Increase</b>
Carroll Plt	PENO	11,798,278	239,505	20.30	19,608	7,843	0.66
Charleston	PENO	61,131,960	672,452	11.00	159,557	63,823	1.04
Chester	PENO	46,544,415	660,931	14.20	160,303	64,121	1.38
Clifton	PENO	67,354,000	720,688	10.70	114,432	45,773	0.68
Corinna	PENO	91,924,352	1,470,790	16.00	294,949	117,980	1.28
Corinth	PENO	112,921,370	1,332,472	11.80	409,958	163,983	1.45
Dexter	PENO	224,005,550	3,248,080	14.50	493,441	197,376	0.88
Dixmont	PENO	59,971,452	719,657	12.00	195,462	78,185	1.30
Drew Plt	PENO	4,129,570	90,851	22.00	5,288	2,115	0.51
East Millinocket	PENO	191,975,930	4,052,612	21.11	286,019	114,408	0.60
Eddington	PENO	159,424,500	1,562,360	9.80	351,960	140,784	0.88
Edinburg	PENO	5,758,291	110,559	19.20	23,768	9,507	1.65
Enfield	PENO	140,334,204	2,020,813	14.40	274,082	109,633	0.78
Etna	PENO	55,532,020	635,843	11.45	153,320	61,328	1.10
Exeter	PENO	50,632,100	703,786	13.90	149,489	59,796	1.18
Garland	PENO	41,377,957	537,913	13.00	129,384	51,754	1.25
Glenburn	PENO	254,784,200	4,045,973	15.88	732,736	293,094	1.15
Greenbush	PENO	44,005,740	880,115	20.00	250,771	100,308	2.28
Hampden	PENO	540,715,600	8,597,378	15.90	1,502,280	600,912	1.11
Hermon	PENO	419,653,060	4,616,184	11.00	2,175,348	870,139	2.07
Holden	PENO	263,571,600	3,247,202	12.32	500,000	200,000	0.76
Howland	PENO	46,195,300	822,276	17.80	100,086	40,034	0.87
Hudson	PENO	105,783,310	825,110	7.80	209,614	83,846	0.79
Kenduskeag	PENO	75,991,124	615,528	8.10	169,906	67,962	0.89
Lagrange	PENO	26,440,307	383,384	14.50	72,819	29,128	1.10
Lakeville	PENO	53,980,307	197,568	3.66	30,000	12,000	0.22
Lee	PENO	46,843,114	747,148	15.95	153,490	61,396	1.31
Levant	PENO	126,692,797	1,266,928	10.00	378,939	151,576	1.20
Lincoln	PENO	311,104,207	5,985,645	19.24	796,662	318,665	1.02
Lowell	PENO	41,016,113	586,530	14.30	71,553	28,621	0.70
Mattawamkeag	PENO	28,467,325	522,375	18.35	99,345	39,738	1.40
Maxfield	PENO	6,019,106	115,868	19.25	10,468	4,187	0.70
Medway	PENO	50,295,804	1,232,247	24.50	260,849	104,340	2.07
Milford	PENO	171,689,500	2,592,511	15.10	464,570	185,828	1.08
Millinocket	PENO	367,677,568	8,897,797	24.20	799,380	319,752	0.87
Mount Chase	PENO	32,149,668	379,366	11.80	43,084	17,234	0.54
Newburgh	PENO	92,724,400	1,261,052	13.60	257,252	102,901	1.11
Newport	PENO	246,304,200	3,054,172	12.40	481,752	192,701	0.78
Old Town	PENO	495,505,500	8,621,795	17.40	1,273,103	509,241	1.03
Orono	PENO	417,499,265	8,224,736	19.70	651,260	260,504	0.62
Orrington	PENO	332,957,300	3,995,488	12.00	655,363	262,145	0.79
Passadumkeag	PENO	17,810,910	276,069	15.50	49,229	19,692	1.11
Patten	PENO	29,428,608	685,687	23.30	199,154	79,662	2.71
Plymouth	PENO	71,368,222	642,314	9.00	180,372	72,149	1.01
Seboeis Plt	PENO	9,688,160	121,102	12.50	6,634	2,654	0.27

**Excise Tax Initiative Impact (2008)**

					Initiative Impact		
		Assessed Value	Commitment	Mill Rate	Excise Tax	Municipal Budget Cut <sup>1</sup>	Mill Rate Increase
Springfield	PENO	12,244,712	217,956	17.80	45,865	18,346	1.50
Stacyville	PENO	26,322,560	539,612	20.50	54,259	21,704	0.82
Stetson	PENO	68,101,857	905,755	13.30	176,691	70,676	1.04
Veazie	PENO	264,042,511	5,016,808	19.00	322,427	128,971	0.49
Webster Plt	PENO	4,258,100	88,568	20.80	7,311	2,924	0.69
Winn	PENO	13,426,550	264,503	19.70	76,886	30,754	2.29
Woodville	PENO	14,893,603	184,681	12.40	23,831	9,532	0.64
Abbot	PISC	67,297,913	652,790	9.70	118,874	47,550	0.71
Atkinson	PISC	16,895,390	261,879	15.50	55,042	22,017	1.30
Beaver Cove	PISC	57,103,640	394,015	6.90	26,864	10,746	0.19
Bowerbank	PISC	56,107,210	182,348	3.25	34,951	13,981	0.25
Brownville	PISC	38,365,492	751,966	19.60	186,550	74,620	1.94
Dover-Foxcroft	PISC	271,698,900	4,143,420	15.25	674,331	269,732	0.99
Greenville	PISC	330,825,650	3,705,247	11.20	355,996	142,398	0.43
Guilford	PISC	149,644,480	1,915,449	12.80	209,455	83,782	0.56
Kingsbury Plt	PISC	12,570,750	69,139	5.50	6,584	2,634	0.21
Lake View Plt	PISC	115,209,400	269,590	2.34	20,605	8,242	0.07
Medford	PISC	13,413,962	268,279	20.00	28,197	11,279	0.84
Milo	PISC	71,879,412	1,814,955	25.25	277,724	111,090	1.55
Monson	PISC	59,454,390	766,962	12.90	100,059	40,024	0.67
Parkman	PISC	32,987,220	517,899	15.70	114,909	45,964	1.39
Sangerville	PISC	73,085,270	1,096,279	15.00	210,398	84,159	1.15
Sebec	PISC	76,393,070	611,145	8.00	116,123	46,449	0.61
Shirley	PISC	28,592,400	331,672	11.60	32,064	12,826	0.45
Wellington	PISC	12,667,040	217,873	17.20	39,636	15,854	1.25
Willimantic	PISC	57,932,000	411,317	7.10	23,775	9,510	0.16
Arrowsic	SAGA	63,855,410	632,169	9.90	86,375	34,550	0.54
Bath	SAGA	1,168,412,000	20,096,686	17.20	1,013,733	405,493	0.35
Bowdoin	SAGA	215,538,218	2,284,705	10.60	431,827	172,731	0.80
Bowdoinham	SAGA	218,637,326	3,235,832	14.80	415,961	166,384	0.76
Georgetown	SAGA	469,317,600	2,815,906	6.00	199,619	79,848	0.17
Phippsburg	SAGA	432,156,220	4,926,581	11.40	399,542	159,817	0.37
Richmond	SAGA	314,090,419	3,454,995	11.00	472,273	188,909	0.60
Topsham	SAGA	1,013,911,493	13,687,805	13.50	1,419,107	567,643	0.56
West Bath	SAGA	353,224,583	3,108,376	8.80	356,399	142,560	0.40
Woolwich	SAGA	324,320,060	3,778,329	11.65	516,807	206,723	0.64
Anson	SOME	119,463,960	1,768,067	14.80	243,117	97,247	0.81
Athens	SOME	49,702,242	666,010	13.40	142,156	56,862	1.14
Bingham	SOME	37,448,335	1,020,467	27.25	131,345	52,538	1.40
Brighton Plt	SOME	12,182,180	136,441	11.20	21,971	8,788	0.72
Cambridge	SOME	16,688,230	265,343	15.90	63,920	25,568	1.53
Canaan	SOME	97,408,200	1,392,937	14.30	301,043	120,417	1.24
Caratunk	SOME	23,888,761	212,610	8.90	22,621	9,048	0.38
Cornville	SOME	60,614,800	1,000,144	16.50	194,911	77,964	1.29
Dennistown Plt	SOME	8,117,616	43,622	5.37	8,289	3,316	0.41

**Excise Tax Initiative Impact (2008)**

		Assessed			Mill	Excise	Initiative Impact	
		Value	Commitment	Rate	Tax	Municipal	Budget Cut <sup>1</sup>	Mill Rate
						Budget Cut <sup>1</sup>		Increase
Detroit	SOME	52,232,050	646,110	12.37	128,068	51,227		0.98
Embsden	SOME	178,385,200	2,096,026	11.75	161,813	64,725		0.36
Fairfield	SOME	225,652,200	6,036,196	26.75	844,306	337,722		1.50
Harmony	SOME	29,489,480	651,718	22.10	120,000	48,000		1.63
Hartland	SOME	98,490,833	1,822,080	18.50	221,976	88,790		0.90
Highland Plt	SOME	6,984,109	233,968	33.50	9,461	3,784		0.54
Jackman	SOME	77,091,900	1,140,960	14.80	196,011	78,404		1.02
Madison	SOME	478,520,200	7,775,953	16.25	688,509	275,404		0.58
Mercer	SOME	50,462,983	698,912	13.85	98,313	39,325		0.78
Moose River	SOME	32,373,960	482,372	14.90	48,000	19,200		0.59
Moscow	SOME	68,500,970	1,137,116	16.60	67,507	27,003		0.39
New Portland	SOME	56,512,200	847,683	15.00	126,444	50,578		0.89
Norridgewock	SOME	114,666,412	2,442,395	21.30	485,308	194,123		1.69
Palmyra	SOME	86,549,150	1,350,167	15.60	270,531	108,212		1.25
Pittsfield	SOME	152,415,928	3,536,050	23.20	615,925	246,370		1.62
Pleasant Ridge Plt	SOME	101,799,459	736,030	7.23	13,725	5,490		0.05
Ripley	SOME	28,382,968	391,685	13.80	69,869	27,948		0.98
Saint Albans	SOME	104,851,822	1,730,055	16.50	270,874	108,350		1.03
Skowhegan	SOME	1,138,272,400	18,269,272	16.05	1,248,096	499,238		0.44
Smithfield	SOME	97,324,100	1,489,059	15.30	162,187	64,875		0.67
Solon	SOME	79,539,193	1,097,640	13.80	168,095	67,238		0.85
Starks	SOME	24,283,672	491,744	20.25	69,135	27,654		1.14
The Forks Plt	SOME	43,114,042	292,356	6.78	12,823	5,129		0.12
West Forks Plt	SOME	17,593,444	96,764	5.50	11,792	4,717		0.27
Belfast	WALD	669,822,880	12,458,706	18.60	899,129	359,652		0.54
Belmont	WALD	35,542,553	550,909	15.50	41,542	16,617		0.47
Brooks	WALD	58,494,783	871,572	14.90	136,453	54,581		0.93
Burnham	WALD	82,701,380	1,082,561	13.09	158,623	63,449		0.77
Frankfort	WALD	73,513,533	896,571	12.20	165,339	66,136		0.90
Freedom	WALD	36,100,981	613,717	17.00	98,798	39,519		1.09
Islesboro	WALD	354,893,600	4,237,430	11.94	147,312	58,925		0.17
Jackson	WALD	23,704,445	489,497	20.65	86,423	34,569		1.46
Knox	WALD	42,323,100	613,685	14.50	116,727	46,691		1.10
Liberty	WALD	98,837,069	1,225,580	12.40	133,894	53,558		0.54
Lincolnton	WALD	457,786,800	5,356,106	11.70	374,763	149,905		0.33
Monroe	WALD	49,769,671	1,045,163	21.00	117,397	46,959		0.94
Montville	WALD	67,723,556	981,992	14.50	125,698	50,279		0.74
Morrill	WALD	48,166,277	601,452	12.49	123,673	49,469		1.03
Northport	WALD	281,947,500	3,721,707	13.20	253,344	101,338		0.36
Palermo	WALD	174,026,500	1,827,278	10.50	240,717	96,287		0.55
Prospect	WALD	29,340,860	582,416	19.85	113,983	45,593		1.55
Searsmont	WALD	133,160,068	1,957,453	14.70	229,453	91,781		0.69
Searsport	WALD	208,806,400	3,946,441	18.90	391,239	156,496		0.75
Stockton Springs	WALD	230,617,144	2,601,223	11.28	252,724	101,090		0.44
Swanville	WALD	101,992,560	1,427,896	14.00	184,288	73,715		0.72

**Excise Tax Initiative Impact (2008)**

		Assessed			Mill	Excise	Initiative Impact	
		Value	Commitment	Rate	Tax	Municipal	Budget Cut <sup>1</sup>	Mill Rate
								Increase
Thorndike	WALD	38,277,736	440,194	11.50	100,673	40,269		1.05
Troy	WALD	52,666,750	637,268	12.10	135,065	54,026		1.03
Unity	WALD	90,637,594	1,314,245	14.50	273,116	109,246		1.21
Waldo	WALD	47,057,214	564,687	12.00	105,295	42,118		0.90
Winterport	WALD	227,804,300	2,653,925	11.65	608,611	243,444		1.07
Addison	WASH	130,890,500	1,505,241	11.50	205,973	82,389		0.63
Alexander	WASH	45,925,360	524,927	11.43	101,068	40,427		0.88
Baileyville	WASH	260,877,615	5,061,026	19.40	256,725	102,690		0.39
Baring Plt	WASH	11,247,400	200,204	17.80	36,418	14,567		1.30
Beals	WASH	42,304,067	634,561	15.00	100,114	40,046		0.95
Beddington	WASH	31,516,050	173,338	5.50	-	-		-
Calais	WASH	138,840,540	3,429,361	24.70	517,229	206,892		1.49
Charlotte	WASH	21,902,271	481,850	22.00	47,503	19,001		0.87
Cherryfield	WASH	69,930,700	958,051	13.70	191,670	76,668		1.10
Codyville Plt	WASH	-	-	-	-	-		-
Columbia	WASH	28,490,337	562,628	19.75	73,317	29,327		1.03
Columbia Falls	WASH	28,209,377	500,716	17.75	113,003	45,201		1.60
Cooper	WASH	21,521,800	253,957	11.80	25,193	10,077		0.47
Crawford	WASH	14,597,056	140,170	9.60	17,696	7,078		0.48
Cutler	WASH	79,977,248	683,805	8.55	87,268	34,907		0.44
Danforth	WASH	76,362,570	855,261	11.20	90,323	36,129		0.47
Deblois	WASH	52,253,800	235,143	4.50	10,334	4,133		0.08
Dennysville	WASH	8,416,963	196,462	23.34	61,220	24,488		2.91
East Machias	WASH	75,487,279	953,782	12.64	209,961	83,984		1.11
Eastport	WASH	114,137,864	2,305,845	20.20	178,557	71,423		0.63
Grand Lake Stream P	WASH	23,378,628	175,807	7.52	30,406	12,162		0.52
Harrington	WASH	104,721,097	1,492,276	14.25	126,000	50,400		0.48
Jonesboro	WASH	56,187,200	640,534	11.40	104,947	41,979		0.75
Jonesport	WASH	69,681,370	1,707,194	24.50	200,641	80,256		1.15
Lubec	WASH	131,014,805	2,292,759	17.50	230,368	92,147		0.70
Machias	WASH	92,229,650	2,444,882	26.51	235,842	94,337		1.02
Machiasport	WASH	86,654,152	1,074,511	12.40	170,091	68,036		0.79
Marshfield	WASH	32,313,440	471,776	14.60	97,009	38,804		1.20
Meddybemps	WASH	14,179,220	198,509	14.00	27,459	10,984		0.77
Milbridge	WASH	133,186,526	2,397,357	18.00	195,317	78,127		0.59
Northfield	WASH	43,939,200	300,983	6.85	-	-		-
Pembroke	WASH	52,121,710	948,615	18.20	-	-		-
Perry	WASH	88,524,900	1,075,580	12.15	127,168	50,867		0.57
Princeton	WASH	49,873,269	723,162	14.50	154,050	61,620		1.24
Robbinston	WASH	34,285,348	-	-	76,105	30,442		0.89
Roque Bluffs	WASH	60,095,302	576,915	9.60	49,000	19,600		0.33
Steuben	WASH	185,052,300	2,128,101	11.50	188,251	75,300		0.41
Talmadge	WASH	-	-	-	8,686	3,474		-
Topsfield	WASH	11,768,380	221,246	18.80	40,098	16,039		1.36
Vanceboro	WASH	7,473,800	138,265	18.50	17,375	6,950		0.93

**Excise Tax Initiative Impact (2008)**

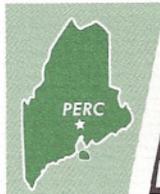
		Assessed Value	Commitment	Mill Rate	Excise Tax	Initiative Impact Municipal Budget Cut <sup>1</sup>	Mill Rate Increase
Waite	WASH	8,066,173	100,827	12.50	27,936	11,174	1.39
Wesley	WASH	16,260,100	213,007	13.10	23,143	9,257	0.57
Whiting	WASH	38,639,040	690,093	17.86	86,000	34,400	0.89
Whitneyville	WASH	7,336,029	176,065	24.00	23,000	9,200	1.25
Acton	YORK	552,923,811	5,778,054	10.45	395,401	158,160	0.29
Alfred	YORK	245,518,961	3,118,091	12.70	504,496	201,798	0.82
Arundel	YORK	362,190,483	4,780,914	13.20	727,030	290,812	0.80
Berwick	YORK	595,826,298	7,447,829	12.50	1,097,588	439,035	0.74
Biddeford	YORK	2,393,755,790	35,379,711	14.78	2,728,681	1,091,472	0.46
Buxton	YORK	769,971,931	7,620,841	9.90	1,278,143	511,257	0.66
Cornish	YORK	138,254,439	1,382,544	10.00	207,781	83,112	0.60
Dayton	YORK	160,171,947	2,306,476	14.40	341,213	136,485	0.85
Eliot	YORK	828,822,100	9,945,865	12.00	1,029,109	411,644	0.50
Hollis	YORK	602,819,044	4,822,552	8.00	685,547	274,219	0.45
Kennebunk	YORK	1,892,992,700	26,127,465	13.80	1,929,006	771,602	0.41
Kennebunkport	YORK	716,064,520	11,564,442	16.15	831,824	332,730	0.46
Kittery	YORK	1,327,194,000	18,633,804	14.04	1,305,427	522,171	0.39
Lebanon	YORK	429,404,586	5,947,254	13.85	843,330	337,332	0.79
Limerick	YORK	297,122,279	3,090,072	10.40	444,197	177,679	0.60
Limington	YORK	317,956,656	2,543,653	8.00	536,270	214,508	0.67
Lyman	YORK	418,957,230	4,210,520	10.05	786,665	314,666	0.75
Newfield	YORK	281,922,458	1,945,265	6.90	247,421	98,968	0.35
North Berwick	YORK	578,658,414	6,307,377	10.90	729,863	291,945	0.50
Ogunquit	YORK	1,268,979,130	8,629,058	6.80	240,974	96,390	0.08
Old Orchard Beach	YORK	1,465,154,138	18,959,087	12.94	1,338,649	535,460	0.37
Parsonsfield	YORK	142,237,308	2,396,699	16.85	266,011	106,404	0.75
Saco	YORK	2,051,513,000	27,530,902	13.42	2,898,530	1,159,412	0.57
Sanford	YORK	1,515,740,250	23,797,122	15.70	2,811,751	1,124,700	0.74
Shapleigh	YORK	495,249,275	4,209,618	8.50	455,815	182,326	0.37
South Berwick	YORK	635,982,062	9,476,133	14.90	1,104,198	441,679	0.69
Waterboro	YORK	734,566,070	7,639,487	10.40	1,013,725	405,490	0.55
Wells	YORK	2,902,019,055	23,854,606	8.22	1,900,139	760,056	0.26
York	YORK	4,082,626,820	33,722,498	8.26	2,661,477	1,064,591	0.26
Total		146,736,169,589	1,953,111,077	13.31	204,946,272	81,978,509	0.56
Average		300,073,966	3,994,092	13.75	419,113	167,645	0.80

<sup>1</sup> Assumes excise tax revenues will be reduced by 40%.

**AGENDA**

**ITEM**

**8. b.**



## MEMORANDUM

TO: Charter Municipalities  
FROM: Greg Louder, Municipal Review Committee, Inc.  
RE: Environmental Performance of the PERC Facility  
DATE: June 25, 2009

This memorandum presents our annual update on the key aspects of the PERC facility's record of environmental performance in 2008, including recent test results and general environmental performance. The memorandum also presents a quantitative description of the impact of the Facility to avoid greenhouse gas emissions by diverting waste from landfills. A key part of the MRC's mission is to ensure the long-term disposal of solid waste via methods that are environmentally sound. With environmental issues in the headlines and under discussion at the legislature, it is more important than ever for the Charter Municipalities to understand the superb performance of the PERC facility in achieving this aspect of the MRC's mission, and to be able to present accurate information to those with interest in the PERC facility's record.

### Stack Test Results

In accordance with its air emissions license from the Maine DEP, every year PERC hires an independent third-party testing firm to test whether the facility complies with the emissions limits and operating conditions that are specified in the license. The tests are intended to ensure that the level of various constituents emitted by the PERC facility are within limits set by the Maine DEP to avoid significant impacts on public health and the environment. Tests are conducted for the following constituents:

<i>Type</i>	<i>Measured constituent</i>
Ozone precursors	Nitrogen oxides (NO <sub>x</sub> ) Carbon monoxide (CO)
Acid gases	Sulfur dioxides (SO <sub>x</sub> ) Hydrogen chloride (HCl)
Particulate matter	Total particulates
Trace metals	Arsenic, beryllium, cadmium, chromium, lead, mercury, nickel
Trace organics	Dioxins and furans
Fugitive emissions	Dust from the ash management system

The most recent tests were conducted in September 2008. To ensure objectivity, the tests are conducted by an independent contractor in accordance with strict protocols and standards, and the conduct of the tests is open to be witnessed by representatives of the Maine DEP. Yet again, we have reason to be proud of the results of these tests. As presented in Exhibit A, not only did the PERC facility comply with all of the standards in its air emissions license, but it performed significantly better than the license requirements – and by a wide margin.

Specific results can be summarized as follows:

- Emissions of total particulates were at 17.0 percent of the permitted level.
- Emissions of trace metals were very low. Emissions of mercury were too low to be detected during the stack test, even though the detection limit is approximately 3.2 percent of the permitted limit. Emissions of cadmium were at 3.3 percent of the permitted level, and emissions of lead were at 1.1 percent of the permitted level.
- Emissions of dioxins and furans were very low. In fact, emissions of dioxins and furans together were at 1.8 percent of the permitted level.
- Emissions of HCl (a contributor to acid rain), which are controlled by the facility's dry scrubbers, were well below the allowable limits. HCl emissions were at only 6.8 percent of the permitted level.
- No fugitive emissions were observed from the facility's ash handling system.

### **General Environmental Performance**

The Charter Municipalities should be aware of the following information regarding the performance of the PERC facility in 2008:

- For the three pollutants that are monitored continuously (NO<sub>x</sub>, CO and SO<sub>x</sub>), average emission levels for each constituent throughout the year were well below the permit limits. Average emissions of NO<sub>x</sub> and CO (the contributors to smog), which are controlled through good combustion practices, were at 81 percent and 52 percent of the allowable limits. Emissions of SO<sub>2</sub> (which contributes to acid rain), were at only seven percent of the allowable limit. The Facility did not record any occasions on which average emissions levels exceeded applicable daily limits for these pollutants – a compliance record through the year of 100.00 percent. This outstanding record for 2008 represents a significant improvement in performance over the late 1990s and is the culmination of steady improvements in environmental performance since the facility was retrofitted with a new boiler fuel feed system in 2000.
- The PERC facility generated and delivered to the grid 162,458 MWh of electricity in 2008. This represents enough electricity to power more than 16,000 homes. By using solid waste as fuel, the PERC facility avoided the need to combust the equivalent of 1200 billion cubic feet of natural gas or nearly 14 million gallons of #2 fuel oil in order to generate electricity. In that context, the PERC facility also avoided the emissions of greenhouse gases and other constituents that are associated with the production, importation and combustion of fossil fuels to generate electricity.
- The PERC facility received 312,365 tons of solid waste, but did not bypass any processible solid waste at all to landfills for disposal in 2008. Accounting for residuals materials such as ash and front-end process residue, the PERC facility reduced the volume of material going to landfills by 638,000 cubic yards, which is

approximately 85 percent of the volume that would have been required for landfill disposal of all solid waste delivered to the PERC facility.

- The PERC facility continued to implement its supplementary grinding program to convert waste elements previously considered “non-processible” into fuel. In 2008, only 36 tons of the waste received by the PERC facility were sent to a landfill for disposal as non-processible material.
- The PERC facility recovered 10,934 tons of ferrous material from incoming solid waste in 2008, making it one of the largest recycling facilities in Maine. The ferrous material was transported to a processing facility in southern New England for beneficiation and marketing for re-use as scrap metal. Moreover, by recovering the ferrous materials, the PERC facility avoided the emissions that would have been incurred during the course of mining and manufacturing a similar amount of ferrous material from natural sources.

### **Avoided greenhouse gas emissions**

The PERC Facility combusts MSW that might otherwise be accepted for disposal at landfills. The Facility thereby avoids the creation of methane that would otherwise have been created by the degradation of MSW in a landfill through the anaerobic decomposition process. In particular:

1. In 2008, PERC accepted 312,365 tons of MSW at the Facility, of which 52,200 tons were glass and grit with an organic content approximately half that of the MSW.
2. If all of the 312,365 tons of MSW had been disposed of in a landfill, such MSW would generate 22,970 additional tons of methane over the time of its active decomposition (~30 years). Thus, by accepting 312,365 tons of MSW in 2008, PERC avoided the generation of approximately 23,000 tons of methane.
3. Taking into account the global warming potential of methane and other factors, by avoiding generation of 23,000 tons of methane in 2008, PERC avoided emitting the equivalent of 419,200 metric tons of carbon dioxide.

**Exhibit A**

**Summary Results of Air Emissions Testing at the PERC Facility in 2008**

Sources: Final Report, Stack Emissions Compliance Test Program, PERC Facility, 2008; PERC CEM data

<i>Constituent</i>	<i>Allowable limit</i>	<i>Average of test results</i>	<i>Test result value as percent of allowable limit</i>
Nitrogen oxides (NOx)	230 ppm <sub>dv</sub> @ 7% O <sub>2</sub>	186 ppm <sub>dv</sub> @ 7% O <sub>2</sub>	81%
Carbon monoxide (CO)	200 ppm <sub>dv</sub> @ 7% O <sub>2</sub>	107 ppm <sub>dv</sub> @ 7% O <sub>2</sub>	54%
Sulfur dioxides (SOx)	29 ppm <sub>dv</sub> @ 7% O <sub>2</sub>	2.0 ppm <sub>dv</sub> @ 7% O <sub>2</sub>	6.9%
Hydrogen chloride (HCl)	29 ppm @ 7% O <sub>2</sub>	1.96 ppm @ 7% O <sub>2</sub>	6.8%
Particulate matter	22.9 mg/dscm @ 7% O <sub>2</sub>	3.89 mg/dscm @ 7% O <sub>2</sub>	17.0%
Trace metals			
• Arsenic	• No limit in permit	• <0.00043 mg/dscm @ 7% O <sub>2</sub>	
• Beryllium	• No limit in permit	• <0.00011 mg/dscm @ 7% O <sub>2</sub>	
• Cadmium	• 0.04000 mg/dscm @ 7% O <sub>2</sub>	• 0.0013 mg/dscm @ 7% O <sub>2</sub>	3.3%
• Chromium	• No limit in permit	• 0.0118 mg/dscm @ 7% O <sub>2</sub>	
• Lead	• 0.4400 mg/dscm @ 7% O <sub>2</sub>	• 0.0048 mg/dscm @ 7% O <sub>2</sub>	1.1%
• Mercury	• 0.0280 mg/dscm @ 7% O <sub>2</sub>	• <0.0009 mg/dscm @ 7% O <sub>2</sub>	3.2%
• Nickel	• No limit in permit	• 0.0082 mg/dscm @ 7% O <sub>2</sub>	
Dioxins/furans	30 ng/dscm @ 7% O <sub>2</sub>	0.546ng/dscm @ 7% O <sub>2</sub>	1.8%
Fugitive emissions, ash system	< 5% of observation period	0% of observation period	0%

Abbreviations

- ppm<sub>dv</sub> = parts per million dry volume
- mg/dscm = milligrams per dry standard cubic meter
- ng/dscm = nanograms per dry standard cubic meter

Values with < (a "less than" sign) are the detection limits, which are provided for tests when the identified constituent was not detected. In such cases, the emission level of such identified constituent was below the lowest value that could be detected by the test equipment used during the test (the detection limit).

Values are adjusted to 7% oxygen concentration to correct for dilution by excess combustion air.

Test results for NOx, CO and SOx represent average emission concentrations throughout the year as measured by the Facility's continuous emissions monitoring systems.

**AGENDA**

**ITEM**

**8.c.**

# Form W-4 (2009)

**Purpose.** Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

**Exemption from withholding.** If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2009 expires February 16, 2010. See Pub. 505, Tax Withholding and Estimated Tax.

**Note.** You cannot claim exemption from withholding if (a) your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on their tax return.

**Basic instructions.** If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earner/multiple job situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

**Head of household.** Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

**Tax credits.** You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

**Nonwage income.** If you have a large amount of nonwage income, such as interest or

dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

**Two earners or multiple jobs.** If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

**Nonresident alien.** If you are a nonresident alien, see the Instructions for Form 8233 before completing this Form W-4.

**Check your withholding.** After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2009. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

## Personal Allowances Worksheet (Keep for your records.)

**A** Enter "1" for yourself if no one else can claim you as a dependent . . . . . **A** \_\_\_\_\_

**B** Enter "1" if: {

- You are single and have only one job; or
- You are married, have only one job, and your spouse does not work; or
- Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.

} . . . . . **B** \_\_\_\_\_

**C** Enter "1" for your spouse. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . . **C** \_\_\_\_\_

**D** Enter number of dependents (other than your spouse or yourself) you will claim on your tax return . . . . . **D** \_\_\_\_\_

**E** Enter "1" if you will file as head of household on your tax return (see conditions under **Head of household** above) . . . . . **E** \_\_\_\_\_

**F** Enter "1" if you have at least \$1,800 of child or dependent care expenses for which you plan to claim a credit . . . . . **F** \_\_\_\_\_

**G** **Child Tax Credit** (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.

- If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three or more eligible children.
- If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" **additional** if you have six or more eligible children.

**G** \_\_\_\_\_

**H** Add lines A through G and enter total here. (**Note.** This may be different from the number of exemptions you claim on your tax return.) ▶ **H** \_\_\_\_\_

For accuracy, complete all worksheets that apply. {

- If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you have **more than one job or are married and you and your spouse both work** and the combined earnings from all jobs exceed \$40,000 (\$25,000 if married), see the **Two-Earners/Multiple Jobs Worksheet** on page 2 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

} \_\_\_\_\_

----- Cut here and give Form W-4 to your employer. Keep the top part for your records. -----

Form <b>W-4</b> Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p>	OMB No. 1545-0074  <span style="font-size: 2em; font-weight: bold;">2009</span>
1 Type or print your first name and middle initial. Last name		2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <b>Note.</b> If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5 _____
6 Additional amount, if any, you want withheld from each paycheck		6 \$ _____
7 I claim exemption from withholding for 2009, and I certify that I meet <b>both</b> of the following conditions for exemption. <ul style="list-style-type: none"> <li>• Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability <b>and</b></li> <li>• This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability.</li> </ul> If you meet both conditions, write "Exempt" here . . . . . ▶		7 _____
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (Form is not valid unless you sign it.) ▶		Date ▶
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional)
		10 Employer identification number (EIN)

### Deductions and Adjustments Worksheet

**Note.** Use this worksheet *only* if you plan to itemize deductions, claim certain credits, adjustments to income, or an additional standard deduction

- 1 Enter an estimate of your 2009 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 2009, you may have to reduce your itemized deductions if your income is over \$166,800 (\$83,400 if married filing separately). See *Worksheet 2* in Pub. 919 for details.) . . . 1 \$ \_\_\_\_\_
- 2 Enter: 

{	\$11,400 if married filing jointly or qualifying widow(er)	}	. . . . .	2	\$	
\$ 8,350 if head of household						
\$ 5,700 if single or married filing separately						
- 3 **Subtract** line 2 from line 1. If zero or less, enter "--0--" . . . . . 3 \$ \_\_\_\_\_
- 4 Enter an estimate of your 2009 adjustments to income and any additional standard deduction. (Pub. 919) . . . . . 4 \$ \_\_\_\_\_
- 5 **Add** lines 3 and 4 and enter the total. (Include any amount for credits from *Worksheet 8* in Pub. 919.) . . . . . 5 \$ \_\_\_\_\_
- 6 Enter an estimate of your 2009 nonwage income (such as dividends or interest) . . . . . 6 \$ \_\_\_\_\_
- 7 **Subtract** line 6 from line 5. If zero or less, enter "--0--" . . . . . 7 \$ \_\_\_\_\_
- 8 **Divide** the amount on line 7 by \$3,500 and enter the result here. Drop any fraction . . . . . 8 \_\_\_\_\_
- 9 Enter the number from the **Personal Allowances Worksheet**, line H, page 1 . . . . . 9 \_\_\_\_\_
- 10 **Add** lines 8 and 9 and enter the total here. If you plan to use the **Two-Earners/Multiple Jobs Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 10 \_\_\_\_\_

### Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

**Note.** Use this worksheet *only* if the instructions under line H on page 1 direct you here.

- 1 Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) . . . . . 1 \_\_\_\_\_
- 2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you are married filing jointly and wages from the highest paying job are \$50,000 or less, do not enter more than "3." . . . . . 2 \_\_\_\_\_
- 3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "--0--") and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet . . . . . 3 \_\_\_\_\_

**Note.** If line 1 is *less than* line 2, enter "--0--" on Form W-4, line 5, page 1. Complete lines 4–9 below to calculate the additional withholding amount necessary to avoid a year-end tax bill.

- 4 Enter the number from line 2 of this worksheet . . . . . 4 \_\_\_\_\_
- 5 Enter the number from line 1 of this worksheet . . . . . 5 \_\_\_\_\_
- 6 **Subtract** line 5 from line 4 . . . . . 6 \_\_\_\_\_
- 7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here . . . . . 7 \$ \_\_\_\_\_
- 8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed . . . . . 8 \$ \_\_\_\_\_
- 9 Divide line 8 by the number of pay periods remaining in 2009. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2008. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . . . 9 \$ \_\_\_\_\_

**Table 1**

Married Filing Jointly		All Others	
If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above
\$0 - \$4,500	0	\$0 - \$6,000	0
4,501 - 9,000	1	6,001 - 12,000	1
9,001 - 18,000	2	12,001 - 19,000	2
18,001 - 22,000	3	19,001 - 26,000	3
22,001 - 26,000	4	26,001 - 35,000	4
26,001 - 32,000	5	35,001 - 50,000	5
32,001 - 38,000	6	50,001 - 65,000	6
38,001 - 46,000	7	65,001 - 80,000	7
46,001 - 55,000	8	80,001 - 90,000	8
55,001 - 60,000	9	90,001 - 120,000	9
60,001 - 65,000	10	120,001 and over	10
65,001 - 75,000	11		
75,001 - 95,000	12		
95,001 - 105,000	13		
105,001 - 120,000	14		
120,001 and over	15		

**Table 2**

Married Filing Jointly		All Others	
If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above
\$0 - \$65,000	\$550	\$0 - \$35,000	\$550
65,001 - 120,000	910	35,001 - 90,000	910
120,001 - 185,000	1,020	90,001 - 165,000	1,020
185,001 - 330,000	1,200	165,001 - 370,000	1,200
330,001 and over	1,280	370,001 and over	1,280

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may also subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws, and using it in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

**FORM  
W-4ME**

**MAINE  
Employee's Withholding Allowance Certificate**

1. Type or print your First Name _____ M.I. _____ Last Name _____  Home address (number and street or rural route) _____  City or town _____ State _____ ZIP Code _____	2. Your Social Security number _____ - _____ - _____  3. <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withholding at higher Single Rate <small>Note: If married but legally separated, or spouse is a nonresident alien, check the single box.</small>
4. Total number of allowances you are claiming from line C of the worksheet below ..... 4. _____	
5. Additional amount, if any, you want withheld from your paycheck..... 5. _____ \$	
6. If you <b>do not want any</b> state income tax withheld, check the appropriate box that applies to you (you must qualify - see instructions below). By signing below, you certify that you qualify for the exemption that you select:	
a. You claimed "Exempt" on line 7 of your federal Form W-4 ..... 6a. <input type="checkbox"/>	
b. You completed federal Form W-4P and checked the box on line 1 ..... 6b. <input type="checkbox"/>	
c. Resident employee with no Maine tax liability in prior or current year ..... 6c. <input type="checkbox"/>	
d. Recipient of periodic retirement payments with no tax liability in prior or current year ..... 6d. <input type="checkbox"/>	

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances or the exemption claimed on this certificate.

**EMPLOYEE'S/PAYEE'S SIGNATURE**

(Form is not valid unless you sign it.) ▶

Date ▶

**TO BE COMPLETED BY EMPLOYER/PAYER (see instructions)**

7. Employer/Payer name and address (Employer/Payer: Complete lines 7, 8, 9, and 10 only if sending to Maine Revenue Services) _____	8. Employer/Payer Identification Number _____
9. Employer/Payer Contact Person: _____	10. Contact Person's Phone Number: _____ ( _____ ) _____ - _____

----- Cut here and give the certificate above to your employer. Keep the part below for your records. -----

**Employee/Payee Instructions**

**Purpose:** Complete Form W-4ME so your employer/payer can withhold the correct Maine income tax from your pay. Because your tax situation may change, you may want to recalculate your withholding each year.

**General instructions:** If you qualify for one of the Maine exemptions from withholding, please complete lines 1, 2, 3 and 6, and sign the form. Otherwise, complete the Personal Allowances worksheet below. You may claim fewer allowances than you are entitled to, but you must obtain special permission from the Executive Director of Maine Revenue Services if you want to claim more allowances than claimed on your federal Form W-4.

**Box 3.** Select the marital status that applies to you. Married individuals have the option of withholding at the higher single rate.

**Line 6. Exemptions from withholding:**

Line 6a. You may check this box if you claimed "Exempt" on line 7 of your federal Form W-4. Do not check this box if you want Maine income taxes withheld even though you are exempt from federal withholding.

Line 6b. You may check this box if you completed federal Form W-4P and put a check in the box on line 1. Do not check this box if you want Maine income taxes withheld even though you are exempt from federal withholding.

Line 6c. You may elect this exemption if you are an employee receiving wages and you meet both of the following conditions:

1. You had **no** Maine income tax liability last year, **and**
2. You reasonably expect to have **no** Maine income tax liability this year.

This exemption will expire at the end of the year and you must complete a new Form W-4ME for next year or you will be subject to Maine withholding at the maximum rate.

Line 6d. You may elect this exemption if you receive periodic retirement payments pursuant to IRC § 3405, you had no Maine income tax liability in the prior year and you reasonably expect you will have no Maine income tax liability this year. This election will remain in effect until you complete a new Form W-4ME.

**Note:** You may be subject to penalty if you do not have sufficient withholding to meet your Maine income tax liability.

**Personal Allowances Worksheet**

A. Number of allowances claimed on federal Form W-4, line 5 or Form W-4P, line 2 .....	A. _____
B. Less: Number of allowances claimed on federal Form W-4 Personal Allowances Worksheet, line G for the Child Tax Credit .....	B. _____
C. Number of allowances for Maine purposes (line A minus line B). See general instructions above if you want to claim fewer allowances or more allowances than claimed for federal purposes .....	C. _____

## Notice to Employers and Other Payers

Maine law requires employers and other persons to withhold money from certain payments, most commonly wages, retirement payments and gambling winnings, and remit to Maine Revenue Services for application against the Maine income tax liability of employees and other payees. The amount of withholding must be calculated according to the provisions of Rule No. 803 (See [www.maine.gov/revenue/rules](http://www.maine.gov/revenue/rules)) and must constitute a reasonable estimate of Maine income tax due on the receipt of the payment. Amounts withheld must be paid over to Maine Revenue Services on a periodic basis as provided by Title 36 M.R.S.A. Chapter 827 ( §§ 5250 - 5255-B) and Rule No. 803 (18-125 CMR 803).

### Employer/Payer Information for Completing Form W-4ME

An employer/payer is required to submit a copy of Form W-4ME, along with a copy of any supporting information provided by the employee/payee, to Maine Revenue Services if:

- A. The employer/payer is required to submit a copy of federal Form W-4 to the Internal Revenue Service either by written notice or by published guidance as required by federal regulation 26 CFR 31.3402(f)(2)-1(g); or
- B. An employee performing personal services in Maine furnishes a Form W-4ME to the employer containing a non-Maine address and for any reason claims no Maine income tax is to be withheld. This submission is not required if the employer reasonably expects that the employee will earn annual Maine-source income of less than \$5,000 or if the employee is a nonresident working in Maine for no more than 10 days for the calendar year and is, therefore, exempt from Maine income tax withholding pursuant to MRS Rule 803 Section 3.1.1.1.

Submit copies of Form W-4ME directly to the Withholding Unit separately from any other tax filing.

Employers/Payers must complete lines 7 through 10 only if required to submit a copy of Form W-4ME to Maine Revenue Services (MRS).

- ✓ Line 7 Enter employer/payer name and business address.
- ✓ Line 8 Enter employer/payer federal identification number (EIN and/or SSN).
- ✓ Line 9 Enter employer/payer contact person that can answer questions about withholding (i.e. human resources person, company officer, accountant, etc.)
- ✓ Line 10 Enter employer/payer contact person's phone number.

### Important Information for Employers/Payers

#### Missing or invalid Forms W-4, W-4P or W-4ME

If any of the circumstances below occur, the employer or payer must withhold as if the employee or payee were single and claiming no allowances. Maine income tax must be withheld at this rate until such time that the employee or payee provides a valid Form W-4ME.

- (1) The employee/payee has not provided a valid, signed Form W-4ME;
- (2) The employee's/payee's Form W-4 or W-4P is determined to be invalid for purposes of federal withholding;
- (3) The assessor notifies the employer/payer that the employee's/payee's Form W-4ME is invalid; or
- (4) The employee's/payee's Personal Withholding Exemption Variance Certificate has expired, a new variance certificate has not been approved and submitted to the employer/payer, and the payee has not provided the payer with a valid Form W-4ME.

#### Exemptions from withholding Form W-4ME, line 6

Generally, employers/payers must withhold from payments subject to Maine income tax unless an exemption is indicated on Form W-4ME, line 6.

**Federal exemption from withholding** (see Form W-4ME, lines 6a and 6b). An employee/payee who is exempt from federal income tax withholding is also exempt from Maine income tax withholding. This includes recipients of periodic retirement payments who are exempt from federal income tax withholding. The employee/payee must check the applicable box on Form W-4ME, line 6. An employee/payee exempt from federal withholding that wants Maine withholding must leave line 6 blank.

**Resident employee exemption from Maine withholding** (see Form W-4ME, line 6c). A resident employee who is subject to federal income tax withholding is exempt from Maine income tax withholding if the employee had no Maine tax liability for the prior year and expects to have no Maine tax liability for the current year. The exemption so indicated on line 6c expires at the end of each year. If the employee fails to submit a new Form W-4ME for the next calendar year, the employer must begin withholding at the single rate with no allowances.

**Withholding from payments to nonresident employees.** An employee who is exempt from Maine income tax because of the nontaxable thresholds applicable to nonresidents is not required to complete and submit Form W-4ME; however, an employee becomes subject to Maine income tax withholding immediately upon exceeding the 10-day threshold at any time during the year. Because income earned during the first 10 days worked in Maine is taxable by Maine once the threshold is exceeded, employers should work with effected employees to ensure that Maine withholding is adequate to cover Maine income tax liability for the year. This may require the employee submitting a new Form W-4ME with the employer.

**Withholding exemption for periodic retirement payments** (see Form W-4ME, line 6d). Recipients of periodic retirement payments as defined by IRC § 3405 that are subject to federal income tax withholding are exempt from Maine income tax withholding if the recipient certifies (by checking the box on line 6c) that he or she had no Maine income tax liability for the prior year and expects to have no Maine income tax liability for the current year. The exemption remains in effect until the recipient submits an updated Form W-4ME.