

Treasurer's Disbursement Warrant Policy

I. Authority

This policy is adopted pursuant to 30-A M.R.S.A. § 5603, which requires that municipal funds may be disbursed only upon approval of a Treasurer's Disbursement Warrant authorized by the municipal officers or by another method expressly permitted by law.

The Board of Assessors adopts this policy to establish procedures for the approval of certain recurring disbursements through alternative warrant approval methods authorized by law while maintaining appropriate financial oversight and internal controls.

II. Policy

Except as otherwise provided herein, all municipal disbursements shall be authorized by a Treasurer's Disbursement Warrant approved by a majority of the Board of Assessors at a duly called public meeting or by another method authorized by law.

This policy authorizes alternative warrant approval procedures only for those categories specifically identified below.

III. Designation of Municipal Officers

The Board of Assessors hereby designates any one (1) municipal officer serving as First Assessor, Second Assessor, or Third Assessor to review, approve, and sign Treasurer's Disbursement Warrants for the categories of disbursements authorized by this policy.

The signature of any one (1) designated municipal officer shall constitute approval of a Treasurer's Disbursement Warrant for those disbursements specifically authorized under this policy.

This designation shall remain in effect until this policy expires, is amended, or is rescinded by the Board of Assessors.

IV. Payroll Warrants

Treasurer's Disbursement Warrants for payroll-related obligations, including employee wages, payroll taxes, employee benefits, retirement contributions, payroll deductions, and other payroll-related obligations, may be approved and signed by any one designated municipal officer.

This authorization is intended to permit the timely processing of recurring payroll obligations, including electronically processed payroll, between regularly scheduled meetings of the Board.

V. State Fee Warrants

Treasurer's Disbursement Warrants for the remittance of State fees collected by the municipality, including but not limited to motor vehicle registration fees, licensing fees, and other funds required to be remitted to the State, may be approved and signed by any one designated municipal officer.

VI. Municipal Education Costs

If the Board elects to utilize the statutory authorization for municipal education costs, warrants shall be processed in accordance with the requirements of 30-A M.R.S.A. § 5603 and the applicable written authorization adopted by the Board.

VII. Other Municipal Disbursements

All municipal disbursements not specifically authorized under this policy shall continue to require approval by the Board of Assessors in accordance with applicable law and municipal policy.

Nothing in this policy shall be construed to authorize payment of any municipal obligation without a properly executed Treasurer's Disbursement Warrant.

VIII. Filing

A copy of this policy shall be filed with the Municipal Clerk and the Municipal Treasurer as required by law.

IX. Annual Review

This policy shall be reviewed annually by the Board of Assessors and shall expire one (1) year from the date of adoption unless renewed.

X. Effective Date

This policy shall become effective immediately upon adoption by the Board of Assessors.

XI. Adoption and Signatures

Rodney Varney, First Assessor _____

Joanne Taylor, Second Assessor _____

Erin Johnson, Third Assessor _____

****[Signatures on file at the Municipal Office]****