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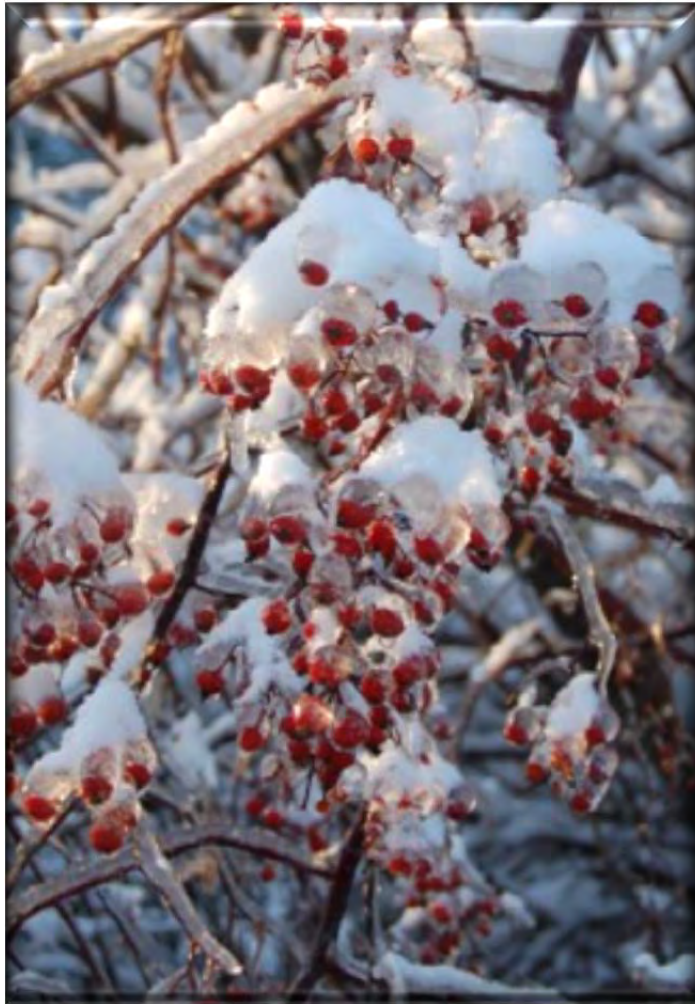
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# Report on the Participating Local District Retirement Program to the Legislature of the State of Maine

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Submitted to the

*Joint Standing Committee on Appropriations and Financial Affairs*



*Maine Public Employees Retirement System*

*January 15, 2014*

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This report is submitted by the Maine Public Employees Retirement System (“MainePERS”) in response to P.L. 2013 ch. 391, § 17, which requires MainePERS to conduct a study of the Participating Local District Retirement Program and the Participating Local District Consolidated Retirement Plan administered by MainePERS and report the results of the study and any recommendations to the Joint Standing Committee on Appropriations and Financial Affairs no later than January 15, 2014.<sup>1</sup>

By way of background, participating local districts (“PLDs”) are municipalities, counties, quasi-municipal corporations, government instrumentalities, and other entities described in 5 M.R.S. § 17001(19) that have approved participation of their employees in the PLD retirement plans administered by MainePERS. There are 281 PLDs with 13,129 members and 8,122 retirees participating in the PLD Consolidated Plan, and thirteen other PLDs that have Stand-Alone Plans with a total of 48 members and 196 retirees.<sup>2</sup>

As described in more detail below, the Legislature has delegated the design of the PLD Consolidated Plan to the PLD Advisory Committee within statutory limits and subject to approval by the MainePERS Board of Trustees through the rulemaking process. In contrast, Stand-Alone Plan provisions are set forth in statute with each stand-alone PLD electing the extent of its participation. Stand-Alone Plans are closed to new members and will eventually phase out as their members and retirees pass away.

## **A. History of Each of the Plans**

### **1. History of the Stand-Alone Plans.**

a. In January of 1941, a special legislative committee recommended that the State adopt a pension system for State employees that would be jointly funded by employee and employer contributions.<sup>3</sup> The committee report noted that “The primary reason for the State operating a retirement system is to benefit taxpayers.” It gave two examples how public employees in “old age” would burden the taxpayers

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<sup>1</sup> P.L. 2013 ch. 391, § 17 uses the term “plans” to refer to the PLD Retirement Program and the PLD Consolidated Plan as if each were a single, separate plan – the former governed by Title 5, Chapter 425, and the latter by Title 5, Chapter 427. In fact, the term PLD Retirement Program refers collectively to the PLD Consolidated Plan and the thirteen remaining stand-alone PLD plans (those PLDs that chose to withdraw rather than join the Consolidated Plan and that have active employees, inactive vested employees, or retirees). See 5 M.R.S. § 18804 (providing for PLDs to join the PLD Retirement Program through the Consolidated Plan). The report will refer to these thirteen as the “Stand-Alone Plans.”

<sup>2</sup> These figures are as of June 30, 2013. Attached as addenda to this report are lists of the Consolidated Plan PLDs and the Stand-Alone Plans as of that date.

<sup>3</sup> Report on a Proposed Retirement System for State Employees in Maine, H.P. 1659 (Jan. 22, 1941).

absent a pension system. First, the report noted that once these employees stop working, unless they have amassed enough wealth to support themselves, they naturally would become dependent on the State. Second, relying on a federal government survey, the report discussed a tendency for public employers to keep elderly employees on the payroll into their 80s and 90s, even after their ability to work had deteriorated, rather than to leave them without support. The report referred to this as “a hidden pension roll . . . of the amount paid in unearned salaries.” Rather than rely on relief or “hidden pension” benefits funded solely by the State, the report recommended as a better deal for taxpayers adopting a system to be funded jointly by the employees and the State. The report went on to suggest that this system could be made available to cities and towns for their employees, which would be less costly than having municipalities develop pension systems on their own.

b. The next year, the Legislature followed the recommendation of the report and established the Employees Retirement System of the State of Maine as a public pension system jointly funded by employee and employer contributions.<sup>4</sup> The statute set forth details of the retirement plan ranging from membership criteria, creditable service, service retirement benefit options, disability benefits, and employee and employer contributions. The statute placed the System under a Board of Trustees responsible for administration and operations. Consistent with the report, the statute provided for counties, cities and towns to join the System as “participating local districts” (“PLDs”) if approved by their governing body. A PLD could choose to exempt certain classes of employees from membership. Otherwise, the PLD did not have the ability to customize its participation – it would be subject to the same plan provisions applicable to State employees. The PLD would be responsible for paying the employer contribution and a pro rata share of the System’s administrative costs.

c. A few years later, the law was amended to permit PLDs to elect to participate in less than all benefits provided to State employees.<sup>5</sup> Also, the definition of PLD was expanded to include water districts and other quasi-municipal corporations.

d. Over the next several decades, the Legislature made many changes to the Retirement System statute, including further expanding the definition of PLD. However, the same basic structure containing the following elements continued:

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<sup>4</sup> P.L. 1943 ch. 328.

<sup>5</sup> P.L. 1947 ch. 384, § 16(I).

i. Pension plan provisions were set forth in statutes enacted by the Legislature.

ii. Municipalities and other governmental and related entities could participate in the System as PLDs, each of which could choose the extent it wished to participate in the statutory benefits; this resulted in each of these PLDs having its own “plan” with its own assets and liabilities. By 1990, the Retirement System included approximately 270 separate PLD plans.

iii. PLD plans were funded entirely by contributions from employers and employees and return on investments. No direct funding was provided by the State.

iv. The Retirement System’s Board of Trustees, whose membership was dictated by statute and subject to fiduciary duties, was responsible for administering and operating the System.

e. In conjunction with the implementation of the PLD Consolidated Plan, discussed below, PLDs were required by July 1, 1996 to join the Consolidated Plan, be transferred into the Consolidated Plan, or withdraw from the System. A small number of PLDs elected to withdraw, meaning that their plans would be closed to new members. Of those withdrawn PLDs, thirteen remain who continue to have active employees, vested inactive employees, or retirees. As of June 30, 2013, these Stand-Alone Plans had a total of 28 active employees, 20 vested inactive employees, and 196 retirees. Most of these (20 active employees, 10 vested inactive employees, and 103 retirees) are with a single PLD, the City of Presque Isle.

## 2. History of the Consolidated Plan.

a. During the late 1980s, an ad hoc committee of PLD employers and employees and System staff developed proposed legislation to create a consolidated PLD plan. In addition to reducing the cost and complexity of administering 270 separate plans, a consolidated plan would allow assets and liabilities of PLDs to be pooled. This would stabilize employer contribution rates and permit portability of retirement benefits when a member changes employment from one PLD to another.

b. The original bill submitted to the Legislature called for the creation of an “Oversight Committee” to create a consolidated PLD plan by rule. The Oversight Committee would have been made up of ten voting members and two non-voting members. The voting members would have been split evenly among PLD labor and

management. Eight affirmative votes would have been required to adopt or amend the plan rule.

c. A legislative committee amendment struck the original language and replaced it with language creating the PLD Advisory Committee, which was assigned the responsibility of designing a consolidated plan and proposing it to the Retirement System's Board of Trustees. The Board was required either to adopt the proposal or return it to the Advisory Committee with a statement setting forth the reasons for not adopting it; any plan adopted by the Board was required to be "based entirely upon proposals . . . received from the [PLD] Advisory Committee." Like the Oversight Committee, the Advisory Committee had ten voting members split between PLD labor and management, eight of whose affirmative votes would be necessary to propose plan provisions or amendments. The Advisory Committee also had one non-voting member.

d. The bill, as amended, was adopted by the Legislature in April of 1990.<sup>6</sup> In addition to establishing the PLD Advisory Committee, the new law required the benefits in the Consolidated Plan to be selected from benefits available under Title 5, Chapter 425, or the new law (Title 5, Chapter 427) and provided other general plan design requirements.

e. The PLD Advisory Committee issued a proposed plan in November of 1992, which it revised in April of 1993. The Board adopted the plan as Rule Chapter 803 effective May 11, 1993.

f. Rule Chapter 803 subsequently has been amended several times based on proposals from the Advisory Committee. The Legislature also has amended Chapters 425 and 427 several times since April of 1990. For example:

i. In 2003, Chapter 427 was amended to permit the Board to amend the Consolidated Plan based upon a proposal of System staff, rather than only upon a proposal of the Advisory Committee; and the number of Advisory Committee votes necessary to propose an amendment was reduced to a simple majority of the quorum. Legislative committee testimony stated that these changes were necessary because of difficulty in getting the Advisory Committee together in a timely fashion to propose amendments resulting from statutory changes.

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<sup>6</sup> P.L. 1989 ch. 811.

ii. In 2013, the Legislature passed a law modifying the PLD normal retirement age, reduction for early retirement, and Cost-of-Living Adjustment provisions and specifying that the Board of Trustees has authority to set PLD Consolidated Plan member contribution rates by rule.<sup>7</sup>

## **B. The Reasoning Behind, and Necessity of, Codifying Each of the Plans in Maine Revised Statutes**

1. Preface. Although Maine Revised Statutes contain requirements governing the PLD plans, the plans are not completely codified in statute. Both the Stand-Alone Plans and the Consolidated Plan have important terms set forth in other documentation -- for the Consolidated Plan, most of the terms are set forth in Rule Chapter 803. This report will discuss the reasoning behind including the existing Plan provisions in Title 5, Chapters 425 and 427, and the necessity of codifying PLD plan provisions in general.

### 2. Rationale behind Chapter 425.

a. As described above, in providing for the PLD plans the Legislature had two goals: (1) to avoid having aged public employees become a burden on taxpayers; and (2) to provide a more efficient and cost effective way for PLDs to offer pensions to their employees. Toward that end, the Legislature provided a pension framework in statute, which each local district could chose to join or not join. Within a few years, the framework was changed so that each local district could determine not just whether to join the system, but also the extent of benefits within the system that the PLD would offer. This basic structure remained in place for all PLD plans until Chapter 427 was passed in early 1990, and continues in place for those very few Stand-Alone Plans: Policy decisions are made by the Legislature and the PLDs, the former by enacting the statutory framework and the latter by choosing the level of participation; and plan administration is performed by a Board of Trustees with fiduciary duties to beneficiaries.

b. This division of functions makes sense in light of the intent behind the PLD plans and the nature of the Legislature, PLDs, and Board.

i. It is appropriate for the Legislature to set pension policy because the Legislature is directly accountable to the taxpayers. The Legislature is best positioned to set policy that will prevent aged public employees from becoming a

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<sup>7</sup> P.L. 2013 ch. 391.



burden on taxpayers (the original intent of the retirement system) and also that will ensure that municipalities, counties, and other governmental and quasi-governmental entities make prudent use of taxpayer funds while attracting and retaining high quality employees. Although the employees involved are not State employees, municipalities and almost all other PLDs are creations of the Legislature and subject to legislative mandates and oversight in a myriad of other areas, including education, finances, tax collection, planning, waste management, transportation, and general assistance. Because the Legislature also sets policy for the State Employee and Teacher Retirement Program and other State retirement programs, the Legislature is able to provide consistent and fair pension policy across all levels of government.

ii. It is appropriate for the PLDs to have a significant role in setting PLD pension policy because they are most familiar with their particular financial and employment situations and thus best able to balance available resources with competing needs. Having PLD policymaking occur within a framework set by the Legislature provides checks and balances. As PLD representatives often are members of the pension plan and thus have a direct interest in pension benefits, having legislative policy oversight mitigates conflicts of interest.

iii. Because of its structure and fiduciary responsibilities to retirement system beneficiaries, the Board of Trustees is well suited to implement pension policy (i.e., administer the plans). By statute, half of the eight-Trustee Board is comprised of retirement system members and retirees. There is a single PLD Trustee. The remaining Trustees are the State Treasurer and two individuals appointed by the Governor who “must be qualified through training or experience in the field of investments, accounting, banking or insurance or as actuaries.”<sup>8</sup> This composition is highly appropriate for fiduciaries charged with safeguarding and investing pension assets and administering a pension system. Trustees who are system members and retirees have a direct interest in seeing that these duties are fulfilled, and appointees with the type of qualifications required for Trustees are well fitted to these tasks. This Board composition does not lend itself to pension plan design and other policy making because none of the Board members are directly accountable to the taxpayers and the Board composition is weighted toward those who would be naturally interested in maximizing benefits. Furthermore, the Trustees have a fiduciary duty to the members and beneficiaries, and requiring Trustees to give weight to taxpayer or other interests may conflict with that duty.

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<sup>8</sup> 5 M.R.S. § 17102(1)(D).

3. Rationale behind Chapter 427.

a. As described above, the Consolidated Plan legislation was intended to lower administrative costs, provide more stable contribution requirements through the pooling of assets and liabilities, benefit from economies of scale, and allow for portability of pension benefits. The statute attempts to achieve these goals by creating a single, State-wide Consolidated Plan for PLDs.

b. The Consolidated Plan evolved from earlier PLD plans, and so the basic structure and its rationale are similar -- the Legislature in statute provides the general pension plan framework, specific provisions are selected by PLD representatives, and the Board of Trustees administers the Plan. Policy-making aspects of the Consolidated Plan differ from earlier PLD plans and the remaining Stand-Alone Plans in that the Legislature has created a PLD Advisory Committee to design the Consolidated Plan. Although the Legislature always retains the authority to mandate specific plan terms, the statutory framework thus far is more general than for prior PLD plans. PLDs now have more say in Plan design through representatives, split equally between labor and management, on the PLD Advisory Committee.

c. Continuing to have the Legislature specify the basic pension framework provides for accountability, uniformity, and fairness. Delegating the design of Plan specifics to the PLD Advisory Committee puts that task in the hands of those who have the most knowledge of resources and competing demands and who are most directly affected by the design.

d. The Board of Trustees, while continuing to administer the Plan, also has the responsibility and authority to adopt the Consolidated Plan by rule. This authority is limited in scope, as the Board is only empowered to adopt proposals submitted by the PLD Advisory Committee or system staff.<sup>9</sup> As originally proposed, the PLD committee designing the Consolidated Plan, the "Organizing Committee," would have had direct rulemaking authority to adopt the Plan. It is not clear from the legislative history why this was changed to have the committee propose a plan to be adopted by the Board. The likely reason is that the Board of Trustees would have to administer the rule, and so it would be appropriate to give the Board the ability to reject

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<sup>9</sup> The ability to adopt proposals from System staff was intended to allow the plan to be updated to reflect changes in the law and not to undermine the policy-making role of the PLD Advisory Committee. *See* Report of the Maine State Retirement System to the Joint Standing Committee on Labor re: LD 1501 (Apr. 17, 2003).

a design that would cause undue administrative or fiduciary difficulties. On the other hand, limiting the Board's role to accepting or rejecting proposals recognizes that the Board is not well-suited to make plan design policy decisions.

4. Necessity of Codifying PLD Plan Provisions.

a. Because the Plans are creations of statute, some level of statutory structure and direction are required for their continued existence. Also, because MainePERS is governed by statute, statutory provisions will continue to be required in order to have plans administered by MainePERS.

b. The Legislature can delegate authority to an administrative body to design pension plan provisions through rulemaking. The Legislature has done so with the Consolidated Plan. This delegation may be expanded to the Stand-Alone Plans and to aspects of the Consolidated Plan that have not been delegated (e.g., benefits), as long as the Legislature gives sufficient statutory guidance to avoid an unconstitutional delegation of legislative power.<sup>10</sup>

**C. Advantages and Disadvantages of Codifying Each Plan in Maine Revised Statutes**

1. Advantages. Many of the advantages of the current statutory scheme have been touched on above.

a. The current system has the advantage of having basic pension policy set by a body, the Legislature, that is directly accountable to the taxpayers who ultimately fund the System.

b. The Legislature is the body that sets policy for State retirement programs, and so the Legislature is best positioned to set pension policy consistently and fairly across all levels of government.

c. The Legislature provides a highly appropriate forum for considering policy questions. The Legislature offers a process for public participation in policy decisions that affect taxpayers, including publication, committee vetting, public hearing and comment.

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<sup>10</sup> See *Lewis v. Maine Department of Human Services*, 433 A.2d 746-47 (Me. 1981) (explaining sufficient standards must be provided so rulemaking is consistent with policy set by Legislature). Statutory guidance is sufficient if it "clearly reveals the purpose to be served by the regulations, explicitly defines what can be regulated for that purpose, and suggests the appropriate degree of regulation." *Id.* at 748.

d. Basic pension policy decisions may be contentious and may involve large sums of money. The Legislature enjoys immunity from suit,<sup>11</sup> and so it can make these decisions without the risk of drawing costly and distractive litigation.

e. The Legislature is a policy-making body without potentially conflicting fiduciary duties. It has the ability to direct modification to the Plan without the risk of violating a fiduciary duty.

f. The current arrangement has the advantage of separating the fiduciary and administrative functions of the Board of Trustees from the policy-making functions of the Legislature and the PLD Advisory Committee. This reduces the risk of fiduciary conflicts and permits the Board to focus on what it is most-suited to do based on its composition.

g. The existing scheme provides a system of checks and balances on the plan-design authority that has been delegated to the PLD Advisory Committee in that the Legislature provides oversight and can always amend the governing statutes, and the Board of Trustees may decline to adopt a PLD Advisory Committee proposal.

## 2. Disadvantages.

a. Some may question why the Legislature is setting policy for municipal governments and employees that will be paid for by local taxpayers, rather than have this policy set solely at the municipal level.

b. The Legislature - PLD Advisory Committee - Board of Trustees relationship is unusual and may lead to confusion regarding the role of each. For example, 5 M.R.S. § 18801(2) provides that statutory amendments to benefits do not become part of the Consolidated Plan until the rule establishing the plan is amended. This might (inaccurately) suggest that the PLD Advisory Committee is not required to comply with statutory changes.<sup>12</sup> In reality, regardless of what authority may be

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<sup>11</sup> *Lightfoot v. State of Maine Legislature*, 583 A.2d 694, 694 (Me. 1990).

<sup>12</sup> This situation occurred in 2010 when the Legislature passed a law modifying death benefits for firefighters and mandating that the benefits be adopted by rule by the Board. P.L. 2009 ch. 513. Concerned about increased costs to PLDs resulting from this change, the PLD Advisory Committee requested an opinion from the Attorney General's Office regarding whether the Committee was required to amend the Consolidated Plan to adopt the change or, under 5 M.R.S. § 18801(2), could the Committee refuse. The Attorney General's Office declined to provide a formal opinion, but noted in its response that "the Legislature created the Committee and as such, has full authority to direct the Committee's actions." (Letter from AAG Christopher L. Mann to John Milazzo of MainePERS dated 1/23/12.)

delegated, the Legislature always retains the ability to require changes to the plan.<sup>13</sup> As a second example, the Board of Trustees has the authority to adopt or reject proposals of the PLD Advisory Committee, but is given no guidance on the criteria to use to make this determination.

#### **D. The Effect of Repealing Chapters 425 and 427 on the Plans and Plan Governance**

1. Outright repeal would be in no one's interest as it would create confusion, likely cause litigation for MainePERS and PLDs, and may cause financial harm to members, retirees, and PLDs. The Stand-Alone and Consolidated Plans currently exist and are governed by Chapters 425 and 427. As noted above, the Stand-Alone Plans and their members and retirees are few in number; however, the Consolidated Plan applies to 281 PLDs and more than 20,000 members and retirees. Repeal of Chapters 425 and 427 without replacement would create uncertainty regarding administration and governance of the existing plans. Because of the large number of affected persons and the potential financial impact of any actions taken by PLDs or MainePERS in the absence of statutory guidance, litigation likely would result and impose costs and distractions on PLDs and MainePERS. Members and retirees may face financial harm in the form of lost benefits, increased costs, and loss of favorable tax treatment. PLDs may suffer harm in the form of greater costs, higher contribution requirements, and increased difficulty in attracting and retaining employees.

2. Repeal in the sense of statutory amendments that cause an orderly termination of current PLD plans with PLDs left to establish their own plans going forward<sup>14</sup> would result in the loss of the oversight, commonality, portability, stability and administrative efficiency that currently exist. This likely would impose greater pension costs on PLDs, which would be passed on to taxpayers and perhaps employees and retirees.

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<sup>13</sup> The Legislature has the "full power to make and establish all reasonable laws and regulations for the defense and benefit of the people of this state" unless prohibited by the Maine or United States Constitutions. Me. Const. art. IV, pt. 3, § 1. The Legislature is not bound by laws enacted in prior sessions and is free to repeal, expressly or by implication, any part of those laws. *Opinion of the Justices*, 673 A.2d 693, 695 (Me. 1996).

<sup>14</sup> Municipalities may establish a pension plan separate from those under Chapters 425 and 427 and not administered by MainePERS. See 30-A M.R.S. § 3007(4) (promulgating requirements for municipal pension systems established by ordinance).

**E. The Effect on the Plans of Allowing Certain Specific Provisions of Plans to be Amended through Rulemaking**

1. Maintaining the same basic framework but delegating more plan design authority to the PLD Advisory Committee or another similar body would maintain many of the advantages and disadvantages of the current system.

2. Most provisions of the Consolidated Plan already may be amended by rulemaking.<sup>15</sup> A law passed last session clarified that employee contribution levels may be set by rulemaking.<sup>16</sup> The same law made changes to Cost-of-Living Adjustment, normal retirement age and reduction for early retirement statutory provisions governing the Consolidated Plan. The Legislature could allow these types of provisions to be amended through rulemaking without significant impact on the Plan.

3. With respect to the Stand-Alone Plans, authority could be delegated similarly to what has been done for the Consolidated Plan. However, doing so might generate administrative difficulties and opposition from the effected PLDs. These thirteen PLDs made the decision not to join the Consolidated Plan, and their plans have been closed to new members for more than seventeen years.

4. As noted above, delegating additional rulemaking authority does not restrict the Legislature's ability to subsequently pass laws on the same subject or to subsequently revoke the rulemaking authority. Accordingly, regardless of any rulemaking delegation, the plans, PLDs, and MainePERS remain subject to Legislative authority, and interested parties can be expected to petition the Legislature regarding plan changes.

**F. Recommendations**

1. Clarify Existing Law.

a. Give guidance to the MainePERS Board of Trustees on grounds for rejecting a PLD Advisory Committee proposal. For example, the Board may reject a proposal if it would cause fiduciary or unnecessary administrative difficulties.

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<sup>15</sup> 5 M.R.S. § 18801.

<sup>16</sup> P.L. 2013 ch. 391.

b. Clarify the circumstances under which the Board may adopt a staff proposal (as opposed to a PLD Advisory Committee proposal) (i.e., if the proposal is required for compliance with a change in the law, etc.).

c. Clarify that PLD plan design is subject to and must comply with legislative enactments.

d. Provide a requirement that the PLD Advisory Committee advise the Legislature on any bill that would require changes to the Consolidated Plan.

e. Make clear that the intent of the delegation of rulemaking authority on employee contributions to the Board was to delegate to the PLD Advisory Committee the authority to set employee contribution rates in the Committee's plan design proposals subject to Board acceptance in the rulemaking process.

f. Expressly state that the PLD Advisory Committee members are immune from tort suits for damages under the Maine Tort Claims Act and would be represented and defended in any suit by the Attorney General to the same extent as would be governmental entities.<sup>17</sup> This is particularly important as more authority is delegated to the Committee because the likelihood of being sued will increase. Without the comfort of a clear expression of immunity, it may become difficult to attract and retain Committee members.

## 2. Further Delegation.

a. Although MainePERS does not recommend further delegation of authority at this time, the Legislature may wish to delegate authority for designing COLA, normal retirement age, and reduction for early retirement provisions to the PLD Advisory Committee subject to acceptance by the Board of Trustees in the rulemaking process.

b. If more aspects of plan design are delegated, the Legislature should provide further guidance on plan design criteria (e.g., funding levels to be maintained, sharing of contribution requirements, burdens on taxpayers, consistency with provisions of other public pension plans) to assist the Committee and avoid an unconstitutional delegation of authority.

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<sup>17</sup> For an example of a similar provision, see 5 M.R.S. § 17435(2) - (4).

## Consolidated Plan PLDs

Androscoggin County	Cumberland County
Androscoggin Valley Council of Governments	Dover-Foxcroft Water
Aroostook County	Eagle Lake Water & Sewer
Auburn Housing Authority	Erskine Academy
Auburn Lewiston Airport	Falmouth Memorial Library
Auburn Public Library	Farmington Village Corp
Auburn Water/Sewer	Franklin County
Bangor Housing Authority	Ft Fairfield Housing Authority
Bangor Public Library	Ft Fairfield Utilities
Bangor Water	Gardiner Water
Bath Water	Greater Augusta Utility District
Belfast Water	Gorham Fire & Police
Berwick Sewer	Gould Academy
Biddeford Housing Authority	Hampden Water
Boothbay Regional Water	Hancock County
Bowdoinham Water	Houlton Water
Brewer Housing Authority	Indian Township Tribal Government
Bridgton Water District	Jackman Utility
Brunswick Fire & Police	Kennebec County
Brunswick Public Library	Kennebec Sanitary Treatment
Brunswick Sewer	Kennebec Water
Cape Elizabeth Police	Kennebunk Kennebunkport & Wells Water
Caribou Fire & Police	Kennebunk Light & Power
Carrabasett Valley	Kennebunk Sewer
Cheverus	Kittery Water
City of Auburn	Lew Aub Water Pollution Control Authority
City of Augusta	Lewiston Housing Authority
City of Bangor	Lewiston/Auburn 9-1-1
City of Bath	Lincoln Academy
City of Belfast	Lincoln and Sagadahoc Multi County Jail Authority
City of Biddeford	Lincoln County
City of Brewer	Lincoln County Sheriffs
City of Calais	Lincoln Sanitary
City of Ellsworth	Lincoln Water
City of Gardiner	Lisbon Water
City of Hallowell	Livermore Falls Water
City of Lewiston	Lubec Water
City of Old Town	Madawaska Water
City of Portland	MADSEC
City of Rockland	Maine County Commissioners Assoc
City of Saco	Maine Housing Authority
City of Sanford	Maine Maritime Academy
City of South Portland	Maine Municipal Association
City of Westbrook	Maine Municipal Bond Bank
Coastal County Workforce Inc	Maine Principals Association
Corinna Sewer	Maine School Management Assoc
CSD 12	Maine Turnpike Authority
CSD 918	Maine Veterans Homes



MainePERS	S Berwick Water
Mars Hill Utility	S Portland Housing
Mechanic Falls Sanitary	Sagadahoc County
Midcoast Council of Governments	Sanford Housing Authority
Milo Water	Sanford Sewerage
MSAD 13	Sanford Water
MSAD 29	Searsport Water
MSAD 31	Somerset County
MSAD 41	Thompson Free Library
MSAD 49	Topsham Sewer
MSAD 51	Town of Baileyville
MSAD 53	Town of Bar Harbor
MSAD 54	Town of Berwick
MSAD 60	Town of Bethel
MSAD 67	Town of Boothbay Harbor
MSAD 9	Town of Brownville
Mt Desert Island Reg School	Town of Brunswick
Mt Desert Water	Town of Buckfield
N Berwick Water	Town of Bucksport
Newport Water	Town of Camden
Norway Water	Town of Chesterville
Old Town Housing Authority	Town of China
Old Town Water	Town of Corinna
Oxford County	Town of Cumberland
Paris Utility	Town of Damariscotta
Penobscot County	Town of Dexter
Penquis CAP	Town of Dover-Foxcroft
Piscataquis County	Town of Durham
Pleasant Point Passamaquoddy Housing Authority	Town of E Millinocket
Portland Housing Authority	Town of Easton
Portland Public Library	Town of Eliot
Region 4 United Technologies	Town of Fairfield
Richmond Utilities	Town of Falmouth
RSU 1	Town of Farmington
RSU 10	Town of Fayette
RSU 16	Town of Fort Fairfield
RSU 2	Town of Freeport
RSU 20	Town of Frenchville
RSU 21	Town of Fryeburg
RSU 23	Town of Glenburn
RSU 24	Town of Gorham
RSU 25	Town of Grand Isle
RSU 26	Town of Greenville
RSU 34	Town of Hampden
RSU 39	Town of Harpswell
RSU 4	Town of Harrison
RSU 5	Town of Hermon
RSU 73	Town of Hodgdon
Rumford Fire & Police	Town of Holden
Rumford Mexico Sewer	Town of Houlton
Rumford Water	Town of Jay
S Berwick Sewer	Town of Kennebunk

Town of Kennebunkport  
Town of Kittery  
Town of Lebanon  
Town of Levant  
Town of Limestone  
Town of Lincoln  
Town of Linneus  
Town of Lisbon  
Town of Livermore Falls  
Town of Lovell  
Town of Lubec  
Town of Madawaska  
Town of Mars Hill  
Town of Mechanic Falls  
Town of Medway  
Town of Mexico  
Town of Milford  
Town of Millinocket  
Town of Monmouth  
Town of Monson  
Town of Mt Desert  
Town of N Berwick  
Town of New Gloucester  
Town of Newport  
Town of Norway  
Town of Ogunquit  
Town of Old Orchard Beach  
Town of Orland  
Town of Orono  
Town of Orrington  
Town of Otisfield  
Town of Oxford  
Town of Paris  
Town of Phippsburg  
Town of Pittsfield  
Town of Poland  
Town of Princeton  
Town of Richmond  
Town of Rockport  
Town of Rumford  
Town of S Berwic

Town of Sabattus  
Town of Scarborough  
Town of Searsport  
Town of Skowhegan  
Town of St. Agatha  
Town of Thomaston  
Town of Topsham  
Town of Trenton  
Town of Union  
Town of Van Buren  
Town of Vassalboro  
Town of Waldoboro  
Town of Washburn  
Town of Wells  
Town of West Bath  
Town of Wilton  
Town of Windham  
Town of Winthrop  
Town of Wiscasset  
Town of Yarmouth  
Town of York  
Towns of Mapleton, Castle Hill and Chapman  
Tri Community Sanitary Landfill  
Van Buren Housing Authority  
Veazie Fire & Police  
Waldo County  
Waldo County Technical Center  
Washburn Water & Sewer  
Washington County  
Waterville Fire & Police  
Waterville Sewer  
Westbrook Fire & Police  
Winslow  
Winter Harbor Utility  
Winterport Water & Sewer  
Winthrop Utilities  
Yarmouth Water  
York County  
York Sewer  
York Water District

## **Stand-Alone Plans**

City of Presque Isle  
Limestone Water & Sewer  
Knox County  
Town of Cape Elizabeth  
Town of Fort Kent  
Town of Milo  
Bingham Water District  
New Canada Plantation  
Town of Bridgton  
Boothbay-Boothbay Harbor Community School District  
Western Maine Community Action Council  
Norway/Paris Solid Waste Corp  
Town of Cranberry Isle